

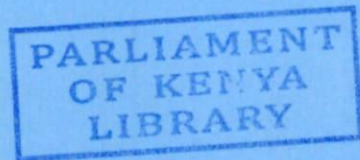
REPUBLIC OF KENYA



Enhancing Accountability

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| DATE | 8/6/22 |
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| COMMITTEE | |
| CLERK AT THE TABLE | Abdulkhman |

REPORT



OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF SAMBURU

**FOR THE YEAR ENDED
30 JUNE, 2021**



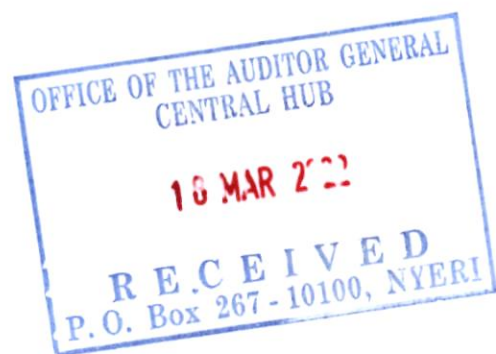
COUNTY GOVERNMENT OF SAMBURU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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



**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

TABLE OF CONTENTS

| | |
|--|---------|
| TABLE OF CONTENTS | i |
| 1. KEY ENTITY INFORMATION AND MANAGEMENT | iii |
| 2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING | vii |
| 3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES | xvii |
| 4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY | xxxiii |
| REPORTING | xxxiii |
| 5. STATEMENT OF MANAGEMENT RESPONSIBILITIES | xxxviii |
| 6. REPORT OF THE INDEPENDENT AUDITOR ON THE COUNTY EXECUTIVE OF SAMBURU COUNTY GOVERNMENT | xl |
| 7. FINANCIAL STATEMENTS | 1 |
| 7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021. 1 | |
| 7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 TH JUNE 2021 | 2 |
| 7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 TH JUNE 2021..... | 3 |
| 7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED | 5 |
| 7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT | 8 |
| 7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT | 11 |
| 7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES..... | 14 |
| 7.8. SIGNIFICANT ACCOUNTING POLICIES | 20 |
| 7.9. NOTES TO THE FINANCIAL STATEMENTS | 29 |
| 7.10. OTHER IMPORTANT DISCLOSURES | 45 |
| 7.11. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS..... | 55 |
| ANNEXES..... | 103 |
| ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER | 103 |
| ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE | 105 |
| ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES | 112 |
| ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES..... | 114 |
| ANNEX 5 –ANALYSIS OF ACCOUNTS RECEIVABLES..... | 117 |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER.....118
ANNEX 7 – INTER-ENTITY TRANSFERS.....119
ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT121

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Samburu County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These services include but not limited to provision of quality health care, provision of food security, county spatial planning, promotion of tourism as the county's main economic activity, promotion of social justice and gender equality, environmental and water conservation programs etc. The county is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CEC – Finance is financial reporting at the County level.

b) Key Management

Samburu County Government day-to-day management is under the following key organs:

| No. | Name | Designation | Date of holding office |
|-----|------------------------|--|--|
| 1. | H.E. Moses Lenolkulal | Governor | 2013 to Date |
| 2. | H.E. Julius Leseeto | Deputy Governor | 2017 to Date |
| 3. | Mr. Jonathan Leisen | CEC, Finance and Economic Planning | 2013 to Date (Formally worked in Public Works Department) |
| 4. | Mrs. Dorcas Lekisanyal | CEC, Transport and Public Works | 2017 to Date (Formally worked in County Treasury, Health Services and in Water & Environment Departments) |
| 5. | Mr. Lekupe Stephen | CEC, Education and Vocational Training | 2013 to Date (Formally worked in Health Services, Public Works and Physical Planning Departments) |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| No. | Name | Designation | Date of holding office |
|-----|--------------------------|--|--|
| 6. | Mr. Peter Lechakwet | CEC, Trade, Tourism and Industry | 2013 to Date |
| 7. | Mr. Benedict Lentumunai | CEC, Agriculture, Livestock and Fisheries | 2017 to Date (Formally worked in Physical Planning, Gender and Water & Environment) |
| 8. | Mr. Vincent Learaman | CEC, Health Services | 2013 to Date (Formally Agriculture, Livestock and Fisheries) |
| 9. | Mr. Peter Lolmodooni | CEC, Water, Environment and Natural Resources | 2013 to Date (Formally worked in Education and Vocational Training and Health services) |
| 10. | Mrs. Peinan Leitemu | CEC, Lands, Housing and Physical Planning and Urban Dev | 2021 |
| 11. | Mrs. Rosemary Tenty Paul | CEC, Gender, Culture and Social Services, Sports and Youth Affairs | 2020 to Date |

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|-----|---------------------------|---|
| 1. | Mr. Jonathan Leisen | CEC, Finance and Economic Planning |
| 2. | Mr. David Lesamana | Chief Officer, Finance and Economic Planning |
| 3. | Joseph Lekalkuli, CPA (K) | Head of County Treasury |
| 4. | Charles Leleruk, CPA (K) | Senior Principal Accountant |
| 5. | Alice Lenanyokie | CO Public Works |
| 6. | Daniel Lesaigor | CO Disaster and Emergency Response |
| 7. | Tyson Lemako | Ag.CO, Agriculture, Livestock and Fisheries |
| 8. | Andrew Lanyasunya | CO, Health Services |
| 9. | Marios Lerugum | CO, Gender, Culture and Social Services & Sports |
| 10. | Moses Omondi | Ag.CO, Lands, Housing and Physical Planning and Urban Dev |
| 11. | Lydia Letinina | CO, Tourism & Trade |
| 12. | Joy Letooyia | CO, Education and Vocational Training |
| 13. | Susan Lelemoyog | CO, Public Service Administration |
| 14. | Samuel Nakope | CO, Water, Environment and Natural |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| No. | Designation | Name |
|-----|-------------|-----------|
| | | Resources |

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2020 were:

1. County Assembly of Samburu County
Samburu County Assembly was instrumental in the budgeting process to ensure that a balanced budget that would bring about optimal utilization of resources is finally passed and subsequently well implemented.
2. Audit Committee
Samburu County Audit Committee has held a number of meetings where continuous audit processes were encouraged and audit reports both internal and external discussed.
3. Public Accounts Committee
In the past year, Samburu County Executive had appeared once before the Senate's Public Accounts Committee where audit queries for Yr 2018/19 were discussed and resolved.
4. Budget and Appropriations Committee.

The County Assembly of Samburu Budget Committee had been instrumental in holding ad hock committee meetings to discuss budgeting process, reasonability of costing of projects and making recommendations before final budget presentation at the floor of the house.

e) County Executive Headquarters

Samburu County Headquarters,
P.O. Box 3-20600,
Maralal-Nyahururu Road,
Maralal, KENYA

f) County Executive Contacts

Telephone: +254 065 62456, +254 65 62075
E-mail: info@samburu.go.ke
Website: www.samburu.go.ke

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks

A. Kenya Commercial Bank-Maralal Branch

Telephone: +254 711 087 000

E-mail: KCB@kcbgroup.com

Website: www.kcbgroup.com

B. Co-operative Bank of Kenya-Maralal Branch

Telephone: +254 703 027 000

E-mail: customerservice@co-opbank.co.ke

Website: www.samburu.go.ke

C. Equity Bank of Kenya-Maralal Branch

Telephone: +254 763 000 000

E-mail: info@equitybank.co.ke

Website: www.equitybank.com

h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

Put the forward note by the CEC

It is with great pleasure that I present final Financial Statements for Samburu County Government, for the year ended June 2021. These reports whose scope covers a period of one year mainly presents the County's financial performance for the period between July 2020 and June 2021. They too provide a good platform for short term, mid-term and strategic management decision making processes.

Following the promulgation of the Constitution of Kenya, 2010 under Chapter 11 Kenya was ushered into a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Samburu County included game parks and national reserves fees, liquor licences, business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

The County Government has successfully launched the GIS System and it is envisaged to bring great benefits to revenue collection streams mainly the land rates.

Financial Performance

a) Revenue

In the year ended 30th June 2021, the County had projected revenues of KShs 5,334,212,319.00 consisting of KShs 80,312,319 from own sources and KShs 5,253,900,000.00 from other sources.

A graphical representation of the revenue budget is as shown below:

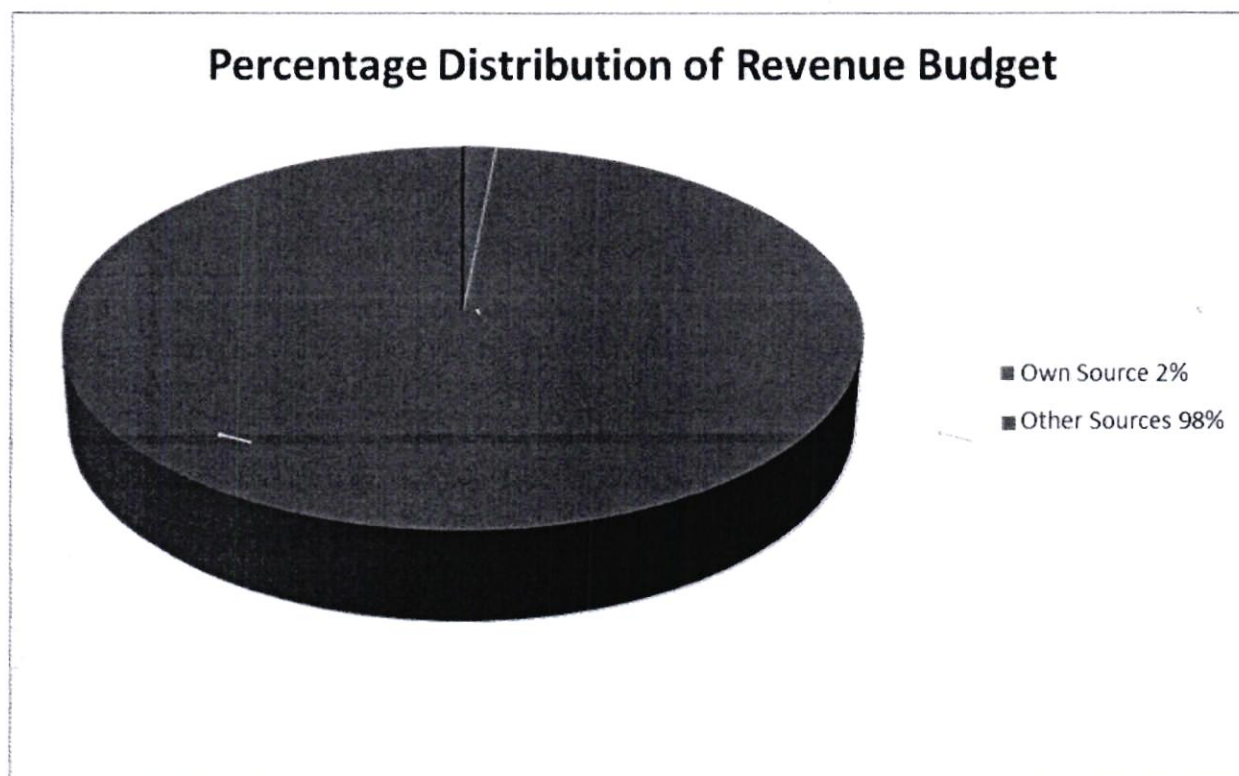


Figure 1: Samburu County revenue sources in FY 2020/2021

From the above chart, CARA revenues continue to form the largest part of our revenue budget, contributing 98% towards our budget. Our own generated revenues formed 2% of our budget.

Out of the projected revenue, the County was able to realise KShs 4,689,185,168 in actual revenues, representing 88% performance. I must point out that this is a drop from last year's performance of 97%. In the table below, we present an analysis of revenue performance during the year.

| Revenue classification | Revenue budget (KShs) | Actual (KShs) | Realisation (%) |
|------------------------|-----------------------|----------------------|-----------------|
| CARA | 5,253,900,000 | 4,620,900,000 | 88% |
| Own generated revenues | 80,312,319 | 68,285,168 | 85% |
| Total | 5,334,212,319 | 4,689,185,168 | 88% |

Table 1: Revenue performance in FY 2020/2021

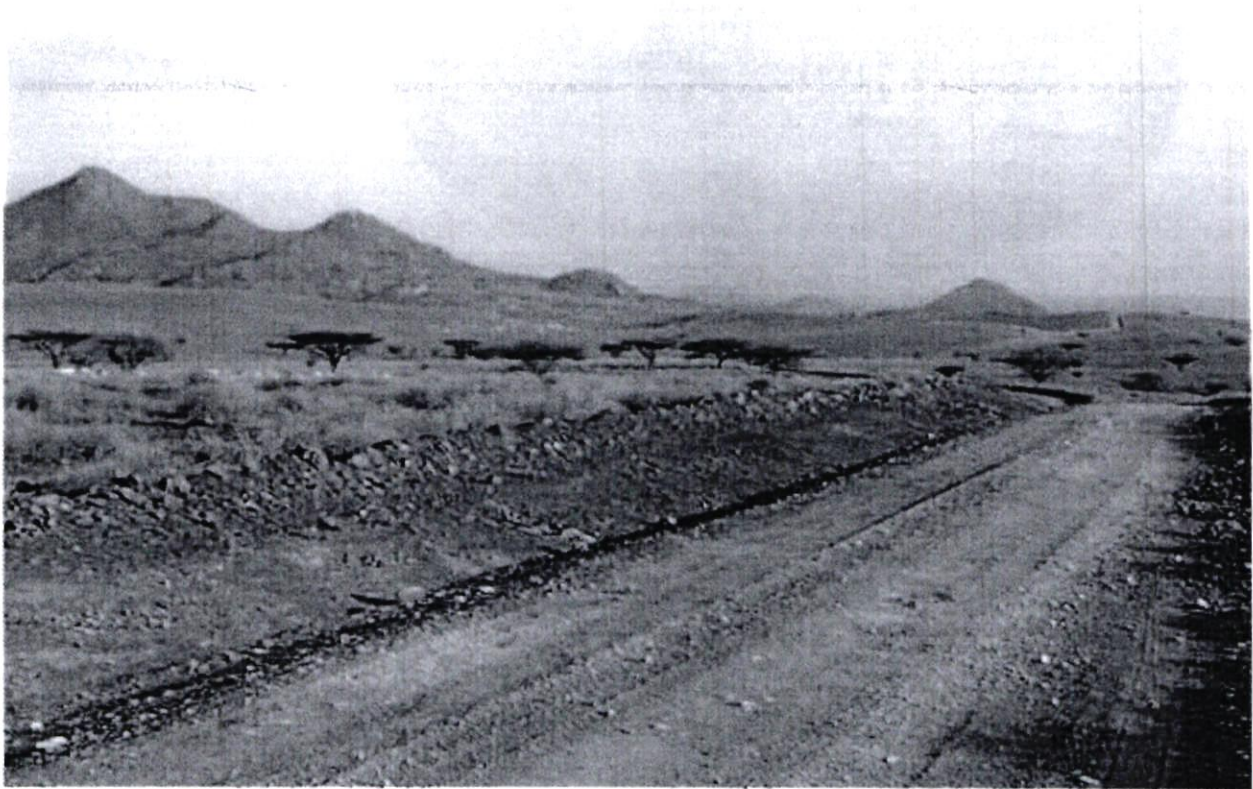
b) Payments

Our total expenditure for the year amounted to KShs 4,802,323,880. Of this amount, KShs 1,336,839,673 was spent on development expenditure while KShs 3,465,484,207 was spent on

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

recurrent expenditure representing a ratio of 28:72 respectively which presents an improvement in our development spending given that the ratio last year stood at 18:82.

Some of the development projects in FY 2020/2021 included the following:

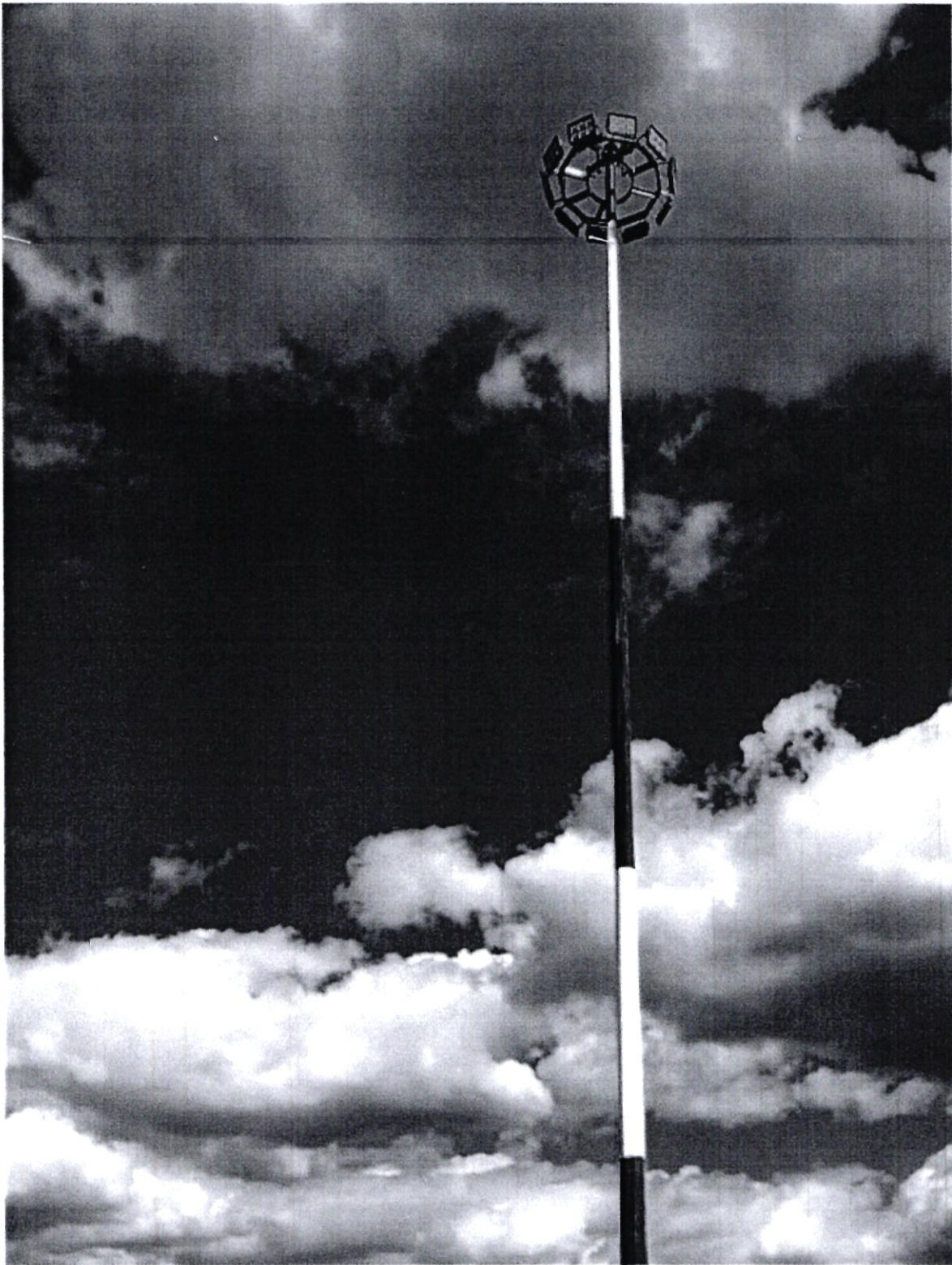


Opening of UNCL Road Marti-Suyan

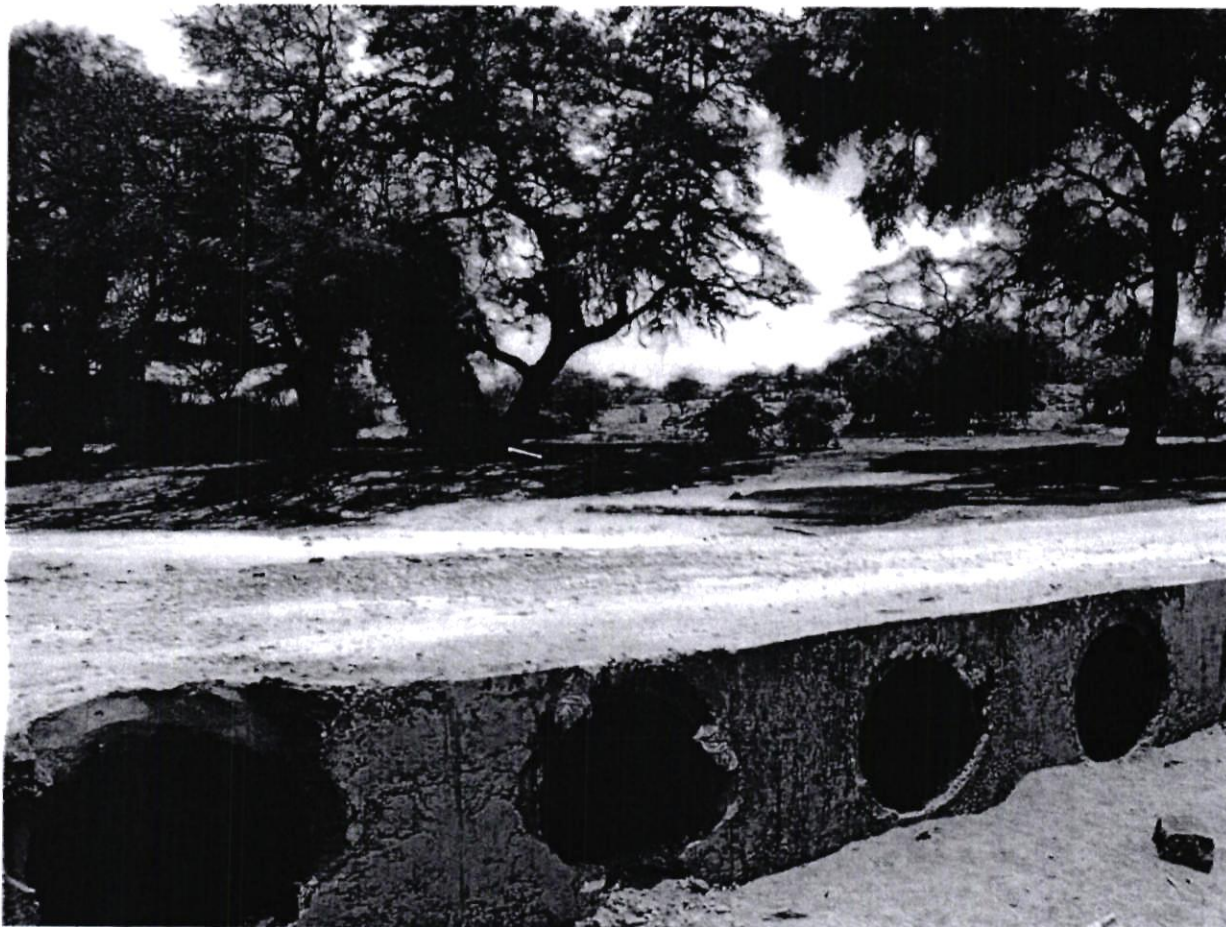


Lolkunono Bridge

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.



Archers Post Flood Lights



Nagor Owuoru Bridge

Figure 2: County Government roads construction and civil works in FY 2020/2021

In FY 20/21 the County Government of Samburu successfully drilled a total of 35 boreholes and managed to equip 24 of them. In our effort to improve local breeds of livestock among communities, the County Government procured and distributed a total of 396 camels, 14 dairy cows, 170 rams, 92 galla bucks. Consequently, approximately 85,500 persons benefited from the distribution of certified seeds to improve agricultural production.

Much of the recurrent budget was spent on compensation for employees. We acknowledge that a well remunerated workforce is necessary for service delivery.

c) Cash flows

In the FY 2020/2021, the cash and cash equivalents decreased from KShs 1,546,199,279 as at 30th June 2020 to KShs 1,483,452,657 as at 30th June 2021.

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

d) Accounts receivables

With regards to the County Executive receivables, we have had outstanding imprest totalling to KES 56,524,359 and a receivable amount of KES 15,527,402 from the County Assembly that relate to bills settled on their behalf as they transited into a separate entity. Of the outstanding imprests, a total of KES 30,753,843.05 has been recovered through payroll so far leaving a balance of KES 25,770,515.95 on which recoveries will continue. The biggest challenge has been inability to make recoveries from staff of the County Assembly and National Government that operate their own payrolls.

e) Pending bills

I wish to confirm that pending bills for the year ended June 2021 stand at a total of KES 609,807,151.93. This is further broken down to Development Vote Pending bills of KES 517,326,625.53 and Recurrent Vote Pending bills of KES 92,480,626.40.

With regards to pending bills inherited from the defunct Local Authorities, a report from Intergovernmental Technical Committee on Assets and Liabilities addressing assets and liabilities of the defunct local authorities is out. The County Executive will give directions on their settlement.

f) Fixed assets

Samburu County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. I am happy to report that assets and liabilities of the former defunct authorities have now been verified and the CALC report has been presented to the management.

Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergy. In the table below, we summarize the key activities carried out by each department during the year:

| Department | Key activities |
|-----------------|---|
| Health Services | <ul style="list-style-type: none"> • Construction and completion of referral hospital complex. • Construction and completion of dispensaries, staff quarters and sanitary blocks in Noonkupuli, Soit Ngiro • Construction and completion of maternity block and fencing at Logetei, Lesirikan and at Nkorika dispensary • Construction and completion of OPD and laboratory at Baragoi Health Centre • Construction and completion of staff houses, pit latrines and |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | |
|-------------------------------------|--|
| | <p>fencing works at Logorate dispensary and Baawa dispensary</p> <ul style="list-style-type: none"> • Construction and completion of perimeter wall at Archers Post Model Health Centre • Construction and completion of surgical ward at Baragoi Health Centre |
| <p>Trade, Tourism and Industry</p> | <ul style="list-style-type: none"> • Support to 8 conservancies with funds totalling to 120M and technical trainings with a view of enhancing their sustainability • Construction and completion of market toilet at Longewan • Construction and completion of bodaboda sheds in Loosuk, and Lolkunono towns • Purchase and installation of Youth and Women Enterprise fund accounting system • Construction of rangers' unit huts in Ngilai, Mugur e Lmong'o and Suyan areas • Construction and completion of women sheds at Ngurnit and in Lpus area. • Construction and completion of SNR headquarters • Construction and completion of market stalls in Kisima • Construction and completion of tannery at Meloni |
| <p>Transport and Infrastructure</p> | <ul style="list-style-type: none"> • Improvement and maintenance of existing roads measuring 2,483kms • Opening up new roads measuring 1,394kms • 3 new bridges were also constructed in the year. • Construction and completion of bridge at Lolkunono, Arsim River, Lekasuyan, Kiaing'ok and South Horr • Completion of drainage works Maralal and Tuum town, • Improvement of roads of Suyan-Marti road, lemisigiyo-Sawan-Poro road, Lodung'okwe-Westgate road, Archers Town roads, Poro-Angata Nanyokie-Sunoni-Lpus roads, Suen-Lulu road, Logorate-Lengewan-Amayia road, Kisima-Lbaa le Sukuta-Loltulelei-Maralal Town Roads, Sirata-Nkeju e Muny-Kisima roads, Loiku-Mukarate road, Nkutoto e Lendiria-Nosuran-Nasunyai roads, Baragoi junction-Lesirikan-Keleswa roads etc • Opening of Lochotom-Lomari road, Loikumkum-Latakweny, Letikon-Logorate-Mugie road, Lbaa Onyokie-Resim-Lowamurt, |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | |
|--|---|
| | <p>Angata-Ntim Nariko road, Rangau-Longoitin road, Murayia road, Rangau-Lmaroroi road, Loruko-Lopisiwuo road and Naimaral road.</p> <ul style="list-style-type: none"> • Construction of Street Lights at Archers Post, Kisima and Maralal Towns • Grading and gravelling of Ng'ari roads, SNR trunk road, Sunrise area roads. • Construction of Drifts at Silapan-Mpaash-Urah road and in Ngiitani. • Culverts at Poro road, Loikurkur-Lolgese-Nkutoto Arus-Angata roads |
| Agriculture and Water | <ul style="list-style-type: none"> • Supply of subsidized 67 tonnes certified seeds to a target population of 33,000 house holds • Conducting massive vaccination campaigns across the County to enhance disease resilience in livestock farming. • Distribution of 921 camels to 921 target beneficiaries, 63 dairy cattle to groups and 295 galla goats. • Construction of sale yards in Loibor Nkare • Construction and completion of steel crushes at Morijo, Masikita, Lesirikan, Anderi, Angata Nanyokie and Lodokejek |
| Education, Youth Affairs, Sports and Culture | <ul style="list-style-type: none"> • Construction and completion of Maralal Polytechnic multi-purpose hall. • Construction and completion of 34 ECD classrooms, 14 pit latrines and fencing. • Distribution of ECD furniture and school uniforms. • Construction of office, store, fencing and kitchen at Lentanai • Disbursement of KES 100M to needy students across the County. |
| Water, Environment and Natural Resources | <ul style="list-style-type: none"> • Drilling of 8 boreholes across the County • Equipping of 34 boreholes • Construction and completion of dams at Ngilai, Napakaran and Terter areas. • Water extensions works at Nagno, Loiting, Nkeju e Muny, Lolkoden, Lesirikan, Kisima, Kurungu, Suguta, Morijo, Lorien and Rangau among others. • Disilting of dams at Morijo dam, Nairimirimo dam, Lbaa le |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | |
|--|--|
| | <p>Simiti and barsilinga</p> <ul style="list-style-type: none">• Construction of water tank in Archers• Construction and completion of rock catchment at Lechet, Lululung and Lekupe• Construction and completion of sand dams at Ndonyo Nanga• Gabions at Ntepes |
|--|--|

Table 2: Departmental performance in FY 2020/2021

Despite the notable achievements, we have experienced some challenges during the year. These include:

- 1) Own revenue collection – Our local revenue collection was hit hard by the outbreak of Covid-19.
- 2) We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers.

Conclusion

In spite of the global challenges brought about by the outbreak of Covid-19 pandemic, FY 2020/2021 was a fairly good year in general. Remarkable achievements were registered in the fields of Roads and Public Works, Water and Environment, Health Services and in Agriculture and Livestock keeping. It is our hope and aspirations that the County Government moves with the same momentum already witnessed to achieve the ultimate goal of poverty alleviation and improvement of residents' living standards. Lessons have been learned along the way, gaps identified gaps and areas to improvement have been pointed out.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their continued support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments whom we've worked hand in hand to ensure that Samburu County achieves its mission.

I thank the County staff fraternity for their continued commitment and dedication through hard work in delivering services to the people of Samburu County.



Hon. Jonathan Leisen
County Executive Committee Member for Finance, ICT and Economic Planning
County Government of Samburu

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Guidance

Refer to the CIDP which informs the annual budget and the annual development plan and report on the extent of the county executive's progress in attaining the development plan. Report on the metrics met, objectives yet to be met, challenges and opportunities of the County in implementation of its CIDP. Enumerate all the objectives of the County as per the CIDP.

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives (*Adopted from Samburu County- Customize as per specific county,*

The County's 2018-2022 CIDP has identified xxxx key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of Samburu County's 2018-2022 CIDP are to:

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for Samburu County.

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

| Department | Objective | Outcome | Indicator | Performance |
|--|--|---|-------------------------|---|
| ROADS & PUBLIC WORKS DEPARTMENT | To improved accessibility/mobility across river channels | Provision of mobility across river channels | box culvert constructed | 3 Major bridges were constructed and other drainage structures were constructed e.g lekasuiyan bridge/nagor owuoru bridge/ drainage structure along lpesie road/ drainage structures in lorera-amaiya/ drift at lpus kurseine road/ construction of drift in yamo area/ construction of simale river drift/ drift in urah - seren road |
| | To improve accessibility/mobility between towns/markets | Increased accessibility or mobility between towns | kms of road improved | 649 kms of road were improved which are : baragoi -lesirikan – keleswa/ suen –lulu/ road logorate - longewan – amaiya/ loosuk -learoni- lkidiloto/ lemisigiyoi - sawan – poro/ baragoi – latakweny/ maralal town roads / sirata - ngejumy – kisma/ kisma - lbaa -lesukuta –loltulelei/ lkanto gap/ lodungokwe - west gate/ loiku – mukarate/ nkutoto -elendir - nosuran / poro -angata nanyukie/archers post town roads/ natrukan - terter -parkati/ poro town/ |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|---|---|---|--------------------------------------|---|
| | | | | angata - ntim nariko/ garma-kirimon/ loruko-nkume/ lpus -kurseine-resin/ road murit/ ndonyo wasin -meuwa and many other kms |
| | to improve accessibility/mobility between towns/markets | Increased accessibility or mobility between towns | km of road opened | 285kms of road were opened this include: logorate –mugie/ nkorika - lkujita-ltrim/ rangau –lmaroroi/ rangau –longoitin/ archers post – nakwamoru/ lochotom – lomaroroi/ loikumkum- latakweny/ lbaa-onyokie -resim lowarmut and many other kms |
| | To improved security in urban centres | Increased security or safety of citizens | no. flood lights installed | Installation of flood light at archers post was done to 50% |
| DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES | To improve Meat hygiene | Reduction in un un clean meat related diseases | Completion of main abattoir building | Nomotio abattoir is constructed up to 80% Complete |
| | To Improve meat hygiene and value addition | Improved quality of meat | 4 slaughter houses rehabilitated | 4 Slaughter Houses were rehabilitated |
| | To Improve meat hygiene and value addition | Improved quality of meat | perimeter fence and gate erected | Fencing of Maralal slaughter house was done this improved security and improved hygiene |
| | To improve animal welfare | Improved quality of meat | No cattle crushes constructed | 11 cattle crushes were constructed and it is 55% done |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|------------|--|--|--------------------------------------|--|
| | To control Livestock Disease | Reduction in livestock deaths | Number of livestock vaccinated | The following vaccination were done Quadrivalent FMD,LCD,SGP,PPR,CCPP, RABIES AND CD. |
| | To control Pest | Improved animal health | number of dips rehabilitated | Renovation of Loosuk, Nomotio and Siambu Cattle dips was 67% done |
| | To control Pest | Improved animal health | Number of automated pumps delivered | One Spray pump was delivered |
| | To do Disease Surveillance and Diagnostics | Improved animal health | equipment delivered to laboratory | Only one equipment was delivered |
| | To improve welfare | Improved animal health | signed beneficiary list | 4 % done by the end of the financial year |
| | To Undertake disease surveillance missions | Improved animal health | number of reports | In the year 20/21 this was done to 100% |
| | To Develop leather | Leather production from the local breeds | Number of traders trained | 30 traders were trained |
| | To develop pasture | Increased supply of animal feeds | No. of kgs of certified pasture seed | A total of 1,000 certified pasture seed were purchased |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|---------------------------|--|-------------------------------------|---|---|
| | To improve Goats,Camel,Dairy cattle and poultry | Improved quality of animals | No of Goats,Camel, Cattle and poultry | 174 camels procured 295 dairy goats procured and distributed 21 dairy cattle procured and distributed 1,000 cockerels procured and distributed |
| | To provide certified maize, beans and potato seeds to farmers in Samburu County by March, 2021 | Increased supply of food production | No of Seed Purchased | 61 tonnes maize, 20 tonnes beans, 20 tonnes potato was purchased |
| | To complete the second phase 33.5 acres by June, 2021 | Increased supply of food production | Number of acres ploughed Number and list of beneficiaries | 33.5 acres was done |
| | To develop a vibrant Agricultural Mechanization Station workshop by June, 2021 | Increased supply of food production | Number of spare parts procured Number of machines serviced | 2 Plants (dozzers) 3 Small tractors 1 Low-loader |
| SPECIAL PROGRAM ME | To Promote peace and cohesion among Samburu county citizens | Improved security within samburu | Reduced resource-based conflicts in scale and frequency | Reduced resource based conflicts Increased recovery of raided animals Free movement of people by 50% |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|--|---|--|---|---|
| | To Ensure timely response, preparedness, mitigation, rehabilitation, recovery on disaster managements | Reduction in number of deaths that occurs incase of disaster | NO of ward Disaster Risk Reduction committees were trained in all sub-counties. | 8 committees were trained |
| | To Provide emergency reliefs through emergency food reliefs and Cash transfers | Reduced number of dying from hunger | No of metric tons of emergency relief food to no vulnerable households | Supplied 253 metric tons of emergency relief food to 150,000 vulnerable households |
| | To Strengthen partner's relation, liaison and coordination's within and outside Samburu county | Improved security within samburu | Issuance of cash transfers to the vulnerable households either affected by Desert locusts, drought and conflicts by County partners collaboration | 40% of this was done |
| GENDER, CULTURE SOCIAL SERVICES | To promote Women empowermentn | Improved livelihood among the | No of beneficiaries s Reports | Created awareness and conduct trainings on group dynamics at lulu and on IGS Skills |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|-----------------------------------|---|--|--------------------------------------|---|
| SPORTS & YOUTH AFFAIRS | | women | produced | |
| | To Promote and support recreational services | Increased in talent identification | Recreational services supported | Maralal green park fence done |
| | To Enhance liquor premise inspection | | Licenses issued | There was increase of the number of licenses issued |
| | To Sensitize and capacity build women on their rights. | | Availability of reports and pictures | Maendeleo ya wanawake was trained both north and central |
| | To Create awareness on peace issues in the county. | Improved security | Availability of reports and pictures | Fy 20/21 scheduled meetings were held |
| | To sensitize and create awareness on GBV in Samburu central. | Reduction in GBV | Availability of reports and pictures | Trainings were done to the communities and awareness was done. 16days of gender activism was done in wamba Final Draft of Gender Policy workshop at Samburu Guest house, Marking of the Day of Girl Child 2020 at Suguta Mar Mar |
| DEPARTMENT OF HEALTH | To provide effective and efficient curative and rehabilitative at all health service delivery | Increased access to specialised curative | No of ward constructed | In the fy 20/21 construction of male and female ward at Marti/loosuk |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|------------|---|---|---|--|
| | unit | diagnostic interventions | | |
| | To provide effective and efficient curative and rehabilitative at all health service delivery units | Increased access to specialised curative diagnostic interventions | No of staff houses constructed | Construction of staff house block at Marti/ |
| | To provide effective and efficient curative and rehabilitative at all health service delivery units | Increased access to specialised curative diagnostic interventions | No of maternity block constructed | Construction of maternity block at Lesirkan, Lolkunono and Nkutuk Engiron |
| | To provide effective and efficient curative and rehabilitative at all health service delivery units | Increased access to specialised curative diagnostic interventions | Number of health centre with laboratory constructed | Construction of health Centre & laboratory block at Lodungokwe |
| | To provide effective and efficient curative and rehabilitative at all health service delivery | Increased access to specialised curative diagnostic interventions | Length of perimeter wall constructed | Construction of perimeter wall and gate house at Archers Post model health Centre complete |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|--------------|---|---|--------------------------------------|--|
| | units | | | |
| | To provide effective and efficient curative and rehabilitative at all health service delivery units | Increased access to specialised curative diagnostic interventions | Number of sanitary block constructed | Construction of sanitary block at Loonjorin and fencing works at Uaso Rongai dispensary, Uurah, Lekuru Iodua/,Lorrok Onyekie, , Mugur, Ggolgoltim, Bendera, Kitobor, Lchingei, Ngano, Mugur and Pura |
| | To provide effective and efficient curative and rehabilitative at all health service delivery units | Increased access to specialised curative diagnostic interventions | Mortuary constructed | Construction of Baragoi mortuary complete |
| | To provide effective and efficient curative and rehabilitative at all health service delivery units | Increased access to specialised curative diagnostic interventions | Level of certificate raised | Continuation Construction of Out Patient Complex Samburu County Referral Hospital |
| WATER | Increase water discharge to inhabitants | Operational boreholes Increased population served with wholesome water | Improved water intake works | 27 Boreholes drilled 22 Water Extensions Completed: Loiting, Ngano, Lolkonden, Nkejuemuny, Sumuruai, Lgilai, Lorok lolmongoLontorosi, seketet,, Lorien, Rangau e sirai, Kalama, Lolparuui, Suguta town, waso rongai, poro- |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|------------|-----------------------------------|--|---|--|
| | | | | siambu, Baawa, Sapai, Lesirikan, Seleyan, Lesidai, 7 Water Extensions ongoing: Matakwani, Nchok, Ngilai, Loruko, Lolmolog, Muruankai and Nkabai Drilling and Equipping of 13 Boreholes..... 2 River Dams ; Lbaa Lesimiti and Terter |
| | Reduce water losses during supply | Increased population served with wholesome water | Well repaired pipeline network | 2 Pipeline repaired; Archers Post and Barsilinga |
| | Rain Water Harvesting | Increased availability of accessible water Reduced distances water points | Increased water supply | Disilting of Nairimrimo Dam 1 Rock Catchment at Tululung 1 Roof catchment at Loosuk |
| | To control soil erosion | Construction of Gabions at Ntepes - Wamba East | % reduction of land cover with gully"s and bare land/ground No. of soil conservation structures in place | A total of 170 metres of gabions laid to control water movement & hold sand |
| | LANDS, | | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|------------|---|--|---|-------------|
| | HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT | | | |
| | To prepare local physical development plans/ municipality/to wn market centre plans for regulating use and development of land | Planned settlements Basis for land allocation and registration | Approved plans | |
| | Development control such as housing development, subdivision, change of user and amalgamations to regulate orderly planning and growth of urban and rural | | -Formulated development control guidelines | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|------------|---|---|---|---|
| | areas | | | |
| | Enforcement of compliance with special conditions on land leases and recommendation of renewal of lease | | -Reduction in % of idle/unutilized land - Development consistent with lease conditions | |
| | To identify land for adjudication | | No. of incorporations done -Registry index map prepared -Title deed issued | |
| | Prepare status report on land adjudication and settlement programmes | | -No. of unregistered lands identified -Community mobilization | 80% Complete Public notice in local dailies Filled form CLA 1 Sketch maps |
| | To determines and identify property boundaries, inspect and verify fencing and setting out | Known boundaries Reduced land disputes | -Reduced boundary conflicts Reduced encroachment of public land/utilities and ecologically | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|------------|---|-------------------------|---|---|
| | of road reserves and riparian | | fragile zones | |
| | To establish 3rd and 4th order geodetic controls and provision of lower order vertical control | | Populated/extended controls | Geodetic static controls report List of coordinates Beacons placed on the ground Existing beneficiary list in Loosuk and Lesirikan Towns |
| | To map utilities, preparation of topographical base maps and reproduction and sale of county maps | | - Availability of County Data Spatial Infrastructure | |
| | Formulation of county policy on land and implementation of land policy | | Sustainable land utilization -Reduced incidence of landlessness -Optimal land use | |
| | To conduct valuation for rating purposes | Expanded revenue | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|------------|--|--|--|--|
| | and Collection of land rate | | | |
| | | | | |
| | To manage houses that previously belonged to county & town council and manage institutional houses that are attached to devolved functions | Adoption of appropriate building technology | No. of units maintained | |
| | To develop housing projects | Adoption of appropriate building technology | No. of houses built | |
| | | | | |
| | Initiate urban renewal and slum upgrading | Maralal Cabro Paving, parking & Storm Water drainage | No. of street lights erected, housing units, access opened etc | ESIA – done Tender advert and evaluation – Done |
| | Provide urban infrastructure and social | Maralal retail market completion | No of roads, social halls, nursery, markets | Procurement process EIA Site clearance |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Department | Objective | Outcome | Indicator | Performance |
|--|---|---|---|--|
| | amenities | Counter fund for KUSP | clinics etc. | Super structure Sub – structure Finishing works |
| EDUCATION | To improve quality pre-school education to all children including the vulnerable in Samburu county | Increased number of children in pre-schools. | Number of classrooms constructed and with furniture | Constructed a number of pre-school classes at different villages and supplied furniture and uniform e.g Ngari, Lkuroto, Lare Oibor, Morijoi, Lchapani, Opiroi, Mugar, Lorok etc. |
| | To improve security and safety of learners and learning resources. | Better learning environment | Number of pre-schools fenced and with sanitary block. | In FY 20/21 we fenced and constructed pit latrines for a number of pre-schools e.g Alu, Poro, Lodokejek, Lpus, Lolkono, Nkoteyia. |
| TRADE, TOURISM AND COOPERATIVES | To Promote retail trade development | Better service delivery. | Number of sheds constructed that are in use. | Constructed 6 boda boda sheds, market sheds and market stalls Lpus, Kisima, Ngurnit, Loosuk, Loolkunono, Ngurnit. |
| | a). To strengthen wildlife security through provision of security equipment's b). To promote peaceful coexistence between people | Improved service delivery and increased tourism activities. | Increased wildlife populations | Supported construction of 4 fortified rangers' camps and established six new conservancies across the county. E.g Ngilai El-barta, Malaso, Mugar elmongo, Ltungai etc. |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Department | Objective | Outcome | Indicator | Performance |
|------------|---|---------|-----------|-------------|
| | and wildlife and among residents' communities themselves | | | |
| | | | | |

N/B: Data and information provided here should be verifiable against the ADP.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Samburu County Government exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver on our development plan(s): putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County's sustainability.

1. Sustainability strategy and profile

VISION: A County with high quality of life

MISSION: To provide quality and sustainable services to the residents of Samburu County equitably, efficiently and effectively, in a secure and productive environment for improved living standards.

Key Strategic Pillars

To afford appropriate focus, there are three (3) strategic thrust areas identified that should stimulate the entire service delivery in the County and to be implemented by Annual Planning Processes.

These are:

- Food Security
- Health care
- Education

Medium Term Fiscal Outlook

1. The County Governments' fiscal policy objective in the medium term is to focus on channelling resources to priority and growth potential areas including health, water, education, and agriculture and livestock production as per broad strategic thrust areas.

2. The County targets to implement major flagships projects as outlined in it's strategy. This will be achieved by enhancing efficiency and effectiveness and accountability in public spending and enhanced revenue collection to effectively finance the implementation of the budget.

Containing the growth of recurrent expenditure in favor of capital investment will further be checked.

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

3. The County Government administration aims to implement the transformative agenda that ensures enhanced service delivery, improved standard of living among the county residents through employment creation and improved incomes. In setting departmental ceilings, attention will be given to projects and Programmes that meet the following criteria:

- (a) Linkage of the Programme with the CIDP, the 'Big Four' agenda and the objectives of the Fourth Medium-Term Plan of Vision 2030.
- (b) The degree to which a Programme addresses job creation and poverty reduction.
- (c) The degree to which the Programme is addressing the core mandate of the County department.
- (d) Expected outputs and outcomes from a Programme; and
- (e) Cost-effectiveness and sustainability of the Programme.

4. Financing of rolling Programmes will receive the priority to ensure completion of ongoing Programmes to deliver on the expected results. The county will continue reorienting expenditure towards those priority programmes as identified in public consultative forums.

Risks to Fiscal Outlook

5. Risks facing the County's economy will also affect its economic performance. These factors include:

- (a) Transfers from the national government are not adequate to meet the cost of offering the services as stipulated in schedule four of the constitution.
- (b) High inflation rates are contributing to a higher cost of living. This will affect the ease of doing business in the county, and access to credit to small and micro enterprises will be affected negatively due to tight liquidity in the economy.
- (c) Reduced global demand emanating from covid-19 fears and containment measures are expected to result in reduced demand for commodities from the county. This will affect the county's economy cognizant of the fact that the county plays a major role in the tourism sector.
- (d) Weak revenue base thereby leading to over-reliance on the transfers from the national government resources which are inadequate and limits resources allocations to key sectors.

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

- (e) Expenditure pressures, especially high recurrent expenditures pose fiscal risks. The county is going to maintain a sustainable recurrent expenditure by strictly adhering to austerity measures and hence free more resources for development expenditure over the medium term.
- (f) Instances of prolonged drought have resulted in a decrease in own revenue collections as well as curtailing the purchasing power of the residents. However, the government continues to allocate more resources to sustainable farming methods.

2. Environmental performance

To mitigate environmental risks, the County has put in place measures to mainstream environmental conservation and management; and climate change actions in County planning and budgeting processes to strengthen disaster risk reduction and/or mitigation, and reduce damages caused by natural hazards like floods and droughts. In this regard the environment sector has initiated the process of developing the County Climate Change Action Plan (2021-2025); and the Climate Change Policy and other legislative frameworks.

An inception roadmap has been conducted to develop the County Environment Action Plan (CEAP) that will guide environmental management within the county. Community Sensitization workshops on the role of communities in the extractive industries were also conducted at Lodungokwe, Archers, South Horr and Baragoi.

Other achievements include; promoting conservation and management of wetlands such as Kelele and Suguta; increasing forest cover through supporting school greening program; surveys on green energy potentials; strengthening of institutions such as Water Resource User Associations (WRUAs) at Tuum, Noontoto, Suguta Marmar and Seiya through training and development of Sub-Catchment Management Plans (SCMPs), capacity strengthening to Community Forest Associations (CFAs) around Leroghi/Kirisia forest, development of soil conservation structures to control soil erosion and restoration of degraded rangelands through control of invasive species at Maralal and Meibai, the establishment of Holistic Range Management Centre at West Gate Conservancy. The department also in partnership with the Kenya Off-grid Solar Access Project through the Ministry of energy with financial support from the World Bank, had conducted a feasibility study and land acquisition processes for the proposed eight solar mini-grid sites and other community facilities (such as dispensaries, schools and water points) in the county. The

project targets to power upcoming urban centres far off the main grid, community boreholes and other community facilities within the county as prioritized by the stakeholders.

3. Employee welfare

The County has completed the County administration system by recruiting various cadres and staff's promotion to ease service delivery. Going forward, the County will continue to put in place appropriate measures by implementing performance contracts by cascading them to lower levels and develop departmental service charter to enhance service delivery and mitigate the adverse effects to promote county economic growth, public administration and human resource management. The public communications office will be strengthened to enhance the dissemination of information and provide essential publicity for the county government.

Samburu County Public Service Board has promoted and re-designated several officers across the county public service base on their qualifications, experience and gender disaggregation.

4. Market place practices-

a) Responsible competition practice.

To Promote retail trade development, the county has constructed various market sheds, Market stalls, Women sheds and Boda boda sheds across the county to promote fair trade competition. In addition to improve management of youth and women enterprise fund, Loan management software has been procured. The county has undertaken various cooperative education meetings to potential groups in different sectors of the economy

b) Responsible Supply chain and supplier relations-

The County has been implementing the of policy on access to County Government procurement opportunities for women, the youth and persons with disabilities, and also successful implementation of e-procurement plan. Continuous capacity building of suppliers has been undertaken with openness and transparency in awards of tenders.

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

c) Responsible marketing and advertisement-

The Management of County Affairs by Keeping the Public informed on the County Progress through Annual calendar, Cabinet memos and Executive circulars.

d) Product stewardship-

Public Sector Advisory Services by enhancing of Public Participation Services through Public Participation Act, Suggestion Boxes, County website and Customer Care Desks has been put in place. Effective Public Communication through operationalization of the County Public Communication Office measured by Volume of County news/information disseminated via established County media

5. Community Engagements

To cushion households from shock of drought, and other disasters, Emergency relief food and cash transfers has prioritised by supply of 495 metric tons of emergency relief food to 109,000 vulnerable households. To facilitate peace meetings, capacity building and conflict analysis within the entire county through:

- Number of Peace intra and inter meetings
- Number of peace trainings done.
- Number of stakeholder's meetings/conference/rounds table/ held.
- Number of peace workshops attended.

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community.

6. Others

Public Service delivery through Civic Education and Awareness campaigns on major County Policies and Legislations through Co-ordination of Public participation and community programmes.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive'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 confirms that the County Executive'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 Executive's financial statements were approved and signed by the CEC member for finance on 18th March 2022.



Hon. Jonathan Leisen
County Executive Committee Member – Finance and Economic Planning
Samburu County Government

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF SAMBURU FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Samburu set out on pages 1 to 101, which comprise of the statement of assets and

liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Samburu as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1.0. Variances Between the Financial Statements Balances and Integrated Financial Management Information System (IFMIS) Reports Balances

As disclosed in Notes 12, 15 and 17 to the financial statements, the statement of receipts and payments reflects amounts for use of goods and services, other grants and payments and acquisition of assets of Kshs.1,216,178,191, Kshs.168,146,271 and Kshs.1,241,289,302 respectively. However, the amounts were at variances with respective accounts in the IFMIS records as indicated below.

| Description | Amount as per Financial Statements Kshs. | Amount as Per IFMIS Report Kshs. | Variance Kshs. |
|---------------------------|---|---|-----------------------|
| Use of Goods and Services | 1,216,178,191 | 914,582,393 | 301,595,798 |
| Acquisition of Assets | 1,241,289,302 | 896,452,819 | 344,836,483 |
| Other Grants and Payments | 168,146,271 | 194,899,483 | (26,753,266) |

Consequently, it was not possible to ascertain the accuracy and validity of the respective balances as at 30 June, 2021.

2.0. Acquisition of Assets

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects Kshs.1,241,289,302 on acquisition of assets which includes Kshs.66,605,581 on refurbishment of buildings which further includes Kshs.3,600,000 indicated in the ledger as reversal entry on Polytechnic cost. However, supporting documents for the expenditure of Kshs.3,600,000 were not provided for audit review.

In the circumstances, the accuracy and validity of the expenditure amounting to Kshs.3,600,000 for the year ended 30 June, 2021 could not be confirmed.

3.0. Use of Good and Services

3.1. Insurance Costs

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects Kshs.1,216,178,191 on use of goods and services which includes insurance costs of Kshs.186,686,340. However, a review of documents provided on Insurance expenditure revealed payments totalling Kshs.9,950,757 were not related to insurance expenditure.

Consequently, the propriety of insurance costs of Kshs.9,950,757 for the year ended 30 June, 2021 could not be ascertained.

3.2. Research, Studies, Project Preparation, Design and Supervision

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects Kshs.1,241,289,302 on acquisition of assets which includes Research, Studies, Project Preparation, Design and Supervision expenditure of Kshs.97,522,446. Included in the Kshs.97,522,446 is Kshs.14,000,000, in respect to KRA Agency Notice payment in respect of PAYE deductions for the month of June, 2021 wrongly charged to Research, Studies, Project Preparation, Design and Supervision expenditure instead of compensation of employees.

Consequently, the accuracy and completeness of Research, Studies, Project Preparation, Design and Supervision expenditure of Kshs.97,522,446 for the year ended 30 June, 2021 could not be confirmed.

4.0. Summary of Non-Current Assets Register

Annex 6 to the financial statements reflects non-current assets balance of Kshs.4,914,380,987 as at 30 June, 2021. However, the land is reflected as having nil balance despite the County Executive owning several parcels of land including those inherited from the defunct Local Authorities.

Consequently, the accuracy and completeness of summary of non-current assets register balance of Kshs.4,914,380,987 as at 30 June, 2021 could not be confirmed.

5.0. Pending Accounts Payables/Pending Bills

Note 1 under other important disclosures to the financial statements reflects pending accounts payables totalling to Kshs.583,631,274 as at 30 June, 2021. However, the analysis of pending accounts payables under Annex 2 to the financial statements reflects total pending accounts payables of Kshs.613,688,826 resulting to an unexplained difference of Kshs.30,057,552.

Consequently, the accuracy and completeness of pending accounts payables of as at 30 June, 2021 could not be confirmed.

Further, pending bills amounting to Kshs.41,326,203, which should have been paid as a first charge in 2020/2021 financial year were still outstanding as at 30 June, 2021

contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the county government does not default on debt obligations.

In view of the above, Management was therefore in breach of law.

6.0. Accounts Receivables - Outstanding Imprests

The statement of assets and liabilities reflects accounts receivables- outstanding imprests balance totalling Kshs.41,297,918 as at 30 June, 2021, as disclosed in Note 22 to the financial statements. As previously reported, included in the balance is Kshs.15,527,402 reportedly owed by unnamed County Assembly Members and staff. Further, included in the outstanding imprests balance is Kshs.25,770,516 in respect of Government imprests as at 30 June, 2021. However, Annex 5 (analysis of accounts receivables) to the financial statements reflects government imprests balance of Kshs.917,500 as at 30 June, 2021, resulting in unexplained variance of Kshs.24,853,016.

Consequently, the accuracy and completeness of accounts receivables balance of Kshs.41,297,918 as at 30 June, 2021 could not be confirmed.

7.0. Cash and Bank Balances

As disclosed in Note 21A to the financial statements, the statement of assets and liabilities reflect Kshs.1,483,452,657 on bank balances which includes Samburu County RMLF bank balance of Kshs.23,551,887 as at 30 June, 2021. Review of bank reconciliation statement for the month of June, 2021 revealed that the Kshs.23,551,887 excludes long outstanding payments in bank statements not captured in the cash book totalling to Kshs.1,655,425 relating to the months of January and April, 2021. However, the Management did not explain the nature of these payments and why they had not been posted to the cash book as at 30 June, 2021.

Consequently, the accuracy and completeness of Samburu County RMLF bank balance of Kshs.23,551,887 as at 30 June, 2021 could not be confirmed.

8.0. Variances Between Financial Statement Figures and County Own Generated Receipts Schedules

The statement of receipts and payments reflects county own generated receipts of Kshs.68,285,168 and as disclosed under Note 9 to the financial statements. However, the supporting schedules provided for audit review indicated Kshs.52,051,378 resulting in an unexplained variance of Kshs.16,233,790.

Consequently, the accuracy and completeness of county own generated receipts of Kshs.68,285,168 for the year ended 30 June, 2021 could not be confirmed.

9.0. Variances Between Approved Expenditure Budget Figures and Summary Statement of Appropriation Figures

A review of approved expenditure budget revealed variances totalling to Kshs.9,800,000 between approved budget figures and summary statement of Appropriation - recurrent and development combined figures as shown below:

| Item | Budget Amount as Per Summary Statement of Appropriation Kshs. | Budget as Per Approved Budget Kshs. | Variance Kshs. |
|-------------------------------------|---|-------------------------------------|------------------|
| Compensation of Employees | 1,966,263,066 | 1,965,263,066 | 1,000,000 |
| Use of Goods and Services | 1,505,615,770 | 1,491,315,770 | 14,300,000 |
| Transfers to Other Government Units | 169,300,000 | 182,000,000 | (12,700,000) |
| Other Grants and Transfers | 182,000,000 | 167,400,000 | 14,600,000 |
| Social Security Benefits | 4,315,000 | 11,715,000 | (7,400,000) |
| Total | 3,827,493,836 | 3,817,693,836 | 9,800,000 |

In the circumstances, the accuracy of summary statement of appropriation for the year ended 30 June, 2021 could not be confirmed.

10.0. Prior Year Adjustments

The statement of assets and liabilities reflects prior year adjustments balance of Kshs.31,033,567 as at 30 June, 2021 as disclosed under Note 25 to the financial statements. However, the nature of the prior year adjustments was not disclosed in the financial statements as required by reporting template issued by Public Sector Accounting Standards Board. Further, analysis of prior year adjustments was not provided for audit review.

In the circumstances, the accuracy and completeness of prior year adjustments balance of Kshs.31,033,567 as at 30 June, 2021 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There was no key audit matter to report in the year under review.

Other Matter

1.0. Budgetary Control and Performance

1.1. Budget Under Expenditure

The statement of appropriation - recurrent and development combined reflects final expenditure budget and actual on comparable basis totalling to Kshs.6,150,160,890 and Kshs.4,802,323,880 respectively resulting in an under-expenditure of Kshs.1,347,837,010 or 22% of the budget.

The under-expenditure mainly occurred in the development vote with Kshs.1,336,839,673 spent against an allocation of Kshs.2,417,072,416 resulting in under-absorption of Kshs.1,080,232,743 or 45% of the budget.

There is need therefore for the County Executive to have a proper budgeting mechanism with a view to utilizing the budget in full for better service delivery to the citizens of Samburu County.

1.2. Failure to Meet Revenue Targets on County Own-Generated Receipts

A review of summary statement of appropriation - Recurrent and Development Combined indicates that the County Executive had budgeted to raise Kshs.80,312,319 in own-generated receipts from local sources in the financial year ended 30 June, 2021. However, actual amount collected was Kshs.68,285,168 representing 85% of projected own-generated receipts, resulting in a revenue shortfall of 12,027,152 or 15 %

Failure to achieve revenue targets is an indication of inadequate revenue collection internal control systems and possible revenue leakages which the management should address.

1.3. Late Exchequer Release

As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects exchequer releases of Kshs.4,620,900,000, out of which an amount of Kshs.1,548,001,500 or 33.5% of the exchequer releases were received during the months of June and July, 2021, an indication of delayed disbursements of funds by the National Treasury as detailed below:

| Date | Details | Amount Kshs. |
|---------------|-------------------|----------------------|
| 23 June, 2021 | Exchequer release | 369,672,000 |
| 23 June, 2021 | Exchequer release | 415,881,000 |
| 30 June, 2021 | Exchequer release | 369,672,000 |
| 02 July, 2021 | Exchequer release | 392,776,500 |
| Total | | 1,548,001,500 |

Consequently, the delayed Exchequer releases may have affected the County Executive's ability to implement its planned programmes and possible underutilization of the budget, resulting to negative impact on service delivery to the Citizens of Samburu County.

Other Information

The County Executive Management is responsible for the other information, which comprises Key Entity's Information and Management, Forward by the CECM Finance and Economic Planning, Statement of Performance Against County's Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting and Statement of Management Responsibilities. The other information does not include the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance or conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0. High Wage Bill

The statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employees' expenditure of Kshs.1,999,286,955 which represents 38% of the total receipts of Kshs.5,269,366,461. The County Executive therefore exceeded the 35% limit set under Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015. The regulation requires that the county government expenditure on wages and benefits for public officers should not exceed 35% of the county total revenue.

Consequently, Management was in breach of the law.

2.0. Staff Ethnic Diversity

An analysis of ethnic composition of employees of the County Executive of Samburu in the year 2020/2021 revealed that out of total of 2,212 staff on permanent and pensionable and contractual terms, 1,791 or 81 % were drawn from the dominant ethnic community in the County. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which requires County Government to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county

In the circumstances, Management was in breach of the law.

3.0. Payment of Permanent Staff Outside IPPD Payroll

The County Executive of Samburu has an automated Integrated Payroll and Personnel Database (IPPD) system in place. However, a review of the monthly payrolls revealed that five hundred and forty-six (546) staff had not been included in the database and

were being paid salaries outside the IPPD payroll accumulating to Kshs.245,598,376. There is a risk of unauthorized payments as the off-shell payroll is not integrated and centrally managed and controlled in the public personnel database contrary to Treasury Circular No 9/2017 that requires Personnel emolument to be supported by IPPD.

Consequently, Management was in breach of the law.

4.0. Overpayment of House Allowance

The statement of receipts and payments reflects compensation of employees' expenditure of Kshs.1,999,286,955 for the year ended 30 June, 2021. However, an analysis of the house allowance payable to the county staff in reference to Salaries and Remuneration Commission (SRC) circular referenced SRC/TS/MDP/3/1/2 (2) revealed that one hundred and seventy-three (173) county staff were paid house allowance of Kshs.34,147,000 instead of Kshs.5,478,300 during the financial year 2020/2021, resulting to overpayment of Kshs.28,668,700. The overpayment was caused by application of higher rates than the ones stipulated by the said SRC circular.

Consequently, Management was in breach of the law.

5.0. Long Serving Employees in Probation

A sample drawn from employees' register for the year 2020/2021 revealed that twenty-four (24) employees were still on probation yet they were in employment for more than six (6) months. This is contrary to Section 1 of the County Public Service Human Resource Manual 2013, which requires that an officer appointed to the service in a pensionable post shall be confirmed in appointment and admitted in permanent and pensionable establishment on completion of probation period of six (6) months.

In the circumstances, Management was in breach of the law.

6.0. Remuneration of Full Time Board Members

A review of monthly gross pay made to County Public Service Board members during the year under review revealed that, seven (7) members were paid Kshs.11,219,635, which is one scale above their level, instead of Kshs.9,518,110, thereby occasioning overpayments of Kshs.1,701,525, contrary to the provisions of SRC Circular Ref No. SRC/TS/CGOVT/3/61 VOL.IV(49) of 8 December, 2017.

In the circumstances, the Management was in breach of the law.

7.0. Anomalies on the Use of Goods and Services Expenditure

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects Kshs.1,216,178,191 on use of goods and services. A review of documents provided for audit revealed the following anomalies:

7.1 Payment of Airtime Allowances

The Kshs.1,216,178,191 includes communication supplies and services of Kshs.5,436,858, which further includes Kshs.3,611,268 paid in form of airtime allowance to Samburu County executive staff. However, the Management did not

provide for audit review SRC approval or any other policy for payment of airtime allowance.

In the circumstances, the regularity of the expenditure of Kshs.3,611,268 for the year ended 30 June, 2021 could not be confirmed.

7.2 Payment to Council of Governors

The Kshs.1,216,178,191 includes other operating expenses expenditure of Kshs.523,267,516, which further includes Kshs.1,936,280 paid to Council of Governors. However, the payment was not based on any legislation or policy and contravened Section 37 of the Inter-Governmental Relations Act, 2012 which provides that operational expenses for the structures and institutions established by the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

In the circumstances, the Management was in breach of the law.

7.3 Repair of Motor Vehicles

The Kshs.1,216,178,191 includes Kshs.23,633,758 on routine maintenance-vehicles and other transport equipment which further includes Kshs.564,890 on repair of motor vehicles. A review of documents revealed that the repair services were directly procured without justification contrary to Section 91 of the Public Procurement and Asset Disposal Act, 2015 which provides that open tendering shall be the preferred procurement method for procurement of goods, works and services and the procuring entity may use an alternative procurement procedure only if that procedure is allowed and satisfies the conditions under this Act for use of that method. Further, motor vehicle inspection reports were not provided for audit review to validate the expenditure. In addition, the repairs were not recorded in the respective motor vehicle work tickets/log books.

Consequently, regularity and value for money for the Kshs.564,890 expenditure on repair of motor vehicles could not be confirmed. In addition, the Management was in breach of the law.

7.4 Payment of Allowances to Village Council Members

The Kshs.1,216,178,191 includes hospitality, supplies and services expenditure of Kshs.86,069,350, which further includes Kshs.48,661,400 sitting allowances paid to village council of elders during the year under review. However, there was no evidence provided for audit review that the sitting allowances payments were approved by SRC.

In the circumstances, the regularity of the expenditure of Kshs.48,661,400 could not be confirmed.

7.5 Failure to Adhere to Vote Control Procedures for Imprest

The Kshs.1,216,178,191 includes domestic travel and subsistence expenditure of Kshs.112,838,958, which further includes Kshs.95,125,163 paid as reimbursements. However, applications for imprests were not provided for audit. This is contrary to Regulation 51(1) and Regulation 93(1) of the Public Finance Management (County

Governments) Regulations, 2015 that requires that no public officer shall spend or commit funds until he or she has been properly authorized by means of an Authority to Incur Expenditure and an imprest shall be issued for a specific purpose, and any payments made from it, shall be only for the purposes specified in the imprest warrant.

In the circumstance, Management was in breach of the law.

7.6 Supply, Delivery, Installation and Commissioning of 2 Bio-Medical Incinerators

The Kshs.1,216,178,191 includes other operating expenses expenditure of Kshs.523,267,516, which further includes Kshs.26,800,000 spent on supply, delivery and commissioning of two (2) Bio-Medical Incinerators. However, physical verification carried out in November 2021 at Maralal Level IV Hospital revealed that the incinerators were delivered on 12 May, 2021 but had not been operationalized. There was no evidence that testing, and commissioning of the incinerators was done. In addition, despite the project having been fully paid for, official handover had not been done to the hospital Management in November 2021.

In the circumstances, the value for money for the expenditure of Kshs.26,800,000 for the incinerators could not be confirmed.

7.7 Procurement of Motor Vehicles Insurance

The Kshs.1,216,178,191 also includes insurance costs of Kshs.186,686,340, which further includes Kshs.7,997,854 spent on motor vehicles insurance for various departments. However, procurement of motor vehicles insurance services was split per department and sourced through request for quotations contrary to the provisions of Section 54(1) of Public Procurement and Asset Disposal Act, 2015 which requires that no procuring entity may structure procurement as two or more procurements for the purpose of avoiding the use of a procurement procedure except where prescribed.

In the circumstances, Management was in breach of the law.

8.0. Payment of Casual Wages

The statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employees' expenditure of Kshs.1,999,286,955, which includes Kshs.9,715,192 paid to casuals working in the department of Health within the County. However, there was no formal engagement of casuals including approval of the County Public Service Board, letters of temporary employment and other personal credentials. Further, information such as date of hire, period served, duties performed and qualifications of the casuals was not provided for audit.

In addition, the casuals were engaged for more than three months without review of their term's contrary to Employment Act, 2007. Further, no evidence that staff rationalization to assess the need for casuals was carried out. It was therefore, not possible to confirm that there was optimal use of available workforce. In addition, the actual work done by the casuals was not documented.

Consequently, the regularity and value for money for the Kshs.9,715,192 on casual wages could not be confirmed.

9.0. Failure to Deduct and Remit Income Tax (PAYE)

Analysis of IPPD Payroll for the year under review revealed that an amount of Kshs.463,629 in respect to PAYE was not deducted and remitted to Kenya Revenue Authority (KRA) contrary to Section 37(1) of Income Tax Act Cap 470, which states that 'An employer paying emoluments to an employee shall deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed'.

Consequently, the non-deduction and remittance of taxes exposed the County Executive to the risk of non-compliance with the Kenya Revenue Authority and also loss of National Government revenue on taxes of Kshs.463,629 not deducted at source and remitted. In addition, the County Management was in breach of the law.

10.0. Facilitation of County Assembly Staff and Members of County Assembly (MCAs)

During the year under review, the County Executive of Samburu paid allowances amounting to Kshs.2,649,700 to MCA's and County Assembly staff for attending workshops and meetings. However, the Management did not provide evidence on why the MCAs and County Assembly staff were facilitated by the County Executive despite the County Assembly having its own budget and resources for such activities.

Consequently, the validity and regularity of the expenditure of Kshs.2,649,700 could not be confirmed.

11.0. Acquisition of Assets

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects Kshs.1,241,289.302 on acquisition of assets. A review of documents provided for audit revealed the following anomalies;

11.1 Uncertified Rehabilitation Works

The Kshs.1,241,289.302 includes rehabilitation and renovation of plant, machinery and equipment expenditure of Kshs.24,864,214 for the year ended 30 June, 2021 which relates to water works and rehabilitation of water projects. However, review of project files revealed that the works were not certified by respective technical departments.

This is contrary to Section 150(3) of Public Procurement and Assets Disposal Act, 2015 which requires that where goods, works and services under subsection (2), are of technical nature and the specifications were provided by a technical department or professionals engaged to work on behalf of the accounting officer, that technical department or professionals engaged to work on behalf of the accounting officer shall be responsible for confirming the right quality and quantity of goods, works or services have been delivered and issue a certificate to the recipient accounting officer.

In the circumstances, the value for money for the expenditure of Kshs.24,864,214 on the water works and rehabilitation of water projects could not be confirmed. In addition, the Management was in breach of the law.

11.2 Failure to Distribute Procured Furniture

The Kshs.1,241,289.302 also includes purchase of office furniture and general equipment expenditure of Kshs.21,910,868, which further includes Kshs.7,920,300 paid to a firm for supply and delivery of Early Childhood Development Education (ECDE) furniture. Review of County Executive records revealed that the furniture was delivered on 20 April, 2021 at County Government of Samburu headquarters. However, at the time of audit in November 2021 the furniture had not been distributed to respective ECDEs schools.

In view of the foregoing, the value for money for Kshs.7,920,300 spent on ECDE furniture could not be confirmed.

12.0. Unsatisfactory Implementation of Projects

Audit inspection of a sample of development projects valued at Kshs.16,261,100 revealed several unsatisfactory issues as detailed below:

| | Project Description | Amount Paid (Kshs.) | Remarks |
|----|--|----------------------------|---|
| 1. | Construction of Nonkupuli Dispensary, Staff House and Sanitary Block | 7,245,580 | Sanitary and windows fittings were not done, electrical works were incomplete, poor workmanship on paintwork, walls and ceiling. |
| 2. | Construction of classroom at Mugur ECD Centre | 1,192,990 | Poor drainage system leading to flooding of the classroom, electrical works were not done. |
| 3. | Drilling and Equipping of Silango and Sukurio Boreholes | 6,631,200 | The Projects were incomplete, and the contractor had abandoned site. The water levels were low. There was no evidence of drill logs, material testing, water testing, equipment testing, stores receipts of pumps to confirm specifications as provided in the Bills of Quantity. |
| 4. | Construction of classroom at Lopeswo ECD Centre | 1,191,330 | The floor was not done with red oxide as per Bill of quantity requirements, electrical works were not done and the floor has visible cracks and potholes. |
| | Total | 16,261,100 | |

In view of these issues, the value for money for the Kshs.16,261,100 spent on the projects is in doubt.

13.0. Failure to Remit Pension Contributions

A review of National Treasury Circular referenced IGFR/PB/01/J (69) dated 28 October, 2021, and other County Executive records revealed that a total of Kshs.235,647,419 staff pension contributions consisting of Kshs.32,542,004, Kshs.184,373,428 and Kshs.18,731,987 on principal amount, interest and actuarial valuation respectively had not been remitted to the respective Pension Funds contrary to Section 94(1) of Public Finance Management Act,2012 where the County Executive has failed to make any payments as and when due.

Consequently, the County Executive is likely to incur further huge interest and penalties on non-remittance of pension contributions. In addition, the Management was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1.0. Lack of Risk Management Policy

As previously reported, the Management did not give evidence of the existence of a risk management policy to guide the Management on risk assessment and formulation of risk mitigation strategies in the year under review. This is contrary to Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to develop risk management strategies which include fraud prevention mechanism and internal control that builds robust business operations.

In the absence of a risk management, it has not been possible to confirm whether the internal controls built within the financial and operational systems were functioning as intended during the year under review.

2.0. Lack of a Reliable Revenue Collection System

The County Executive of Samburu has not developed a reliable revenue collection and management system and instead use the outdated, Local Authority Integrated Financial Operations Management System (LAIFOM) which is unable to provide relevant information to aid Management in decision making.

This is contrary to Regulation 63(1)(a) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the receiver of revenue to ensure adequate safeguards exist for prompt collection and proper accounting for all county government revenue.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk assessment and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Executive monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 May, 2022

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

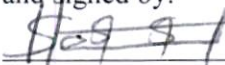
7. FINANCIAL STATEMENTS

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
 JUNE 2021.**

| | | 2020-2021 | 2019-2020 |
|--|-------|----------------------|----------------------|
| | Notes | KShs | KShs |
| RECEIPTS | | | |
| Exchequer releases | 1 | 4,620,900,000 | 4,957,173,316 |
| Proceeds from Domestic and Foreign Grants | 2 | 456,192,331 | 3,354,735 |
| Transfers from Other Government Entities | 3 | 118,859,146 | 159,899,473 |
| Proceeds from Domestic Borrowings | 4 | - | - |
| Proceeds from Foreign Borrowings | 5 | - | - |
| Proceeds from Sale of Assets | 6 | - | - |
| Reimbursements and Refunds | 7 | 4,850,000 | 4,554,200 |
| Returns of Equity Holdings | 8 | - | - |
| County Own Generated Receipts | 9 | 68,285,168 | 215,349,580 |
| Returned CRF issues | 10 | 279,817 | 23,472,208 |
| TOTAL RECEIPTS | | 5,269,366,461 | 5,363,803,511 |
| PAYMENTS | | | |
| Compensation of Employees | 11 | 1,999,286,955 | 1,801,273,580 |
| Use of goods and services | 12 | 1,216,178,191 | 1,516,808,956 |
| Subsidies | 13 | - | - |
| Transfers to Other Government Units | 14 | 771,276,806 | 630,127,269 |
| Other grants and transfers | 15 | 168,146,271 | 398,163,759 |
| Social Security Benefits | 16 | 3,693,259 | 6,767,634 |
| Acquisition of Assets | 17 | 1,241,289,302 | 829,286,906 |
| Finance Costs, including Loan Interest | 18 | - | - |
| Repayment of principal on Domestic and Foreign borrowing | 19 | - | - |
| Other Payments | 20 | - | - |
| TOTAL PAYMENTS | | 5,399,870,784 | 5,182,428,104 |
| SURPLUS/DEFICIT | | -130,504,323 | 181,375,407 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 18th March 2022

and signed by:



Chief Officer

Name: David Lesamana



Head of Accounting Services

Name: Joseph Lekalkuli

ICPAK Member Number: 6711

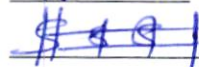
**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

| | | 2020-2021 | 2019-2020 |
|---------------------------------------|-------|----------------------|----------------------|
| | Notes | KShs | KShs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 21A | 1,483,452,657 | 1,546,199,279 |
| Cash Balances | 21B | - | |
| Total Cash and cash equivalent | | 1,483,452,657 | 1,546,199,279 |
| Accounts Receivables | 22 | 41,297,918 | 71,134,261 |
| TOTAL FINANCIAL ASSETS | | 1,524,750,575 | 1,617,333,540 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payables | 23 | 118,816,843 | 49,861,918 |
| NET FINANCIAL ASSETS | | 1,405,933,732 | 1,567,471,621 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 24 | 1,567,471,622 | 1,386,700,686 |
| Prior year adjustments | 25 | -31,033,567 | -604,472 |
| Surplus/Deficit for the year | | -130,504,323 | 181,375,407 |
| NET FINANCIAL POSITION | | 1,405,933,732 | 1,567,471,621 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on

18th March 2022 and signed by:



Chief Officer Finance

Name: David Lesamana



Head of Accounting Services

Name: Joseph Lekalkuli

ICPAK Member Number: 6711

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.


7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

| | Notes | 2020-2021 KShs | 2019-2020 KShs |
|--|-------|-----------------------|---------------------|
| Receipts from operating income | | | |
| Exchequer Releases | 1 | 4,620,900,000 | 4,957,173,316 |
| Proceeds from Domestic and Foreign Grants | 2 | 456,192,331 | 3,354,735 |
| Transfers from Other Government Entities | 3 | 118,859,146 | 159,899,473 |
| Reimbursements and Refunds | 7 | 4,850,000 | 4,554,200 |
| Returns of Equity Holdings | 8 | - | - |
| County Own Generated Receipts | 9 | 68,285,168 | 215,349,580 |
| Returned CRF issues | 10 | 279,817 | 23,472,208 |
| Payments for operating expenses | | | |
| Compensation of Employees | 11 | -1,999,286,955 | -1,801,273,580 |
| Use of goods and services | 12 | -1,216,178,191 | -1,516,808,956 |
| Subsidies | 13 | - | - |
| Transfers to Other Government Units | 14 | -771,276,806 | -630,127,269 |
| Other grants and transfers | 15 | -168,146,271 | -398,163,759 |
| Social Security Benefits | 16 | -3,693,259 | -6,767,634 |
| Finance Costs, including Loan Interest | 18 | - | - |
| Other Payments | 20 | - | - |
| | | | |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts Receivables | 26 | 29,836,343 | -1,176,272 |
| Increase/(Decrease) in Accounts Payables | 27 | 68,954,925 | -21,795,781 |
| Other Adjustments-Prior year Adjustments | 25 | -31,033,567 | -604,472 |
| Net cash flow from operating activities | | 1,178,542,680 | 987,085,788 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 6 | - | - |
| Acquisition of Assets | 17 | -1,241,289,302 | -829,286,906 |
| Net cash flows from Investing Activities | | -1,241,289,302 | -829,286,906 |
| CASHFLOW FROM BORROWING ACTIVITIES | | | |
| Proceeds from Domestic Borrowings | 4 | - | - |
| Proceeds from Foreign Borrowings | 5 | - | - |
| Repayment of principal on Domestic and Foreign borrowing | 19 | - | - |
| Net cash flow from financing activities | | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | | | |
|---|-----------|----------------------|----------------------|
| NET INCREASE IN CASH AND CASH EQUIVALENTS | | -62,746,622 | 157,798,882 |
| Cash and cash equivalents at BEGINNING of the year | 21 | 1,546,199,278 | 1,388,400,396 |
| Cash and cash equivalents at END of the year | 24 | 1,483,452,656 | 1,546,199,278 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 18th March 2022 and signed by:



Chief Officer Finance

Name: David Lesamana



Head of Accounting Services

Name: Joseph Lekalkuli

ICPAK Member Number: 6711

7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|----------------------|----------------------|----------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | | | | |
| Exchequer releases | 4,620,900,000 | - | 4,620,900,000 | 4,620,900,000 | | 100% |
| Proceeds from Domestic and Foreign Grants | - | - | - | - | - | |
| Transfers from Other Government Entities | 466,087,828 | - | 466,087,828 | 456,192,331 | 9,895,497 | >100% |
| Proceeds from Domestic Borrowings | 118,859,146 | - | 118,859,146 | 118,859,146 | - | 100% |
| Proceeds from Foreign Borrowings | | | | | | |
| Proceeds from Sale of Assets | | | | | | |
| Reimbursements and Refunds | 4,850,000 | - | 4,850,000 | 4,850,000 | - | 100% |
| Returns of Equity Holdings | | | | | | |
| County Own Generated receipts | 180,312,319 | (100,000,000) | 80,312,319 | 68,285,168 | 12,027,152 | 85% |
| Return issues to CRF | 279,816 | - | 279,816 | 279,816 | - | 100% |
| TOTAL | 5,391,289,109 | (100,000,000) | 5,291,289,109 | 5,269,366,461 | 21,922,648 | 99% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 1,944,363,066 | 21,900,000 | 1,966,263,066 | 1,999,286,957 | -33,023,891 | 102% |
| Use of goods and services | 1,558,377,248 | (52,761,478) | 1,505,615,770 | 1,216,178,191 | 289,437,579 | 81% |
| Subsidies | - | - | - | - | - | 0% |
| Transfers to Other Government Units | 164,600,000 | 4,700,000 | 169,300,000 | 168,146,271 | 1,153,729 | 99% |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| 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 % |
| Other grants and transfers | 185,000,000 | (3,000,000) | 182,000,000 | 173,729,900 | 8,270,100 | 95% |
| Social Security Benefits | - | 4,315,000 | 4,315,000 | 3,693,258 | 621,742 | 86% |
| Acquisition of Assets | 2,398,020,576 | (75,353,522) | 2,322,667,054 | 1,241,289,302 | 1,081,377,752 | 53% |
| Finance Costs, including Loan Interest | - | - | - | - | - | - |
| Repayment of principal on borrowings | - | - | - | - | - | - |
| Other Payments | - | - | - | - | - | - |
| TOTAL | 6,250,360,890 | (100,200,000) | 6,150,160,890 | 4,802,323,880 | 1,347,837,011 | 77% |
| SURPLUS/(DEFICIT) | (859,071,781) | 200,000 | (858,871,781) | 467,042,581 | (1,325,914,363) | 0 |

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

- (a) *Acquisition of assets and use of goods and service have utilization rates of 53% and 81% respectively. Most of these components require procurement procedures and processes. Therefore, these procedures are long and causes delay in awarding contracts to successful bidders which also resulted to project completion period to go beyond closure of the financial year.*
- (b) *Secondly, there was late disbursement of funds from national treasury which caused a huge amount of unspent balances at the time of financial year closure and resulted to under-utilization in the use of goods and services, acquisition of assets and social security components.*
- (c) *Over-utilization in compensation of employees component was majorly caused by under budgeting in the said component.*
- (d) *Xxxx*

Annual Report and Financial Statements
For the year ended June 30, 2021.

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23 The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should between the two statements should be prepared and disclosed.)

The County Executive's financial statements were approved on 18th March 2022 and signed by:



Chief Officer Finance

Name: David Lesamana



Head of Accounting Services

Name: Joseph Lekalkuli

ICPAK Member Number: 6711

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|----------------------|---------------------|----------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | | | | |
| Exchequer releases | 2,772,540,000 | - | 2,772,540,000 | 2,772,540,000 | - | 100% |
| Proceeds from Domestic and Foreign Grants | 359,720,932 | - | 359,720,932 | 359,720,932 | (0) | 100% |
| Transfers from Other Government Entities | - | - | - | - | - | - |
| Proceeds from Domestic Borrowings | - | - | - | - | - | - |
| Proceeds from Foreign Borrowings | - | - | - | - | - | - |
| Proceeds from Sale of Assets | - | - | - | - | - | - |
| Reimbursements and Refunds | 4,850,000 | - | 4,850,000 | 4,850,000 | - | 100% |
| Returns of Equity Holdings | - | - | - | - | - | - |
| County Own Generated receipts | 108,187,392 | (60,000,000) | 48,187,392 | 40,971,101 | 7,216,291 | 85% |
| Return CRF issues | 261,835 | - | 261,835 | 261,835 | - | 100% |
| TOTAL | 3,245,560,158 | (60,000,000) | 3,185,560,158 | 3,178,343,868 | 7,216,291 | 100% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 1,944,363,066.00 | 21,900,000.00 | 1,966,263,066.00 | 1,999,286,957.00 | -33,023,891.00 | 102% |

Annual Report and Financial Statements
For the year ended June 30, 2021.

| 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% |
| Use of goods and services | 1,546,377,248.00 | -44,761,478.00 | 1,501,615,770.00 | 1,216,178,191 | 285,437,579.35 | 81% |
| Subsidies | | | | | | |
| Transfers to Other Government Units | 164,600,000.00 | 4,700,000.00 | 169,300,000.00 | 168,146,271.00 | 1,153,729.00 | 99% |
| Other grants and transfers | 51,000,000.00 | - | 51,000,000.00 | 51,000,000.00 | - | 100% |
| Social Security Benefits | - | 4,315,000.00 | 4,315,000.00 | 3,693,258.00 | 621,742.00 | 86% |
| Acquisition of Assets | 42,294,638.00 | -1,700,000.00 | 40,594,638.00 | 27,179,529 | 13,415,108.95 | 67% |
| Finance Costs, including Loan Interest | - | - | - | - | - | - |
| Repayment of principal on borrowings | - | - | - | - | - | - |
| Other Payments | - | - | - | - | - | - |
| TOTAL | 3,748,634,952 | (15,546,478) | 3,733,088,474 | 3,465,484,206 | 267,604,267 | 93% |
| SURPLUS/(DEFICIT) | (503,074,794) | (44,453,522) | (547,528,316) | (287,140,338) | (260,387,976) | 52% |

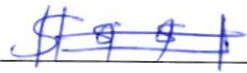
[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

- (a) Long procurement procedures and processes which caused under-utilization due to delay in awarding contracts.*
- (b) Late disbursement of funds from national treasury which resulted to under-utilization.*
- (c) Under budgeting in compensation of employees resulted to over-utilization in said component.*
- (d) Xxx*
- (e) Xxx*

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.)

The County Executive's financial statements were approved on 18th March 2022 and signed by:



Chief Officer Finance

Name: David Lesamana



Head of Accounting Services

Name: Joseph Lekalkuli

ICPAK Member Number: 6711

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|----------------------|---------------------|----------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | | | | |
| Exchequer releases | 1,848,360,000 | - | 1,848,360,000 | 1,848,360,000 | - | 100% |
| Proceeds from Domestic and Foreign Grants | 106,366,896 | - | 106,366,896 | 96,471,399 | 9,895,497 | 91% |
| Transfers from Other Government Entities | 118,859,146 | - | 118,859,146 | 118,859,146 | - | 52% |
| Proceeds from Domestic Borrowings | - | - | - | - | - | - |
| Proceeds from Foreign Borrowings | - | - | - | - | - | - |
| Proceeds from Sale of Assets | - | - | - | - | - | - |
| Reimbursements and Refunds | - | - | - | - | - | - |
| Returns of Equity Holdings | - | - | - | - | - | - |
| County Own Generated receipts | 72,124,928 | (40,000,000) | 32,124,928 | 27,314,067 | 4,810,861 | 85% |
| Return to CRF | 17,981 | - | 17,981 | 17,981 | - | 100% |
| TOTAL | 2,145,728,951 | (40,000,000) | 2,105,728,951 | 2,091,022,593 | 14,706,358 | 99% |
| PAYMENTS | | | | | | |
| Compensation of | | | | | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| 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 % |
| Employees | | | | | | |
| Use of goods and services | 12,000,000 | (8,000,000) | 4,000,000 | - | 4,000,000 | 0% |
| Subsidies | | | | | | |
| Transfers to Other Government Units | - | - | - | - | - | - |
| Other grants and transfers | 134,000,000 | (3,000,000) | 131,000,000 | 122,729,900 | 8,270,100 | 94% |
| Social Security Benefits | | | | | | |
| Acquisition of Assets | 2,355,725,938 | -73,653,522 | 2,282,072,416.00 | 1,214,109,773.00 | 1,067,962,643.00 | 53% |
| Finance Costs, including Loan Interest | - | - | - | - | - | - |
| Repayment of principal on borrowings | - | - | - | - | - | - |
| Other Payments | - | - | - | - | - | - |
| TOTALS | 2,501,725,938 | (84,653,522) | 2,417,072,416 | 1,336,839,673 | 1,080,232,743 | 55% |
| SURPLUS/(DEFICIT) | (355,996,987) | 44,653,522 | (311,343,465) | 754,182,920 | (1,065,526,385) | 0 |

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

- (a) Long procurement procedures and processes which caused under-utilization due to delay in awarding contracts.
- (b) Late disbursement of funds from national treasury which resulted to under-utilization.
- (c) Xxxx
- (d) Xxxx

Annual Report and Financial Statements
For the year ended June 30, 2021.

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.)

The County Executive's financial statements were approved on 18th March 2022 and signed by:



Chief Officer Finance

Name: David Lesamana



Head of Accounting Services

Name: Joseph Lekalkuli

ICPAK Member Number: 6711

SAMBURU COUNT EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|-------------------------|--------------------|-------------------|--------------------|----------------------------|-------------------------------|
| | 20xx | | 20xx | Date, 20xx | |
| | KShs | KShs | KShs | KShs | KShs |
| 101004210 | 369,451,208 | -5,320,781 | 364,130,427 | 183,891,325 | 189,578,626 |
| 101014210 | 369,451,208 | -5,320,781 | 364,130,427 | 183,891,325 | 189,578,626 |
| 102004210 | 15,432,374 | -149,580 | 15,282,794 | 14,879,747 | 403,047 |
| 102014210 | 6,007,344 | 0 | 6,007,344 | 5,774,077 | 233,267 |
| 102034210 | 8,571,690 | -140,000 | 8,431,690 | 8,360,690 | 71,000 |
| 102044210 | 853,340 | -9,580 | 843,760 | 744,980 | 98,780 |
| 103004210 | 60,099,309 | -6,460,000 | 53,639,309 | 51,630,243 | 2,009,066 |
| 103014210 | 10,505,622 | 0 | 10,505,622 | 9,388,648 | 1,116,974 |
| 103024210 | 15,773,504 | 0 | 15,773,504 | 14,882,337 | 891,167 |
| 103034210 | 25,349,902 | -6,460,000 | 18,889,902 | 19,381,080 | -491,178 |
| 103044210 | 8,470,281 | 0 | 8,470,281 | 7,978,179 | 492,102 |
| 104004210 | 6,468,596 | 0 | 6,468,596 | 6,205,776 | 262,820 |
| 104014210 | 6,468,596 | 0 | 6,468,596 | 6,205,776 | 262,820 |
| 105004210 | 44,864,624 | -320,000 | 44,544,624 | 42,028,712 | 2,515,912 |
| 105014210 | 29,648,188 | -260,000 | 29,388,188 | 27,395,609 | 1,992,579 |
| 105024210 | 15,216,436 | -60,000 | 15,156,436 | 14,633,102 | 523,334 |
| 106004210 | 35,417,925 | -1,086,940 | 34,330,985 | 33,811,184 | 19,952 |
| 106014210 | 35,417,925 | -1,086,940 | 34,330,985 | 33,811,184 | 19,952 |
| 201004210 | 46,829,376 | -2,668,100 | 44,161,276 | 40,931,865 | 3,352,961 |
| 201014210 | 32,679,528 | -2,668,100 | 30,011,428 | 26,783,706 | 3,351,272 |
| 201034210 | 397,990 | 0 | 397,990 | 397,990 | 0 |
| 201044210 | 13,751,858 | 0 | 13,751,858 | 13,750,170 | 1,689 |
| 202004210 | 31,870,893 | -3,600,000 | 28,270,893 | 26,890,384 | 1,256,959 |

Annual Report and Financial Statements
For the year ended June 30, 2021.

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|-------------------------|--------------------|-------------------|--------------------|----------------------------|-------------------------------|
| | 20xx | | 20xx | Date, 20xx | |
| 202014210 | 6,069,024 | -1,400,000 | 4,669,024 | 3,388,381 | 1,157,093 |
| 202024210 | 6,931,654 | 0 | 6,931,654 | 6,843,779 | 87,875 |
| 202034210 | 11,608,766 | -2,200,000 | 9,408,766 | 9,397,489 | 11,277 |
| 202044210 | 7,261,449 | 0 | 7,261,449 | 7,260,735 | 714 |
| 301004210 | 29,381,522 | -3,756,800 | 25,624,722 | 19,022,756 | 6,601,966 |
| 301014210 | 29,381,522 | -3,756,800 | 25,624,722 | 19,022,756 | 6,601,966 |
| 302004210 | 18,571,610 | -130,000 | 18,441,610 | 18,440,139 | 1,471 |
| 302014210 | 18,571,610 | -130,000 | 18,441,610 | 18,440,139 | 1,471 |
| 304004210 | 100,856,108 | -5,067,300 | 95,788,808 | 95,573,144 | 215,664 |
| 304014210 | 100,856,108 | -5,067,300 | 95,788,808 | 95,573,144 | 215,664 |
| 305004210 | 9,377,473 | 0 | 9,377,473 | 8,262,276 | 1,115,197 |
| 305014210 | 9,377,473 | 0 | 9,377,473 | 8,262,276 | 1,115,197 |
| 306004210 | 21,781,110 | 2,376,800 | 24,157,910 | 23,476,982 | 680,928 |
| 306014210 | 21,781,110 | 2,376,800 | 24,157,910 | 23,476,982 | 680,928 |
| 401004210 | 245,878,355 | -200,000 | 245,678,355 | 257,587,558 | -11,909,203 |
| 401044210 | 71,490,325 | -200,000 | 71,290,325 | 70,905,728 | 384,597 |
| 401054210 | 86,203,050 | 0 | 86,203,050 | 89,267,682 | -3,064,632 |
| 401064210 | 37,877,350 | 0 | 37,877,350 | 39,029,524 | -1,152,174 |
| 401074210 | 50,307,630 | 0 | 50,307,630 | 58,384,623 | -8,076,993 |
| 402004210 | 610,829,963 | -800,000 | 610,029,963 | 562,660,830 | 47,369,133 |
| 402014210 | 13,898,409 | 0 | 13,898,409 | 14,126,535 | -228,126 |
| 402044210 | 487,569,379 | -800,000 | 486,769,379 | 466,808,466 | 19,960,913 |
| 402054210 | 109,362,175 | 0 | 109,362,175 | 81,725,829 | 27,636,346 |
| 403004210 | 198,215,723 | -1,670,100 | 196,545,623 | 197,786,332 | -1,240,709 |
| 403014210 | 9,879,776 | 0 | 9,879,776 | 9,790,869 | 88,907 |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|-------------------------|--------------------|-------------------|--------------------|----------------------------|-------------------------------|
| | 20xx | | 20xx | Date, 20xx | |
| 403034210 | 73,655,826 | 0 | 73,655,826 | 73,480,616 | 175,210 |
| 403044210 | 4,934,656 | 0 | 4,934,656 | 4,182,758 | 751,898 |
| 403054210 | 23,805,221 | -1,670,100 | 22,135,121 | 16,985,839 | 5,149,282 |
| 403064210 | 85,940,244 | 0 | 85,940,244 | 93,346,251 | -7,406,007 |
| 501004210 | 119,068,298 | 4,600,000 | 123,668,298 | 122,517,160 | 159,038 |
| 501014210 | 119,068,298 | 4,600,000 | 123,668,298 | 122,517,160 | 159,038 |
| 502004210 | 287,585,588 | 700,000 | 288,285,588 | 283,730,125 | -444,487 |
| 502014210 | 287,585,588 | 700,000 | 288,285,588 | 283,730,125 | -444,487 |
| 502034210 | 0 | 0 | 0 | 0 | 0 |
| 503004210 | 27,873,600 | -320,800 | 27,552,800 | 27,515,006 | 37,794 |
| 503034210 | 27,873,600 | -320,800 | 27,552,800 | 27,515,006 | 37,794 |
| 504004210 | 7,371,442 | 0 | 7,371,442 | 7,110,332 | 261,110 |
| 504014210 | 7,371,442 | 0 | 7,371,442 | 7,110,332 | 261,110 |
| 701004210 | 422,450,638 | -8,038,956 | 414,411,682 | 407,537,662 | 5,068,807 |
| 701014210 | 215,253,958 | -5,438,956 | 209,815,002 | 202,203,398 | 5,107,390 |
| 701034210 | 168,902,094 | -1,850,000 | 167,052,094 | 165,082,236 | 2,668,859 |
| 701044210 | 38,294,586 | -750,000 | 37,544,586 | 40,252,028 | -2,707,442 |
| 704004210 | 58,446,626 | -1,900,000 | 56,546,626 | 51,564,071 | 4,982,555 |
| 704014210 | 58,446,626 | -1,900,000 | 56,546,626 | 51,564,071 | 4,982,555 |
| 705004210 | 482,827,067 | 28,939,920 | 511,766,987 | 511,666,545 | 129,831 |
| 705014210 | 467,176,751 | 29,539,920 | 496,716,671 | 497,273,030 | -526,970 |
| 705024210 | 15,650,316 | -600,000 | 15,050,316 | 14,393,515 | 656,801 |
| 706004210 | 230,240,389 | -6,626,338 | 223,614,051 | 217,711,656 | 6,467,395 |
| 706014210 | 11,031,050 | 0 | 11,031,050 | 10,533,104 | 497,946 |
| 706024210 | 68,062,231 | -400,000 | 67,662,231 | 67,107,807 | 1,075,424 |

Annual Report and Financial Statements
For the year ended June 30, 2021.

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|-------------------------|-------------------|-------------------|-------------------|----------------------------|-------------------------------|
| | 20xx | | 20xx | Date, 20xx | |
| 706034210 | 17,386,714 | 0 | 17,386,714 | 17,596,541 | -165,827 |
| 706044210 | 19,654,266 | -100,000 | 19,554,266 | 18,847,124 | 707,142 |
| 706054210 | 31,154,458 | -526,338 | 30,628,120 | 29,330,757 | 1,297,3623 |
| 706064210 | 82,951,670 | -5,600,000 | 77,351,670 | 74,296,323 | 3,055,347 |
| 712004210 | 17,763,776 | -1,900,000 | 15,863,776 | 14,183,594 | 2,135,182 |
| 712014210 | 17,763,776 | -1,900,000 | 15,863,776 | 14,183,594 | 2,135,182 |
| 713004210 | 6,523,997 | 500,000 | 7,023,997 | 6,141,714 | 882,283 |
| 713014210 | 6,523,997 | 500,000 | 7,023,997 | 6,141,714 | 882,283 |
| 901004210 | 26,520,592 | -41,600 | 26,478,992 | 26,074,131 | 404,861 |
| 901014210 | 26,520,592 | -41,600 | 26,478,992 | 26,074,131 | 404,861 |
| 902004210 | 39,850,862 | -252,000 | 39,598,862 | 39,173,153 | 425,709 |
| 902014210 | 978,000 | -50,000 | 928,000 | 927,140 | 860 |
| 902024210 | 5,328,170 | -102,000 | 5,226,170 | 5,213,370 | 12,800 |
| 902034210 | 27,438,000 | 0 | 27,438,000 | 27,094,306 | 343,694 |
| 902044210 | 6,106,692 | -100,000 | 6,006,692 | 5,938,337 | 68,355 |
| 903004210 | 1,085,000 | -100,000 | 985,000 | 651,130 | 333,870 |
| 903014210 | 1,085,000 | -100,000 | 985,000 | 651,130 | 333,870 |
| 904004210 | 15,546,383 | -660,400 | 14,885,983 | 13,347,232 | 1,538,751 |
| 904014210 | 15,546,383 | -660,400 | 14,885,983 | 13,347,232 | 1,538,751 |
| 1001004210 | 17,744,171 | -1,163,503 | 16,580,668 | 16,065,801 | 114,867 |
| 1001014210 | 17,744,171 | -1,163,503 | 16,580,668 | 16,065,801 | 114,867 |
| 1002004210 | 16,573,914 | 0 | 16,573,914 | 15,531,822 | 1,366,592 |
| 1002014210 | 15,118,420 | 0 | 15,118,420 | 14,628,186 | 964,734 |
| 1002024210 | 1,455,494 | 0 | 1,455,494 | 903,636 | 401,858 |
| 1003004210 | 9,756,260 | -30,000 | 9,726,260 | 8,690,149 | 1,036,111 |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|-------------------------|--------------------|--------------------|--------------------|----------------------------|-------------------------------|
| | 20xx | | 20xx | Date, 20xx | |
| 1003024210 | 3,596,174 | 0 | 3,596,174 | 3,269,735 | 326,439 |
| 1003034210 | 1,756,600 | 0 | 1,756,600 | 1,429,859 | 326,741 |
| 1003044210 | 4,403,486 | -30,000 | 4,373,486 | 3,990,555 | 382,931 |
| 1004004210 | 116,080,180 | -400,000 | 115,680,180 | 113,193,669 | 470,211 |
| 1004014210 | 5,145,059 | 0 | 5,145,059 | 4,421,001 | 724,058 |
| 1004024210 | 110,935,121 | -400,000 | 110,535,121 | 108,772,668 | -253,847 |
| 102004210 | 30,000,000 | 0 | 30,000,000 | 30,000,000 | 0 |
| 102014210 | 30,000,000 | 0 | 30,000,000 | 30,000,000 | 0 |
| 103004210 | 194,169,254 | 0 | 194,169,254 | 45,439,338 | 148,729,916 |
| 103024210 | 28,000,000 | 0 | 28,000,000 | 12,528,000 | 15,472,000 |
| 103034210 | 39,200,000 | 0 | 39,200,000 | 4,066,400 | 35,133,600 |
| 103044210 | 126,969,254 | 0 | 126,969,254 | 28,844,938 | 98,124,316 |
| 104004210 | 2,000,000 | 0 | 2,000,000 | 0 | 2,000,000 |
| 104014210 | 2,000,000 | 0 | 2,000,000 | 0 | 2,000,000 |
| 105004210 | 174,790,619 | 3,000,000 | 177,790,619 | 150,054,966 | 27,735,653 |
| 105014210 | 174,790,619 | 3,000,000 | 177,790,619 | 150,054,966 | 27,735,653 |
| 106004210 | 50,000,000 | 3,981,760 | 53,981,760 | 53,975,659 | 6,101 |
| 106014210 | 50,000,000 | 3,981,760 | 53,981,760 | 53,975,659 | 6,101 |
| 201004210 | 31,559,147 | -31,559,147 | 0 | 0 | 0 |
| 201034210 | 31,559,147 | -31,559,147 | 0 | 0 | 0 |
| 202004210 | 508,514,845 | 5,000,000 | 513,514,845 | 371,804,192 | 141,710,653 |
| 202044210 | 508,514,845 | 5,000,000 | 513,514,845 | 371,804,192 | 141,710,653 |
| 301004210 | 211,288,004 | -55,000,000 | 156,288,004 | 134,396,721 | 21,891,283 |
| 301014210 | 211,288,004 | -55,000,000 | 156,288,004 | 134,396,721 | 21,891,283 |
| 302004210 | 39,284,923 | -3,000,000 | 36,284,923 | 26,743,693 | 9,541,230 |

Annual Report and Financial Statements
For the year ended June 30, 2021.

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|-------------------------|----------------------|---------------------|----------------------|----------------------------|-------------------------------|
| | 20xx | | 20xx | Date, 20xx | |
| 302014210 | 39,284,923 | -3,000,000 | 36,284,923 | 26,743,693 | 9,541,230 |
| 403004210 | 437,037,537 | 37,423,865 | 474,461,402 | 177,366,208 | 297,095,194 |
| 403054210 | 437,037,537 | 37,423,865 | 474,461,402 | 177,366,208 | 297,095,194 |
| 502004210 | 131,831,437 | 0 | 131,831,437 | 84,860,887 | 46,970,550 |
| 502014210 | 131,831,437 | 0 | 131,831,437 | 84,860,887 | 46,970,550 |
| 504004210 | 24,149,894 | 0 | 24,149,894 | 854,000 | 23,295,894 |
| 504014210 | 24,149,894 | 0 | 24,149,894 | 854,000 | 23,295,894 |
| 701004210 | 23,000,000 | 0 | 23,000,000 | 0 | 23,000,000 |
| 701014210 | 15,000,000 | 0 | 15,000,000 | 0 | 15,000,000 |
| 701034210 | 8,000,000 | 0 | 8,000,000 | 0 | 8,000,000 |
| 705004210 | 76,864,000 | -40,500,000 | 36,364,000 | 6,139,817 | 30,224,183 |
| 705024210 | 76,864,000 | -40,500,000 | 36,364,000 | 6,139,817 | 30,224,183 |
| 901004210 | 30,951,762 | 0 | 30,951,762 | 6,766,300 | 24,185,462 |
| 901014210 | 30,951,762 | 0 | 30,951,762 | 6,766,300 | 24,185,462 |
| 903004210 | 34,527,581 | 0 | 34,527,581 | 4,800,275 | 29,727,306 |
| 903014210 | 34,527,581 | 0 | 34,527,581 | 4,800,275 | 29,727,306 |
| 1002004210 | 5,700,000 | 0 | 5,700,000 | 2,996,850 | 2,703,150 |
| 1002014210 | 5,700,000 | 0 | 5,700,000 | 2,996,850 | 2,703,150 |
| 1002024210 | 0 | 0 | 0 | 0 | 0 |
| 1004004210 | 496,056,935 | -4,000,000 | 492,056,935 | 240,640,766 | 251,416,169 |
| 1004024210 | 496,056,935 | -4,000,000 | 492,056,935 | 240,640,766 | 251,416,169 |
| | | | | | |
| Grand Total | 6,250,360,890 | -100,200,000 | 6,150,160,890 | 4,802,323,877 | 1,347,837,013 |

7.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for Samburu County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Executive

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

v) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

The County Executive recognises all expenses when the event occurs and the related cash has actually been paid out.

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the County Executive 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 Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

a) Third Party Payments

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

5. Cash and cash equivalents

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

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs 118,816,843 compared to KShs 49,861,918.20 in prior period as indicated on note 23.

There were no other restrictions on cash during the year.

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note 10** and Annex 8 of this financial statement is a register of the contingent liabilities in the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Contingent Assets

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

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 29th June 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. Subsequent events

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

16. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

| | 2020-2021 | 2019-2020 |
|--|----------------------|----------------------|
| | KShs | KShs |
| Total Exchequer Releases for quarter 1 | | |
| Total Exchequer Releases for quarter 2 | 762,448,500 | |
| Total Exchequer Releases for quarter 3 | 1,155,225,000 | |
| Total Exchequer Releases for quarter 4 | 2,703,226,500 | 4,957,173,316 |
| Total | 4,620,900,000 | 4,957,173,316 |

The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals. (Provide a brief explanation and explain significant change from prior period)

1A. Equitable Share

| Description | 2020-2021 | 2019-2020 |
|-------------------------------------|----------------------|----------------------|
| | KShs | KShs |
| Total Equitable Share for quarter 1 | - | 804,036,600 |
| Total Equitable Share for quarter 2 | 762,448,500 | 1,247,643,000 |
| Total Equitable Share for quarter 3 | 1,155,225,000 | 1,270,747,500 |
| Total Equitable Share for quarter 4 | 2,703,226,500 | 1,298,472,900 |
| Total | 4,620,900,000 | 4,620,900,000 |

(Provide a brief explanation and explain significant change from prior period)

1B: Level 5 Hospitals Allocation

| Description | 2020-2021 | 2019-2020 |
|---------------------------------|-----------|-----------|
| | KShs | KShs |
| Transfers for level 5 hospitals | | |
| Total | | |

(Provide a brief explanation and explain significant change from prior period)

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

| Description | 2020 - 2021 | 2019 - 2020 |
|--|--------------------|-----------------------|
| | KShs | KShs |
| Proceeds from Domestic and foreign grants received through exchequer | | |
| DANIDA - Universal Healthcare in Devolved Units Programme | 13,140,000 | 18,153,750.00 |
| World Bank – THUSCP | 29,873,032 | 35,000,000.15 |
| National Agricultural & Rural Inclusive Growth Project (NARIGP) | 163,980,369 | 204,998,689.50 |
| Kenya Devolution Support Programme | 147,491,953 | 30,000,000.00 |
| Youth Polytechnic support grant | 10,549,894 | 15,483,298.00 |
| Abolishment of user fees in health centres and dispensaries | 5,235,578 | 5,235,578 |
| Kenya Urban Support Programme UDG | 63,069,989 | - |
| Kenya Urban Support Programme UIG | 8,800,000 | |
| Agriculture Sector Development Support Project (ASDSP) | - | - |
| Kenya Climate Smart Agriculture Project (KCSAP) | 14,051,516 | - |
| Sub total | 456,192,331 | 308,871,315.65 |
| Proceeds from domestic and foreign grants received directly by the county | | |
| Covid-19 Donations | - | 27,402,000 |
| EU- ASAL | - | |
| Sub total | - | 27,402,000 |
| Grand Total | 456,192,331 | 336,273,316 |

Note: These are grants received through Exchequer

(Provide a brief explanation and explain significant change from prior period)

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | 2020-2021 | 2019-2020 |
|---|--------------------|--------------------|
| | KShs | KShs |
| Transfers from Central Government entities | | |
| Road Maintenance Levy | 118,859,146 | 131,167,313 |
| EU IDEAS | - | 1,500,000 |
| SIDA ASDSP II E | - | 10,747,160 |
| User fees | - | - |
| Health workers Emergency Allowance | - | 16,485,000 |
| Transfers from Counties | | |
| (insert name of budget agency) | | |
| (insert name of budget agency) | | |
| TOTAL | 118,859,146 | 159,899,473 |

(Give a brief description of what the transfers relate to and from whom they were received)

4. PROCEEDS FROM DOMESTIC BORROWINGS

| | 2020-2021 | 2019-2020 |
|---|-----------|-----------|
| | KShs | KShs |
| Borrowing within General Government | | |
| Borrowing from Monetary Authorities (Central Bank) | | |
| Other Domestic Depository Corporations (Commercial Banks) | | |
| Borrowing from Other Domestic Financial Institutions | | |
| Borrowing from Other Domestic Creditors | | |
| Domestic Currency and Domestic Deposits | | |
| Total | | |

(Give a brief description of the nature and sources of borrowings including any assets pledged as security)

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

| | 2020-2021 | 2019-2020 |
|---|-----------|-----------|
| | KShs | KShs |
| Foreign Borrowing – Drawdowns Through Exchequer | | |
| Foreign Borrowing - Direct Payments | | |
| Foreign Currency and Foreign Deposits | | |
| Total | | |

(Give a brief explanation relating to sources of funds, interest charged and terms of repayment. Provide a brief explanation and explain significant change from prior period)

6. PROCEEDS FROM SALE OF ASSETS

| | 2020-2021 | 2019-2020 |
|---|-----------|-----------|
| | KShs | KShs |
| Receipts from the Sale of Buildings | | |
| Receipts from Sale of Vehicles and Transport Equipment | | |
| Receipts from Sale of Plant Machinery and Equipment | | |
| Receipts from Sale of Certified Seeds and Breeding Stock | | |
| Receipts from Sale of Strategic Reserves Stocks | | |
| Receipts from Sale of Inventories, Stocks and Commodities | | |
| Disposal and Sales of Non-Produced Assets | | |
| Total | | |

(Provide a brief explanation and explain significant change from prior period)

7. REIMBURSEMENTS AND REFUNDS

| | 2020-2021 | 2019-2020 |
|--|------------------|------------------|
| | KShs | KShs |
| Refund from World Food Programme (WFP) | | |
| Reimbursement of Audit Fees | | |
| Reimbursement on Messing Charges (UNICEF) | | |
| Reimbursement from World Bank – ECD | | |
| Reimbursement from Individuals & Private organizations | | 4,554,200 |
| Motor Vehicle Insurance Refund | 4,850,000 | |
| Reimbursement from Local Government Authorities | | |
| Reimbursement from Statutory Organizations | | |
| Reimbursement within Central Government | | |
| Reimbursement Using Bonds | | |
| Total | 4,850,000 | 4,554,200 |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

| | 2020-2021 | 2019-2020 |
|---|-----------|-----------|
| | KShs | KShs |
| Returns of Equity Holdings in Domestic Organisations | | |
| Returns of Equity Holdings in International Organisations | | |
| Total | | |

(State briefly from which entities dividends or interest is derived from. Provide a brief explanation and explain significant change from prior period)

9. COUNTY OWN GENERATED RECEIPTS

| | 2020-2021 | 2019-2020 |
|-----------------------|------------|-------------|
| | KShs | KShs |
| LIVESTOCK EXP. CESS | 2,918,400 | 2,861,560 |
| LIV. AUCTION CESS | 1,495,725 | 2,370,850 |
| MIRAA CESS | 466,000 | 326,050 |
| EXHAUSTER FEE | - | - |
| SLAUGHTER FEE | 2,200,250 | 2,715,815 |
| HIDES AND SKINS FEE | 5,200 | 30,200 |
| A.M.S | - | 42,000 |
| PUBLIC HEALTH | 170,050 | 221,875 |
| MARALAL REF. HOSP. | - | - |
| BARAGOI SC HOSP. | - | - |
| LAND RATES | 7,438,075 | 13,694,690 |
| S.B.P | 12,953,600 | 7,394,150 |
| KATO COLLECTION | 926,192 | 3,072,032 |
| S.N.R GATE COLLECTION | 3,092,450 | 6,163,447 |
| S.N.R USD - GATE | 6,616,782 | 133,561,419 |
| S.N.R HOTELS | 2,024,392 | 15,870,932 |
| UNDERTAKING FEE | 167,000 | 21,000 |
| MARKET STALL RENT | 732,400 | 525,350 |
| HAWKER | 1,081,000 | 1,236,300 |
| WGT & MEASURES | - | 58,800 |
| SAND INCOME | 5,430,000 | 1,880,328 |
| CAMEL DERBY | - | 304,650 |
| USD CONVERTED | - | - |
| DIRECT CREDITS | 7,698,772 | 20,009,529 |
| LIQUOR | 2,574,750 | 1,109,500 |
| TENDER INCOME | 138,000 | - |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| | 2020-2021 | 2019-2020 |
|------------------------|-------------------|--------------------|
| RECOVERIES | 114,475 | 40,000 |
| NHIF CLAIMS | - | - |
| PARKING FEE | 2,111,980 | 1,238,300 |
| WHEAT CESS | 54,575 | 154,074 |
| MARALAL SAFARI LODGE | - | 141,728 |
| ADVERTISMENT | 1,857,000 | 280,000 |
| MANURE | 36,000 | 5,000 |
| OTHER INCOME | - | - |
| PUBLIC WORKS CHARGES | 8,000 | 20,000 |
| ALOE VERA | 6,100 | |
| GREEN GROCERS | 101,500 | - |
| BALLAST/HARDCORE | 276,500 | - |
| SALE OF MOTOR VEHICLES | 5,590,000 | - |
| Total | 68,285,168 | 215,349,580 |

(This section should include all classes of revenues raised by the County Executive. The section may be tailored to reflect the classes of revenue for each County. In addition, the preparers of the financial statements should endeavour to classify all revenues and avoid lumping up revenues under the class of other miscellaneous receipts. Miscellaneous income should only include incidental incomes such as; insurance claims recovered and sale of assets.

Comment on the performance of the own generated funds between the two years)

10. RETURNED CRF ISSUES

| | 2020-2021 | 2019-2020 |
|---------------------------------------|----------------|-------------------|
| | KShs | KShs |
| Recurrent account-County Executive | 261,743 | 397,536 |
| Development account- County Executive | 17,981 | 206,936 |
| Recurrent account- County Assembly | 93 | 22,867,736 |
| Development account- County Assembly | - | - |
| Total | 279,817 | 23,472,208 |

(State what the refunds relate to and when they were appropriated for use) Note: The amount swept back to CRF from the County Executive will form part of balance brought forward from the previous financial year

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

| | 2020 - 2021 | 2019 - 2020 |
|---|----------------------|----------------------|
| | KShs | KShs |
| Basic salaries of permanent employees | 1,067,149,417 | 1,004,788,871 |
| Basic wages of temporary employees | | |
| Personal allowances paid as part of salary | 706,810,239 | 690,963,143 |
| Personal allowances paid as reimbursements | 3,149,714 | 1,333,095 |
| Personal allowances provided in kind | | |
| Employer Contribution to compulsory National Social Schemes | | |
| Employer Contribution to Compulsory National health Insurance Schemes | | |
| Pension and other social security contributions | 222,177,585 | 104,188,471 |
| Social benefit schemes outside government | | |
| Other personnel payments | | |
| Total | 1,999,286,955 | 1,801,273,580 |

12. USE OF GOODS AND SERVICES

| | 2020 - 2021 | 2019 - 2020 |
|--|----------------------|----------------------|
| | KShs | KShs |
| Utilities, supplies and services | 15,274,238 | 12,041,305 |
| Communication, supplies and services | 5,436,858 | 5,303,238 |
| Domestic travel and subsistence | 112,838,958 | 125,277,113 |
| Foreign travel and subsistence | 5,777,162 | 18,570,191 |
| Printing, advertising and information supplies & services | 9,920,689 | 8,941,714 |
| Rentals of produced assets | 635,000 | 5,063,790 |
| Training expenses | 70,565,749 | 64,574,066 |
| Hospitality supplies and services | 86,069,350 | 90,371,003 |
| Insurance costs | 186,686,340 | 81,179,091 |
| Specialized materials and services | 130,833,156 | 195,645,423 |
| Office and general supplies and services | 8,495,103 | 9,287,272 |
| Fuel, oil and lubricants | 33,373,244 | 46,267,702 |
| Other operating expenses | 523,267,516 | 827,507,583 |
| Routine maintenance – vehicles and other transport equipment | 23,633,758 | 24,604,256 |
| Routine maintenance – other assets | 3,371,069 | 2,175,210 |
| Total | 1,216,178,191 | 1,516,808,956 |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

| Description | 2020 - 2021 | 2019 - 2020 |
|----------------------------------|-------------|-------------|
| | KShs | KShs |
| Subsidies to Public Corporations | | |
| <i>See list attached</i> | | |
| (insert name) | | |
| Subsidies to Private Enterprises | | |
| <i>See list attached</i> | | |
| (insert name) | | |

(Give explanation of the nature of subsidies and the kind of services that have been subsidised, explain significant change from prior period)

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2020 - 2021 | 2019 - 2020 |
|--|--------------------|--------------------|
| | KShs | KShs |
| Transfers to County Government entities | | |
| Transfers to Central government entities | | |
| Transfers to Other government entities | 51,000,000 | 46,187,071 |
| Transfers to County Assembly of Samburu | 597,546,907 | 490,297,034 |
| Other Capital Transfers | 122,729,900 | 93,643,164 |
| | | |
| Transfers to Other Counties | | |
| | | |
| | | |
| | | |
| Transfers to National Government entities | | |
| Transfer to the Council of Governors | | |
| | | |
| TOTAL | 771,276,806 | 630,127,269 |

(Provide the nature and purpose of transfers and are these transfers to be recovered. The transfers under this note should be that done to self-reporting entities, explain significant change from prior period)

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER GRANTS AND PAYMENTS

| | 2020 - 2021 | 2019 - 2020 |
|--|--------------------|--------------------|
| | KShs | KShs |
| Scholarships and other educational benefits | 68,999,500 | 87,800,000 |
| Emergency relief and refugee assistance | 75,747,771 | 299,363,759 |
| Subsidies to small businesses, cooperatives, and self employed | 23,399,000 | |
| Domestic loans to individuals and Households | - | 11,000,000 |
| Total | 168,146,271 | 398,163,759 |

(Provide explanation as to what other grants and payments relate to and who is the beneficiary explain significant change from prior period)

16. SOCIAL SECURITY BENEFITS

| | 2020 - 2021 | 2019 - 2020 |
|--|------------------|------------------|
| | KShs | KShs |
| Government pension and retirement benefits | 3,693,259 | 6,767,634 |
| Social security benefits | | |
| Employer Social Benefits | | |
| Total | 3,693,259 | 6,767,634 |

(Explain where the benefits are remitted and who the beneficiaries are, explain significant change from prior period)

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. ACQUISITION OF ASSETS

| Non- Financial Assets | 2020 - 2021 | 2019 - 2020 |
|--|----------------------|--------------------|
| | KShs | KShs |
| Purchase of Buildings | | |
| Construction of Buildings | 314,582,272 | 112,927,507 |
| Refurbishment of Buildings | 66,605,581 | 17,404,640 |
| Construction of Roads | 223,504,613 | 341,890,589 |
| Construction and Civil Works | 171,940,370 | 179,870,346 |
| Overhaul and Refurbishment of Construction and Civil Works | | |
| Purchase of Vehicles and Other Transport Equipment | 8,342,638 | 47,577,032 |
| Overhaul of Vehicles and Other Transport Equipment | 1,241,824 | 425,000 |
| Purchase of Household Furniture and Institutional Equipment | | |
| Purchase of Office Furniture and General Equipment | 21,910,868 | 26,541,015 |
| Purchase of Specialized Plant, Equipment and Machinery | 3,960,000 | |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | 24,864,214 | 4,106,819 |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 41,905,270 | |
| Research, Studies, Project Preparation, Design & Supervision | 97,522,446 | 61,840,440 |
| Rehabilitation of Civil Works | 264,909,208 | 4,972,050 |
| Acquisition of Strategic Stocks and commodities | | |
| Acquisition of Land | | |
| Acquisition of Intangible Assets | | |
| Total acquisition of non- financial assets | | |
| Financial Assets | | |
| Domestic Public Non-Financial Enterprises | | |
| Domestic Public Financial Institutions | | |
| Total acquisition of financial assets | | |
| Total acquisition of assets | 1,241,289,302 | 829,286,906 |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (continued)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

| | 2020 - 2021 | 2019 - 2020 |
|---|-------------|-------------|
| | KShs | KShs |
| Bank Charges | | |
| Interest Payments on Foreign Borrowings | | |
| Interest Payments on Guaranteed Debt Taken over by Govt | | |
| Interest on Domestic Borrowings (Non-Govt) | | |
| Interest on Borrowings from Other Government Units | | |
| Total | | |

(Explain significant change from prior period)

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

| | 2020 - 2021 | 2019 - 2020 |
|--|-------------|-------------|
| | KShs | KShs |
| Repayments on Borrowings from Domestic | | |
| Principal Repayments on Guaranteed Debt Taken over by Government | | |
| Repayments on Borrowings from Other Domestic Creditors | | |
| Repayment of Principal from Foreign Lending & On – Lending | | |
| Total | | |

(Explain significant change from prior period)

20. OTHER PAYMENTS

| | 2020 - 2021 | 2019 - 2020 |
|----------------------------|-------------|-------------|
| | KShs | KShs |
| Budget Reserves | | |
| Civil Contingency Reserves | | |
| Other payments | | |
| | | |

(Provide explanation as to what each component of other expenses relate to, explain significant change from prior period)

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

| Name of Bank, Account Name & currency | Account Number | Indicate whether Rec, Dev, Dep e.t.c | 2020 - 2021 | 2019 - 2020 |
|---------------------------------------|--------------------|--------------------------------------|-------------|---------------|
| | | | KShs | KShs |
| Samburu County CRF | 1000171437 | CRF | 766,059,929 | 1,052,919,572 |
| Samburu County Recurrent | 1000170808 | Recurrent | 201,934 | 261,743 |
| Samburu County Development | 1000170743 | Dev | 634,775 | 17,981 |
| Samburu County Deposit | 1000201948 | Deposit | 118,816,843 | 49,861,918 |
| Samburu County Special Purpose | 1000274597 | Special Purpose | 53,040,999 | 41,400,009 |
| Samburu County RMLF | 1000283483 | Special Purpose | 23,551,887 | 113,092,333 |
| Samburu County NARIGP | 1000367199 | Special Purpose | 156,672,926 | 59,907,586 |
| Samburu County ASDSP | 1000367218 | Special Purpose | 21,340,184 | 30,822,580 |
| Samburu County Village Polytechnic | 1000368071 | Special Purpose | 1,181,872 | 8,655,963 |
| Samburu County ASAL | 1000377518 | Special Purpose | 69,794 | 69,794 |
| Samburu County KUSP | 1000380012 | Special Purpose | 72,041,789 | 171,800 |
| Samburu County KDSP | 1000438525 | Special Purpose | 166,063,523 | 30,000,000 |
| KCB IDEAS | 1217494561 | Operation acc | 57,108,749 | 47,951,933 |
| KCB NARIGP | 1233178458 | Operation acc | 13,564,068 | 9,941,915 |
| KCB POLYTECHNIC | 1232887668 | Operation acc | 250,046 | 250,292 |
| Samburu County KUSP UDG | 011419995727 00 | Operation acc | 9,790,849 | 49,997,931 |
| Samburu County KUSP UIG | 011419995880 | Operation | 608,117 | 23,473,930 |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | | | | |
|-------------------------------|------------|-----------------|----------------------|----------------------|
| | 00 | acc | | |
| Samburu County COVID Response | 1000455551 | Special Purpose | 602,000 | 27,402,000 |
| KCB ASDSP Account | 1233307428 | Operation acc | 21,852,375 | - |
| Total | | | 1,483,452,657 | 1,546,199,279 |

Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held.

These balances do not include bank balances for self-reporting entities and revenue collection accounts as at reporting date.

21B. CASH IN HAND

| | 2020 - 2021 | 2019 - 2020 |
|--|-------------|-------------|
| | KShs | KShs |
| Cash in Hand – Held in domestic currency | | |
| Cash in Hand – Held in foreign currency | | |
| Total | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash in hand should also be analysed as follows:

| | 2020 - 2021 | 2019 - 2020 |
|--------------|-------------|-------------|
| | KShs | KShs |
| Location 1 | | |
| Location 2 | | |
| Location 3 | | |
| Total | | |

[Provide cash count certificates for each]

22. ACCOUNTS RECEIVABLE

| Description | 2020 - 2021 | 2019 - 2020 |
|---------------------------------|-------------------|-------------------|
| | KShs | KShs |
| Government Imprests | 25,770,516 | 55,606,859 |
| Receivable from County Assembly | 15,527,402 | 15,527,402 |
| Clearance accounts | | |
| Total | 41,297,918 | 71,134,261 |

[Include a breakdown of the outstanding receivables above or as an annex to the notes if the list is longer than 1 page.]

| Breakdown of imprest and salary advance per department | 2020 - 2021 | 2019 - 2020 |
|--|----------------|------------------|
| Imprest | KShs | KShs |
| Department of County Executive | 800 | 872,772 |
| Department of Physical Planning and Housing | | 900 |
| Department of Trade and Tourism | | 302,600 |
| Department of Agriculture | 916,600 | |
| Department of Education | 100 | |
| Sub-Total | 917,500 | 1,176,272 |
| Salary advance | | |
| Department | | |
| Department | | |
| Sub-Total | | |
| Grand Total | 917,500 | 1,176,272 |

**See Annex XXXX for a detailed analysis of the outstanding imprests and salary advance.*

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

23. ACCOUNTS PAYABLE

| | 2020 - 2021 | 2019 - 2020 |
|------------------|--------------------|-------------------|
| | KShs | KShs |
| Deposits | 118,816,843 | 49,861,918 |
| Retention monies | | |
| Total | 118,816,843 | 49,861,918 |

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

| | 2020 - 2021 | 2019 - 2020 |
|----------------------|----------------------|----------------------|
| | KShs | KShs |
| Bank accounts | 1,546,199,279 | 1,388,400,396 |
| Cash in hand | | |
| Accounts Receivables | 71,134,261 | 69,957,989 |
| Accounts Payables | -49,861,918 | -71,657,699 |
| Total | 1,567,471,621 | 1,388,400,396 |

[Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year's closing balances]

25. PRIOR YEAR ADJUSTMENTS

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

| | Balance b/f FY 2020/2021 as per audited financial statements | Adjustments during the year relating to prior periods | Adjusted ** Balance b/f FY 2019/2020 |
|---------------------------|--|---|--|
| Description of the error | Kshs | Kshs | Kshs |
| Bank account Balances | | | |
| Cash in hand | | | |
| Accounts Payables | | | |
| Receivables | 30,753,843 | | |
| Others (<i>specify</i>) | 279,724 | | 604,472 |
| Total | 31,033,567 | | 604,472 |

**** (The adjusted balances are not carried down on the face of the financial statement. County Executive to provide disclosure on the adjusted amounts) (Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy. Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the County Executive).**

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

| Description | 2020-2021 | 2019-2020 |
|--|--------------------|------------------|
| | KShs | KShs |
| Receivables as at 1 st July (a) | 71,134,261 | 69,957,989 |
| Receivables as at 30 th June (b) | 41,297,918 | 71,134,261 |
| Increase)/ Decrease in Receivables (c=(b-a)) | -29,836,343 | 1,176,272 |

(Receivable as at 1st July for FY 2020/21 should be the same as receivable as at 30th June for FY 2019/20)

27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

| Description | 2020-2021 | 2019-2020 |
|--|-------------------|--------------------|
| | Kshs | Kshs |
| Payables as at 1 st July (a) | 49,861,918 | 71,657,699 |
| Payables as at 30 th June (b) | 118,816,843 | 49,861,918 |
| Increase/ (Decrease) in payables c= b-a | 68,954,925 | -21,795,781 |

(Payables as at 1st July for FY 2020/21 should be the same as Payable as at 30th June for FY 2019/20)

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.10. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

| | Balance b/f FY 2019/2020 | Additions for the period | Paid during the year | Balance c/f FY 2020/2021 |
|-----------------------------|-----------------------------|-----------------------------|-------------------------|-----------------------------|
| Description | Kshs | Kshs | Kshs | Kshs |
| Construction of buildings | 336,769,713 | 156,336,377 | 336,769,713 | 156,336,377 |
| Construction of civil works | 249,294,167 | 305,487,946 | 249,294,167 | 305,487,946 |
| Supply of goods | 107,274,342 | 85,090,480 | 107,274,342 | 85,090,480 |
| Supply of services | 12,986,573 | 36,716,471 | 12,986,573 | 36,716,471 |
| Total | 706,324,795 | 583,631,274.13 | 706,324,795 | 583,631,274.13 |

2. Pending Staff Payables (See Annex 3)

| | Balance b/f FY 2019/2020 | Additions for the period | Paid during the year | Balance c/f FY 2020/2021 |
|-----------------------|-----------------------------|-----------------------------|-------------------------|-----------------------------|
| Description | Kshs | Kshs | Kshs | Kshs |
| Senior management | | | | |
| Middle management | | 5,708,620 | | 5,708,620 |
| Unionisable employees | | 976,600 | | 976,600 |
| Others | 996,300 | | 996,300 | |
| Total | 996,300 | 6,685,220 | | 6,685,220 |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

OTHER IMPORTANT DISCLOSURES (Continued)

3. Other Pending Payables (See Annex 4)

| | Balance b/f FY 2019/2020 | Additions for the period | Paid during the year | Balance c/f FY 2020/2021 |
|---|-----------------------------|-----------------------------|-------------------------|-----------------------------|
| Description | Kshs | Kshs | Kshs | Kshs |
| Amounts due to National Government entities | 17,499,991 | | 17,499,991 | |
| Amounts due to County Government entities | - | | | |
| Amounts due to third parties | 13,094,130 | 15,970,908 | 13,094,130 | 15,970,908 |
| Total | 30,594,122 | 15,970,908 | 30,594,122 | 15,970,908 |

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. External Assistance

| | FY 2020/2021 | FY 2019/2020 |
|---|--------------|--------------|
| Description | Kshs | Kshs |
| External assistance received in cash | | |
| External assistance received as loans and grants | | |
| External assistance received in kind- as payment by third parties | | |
| Total | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

OTHER IMPORTANT DISCLOSURES (Continued)

a) External assistance relating to loans and grants

| | FY 2020/2021 | FY 2019/2020 |
|--|--------------|--------------|
| Description | Kshs | Kshs |
| External assistance received as loans | | |
| External assistance received as grants | | |
| Total | | |

b) Undrawn external assistance

| | Purpose for which the undrawn external assistance may be used | FY 2020/2021 | FY 2019/2020 |
|--------------------------------------|---|--------------|--------------|
| Description | | Kshs | Kshs |
| Undrawn external assistance - loans | | | |
| Undrawn external assistance - grants | | | |
| Total | | | |

c). Classes of providers of external assistance

| | FY 2020/2021 | FY 2019/2020 |
|---------------------------------------|--------------|--------------|
| Description | Kshs | Kshs |
| Multilateral donors | | |
| Bilateral donors | | |
| International assistance organization | | |
| NGOs | | |
| National Assistance Organization | | |
| Total | | |

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc.)

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

| | FY 2020/2021 | FY 2019/2020 |
|--------------|--------------|--------------|
| Description | Kshs | Kshs |
| Goods | | |
| Services | | |
| Total | | |

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e. Purpose and use of external assistance.

| PAYMENTS MADE BY THIRD PARTIES | FY 2020/2021 | FY 2019/2020 |
|--|--------------|--------------|
| Compensation of Employees | | |
| Use of goods and services | | |
| Subsidies | | |
| Transfers to Other Government Units | | |
| Other grants and transfers | | |
| Social Security Benefits | | |
| Acquisition of Assets | | |
| Finance Costs, including Loan Interest | | |
| Repayment of principal on Domestic and Foreign borrowing | | |
| Other Payments | | |
| TOTAL | | |

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

OTHER IMPORTANT DISCLOSURES (Continued)

f. External Assistance paid by Third Parties on behalf of the County Executive by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

| Description | FY 2020/2021 | FY 2019/2020 |
|---------------------------------------|--------------|--------------|
| | Kshs | Kshs |
| National government | | |
| Multilateral donors | | |
| Bilateral donors | | |
| International assistance organization | | |
| NGOs | | |
| National Assistance Organization | | |
| Total | | |

5. Payments by Third Party on Behalf of the County Executive

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

| Description | FY 2020/2021 | FY 2019/2020 |
|---------------------------------------|--------------|--------------|
| | Kshs | Kshs |
| National government | | |
| Multilateral donors | | |
| Bilateral donors | | |
| International assistance organization | | |
| NGOs | | |
| National Assistance Organization | | |
| Total | | |

OTHER IMPORTANT DISCLOSURES (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses

| PAYMENTS MADE BY THIRD PARTIES | FY 2020/2021 | FY 2019/2020 |
|--|---------------------|---------------------|
| Compensation of Employees | | |
| Use of goods and services | | |
| Subsidies | | |
| Transfers to Other Government Units | | |
| Other grants and transfers | | |
| Social Security Benefits | | |
| Acquisition of Assets | | |
| Finance Costs, including Loan Interest | | |
| Repayment of principal on Domestic and Foreign borrowing | | |
| Other Payments | | |
| TOTAL | | |

N/B The above sub-classification will be adopted based on the appropriate county's operations

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

| | 2020-2021 | 2019-2020 |
|--|-------------------------|----------------------|
| | Kshs | Kshs |
| Key Management Compensation (Governors, CEC Members and COs) | 116,112,000 | 41,186,157 |
| <u>Transfers to related parties</u> | | |
| Transfer to the County Assembly | 597,546,906.80 | 490,297,034.00 |
| Transfers to other County Government Entities | 120,000,000.00 | 63,859,755 |
| Transfers to Development Projects | 1,075,087,473.00 | 882,448,885.90 |
| Transfers to non-reporting entities e.g schools and welfare | 92,400,000.00 | 87,464,000.00 |
| Transfers to County Water Service Providers | 37,840,402.00 | 40,441,028.00 |
| Expenses paid on behalf of County Water Service Providers | | |
| Total Transfers to related parties | 2,038,986,781.80 | 1,605,696,860 |
| <u>Transfers from related parties</u> | | |
| Transfers from the Exchequer | 5,551,376,103.55 | 4,620,900,000 |
| Transfers from MDAs | | |
| Transfers from SCs and SAGAs- National Government (Danida) | 13,140,000.00 | 18,153,750 |
| Total Transfers from related parties | 5,564,516,103.55 | 4,639,053,750 |

7. Establishment of other County Government Entities

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

OTHER IMPORTANT DISCLOSURES (Continued)

| Entity | Date Established/Date taken over | Location | Accounting Officer responsible |
|---|----------------------------------|----------|--------------------------------|
| Samburu Water and Sewerage Company | May 2013 | Maralal | Mr. Sam Nakope |
| Bursary Fund | 28 th April 2016 | Maralal | Ms. Joy Letooyia |
| Women and Youth Enterprise Fund | 2014 | Maralal | Ms. Lydia Letinina |
| Covid-19 Emergency Response Fund | 2020 | Maralal | Mr. Andrew Lanyasunya |
| Samburu County Conservancies Fund | 2020 | Maralal | Ms. Lydia Letinina |
| Samburu County PLWD Fund | 2016 | Maralal | Mr. Marios Lerugum |
| Executive Car Loans and Mortgage Scheme | 5 th March 2016 | Maralal | Mr. David Lesamana |

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

| Name of Bank, Account No. & currency | Amount in bank account currency* | Ex. rate (if in foreign currency) | 2020 - 2021 | 2019 - 2020 |
|---|----------------------------------|-----------------------------------|----------------------|---------------------|
| | | | KShs | KShs |
| KCB-Samburu County Revenue Acc-1140756516- KES | | N/A | 20,125,387.65 | 8,244,267.50 |
| KCB-Samburu County Revenue-1108196624- Dollar Account | \$6.18-June 20 \$5.92-June 21 | 105.57 107.85 | 638.47 | 652.42 |
| Total | | | 20,126,026.12 | 8,244,919.92 |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

OTHER IMPORTANT DISCLOSURES (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2020/21 amounts relating to leased medical equipment was Kshs 153,297,872 (2019/2020 Kshs 131,914,894)

10. Contingent Liabilities

| Contingent liabilities | 2020-2021 | 2019-2020 |
|---|-------------------|------------------|
| | Kshs | Kshs |
| Court cases against Samburu County Government | 27,900,000 | |
| Bank guarantees in favour of subsidiary | | |
| contingent liabilities arising from PPPs | | |
| Total | 27,900,000 | |

(Give details- Update ANNEX 8 Contingent liabilities register)

11. Covid- 19 Funds

| Covid-19 Funds | 2020-2021 | 2019-2020 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Receipts | | |
| Balance b/d FY 2019-2020 | 306,822,000 | |
| Receipts from the National Government to fight Covid-19 (Note 3) | | 43,887,000 |
| Other donations for Covid-19 received directly (Note 2) | | |
| Grant from Danida for Covid-19 | | 4,935,000 |
| Grant from Kenya Devolution Support Programme for Covid-19 | | 30,000,000 |
| Samburu County Own revenue allocated to Covid-19 | 25,000,000 | 228,000,000 |
| Total Receipts | 331,822,000 | 306,822,000 |
| Payments | | |
| Purchase of Covid-19 materials- masks, sanitizers and PPEs | 25,337,852 | |
| Purchase of bed, ICU units, ICU consumables and Oxygen piping | 81,911,622 | |
| Response, disease surveillance, training ,sensitization & testing | 27,026,893 | |
| Isolation facilities | 8,537,705 | |
| Subsidies to the community | 9,075,228 | |
| Payment of hospital bills | 4,935,000 | |
| Donations to schools and other institutions | 4,164,026 | |
| Allowances for frontline health care workers and accommodation | 20,445,000 | |
| Administration of Covid-19 vaccine | 1,658,500 | |
| Response on management of water supply as per guidelines and | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | | |
|---|----------------------|--------------------|
| protocols by Ministry of Water, Sanitation and Irrigation | 16,644,714 | |
| Communication, Coordination, Security, Publicity & advocacy | 9,508,860 | |
| Monitoring, evaluation and review of response management | 7,055,224 | |
| Funds administration cost | 6,609,454 | |
| Total payments | (222,910,078) | (0) |
| Balance in the Covid-19 Funds as at 30th June | 108,911,922 | 306,822,000 |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

**7.11. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S
RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

| Reference No. on the external audit Report | Issue/ Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|-----------------------------------|--|
| 1.0 | <p>Errors in Annual Reports and Financial Statements</p> <p>The annual reports and financial statements prepared and presented for audit had the following errors:</p> <p>The table of contents has different fonts, has no headers and does not contain the following statements</p> <p>Statement of performance against the county predetermined objectives</p> <p>Corporate Social Responsibility Statement</p> <p>Key entity information and management under fiduciary management does not include the Accounting Officers (Chief Officers) in various departments.</p> <p>The independent auditors are indicated as Kenya National Audit Office,</p> | <p>Recommended corrections have been made as per updated financial statements provided as annexure 1</p> | <p>Resolved</p> | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---------------------|---|---|
| | <p>instead of Office of Auditor General and the page number is also missing. The forward note by CEC is abbreviated instead of being written in full as the forward note by County Executive Community Member for Finance, ICT and Economic Planning. The statement of management responsibilities indicates consolidated financial statements for all county government entities. However, these financial statements were not consolidated. Page 5 refers to the entity instead of Samburu County Executive and Chief Officer instead of Ag. Chief Officer. The summary statement of appropriation: recurrent and development combined does not give footnotes for underutilizations below 50% and budget adjustments of Kshs.1,281,017,764 are not explained as required by</p> | | | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---------------------|---|---|
| | <p>IPSAS cash paragraph 1.9. In addition, the surplus or deficit amounts are not indicated on the template. Page 21, under in kind contributions, makes reference to the entity instead of the County Government. Page 24, Note 1A on exchequer releases the templates are not populated. Page 21 under, proceeds from domestic and foreign grants reflect erroneously he word insert name of donor. Page 27, under transfers from other government entities erroneously reflect insert name of budget agency. Pending bills on page 41 are not supported by an aged analysis. Pages 99 and 100 have not totals indicated. Inter entity transfers on page 106 not counter signed by County Assembly Director of Finance.</p> | | | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---------------------|---|---|
| | <p>Page 107 on Annex 7, other bank account balances have not been totaled.</p> <p>The first thirteen pages of the financial statements do not have headers nor page numbers.</p> <p>Pages 6, 14, 19,92, 93, 100, 101, and 107 indicates “consolidated reports and financial statements” yet the financial statements are not consolidated.</p> <p>Note one (1) on page 41 on other important disclosures for pending accounts payable has indicated that the detailed analysis is in annex 1. However, the actual annex is 2. Further, the attached annex reflects balances as at 30 June 2019 instead of 2020</p> <p>Note one (1) on page 41 on other important disclosures for pending staff payable has indicated that the detailed analysis is in annex 2. However, the actual annex is 3.</p> <p>Note three (3) on page 41 on other important disclosures for other</p> | | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue/ Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|-----------------------------------|--|
| | <p>pending payable has indicated that the detailed analysis is in annex 3. However, the actual annex is 4.</p> | | | |
| 2 | <p>Inaccuracies in the Financial Statements The statement of financial receipts and payments reflects a surplus of Kshs.181,375,407 for the year ended 30 June 2020 whereas the summary statement of appropriation: recurrent and development combined does not indicate any amount. The statement of receipts and payments reflects total payments of Kshs.5,182,428,104 whereas the budget execution by programmes and sub programmes reflect Kshs.4,692,131,069.80 resulting to unexplained variance of Kshs.490,357,034.20 The statement of receipts and payments reflects total receipts of Kshs.5,363,803,511 whereas Annex 1 to the</p> | <p>Recommended corrections have been made as per updated financial statements provided as annexure 1</p> | <p>Resolved</p> | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|---------------------|---|---|
| | <p>financial statements reflect Kshs.5,355,894,576 resulting to a variance of Kshs.7,908,935</p> <p>Annex 2 to the financial statements reflect pending accounts payable balance of Kshs.599,050,453 which is at variance with the re-casted amount of Kshs.706,324,795 resulting to a variance of Kshs.(107,274,342)</p> <p>Statement of receipts and payments reflects reimbursements and receipts of Kshs.4,554,200 whereas Note 7 shows a nil balance resulting to unexplained variance of Kshs.4,554,200</p> <p>The statement of financial position as at 30 June 2020 reflect prior year adjustment balance of Kshs.23,576,525 that have not been reported by adjusting the cash at the beginning of the period and restating the comparative information in accordance with paragraph 1.5.1 of International</p> | | | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---------------------|---|---|
| | <p>Public Sector Accounting Standards (cash Basis). The statement of cash flow reflect a cash and cash equivalent balance of Kshs.1,546,199,278.20 instead of Kshs.1,546,199,279 reflected in the statement of assets and liabilities.</p> <p>The statement of receipts and payments reflects returns county revenue fund account of Kshs.23,472,208 and as disclosed in Note 10 to the financial statements.</p> <p>However, the dates of refund are not disclosed.</p> <p>Note three on transfers from other government entities reflect erroneous current year balance of Kshs.165,135,051 and comparative figure of Kshs.224,702,414 instead of Kshs.148,650,051 and Kshs.213,955,254 respectively.</p> <p>The statement of receipts and payments reflects reimbursement and refunds balance of Kshs.4,554,200</p> | | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|-----------------------------------|--|
| | whereas Note 7 reflects a nil balance resulting to unexplained variance of Kshs.4,554,200. | | | |
| 3 | <p>Variance between the Financial Statements (FS) and Integrated Financial Management Information System (IFMIS)</p> <p>The financial statements and Integrated Financial Management Information System (IFMIS) had a cumulative variance of Kshs.17,183,992,410 as detailed out below: - Consequently, it is not possible to confirm the accuracy and completeness of the financial statements prepared thereof and submitted for audit.</p> | The County Treasury acknowledges that there existed differences when manual reports are compared to system generated reports. As a result, we intend to make an invitation to the National Treasury to assist in ensuring that our manual reports and IFMIS generated reports are synchronized. | Resolved | |
| 4 | <p>Misstatement of Exchequer Receipts</p> <p>The statement of receipts and payments reflects exchequer releases of Kshs.4,951,937,738 for the year ended 30 June 2020 that differs with actual receipts of Kshs.4,957,173,116 that are supported by way of exchequer notifications resulting to a variance of</p> | The figure of Ksh.5,235,378 was the amount of user fees that was initially reported in Financial statements in Note 3 (transfer from other government entities) but now the same figure has now been moved from Note 3 to Note 1C (Donor Funds released through Exchequer Releases as | Resolved | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|--|---|---|
| | <p>Kshs.5,235,378 that has not been explained nor reconciled.</p> <p>This is contrary to the county's significant accounting policies which requires that transfers from exchequer are recognized in the books of accounts when cash is received. Consequently, the accuracy and completeness of exchequer releases balance of Kshs.4,951,937,738 for the year ended 30 June 2020 could not be confirmed.</p> | <p>per CARA)</p> | | |
| 5 | <p>Proceeds from Domestic and Foreign Grants</p> <p>The statement of receipts and payments reflect proceeds from Domestic and Foreign Grants of Kshs.3,354,735 for the year ended 30 June 2020.</p> <p>However, the grants are not supported by way of schedule nor exchequer notifications.</p> <p>This contrary to section 74(1) of the Public Financial Management (County Government)</p> | <p>Although the policy requires that funds from donors should first be channeled to the County Revenue Fund Account before being transferred to operational bank accounts, donors of the ASAL project choose to directly deposit funds to the operational account.</p> <p>In this case, a notification was sent as per attached annexure 2</p> | Resolved | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|--|---|---|
| | <p>Regulations, 2015 which states that all monies received by way of grants and donations shall constitute public monies and shall be paid into the County Revenue Fund. Consequently, the accuracy and completeness of proceeds from domestic and foreign grants balance of Kshs.3,354,735 could not be confirmed.</p> | | | |
| 6 | <p>Transfers from Other Government Entities The statement of receipts and payments reflect transfers from other government entities of Kshs.165,135,051 for the year ended 30 June 2020 that is at variance with recasted balance of Kshs.148,640,051 and as detailed under Note 3 to the financial statements resulting to a variance of Kshs.16,495,000 that has not been reconciled nor explained. In addition, Kshs.148,640,051 differs with actual bank deposits of Kshs.188,754,490 resulting to unexplained variance of Kshs.40,114,439 as</p> | <p>Roads Maintenance Ksh.57,587,177 In FY 2015/16 the amount received from Kenya Roads Board was Ksh.45,129,788.00 which was not utilized and was returned to CRF as unspent balance on 21/7/2016. In the following year, FY 2016/17 Kenya Roads Board again transferred another amount of Ksh.58,898,596 to CRF. The amount was transferred from CRF to special purpose account but upon financial year closure the entire amount was not utilized and was refunded back to CRF as unspent balances on</p> | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|---|---|---|
| | <p>detailed below:- Further, Kshs.(57,587,177) received in excess in road maintenance levy special account is not supported by a list of roads to be funded in accordance with the annual work plan. This is contrary to section 97(4) of the Public Finance Management Act, (County Government) Regulations, 2015 which states that actual cash transaction taking place after 30th June in each financial year shall not, however be treated as pertaining to the previous financial year even though the accounts for that year may be open for posting and journal entries to correct mis-postings or misclassification that may impact on fair presentation of financial statements. Consequently, the accuracy and completeness of transfers from other government entities of Kshs.165,135,051 for the year ended 30 June 2020 could not be confirmed.</p> | <p>27/7/2017. The two figures of unspent balances returned to CRF of Ksh.45,129,788 and Ksh.58,898,596 gives a total of Ksh.104,028,374 KRB balance in CRF. The entire amount of Ksh. 104,028,374 remained un-utilized until FY 2018/19 where Ksh. 46,441,197.00 was first transferred from CRF to Special purpose account leaving a balance of ksh.57,587,177.00 which was later transferred to special purpose account in FY 2019/20 on 11/5/2020. Kindly refer to annexure 3</p> <p>Ideas Funding A summary of CRF statement and special purpose account statement is hereby provided. Ideas Funding of Ksh.1,500,000.00 The CRF statement indicating receipt and transfer of funds to special purpose account is hereby provided. The special purpose account</p> | | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---|---|---|
| | | <p>statement and the schedule is also provided as annexure 3</p> <p>SIDA ASDP II Ksh.10,757,160.00 The CRF statement indicating receipt and transfer of funds to special purpose account is hereby provided. The special purpose account statement and the schedule are also provided.</p> <p>User Fees Ksh.5,235,578.00 The CRF statement indicating receipt and transfer of funds to special purpose account is hereby provided. The special purpose account statement and the schedule are also provided in annexure 3</p> | | |
| 7 | <p>Reimbursement and Refunds The statement of receipts and payments reflects reimbursements and refunds balance of Kshs.4,554,200 for the year ended 30 June 2020 that is not supported by way of</p> | <p>This relate to reimbursement of costs for launching of village councils across the County.</p> <p>However, actual transfer of the funds was</p> | Resolved | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---|---|---|
| | <p>receipts or deposits into the County Revenue Fund Account. This is contrary to section 80(1)(a) of the Public Finance Management (County Government) Regulations 2015 that requires all revenue receipts by the county government to be paid into County Revenue Fund Account. Consequently, the accuracy and completeness of reimbursement and refunds balance of Kshs.4,554,200 for the year ended 30 June 2020 could not be confirmed.</p> | <p>dishonored by the commercial bank resulting to reversal of the same amounts back to our operational account.</p> <p>There was no receipt to be issued since this was not revenue to the county but a reversal of transactions. Attached as annexure 4 is a bank statement extract showing payments made and their subsequent reversal.</p> | | |
| 8 | <p>Variance between Financial Statement Figure and Supporting Schedules The statement of receipts and payments reflects county own generated revenue of Kshs.215,349,580 for the year ended 30 June 2020 and disclosed under note 9 to the financial statements. Included, in the balance are receipts of Kshs.168,503,398 and as disclosed in Note 9 to the financial statements that</p> | | Not Resolved | Sammy Lenanyokie |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|--|---|---|
| | <p>differs with supporting schedules amount of Kshs. 148, 964,230 resulting to a variance of Kshs.19,539,708 that has not been explained nor reconciled as detailed below: -</p> <p>This is contrary to section 99 (3) of the Public Finance Management (County Government) Regulations 2015 that states that every entry in the accounts shall be supported by a voucher or other document gazetted by the cabinet secretary containing the full details, clear narrations and particulars of the item it relates to.</p> <p>Consequently, the accuracy and completeness of county own generated revenue balance of Kshs.215,349,580 for the year ended 30 June 2020 could not be confirmed.</p> | | | |
| 9 | <p>Unsupported Compensation of Employees</p> <p>The statement of receipts and payments for the year ended 30 June 2020 reflect compensation of employees' expenditure of Kshs.1,801,273,580 (2019 Kshs.1,641,733,470) that is</p> | <p>Not all staff compensation was processed through the payroll system thus resulting to a discrepancy between the payroll and actual amounts spent. Having spent on the following lead to the difference mentioned;</p> | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|-----------------------------------|--|
| | <p>at variance with the payroll amount of Kshs.1,691,832,663 resulting to a difference of Kshs.109,440,917 that has not been explained nor reconciled as detailed below:</p> <p>This is in breach of section 40 (1) of the Public Finance Management, (County Governments) Regulations, 2015 that states that each county government's budget estimates shall be prepared, accounted for and reported in accordance with the Government of Kenya budget classification and standard chart of accounts issued by the National Treasury. Consequently, the accuracy and completeness of the compensation of employees' expenditure of Kshs.1,801,273,580 for the year ended 30 June 2020 could not be confirmed.</p> | <ul style="list-style-type: none"> • Gratuity of KES 34,223,903 paid to retired members of County Public Service Board and other staff. • Casual laborers engaged for short term jobs by the Health department in the three main hospitals in the county drew KES 12,379,796.85 in terms of wages. • Employer's pension contribution amounted to KES 52,641,048.80 is normally processed out of the payroll. <p>A schedule for the above is hereby attached as annexure 5</p> | | |
| 10 | <p>Misclassification of Expenditure The statement of receipts and payments for the year ended 30 June 2020 reflects use of goods and services expenditure of Kshs.1,516,808,956;(2019</p> | <p>Agriculture department has a number of grants whose budgets are normally classified under other operating expenses. Therefore KES 238,722,488.60 incurred</p> | Resolved | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|---|---|---|
| | <p>- Kshs.1,037,162,731) and as disclosed under note 12 to the financial statements. Detailed review of the transactions and supporting documents established that the amount includes expenditures items totaling Kshs.485,767,075 inappropriately charged to expenditure codes in which they do not relate to. This is contrary to section 40 (1) of the Public Finance Management Act, (County Government) Regulations 2015, that requires budget estimates to be prepared, accounted for and reported on based on budget classifications and standard chart of accounts. The detailed analysis is as shown below: Consequently, the accuracy and completeness of expenditure on use of goods and services of Kshs.485,767,075 for the year ended 30 June 2020 could not be ascertained.</p> | <p>on grants was correctly charged where its budget is domiciled.</p> <p>Consequently, KES 64,890,331.40 was spent from development vote as evidenced by bank statements earlier shared and charged to other infrastructure and civil works.</p> <p>Finally, salaries and wages component of pending bills was also provided for under other operating costs. KES 52,181,975.75 was therefore charged against a bona fide budgetary allocation.</p> <p>In conclusion, most expenses had been correctly charged against budgets had been allocated. Our main undoing has been finding the precise and accurate description for the vote lines for example instead of describing budget meant for grants as 'other operating expenses' a more credible description would be 'other grants and expenses.' This is an</p> | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|-----------------------------------|--|
| | | area that we will improve on going forward to stop creating a false impression of misclassification of costs. | | |
| 11 | <p>Transfers to Projects Erroneously Expensed The statement of receipts and payments reflects use of goods and services expenditure of Kshs.1,516,808,956 of which Kshs.827,507,583 is in respect of other operating expenditure. Included in Kshs.827,507,583 are cash transfers of Kshs.159,861,552 from county revenue fund to project accounts maintained in commercial banks that are under full control of the county government and therefore do not qualify as expenditure as detailed below: This is contrary to International Public Sector Accounting Standard number one (IPSAS 1) on presentation of financial statements under section 27 that requires financial statements to present fairly the financial position, financial performance, and</p> | <p>All the cash transfers for Narigp transferred were correctly captured as expenditure. A summary of statement of expenditure is attached. During the financial reporting the unspent amount of KES 9,931,415.40 was reversed.</p> <p>Refer to annexure 6</p> | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the Issue to be resolved) |
|---|---|--|---|---|
| | <p>cash flows of an entity and the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in the standards.</p> <p>Consequently, the accuracy and completeness of use of goods and services expenditure of Kshs.159,861,552 for the year ended 30 June 2020 could not be confirmed.</p> | | | |
| 12 | <p>Unaccounted for Foodstuffs</p> <p>The statement of receipts and payments reflects use of goods and services balance of Kshs.1,516,808,956 for the year ended 30 June 2020 of which Kshs.195,645,423 were in respect of specialized materials and services. Included in Kshs.195,645,423 is Kshs.67,908,800 incurred on procurement of food supplies under the early childhood school feeding programme out of which food supplies valued at Kshs.15,302,900 not in the warehouse and said to have been transferred to sub</p> | <p>The foodstuffs mentioned were kept in the sub-county stores for easy and quick access while awaiting distribution during the opening of schools in January 2021.</p> <p>Attached as annexure 7 are the receipts of supplies, delivery notes. Bin cards are filed at the sub-county stores.</p> | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|---|---|---|
| | <p>county offices were not supported by way of delivery notes to schools or sub county stores. Further, the supplies had an outstanding pending bill of Kshs.29,258,750 as at 30 June 2020 while the supplies were fully budgeted for during the year.</p> <p>This is contrary to section 51 (3) of the Public Financial Management (County Government) Regulations 2015 that provide that the Accounting Officer of a government entity shall make an expenditure commitment only against the procurement plan approved for that entity in accordance with the Public Procurement and Disposal Act, 2015 and the Regulations made thereunder. Consequently, the supply and delivery of specialized materials and supplies of Kshs.15,302,900 for the year ended 30 June 2020 could not be confirmed.</p> | | | |
| 13 | Other Capital Transfers – Conservancies | Conservancies Act is currently in place and | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|---|---|---|
| | <p>The statement of receipts and payments reflects transfers to other government entities of Kshs.630,127,269; (2019 - Kshs.704,996,874) and as disclosed under Note 14 to the financial statements. This amount includes other capital transfers to the conservancies of Kshs.93,643,164 for which there are no legal frameworks nor are activities and expected outputs defined. It was therefore not possible to confirm whether the funds were applied for the intended purposes and the achievement of overall program objectives for the year ended 30 June 2020.</p> | <p>hereby presented as annexure 8</p> | | |
| 14 | <p>Unsupported Social Security Benefits The statement of receipts and payments reflects social security benefits expenditure of Kshs.6,767,634 for the year ended 30 June 2020 of which Kshs.6,102,145 are described as unpaid mortgage deductions already expensed under compensation of employees.</p> | <p>Following re-working of mortgage fund in accordance with IPSAS requirement, it was apparent that in prior periods staff had been deducted repayments for mortgage but the same amount totaling to KES 6,102,145 had not been deposited to the mortgage fund account.</p> <p>The unremitted</p> | Resolved | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---|---|---|
| | <p>This is in breach of sections 164 (1) and (2) of the Public Finance Management Act, 2012 that states that at the end of each financial year, the Accounting Officer for a county government entity shall prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board showing amounts actually spent on each service.</p> <p>Consequently, the accuracy and completeness of social security benefits expenditure of Kshs.6,767,634 for the year ended 30 June 2020 could not be confirmed.</p> | <p>recoveries represented a total of 8 months which related to prior periods. It is important to mention that though payroll report for April 2018 showed a total of KES 886,263.60 as total staff recoveries for mortgage, only KES 592,821.80 had actually been remitted leaving a balance of KES 293,441.80 outstanding for the month. This therefore formed part of KES 6,102,145 finally remitted.</p> <p>Having verified the amounts deducted from staff, the County Treasury was obliged to make an immediate transfer of the said amount to the mortgage account. This was charged against available budget under 21 series (personnel salaries and wages). A schedule of staff repayments, their corresponding payroll reports and bank statement for the fund from its inception to date are hereby attached as</p> | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|---|---|---|
| 15 | <p>Refurbishment of Building The statement of receipts and payments reflects acquisition of assets balance of Kshs.829,286,906 for the year ended 30 June 2020 of which Kshs.17,404,640 relates to refurbishment of buildings and as disclosed in Note 17 to the financial statements. However, the works are not supported by an inspection report from department of roads and public works recommending activities to be carried out in decorating the Governor's Office. Further, the original Bill of quantities for the county modern office block had a provisional sum of Kshs.36,980,000 for which no specific works were executed and should have been utilized. This is contrary to section 152(b) of the Public Procurement and Assets Disposal Act, 2015 which states that where a contract</p> | <p>annexure 9</p> <p>The prime cost and provisional sums were as follows</p> <ul style="list-style-type: none"> A. Electrical installation and power connection – 4,500,000 B. Plumbing and drainage installation and water reticulation – 2,500,000 C. Mechanical and air conditioning – 2,500,000 D. Supply , installation of 100kva standby | Resolved | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---|---|---|
| | <p>is complex and specialized the technical department will issue a certificate to the Accounting Officer of the procuring entity confirming the quality and quantity of such goods, works or services. Consequently, the refurbishments of building cost of Kshs.17,404,640 for the year ended 30 June 2020 could not be confirmed.</p> | <p>generator - 4,000,000</p> <p>E. Supply , installatio n of passenger lift - 5,000,000</p> <p>F. Bore hole drilling, pump and elevated water storage tank - 6,500,000</p> <p>G. Contingen cy sum - 7,500,000</p> <p>H. Contracto rs administr ation and profits - 3,480,000</p> <p>I. Total amount - 36,980,00</p> | | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--------------------------------------|---|---|---|
| | | <p style="text-align: center;">0</p> <p>A. Electrical installation and power connection - 4,500,000</p> <ul style="list-style-type: none"> • The pc sum for electrical works was unbounded to specific items <p>B. Plumbing and drainage installation and water reticulation - 2,500,000</p> <ul style="list-style-type: none"> • The pc sum for Plumbing works was unbounded to specific items | | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--------------------------------------|--|---|---|
| | | <p>C. Mechanical and air conditioning - 2,500,000</p> <ul style="list-style-type: none"> • The air conditioners were installed • Physical verification of the air conditioners can be done <p>D. Supply , installation of 100kva standby generator - 4,000,000</p> <ul style="list-style-type: none"> • The 100kva standby generator was supplied and installed | | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--------------------------------------|---|---|---|
| | | <ul style="list-style-type: none"> • Physical verification of the generator can be done <p>E. Supply , installation of passenger lift – 5,000,000</p> <ul style="list-style-type: none"> • Passenger lift was installed and can be verified <p>F. Bore hole drilling, pump and elevated water storage tank -6,500,000</p> <ul style="list-style-type: none"> • Bore hole was drilled , equipped and elevated steel tank fabricated | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|-----------------------------------|--|
| | | <ul style="list-style-type: none"> • This can be verified <p>G. Contingency sum – 7,500,000</p> <ul style="list-style-type: none"> • Used to fund additional builders works <p>H. Contractors administration and profits - 3,480,000</p> <p>Attached as annexure 10 are documents detailing expenditure of KES 36,980,000.</p> <p>For refurbishment works whose total cost was KES 17,404,640, a total of KES 13,969,700 was settled being percentage of works certified complete as per attached documentation as annexure 11</p> | | |
| 16 | <p>Unaccounted for Certified Seeds The statement of receipts and payments reflects</p> | Seeds distribution list is hereby provided as annexure 12 | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---------------------|---|---|
| | <p>acquisition of assets balance of Kshs.829,286,906 for the year ended 30 June 2020 of which Kshs.61,840,440 is in respect of purchase of certified seeds, breeding stocks and live animals out of which certified seeds of Kshs.16,508,000 were procured in excess of the budget allocation of Kshs.15,000,000 resulting to over commitment of Kshs.1,508,000 without any authorization. Further, store receipt vouchers and issue notes were not availed for audit to confirmation to the receipt and distribution of the seeds.</p> <p>This is contrary, to section 162(1) of the Public Procurement and Asset Disposal Act 2015 that states that an Accounting Officer of a procuring entity shall ensure that all inventory, stores and assets purchased are received, but shall not be used until taken on charge and as a basis for ensuring that all procured items are properly accounted for and put into proper use as intended by the procuring entity.</p> | | | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|-----------------------------------|--|
| | Consequently, the receipt and distribution of certified seeds of Kshs.16,508,000 for the year ended 30 June 2020 from the store could not be confirmed. | | | |
| 17 | <p>Cash and Cash Equivalents The statement of assets and liabilities as at 30 June 2020 reflect a cash and cash equivalent balance of Kshs.1,546,199,279. However, included in the amount are nine (9) accounts with a balance of Kshs.302,128,315 and eighteen (18) disclosure accounts that are not supported by way of cash book or certificate of bank balances, as detailed below and Appendix 1: Further, the following bank accounts have been omitted from the financial statements as detailed below: This is in breach of section 90(1) of the Public Finance Management (County Government) Regulations 2015, that requires the Accounting Officer to ensure bank reconciliations are completed for each account held, every month</p> | The stated bank accounts have been included in the updated financial statements as per annexure 1 | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---|---|---|
| | and submit a bank reconciliation statement not later than 10th of the subsequent month to the County Treasury and copy to Auditor General. Consequently, the accuracy and completeness of the cash and cash equivalent balance of Kshs.1,546,199,279 as at 30 June 2020 could not be confirmed. | | | |
| 18 | <p>Accounts Receivables - Outstanding Imprests The statement of Assets and Liabilities as at 30 June 2020 reflect accounts receivables- outstanding imprests balance of Kshs.71,134,261 of which Kshs.15,527,402 owed by the County Assembly staff and members are not supported by way of list of staff, members of county assembly and amounts. In addition, records availed for audit indicated that imprest of Kshs.332,968,572 was issued in the year ended 30 June 2020 against surrenders of Kshs.229,244,724 leaving a balance of Kshs,103,723,848</p> | <p>I wish to confirm that KES 15,527,402.90 represent total expenditure incurred by the County Executive on behalf of the County Assembly in 2015, during the transition period when the County Assembly broke away to be independent.</p> <p>The County Executive had drafted a letter to the assembly's Clerk demanding refund of the amounts in question. The same letter presented the list of transactions incurred by the County Executive on behalf of the Assembly. The refund is yet to be realized. The County Assembly keeps</p> | Resolved | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|-----------------------------------|--|
| | <p>remaining un-surrendered at the close of the year. This is contrary to section 99(3) of the Public Finance Management (County Government) Regulations 2015, provides that every entry in the accounts shall be supported by a voucher or other document gazetted by the cabinet secretary containing the full details, clear narrations and particulars of the item it relates to. Consequently, the accuracy and completeness of accounts receivables-outstanding imprests balance of Kshs.71,134,261 as at 30 June 2020 could not be confirmed.</p> | <p>custody of the mentioned documents. Attached as annexure 14 is the letter drawn to the Clerk of the County Assembly that includes specific transactions that the Executive had incurred on their behalf.</p> <p>All surrender documents had been issued to the auditors at the time of audit and from the list provided that represent the KES 103,723,848 is doubtful.</p> | | |
| 1.1 | <p>Budget Variances The statement of appropriation: recurrent and development combined reflects final expenditure budget and actual on comparable basis of Kshs.6,413,311,289 and Kshs.4,692,131,086 respectively. This resulted in under expenditure of Kshs.1,721,180,203 of 73% as detailed below:- Further, the underspent amount of</p> | <p>There were delays in implementation of development projects in the year due to teething problems in rolling out e-procurement module. This situation will improve as we move forward.</p> | Resolved | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|--|---|---|
| | <p>Kshs.1,721,180,203 on five (5) votes, is indicative of some development activities planned for the year not having been undertaken. This may have impacted negatively on service delivery for the residents of Samburu County.</p> | | | |
| 2.1 | <p>Projects status and Implementation Review of projects implementation status report as at 30 June 2020 availed for audit revealed that projects valued at Kshs.1,358,248,530 were contracted. However, only projects worth Kshs.669,111,506 or 49% were implemented, resulting to projects valued at Kshs.689,137,003 or 51% not implemented as detailed below: Failure to deliver projects on time means that service delivery to the county residents has been affected negatively. The implementation cost of the projects may escalate due to inflation. This is contrary to Section 149 (1) of the Public Finance and</p> | <p>There were delays in implementation of development projects in the year due to teething problems in rolling out e-procurement module. This situation will improve as we move forward.</p> | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|-----------------------------------|--|
| | Management Act, 2012. | | | |
| 2.2 | Project Verification Note 17 to the financial statements for the year ended 30 June 2020 reflects a balance of Kshs.829,286,906 in respect to acquisition of assets. During projects verification in the month of November 2020, twenty nine (29) projects valued at Kshs.328,381,595 were verified and anomalies noted as detailed in Appendix 2. | Responses from the concerned departments are as per attached annexure 15 | Resolved | |
| 1 | Idle Donor Funds The statement of assets and liabilities as at 30 June 2020 reflects bank balances of Kshs.1,546,199,279 of which Kshs.49,997,931 from Kenya Urban Support Programme for the development of Maralal Municipality have remained un-utilized for two years from the financial year 2017/2018 without any reasonable justification. This is contrary to section 149 (1) of Public Finance | The department through municipality has strived to utilize the grants so as to bring impact to residents of Maralal. However, in trying to establish the institutional framework as per the Urban Areas and Cities act, 2011, governor first gazetted municipality vide Gazette Notice No. 5345 of May, 2018 but owing to petitions in Senate on 18th July, 2018 and in county assembly respectively a new | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|---|---|---|
| | <p>Management Act, 2012 that states that an Accounting Officer is accountable to the county executive for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful, authorized, effective, efficient, economical and transparent.</p> <p>Consequently, the bank balance of Kshs.49,997,931 has not been applied for the intended purpose and as such its effective use could not be confirmed as at 30 June 2020.</p> | <p>Gazette Notice No. 461 of 18th January 2019. These initial foregoing derailed the smooth off take but since appointment of municipal manager on 24th October, 2019 and appointment of board members. Open tender was floated on 30th March, 2020 and contract signed on 30th June, 2020 (see annex 16) Based on the work progress, by 17th November, 2020 the contractor had been paid 11, 602, 709 exclusive of taxes (see annex 17).</p> | | |
| 2 | <p>Grants to Samburu water and Sanitation Company Ltd</p> <p>The statement of receipts and payments reflects transfers to other government units balance of Kshs.630,127,269 for the year ended 30 June 2020 of which Kshs.46,187,071 are in respect to cash and payment in kind grants issued Samburu Water and Sanitation Company Ltd to</p> | <p>The department wishes to reaffirm that it was acting on the County Assembly recommendations to enable continuity of water services provision to the targeted population within the company's jurisdiction as per the attached assemblies' recommendations and also based on the approved budget that had the said grant budget line.</p> | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|---|-----------------------------------|--|
| | <p>augment its budgetary resources and as disclosed in Note 14 to the financial statement.</p> <p>This is contrary to section 71 of the Public Finance Management (County Government) Regulations, 2015 that provides that a county government entity is not allowed to give a county government entity donation to augment the budgetary resources of designated departments. Consequently, the lawfulness and effective use of transfers to other government units of Kshs.46,187,071 for the year ended 30 June 2020 could not be confirmed.</p> | <p>The County Government is of the view that the Water Company does not have full capacity to provide water to the residents hence support towards the company is inevitable.</p> | | |
| 3 | <p>Boreholes Drilled without Mandatory Documentations</p> <p>The statement of receipts and payments reflects acquisition of assets balance of Kshs.829,286,906 for the year ended 30 June 2020 of which Kshs.179,870,346 relate to civil works.</p> <p>Included in Kshs.179,870,346 is Kshs.69,891,200 incurred</p> | <p>i). Hydrogeological Survey Reports by registered Hydrogeologist: The department wishes to affirm that these reports are readily available but only they were not attached to the payment vouchers as supportive documents. The same will be availed together with the geologists' registration for your perusal and affirmation.</p> | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|--|---|---|
| | <p>on drilling of thirty boreholes at a cost of Kshs.69,891,200 in various wards in the county by various contractors without obtaining the following mandatory documentations: Hydrological survey report, Environmental Impact Assessment and Water Resources Management Authority Permit before commencement.</p> <p>This is in breach of section 2 (2) of the Fourth Schedule to Water Act, 2016 that provides that a person intending to construct a borehole or well shall apply to the Authority for a permit and shall comply with such requirements as may be imposed by the Authority. Consequently, the drilling of boreholes valued Kshs.69,891,2000 was comprised and their eventual output or performance may not meet the legal requirements from various government agencies.</p> | <p>ii). Environmental Impact assessment: The contractor has managed to acquire NEMA acknowledgement on the same. The delay to the process has been on land ownership documentations for the specific borehole sites. However, the process is on-going and soonest the certificate will be acquired.</p> <p>iii). Water Resources Authority Permit: Land ownership documentation for the boreholes sites was a requirement for acquisition of WRA permit / authorization to drill. The department is closely following up these land ownership document so as to fulfil the mandatory requirements of the WRA for permit issuance.</p> <p>iv). Test Pumping Reports, Water Analysis Reports: These reports are readily available in the directorate office only</p> | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|-----------------------------------|--|
| | | <p>that they were not attached to the payment vouchers. The same can be availed to the auditors.</p> <p>v). Land Acquisition documentation for the borehole sites: As earlier indicated in this report the boreholes are located in group ranches which are currently undergoing land demarcation and the department in liaison with the department of Lands and the beneficiary communities is acquiring the necessary land ownership documents. Kindly find annexure 18 to support the above.</p> | | |
| 4 | <p>Deposit and Retentions Refunded without Certificate of Final Account Records availed for audit indicate that deposit and retentions of Kshs.106,537,548 were refunded back to various contractors as at 30 June 2020. However, the refunds were not supported by way of official receipts, demand notice from contractors, certificate of final account and authority letter to pay from the department of</p> | <p>From FY 2019/20 payment records, suppliers had been refunded a total of KES 56,611,429. This is provided as a schedule attached as annexure 19.</p> <p>Before suppliers are refunded their retention fees, it is our practice to ensure that support documentation must include certificate of completion from public works, demand notice from suppliers and</p> | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|--|---|---|
| | <p>roads and public works. This is in breach of section 151(2)(h) of the Public Procurement and Disposal Act, 2015 which states that the project implementation team will ensure the contract is complete, prior to closing the contract file including all handover procedures, transfer of title if need be and that the final retention payment has been made. Consequently, the propriety and authenticity of deposit and retention payments of Kshs.106,537,548 as at 30 June 2020 could not be confirmed.</p> | <p>confirmation of approvals to make payments by the authorized chief officers.</p> <p>Issuance of receipts to suppliers at the point of retaining the amounts is an area that the department of finance will henceforth implement as recommended.</p> | | |
| 5 | <p>Irregular Emergency Payments</p> <p>The statement of receipts and payments reflect other grants and payments of Kshs.398,163,759 of which Kshs.299,363,759 were in respect of emergency relief and refugee assistance. Included in Kshs.299,363,759 is Kshs.71,363,759 incurred on emergency expenditures without establishment of an emergency fund and</p> | <p>The county government is in the process of establishing an emergency fund in line with Samburu County Disaster Fund 2016.</p> <p>The Act is hereby attached as annexure 20.</p> | Resolved | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|-----------------------------------|--|
| | <p>justification for unforeseen and urgent needs. This is in breach of section 110 of the Public Finance Management Act, 2012 that provides that a County Executive Committee may, with the approval of the county assembly, establish an emergency fund to enable payments to be made in respect of a county when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises. Consequently, the law was not complied with to this extent.</p> | | | |
| 6 | <p>Purchase of Motor Vehicles The statement of receipts and payments reflects acquisition of assets balance of Kshs.829,286,906 for the year ended 30 June 2020 and as disclosed in Note 17 to the financial statements. However, included in the amount are purchase of motor vehicles and other transport equipment of</p> | <p>There was delay in delivery of vehicles from Toyota due to challenges related to cross boarder movement as a result of covid-19 pandemic. Nonetheless, all the three vehicles have now been delivered and attached as annexure 21 are log books of the mentioned vehicles.</p> | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---------------------|---|---|
| | <p>Kshs.47,577,032 of which vehicles valued at Kshs.37,403,032 are not supported by way log books.</p> <p>This is contrary to section 8 of the Traffic Act (Cap 403) provides that the person in whose name a vehicle is registered shall, unless the contrary is proved, be deemed to be the owner of the vehicle. Consequently, the ownership of motor vehicles valued at Kshs.37,403,032 could not be confirmed as at 30 June 2020.</p> | | | |
| 7. | <p>Unpaid Pending Bills Annex 2 to the financial statements reflect pending accounts payable balance of Kshs.599,050,453 as at 30 June 2020 that is at variance with the opening balance of Kshs.411,911,497 resulting to unreconciled variance of Kshs.187,138,956.</p> <p>Further, records availed for audit indicate that out Kshs.411,911,497, only Kshs.22,236,618 was paid leaving a balance of</p> | | Not Resolved | Joseph Lekalkuli |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|-----------------------------------|--|
| | <p>Kshs.389,674,879.43 remaining unpaid as at 30 June 2020. Consequently, the accuracy and completeness of the pending bills balance as at 30 June 2020 of Kshs.599,050,453 could not be confirmed</p> | | | |
| 8 | <p>Irregular Commitment of Supply of Goods and Services Records availed for audit indicate that procurement commitments of Kshs.108,765,543 were made in the month of June 2020 without being supported by the express approval of the Accounting Officer in writing. This is in breach of section 50 (1) of Public Finance Management (County Government) Regulation 2015 that requires all commitments for supply of goods or services to be done not later than the 31 May each year except with the express approval of the Accounting Officer in writing.</p> | <p>Accounting Officers for works and agriculture have provided express authority in writing with regards to activities approved after 31st May 2020. Attached as annexure 22 is the letter of express authority.</p> <p>Department of executive has proof that all its questioned LPOs/LSOs were approved before 31st May 2020 also provided in the same annexure 22</p> | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|--|---|---|
| | Consequently, to this extent the law was not complied with. | | | |
| 9 | Irregular Payments to Council of Governors Included in the payments under other operating expenses is Kshs.3,227,133 paid to the Council of Governors. This is contrary to section 37 of the Inter-Governmental Relations Act, 2012, which states that all operational expenses of the Council of Governors should be met by the National Government. | The council of governors had rented premises for all county governments for ease of coordination and articulating county issues. The lease agreements are attached for ease of reference and confirmation of rent payable. | Resolved | |
| 10 | Uncollected Land Rates The County records indicate accumulated land rates and penalties on properties of Kshs.60,343,374 as at 30 June 2020. The amounts have remained uncollected due to lack of a legal framework and enforcement policy in breach of section 63(1)(a) of the Public Finance Management (County Government) Regulations, 2015, that requires an | | Not Resolved | Sammy Lenanyokie |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|---|--|---|---|
| | Accounting Officer and Receiver of Revenue to ensure that adequate safeguards exist and are applied for the prompt collection and proper accounting for, all county government revenue and other public moneys relating to their county departments or agencies. | | | |
| 1 | Maintenance of Dual Payroll Systems The County Government maintained two (2) payroll systems; the Integrated Payroll and Personnel Database (IPPD) for 1,614 permanent staff and another for 529 non-permanent staff during the year under review. This was in breach of section 22 (1) (b) of the Public Finance Management (County Government) Regulations, 2015 which requires an Accounting Officer to be accountable to the County Assembly for maintaining effective system of internal controls and measures taken to ensure they are | A. Reasons for using the Aren payroll system (OFF THE SHELF). The correct current (as at Oct 2019) total number of employees in this system is 619. 1. 467, Are ECDE Teachers – The reason why they aren't in the IPPD System is being the job group employed was E ,while the job group defined in the IPPD system for ECD Teacher 3 is G(Diploma holder) they cannot be integrated into the system because of Budget implications. 2. 55 , are on contract - Staff Employed while above 50 years who cannot be processed IPPD numbers 3. 39, are Staff from other Government | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---|---|---|
| | effective. There is risk of duplicate payments to staff as the two payroll systems are not integrated. | <p>ministries/agencies employed by the County, but have not brought their Bio data for integration to the County IPPD system.</p> <p>4. 7, are senior suspended County officers pending clearances from the Court, which the IPPD system does not pay other allowances as indicated by the Anti corruption Court directive.</p> <p>5. 51, Newly employed County staff still on probation period, but in the process of acquiring IPPD personal numbers.</p> <p>B. Staff in the Aren payroll do have essential details, the payroll cannot process any payment without these details as ID Numbers and KRA Tax PIN, These details are not viewable in the payroll muster roll but in respective reports e.g. PAYE, NHIF, NSSF, STAFFLIST Reports.</p> <p>C. We always have payroll summary reconciliations which validate the by product.</p> <p>D. The IPPD</p> | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|-----------------------------------|--|
| | | monthly system updates at times does not recognize the 1/3 rule of the basic salary, we further can consult the relevant ministry(IPPD HEAD QUARTER) for an assistance. | | |
| 2 | <p>Non - Activation of the IFMIS Revenue Module The County Government of Samburu has not activated the IFMIS Revenue Module for its revenue collection and continues to rely on manual procedures in revenue collection and accounting. This is in breach of section 109 (1) of the Public Finance Management (County Government) Regulations, 2015 that provides for efficient and effective utilization of electronic systems in processing financial data. Consequently, the management has not instituted internal controls relating revenue collection and accounting as per the Public Finance Management (County Government) Regulations, 2015.</p> | <p>IFMIS revenue module has been in existence and utilized by the County Government since its roll out a couple of years ago.</p> <p>However, the module has limitations in that it does not support aspects of revenue collection which has been pointed out. It supports data entry of collections and subsequent reporting of the same.</p> | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---|---|---|
| 3 | <p>County Performance Management Plan and Staff Appraisal System It was noted that the county has not designed a performance management plan for evaluating staff performance nor established a performance management committee and therefore no performance appraisal have been carried out. As per, section C.5 (1) of the County Public Service Human Resource Manual, 2013 all County Governments are required to develop their own performance appraisal instruments and apply it to all categories of staff in the county public service. Consequently, the management was in breach of regulations.</p> | <p>The county government is currently using the Public Service Commission Human Resource Development Policy for the Public Service approved June 2015. County Human Resource Management is conducting performance management plan and staff appraisal system. However, the gaps noted by audit will be improved on by setting annual targets and enforcing the filing of staff appraisal forms by all employees in December and June in every financial year.</p> | Resolved | |
| 4 | <p>Lack of Risk Management and Fire Policy The County Government does not have a risk management and fire policy contrary to section 158(1) (a) and (b) of the Public Finance Management (County Government)</p> | <p>The County Treasury is in the process of developing a risk management and fire policy.</p> | Resolved | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|---------------------|---|---|
| | Regulations, 2015 which requires the Accounting Officer to develop risk management strategies which include fraud prevention mechanism and internal control that builds robust business operations. Consequently, it was not possible to confirm whether the management is capable of surmounting risks if and when they happen. | | | |

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

CEC, County Treasury

Sign.....


Date.....
 15th March 2022

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

SAMBURU COUNT EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

| Period (2020/21) | Quarter 1 (Kshs) | Quarter 2 (Kshs) | Quarter 3 (Kshs) | Quarter 4 (Kshs) | Total (Kshs) |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Equitable Share | | 762,448,500.00 | 1,155,225,000.00 | 2,703,226,500.00 | 4,620,900,000.00 |
| Level 5 Hospitals | | | | | - |
| DANIDA - Universal Healthcare in Devolved Units Programme | | 6,570,000.00 | | 6,570,000.00 | 13,140,000.00 |
| World Bank – THUSCP | | | 15,067,802.00 | 14,805,229.75 | 29,873,031.75 |
| National Agricultural & Rural Inclusive Growth Project (NARIGP) | | 146,629,765.90 | | 17,350,603.00 | 163,980,368.90 |
| Kenya Devolution Support Programme | | | 45,000,000.00 | 102,491,953.00 | 147,491,953.00 |
| Youth Polytechnic support grant | | | 5,274,947.00 | 5,274,947.00 | 10,549,894.00 |
| Abolishment of user fees in health centres and dispensaries | | | | 5,235,578.00 | 5,235,578.00 |
| Kenya Urban Support Programme | | 50,000,000.00 | | 21,869,989.00 | 71,869,989.00 |
| Agriculture Sector Development Support Project (ASDSP) | | | 2,000,000.00 | 12,051,516.00 | 14,051,516.00 |
| Kenya Climate Smart Agriculture Project (KCSAP) | | | | | |
| Water and Sanitation Development Project | | | | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | | | | | |
|-------------------------------------|---|-----------------------|-------------------------|-------------------------|-------------------------|
| Construction of County Headquarters | | | | | |
| Total | - | 965,648,265.90 | 1,222,567,749.00 | 2,888,876,315.75 | 5,077,092,330.65 |

Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.

SAMBURU COUNT EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Date Contracted | Original Amount | balance at the beginning of the year | Addition During the year | Amount paid During the year | Outstanding Balance | Comments |
|-------------------------------|-----------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|------------------|
| | | | a | b | c | d=a+b-c | |
| Bluemyst Investment Limited | | 7,483,300 | | 7,483,300 | | 7,483,300 | ON-GOING PROJECT |
| Bluemyst Investment Ltd | | 4,988,800 | | 4,988,800 | | 4,988,800 | ON-GOING PROJECT |
| Shamim Investments Ltd | | 4,898,400 | | 4,898,400 | | 4,898,400 | ON-GOING PROJECT |
| Aishnoor Investment Ltd | | 4,705,400 | | 4,705,400 | | 4,705,400 | ON-GOING PROJECT |
| Aishnoor Investment Ltd | | 3,974,600 | | 3,974,600 | | 3,974,600 | ON-GOING PROJECT |
| Bluemyst Investments | | 4,849,400 | | 4,849,400 | | 4,849,400 | ON-GOING PROJECT |
| Ole-Noor Engineering | | 3,966,200 | | 3,966,200 | | 3,966,200 | ON-GOING PROJECT |
| Shamim Investment Limited | | 206,094,684 | 181,975,280 | 24,119,404 | | 24,119,404 | ON-GOING PROJECT |
| Nikmal innvestment ltd | | 7,444,796 | 4,095,375 | 3,349,421 | | 3,349,421 | ON-GOING PROJECT |
| MEHREUP | | 2,368,795 | | 2,368,795 | | 2,368,795 | ON-GOING PROJECT |
| GRAND SERIAN | | 1,158,715 | | 1,158,715 | | 1,158,715 | ON-GOING PROJECT |
| KITORIAZ COMPANY LTD | | 2,388,000 | | 2,388,000 | | 2,388,000 | ON-GOING PROJECT |
| GRAND SERIAN LTD | | 2,317,430 | | 2,317,430 | | 2,317,430 | ON-GOING PROJECT |
| SAMBURU STAR | | 3,636,535 | | 3,636,535 | | 3,636,535 | ON-GOING PROJECT |
| LBAA LESOIT ENTERPRISES LTD | | 1,197,140 | | 1197140 | | 1,197,140 | ON-GOING PROJECT |
| SAIMEN ENTERPRISES LTD | | 3,578,970 | | 3,578,970 | | 3,578,970 | ON-GOING PROJECT |
| LKANTO CONSTRUCTION CO. LTD | | 4,197,270 | | 4,197,270 | | 4,197,270 | ON-GOING PROJECT |
| MAGILANI INVESTMENT LTD | | 2,578,440 | | 2,578,440 | | 2,578,440 | ON-GOING PROJECT |
| MEHREUP | | 1,973,677 | | 1,973,677 | | 1,973,677 | ON-GOING PROJECT |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | | | | | | | |
|---------------------------------------|--|--------------------|--------------------|--------------------|----------|--------------------|------------------|
| LPOROKWAI ENTERPRISES | | 1,154,075 | | 1,154,075 | | 1,154,075 | ON-GOING PROJECT |
| LKANTO CONSTRUCTION CO. LTD | | 1,170,155 | | 1,170,155 | | 1,170,155 | ON-GOING PROJECT |
| Memita Agency Ltd | | 4,699,525 | | 4,699,525 | | 4,699,525 | ON-GOING PROJECT |
| Richern Building and Construction Ltd | | 4,836,200 | | 4,836,200 | | 4,836,200 | ON-GOING PROJECT |
| Tesiran Co. Ltd | | 3,932,200 | | 3,932,200 | | 3,932,200 | ON-GOING PROJECT |
| Getz Building and Construction Ltd | | 2,605,330 | | 2,605,330 | | 2,605,330 | ON-GOING PROJECT |
| Narinyu Co. Ltd | | 4,990,995 | | 4,990,995 | | 4,990,995 | ON-GOING PROJECT |
| Tesiran Co. Ltd | | 4,707,620 | | 4,707,620 | | 4,707,620 | ON-GOING PROJECT |
| Samburu Star Ltd | | 4,331,410 | | 4,331,410 | | 4,331,410 | ON-GOING PROJECT |
| Getz Building and Construction Ltd | | 4,534,040 | | 4,534,040 | | 4,534,040 | ON-GOING PROJECT |
| Ndoto Star Contractors Ltd | | 3,403,960 | | 3,403,960 | | 3,403,960 | ON-GOING PROJECT |
| Bluemyst Investment Ltd | | 4,849,400 | | 4,849,400 | | 4,849,400 | ON-GOING PROJECT |
| Ndoto Star Contractors Ltd | | 4,920,765 | | 4,920,765 | | 4,920,765 | ON-GOING PROJECT |
| Ltarakwai Ventures | | 4,807,325 | | 4,807,325 | | 4,807,325 | ON-GOING PROJECT |
| Omom Agencies | | 3,802,515 | | 3,802,515 | | 3,802,515 | ON-GOING PROJECT |
| Omom Agencies | | 3,802,515 | | 3,802,515 | | 3,802,515 | ON-GOING PROJECT |
| Omom Agencies limited | | 3,950,550 | | 3,950,550 | | 3,950,550 | ON-GOING PROJECT |
| JOSANTO CONSTRUCTION CO. LTD | | 2,387,843 | | 2,387,843 | | 2,387,843 | ON-GOING PROJECT |
| Saimen Enterprises | | 5,762,450 | | 5,762,450 | | 5,762,450 | ON-GOING PROJECT |
| Aishnoor Investments Ltd | | 7,267,430 | | 7,267,430 | | 7,267,430 | ON-GOING PROJECT |
| Narinyu Ltd | | 7,839,825 | | 7,839,825 | | 7,839,825 | ON-GOING PROJECT |
| Ndoto Star Contractors Ltd | | 7,850,710 | | 7,850,710 | | 7,850,710 | ON-GOING PROJECT |
| Ndoto Star Contractors Ltd | | 4,935,265 | 2,332,920 | 2,602,345 | | 2,602,345 | ON-GOING PROJECT |
| | | | | | | | |
| Sub-Total | | 376,342,655 | 188,403,575 | 187,939,081 | 0 | 187,939,081 | |
| Construction of civil works | | | | | | | |
| NANAI ENTERPRISES LTD | | 2,964,300 | | 2,964,300 | | 2,964,300 | ON-GOING PROJECT |
| SIAMBU ENTERPRISES LTD | | 4,905,000 | | 4,905,000 | | 4,905,000 | ON-GOING PROJECT |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | | | | | | | |
|---|--|------------|--|------------|--|------------|------------------|
| TYKE TRADING CO LTD | | 4,925,000 | | 4,925,000 | | 4,925,000 | ON-GOING PROJECT |
| TYKE TRADING CO LTD | | 3,837,000 | | 3,837,000 | | 3,837,000 | ON-GOING PROJECT |
| OMOM AGENCIES LTD | | 2,818,000 | | 2,818,000 | | 2,818,000 | ON-GOING PROJECT |
| KITORIAZ COMPANY LTD | | 2,835,500 | | 2,835,500 | | 2,835,500 | ON-GOING PROJECT |
| KIRISIA ENGINEERING LTD | | 4,896,000 | | 4,896,000 | | 4,896,000 | ON-GOING PROJECT |
| MPAA CONTRACTORS LTD | | 2,576,150 | | 2,576,150 | | 2,576,150 | ON-GOING PROJECT |
| OLENOOR ENGINEERING LTD | | 11,914,500 | | 11,914,500 | | 11,914,500 | ON-GOING PROJECT |
| GRAND SERIAN LTD | | 3,444,000 | | 3,444,000 | | 3,444,000 | ON-GOING PROJECT |
| Ndoto Star Contractors Ltd | | 2,995,810 | | 2,995,810 | | 2,995,810 | ON-GOING PROJECT |
| Gienems Co. ltd | | 3,300,865 | | 3,300,865 | | 3,300,865 | ON-GOING PROJECT |
| BLUEMYST INVESTMENT LTD | | 7,064,500 | | 7,064,500 | | 7,064,500 | ON-GOING PROJECT |
| BLUEMYST INVESTMENT LTD | | 4,928,000 | | 4,928,000 | | 4,928,000 | ON-GOING PROJECT |
| PIDGICH TECHNOLOGIES LTD | | 11,275,500 | | 11,275,500 | | 11,275,500 | ON-GOING PROJECT |
| SAINIA HOLDINGS LTD | | 4,838,540 | | 4,838,540 | | 4,838,540 | ON-GOING PROJECT |
| AFAAD LIMITED | | 4,899,731 | | 4,899,731 | | 4,899,731 | ON-GOING PROJECT |
| Kirisia Engineering Ltd | | 1,936,335 | | 1,936,335 | | 1,936,335 | ON-GOING PROJECT |
| Tyke Trading Co Ltd | | 498,000 | | 498,000 | | 498,000 | ON-GOING PROJECT |
| Dalma Gen Supplies | | 1,000,000 | | 1,000,000 | | 1,000,000 | ON-GOING PROJECT |
| Export hydro pump and services africa ltd | | 2,830,700 | | 2,830,700 | | 2,830,700 | ON-GOING PROJECT |
| Lkanto Construction Ltd | | 984,450 | | 984,450 | | 984,450 | ON-GOING PROJECT |
| Mwataat Enterprises ltd | | 2,999,547 | | 2,999,547 | | 2,999,547 | ON-GOING PROJECT |
| Afaad Stationaries | | 1,914,000 | | 1,914,000 | | 1,914,000 | ON-GOING PROJECT |
| Saimen Enterprises ltd | | 2,973,000 | | 2,973,000 | | 2,973,000 | ON-GOING PROJECT |
| Omo Agencies ltd | | 2,740,600 | | 2,740,600 | | 2,740,600 | ON-GOING PROJECT |
| Saimen Enterprises ltd | | 1,937,451 | | 1,937,451 | | 1,937,451 | ON-GOING PROJECT |
| Grand serian ltd | | 3,109,000 | | 3,109,000 | | 3,109,000 | ON-GOING PROJECT |
| Nabore ltd | | 3,176,750 | | 3,176,750 | | 3,176,750 | ON-GOING PROJECT |
| Kica Engineering ltd | | 1,593,131 | | 1,593,131 | | 1,593,131 | ON-GOING PROJECT |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | | | | | | | |
|--|--|------------|--|------------|--|------------|------------------|
| Kica Engineering ltd | | 1,937,805 | | 1937805 | | 1,937,805 | ON-GOING PROJECT |
| Tesiran Engineering and Construction Limited | | 3,687,812 | | 3687812 | | 3,687,812 | ON-GOING PROJECT |
| Omom Agencies limited | | 4,800,275 | | 4,800,275 | | 4,800,275 | ON-GOING PROJECT |
| SAIMEN ENTEPRISES LTD | | 400,000 | | 400000 | | 400,000 | ON-GOING PROJECT |
| AFAAD LIMITED | | 4781100 | | 4781100 | | 4781100 | ON-GOING PROJECT |
| NDOTO STAR CONTRACTORS LTD | | 3,856,300 | | 3856300 | | 3,856,300 | ON-GOING PROJECT |
| Baawa General Suppliers ltd | | 2,950,840 | | 2950840 | | 2,950,840 | ON-GOING PROJECT |
| Herpece General Contractors Ltd | | 2,960,783 | | 2960783.4 | | 2,960,783 | ON-GOING PROJECT |
| LPARUNI LTD | | 1,147,750 | | 1,147,750 | | 1,147,750 | ON-GOING PROJECT |
| NARINYU LTD | | 1,774,800 | | 1,774,800 | | 1,774,800 | ON-GOING PROJECT |
| LPARUNI LTD | | 2,106,700 | | 2,106,700 | | 2,106,700 | ON-GOING PROJECT |
| LPARUNI LTD | | 1,147,750 | | 1,147,750 | | 1,147,750 | ON-GOING PROJECT |
| stepline Investment ltd | | 5,677,000 | | 5,677,000 | | 5,677,000 | ON-GOING PROJECT |
| Siambu Enterprises ltd | | 4,293,200 | | 4,293,200 | | 4,293,200 | ON-GOING PROJECT |
| sordo contractors | | 4,670,474 | | 4,670,474 | | 4,670,474 | ON-GOING PROJECT |
| Kica Engineering ltd | | 4,279,400 | | 4,279,400 | | 4,279,400 | ON-GOING PROJECT |
| Coxintel ltd | | 4,071,410 | | 4,071,410 | | 4,071,410 | ON-GOING PROJECT |
| HORTIPRO LIMITED | | 15,745,053 | | 15,745,053 | | 15,745,053 | ON-GOING PROJECT |
| Loijuk Limited | | 2,310,300 | | 2,310,300 | | 2,310,300 | ON-GOING PROJECT |
| Bendav Company ltd | | 7,797,470 | | 7,797,470 | | 7,797,470 | ON-GOING PROJECT |
| Ronafrik Company ltd | | 7,865,440 | | 7,865,440 | | 7,865,440 | ON-GOING PROJECT |
| Lerai Limited | | 4,789,400 | | 4,789,400 | | 4,789,400 | ON-GOING PROJECT |
| Tesiran Engineering and construction ltd | | 3,436,580 | | 3,436,580 | | 3,436,580 | ON-GOING PROJECT |
| Darglobe Company ltd | | 8,258,250 | | 8,258,250 | | 8,258,250 | ON-GOING PROJECT |
| Tesiran Co. Ltd | | 4,990,850 | | 4,990,850 | | 4,990,850 | ON-GOING PROJECT |
| Tesiran Engineering and Construction Limited | | 17,970,240 | | 17970240 | | 17,970,240 | ON-GOING PROJECT |
| Maraai Company ltd | | 5,884,000 | | 5,884,000 | | 5,884,000 | ON-GOING PROJECT |
| Herpece General Contractors Ltd | | 2,824,710 | | 2,824,710 | | 2,824,710 | ON-GOING PROJECT |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | | | | | | | |
|-------------------------------|--|--------------------|------------------|--------------------|----------|--------------------|------------------|
| Central Water Co Ltd | | 22,046,736 | 6,681,000 | 15,365,736 | | 15,365,736 | ON-GOING PROJECT |
| Dayspring Ventures Ltd | | 17,637,411 | | 17,637,411 | | 17,637,411 | ON-GOING PROJECT |
| Tirgamo Enterprises | | 16,967,815 | | 16,967,815 | | 16,967,815 | ON-GOING PROJECT |
| Nanai Enterprises Ltd | | 6,989,932 | | 6,989,932 | | 6,989,932 | ON-GOING PROJECT |
| | | | | | | | |
| Sub-Total | | 312,168,946 | 6,681,000 | 305,487,946 | 0 | 305,487,946 | |
| Supply of goods | | | | | | | |
| Mima Construction Ltd | | 14,472,000 | | 14,472,000 | | 14,472,000 | ON-GOING PROJECT |
| LKANTO CONSTRUCTION CO. LTD | | 1,000,000 | | 1,000,000 | | 1,000,000 | ON-GOING PROJECT |
| JIT Macheries services ltd | | 6,138,872 | | 6,138,872 | | 6,138,872 | ON-GOING PROJECT |
| Omom Agencies limited | | 499,375 | | 499,375 | | 499,375 | ON-GOING PROJECT |
| SANGE GEN SUPPLIES | | 30,000 | | 30,000 | | 30,000 | ON-GOING PROJECT |
| JUMBO COMMODITIES LIMITED | | 17,500,313 | | 17,500,313 | | 17,500,313 | ON-GOING PROJECT |
| Sainia Holdings | | 226,900 | | 226,900 | | 226,900 | ON-GOING PROJECT |
| Kenya School of Government | | 78,880 | | 78,880 | | 78,880 | ON-GOING PROJECT |
| SAINIA HOLDINGS LIMITED | | 452,000 | | 452,000 | | 452,000 | ON-GOING PROJECT |
| NGARRAMAT INVESTMENT COMPANY | | 475,000 | | 475,000 | | 475,000 | ON-GOING PROJECT |
| SAINIA HOLDINGS LIMITED | | 499,100 | | 499,100 | | 499,100 | ON-GOING PROJECT |
| MERKAF | | 49,350 | | 49,350 | | 49,350 | ON-GOING PROJECT |
| JOSMOS SPARES | | 168,000 | | 168,000 | | 168,000 | ON-GOING PROJECT |
| NAIDIMWA ENTERPRISES | | 13,100 | | 13,100 | | 13,100 | ON-GOING PROJECT |
| General Energy Ltd | | 340,566 | | 340,566 | | 340,566 | ON-GOING PROJECT |
| Afaad Stationaries | | 334,680 | | 334,680 | | 334,680 | ON-GOING PROJECT |
| Print options | | 1,021,450 | | 1,021,450 | | 1,021,450 | ON-GOING PROJECT |
| SAINIA HOLDINGS LTD | | 495,650 | | 495,650 | | 495,650 | ON-GOING PROJECT |
| SAINIA HOLDINGS LTD | | 1,278,500 | | 1,278,500 | | 1,278,500 | ON-GOING PROJECT |
| EL-Malaso Enterprises Company | | 1,500,000 | | 1,500,000 | | 1,500,000 | ON-GOING PROJECT |
| Lporokwai Enterprises Limited | | 1,539,000 | | 1,539,000 | | 1,539,000 | ON-GOING PROJECT |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | | | | | | | |
|---|--|-------------------|----------|-------------------|----------|-------------------|------------------|
| Afaad Stationers | | 1,200,000 | | 1,200,000 | | 1,200,000 | ON-GOING PROJECT |
| JOSMOS SPARES | | 482,500 | | 482,500 | | 482,500 | ON-GOING PROJECT |
| Afaad Stationaries | | 1,907,000 | | 1,907,000 | | 1,907,000 | ON-GOING PROJECT |
| MISSION FOR ESSENTIAL DRUGS AND SUPPLIES. | | 626,281 | | 626,281 | | 626,281 | ON-GOING PROJECT |
| MISSION FOR ESSENTIAL DRUGS AND SUPPLIES. | | 1,784,032 | | 1,784,032 | | 1,784,032 | ON-GOING PROJECT |
| Mejooli Enterprises Limited | | 959,000 | | 959,000 | | 959,000 | ON-GOING PROJECT |
| MUSTAQIM LIMITED | | 24,500,000 | | 24,500,000 | | 24,500,000 | ON-GOING PROJECT |
| JOSMOS SPARES AND HARDWARE | | 2,429,900 | | 2,429,900 | | 2,429,900 | ON-GOING PROJECT |
| RICHERN BUILDING AND CONSTRUCTION | | 1,900,000 | | 1,900,000 | | 1,900,000 | ON-GOING PROJECT |
| | | | | | | | |
| Sub-Total | | 83,901,449 | 0 | 83,901,449 | 0 | 83,901,449 | |
| Supply of services | | | | | | | |
| Sapashe group ltd | | 15,997,386 | | 15,997,386 | | 15,997,386 | NOT PAID |
| Sense Networks Consultants | | 4,900,000 | | 1,960,000 | | 1,960,000 | NOT PAID |
| VALUE CONSULTANTAT LTD | | 1,988,820 | | 1,988,820 | | 1,988,820 | NOT PAID |
| ASSOCIATES IN INTERGRATED DEVELOPMENT AFRICAN LTD | | 9,926,000 | | 9,926,000 | | 9,926,000 | NOT PAID |
| BEN LEPARKIRAS | | 494,140 | | 494,140 | | 494,140 | NOT PAID |
| KISUMU NDOGO AUTO GARAGE | | 439,400 | | 439,400 | | 439,400 | NOT PAID |
| STEVE LEMETEKI | | 896,200 | | 896,200 | | 896,200 | NOT PAID |
| SAMBURU GUEST HOUSE | | 85,900 | | 85,900 | | 85,900 | NOT PAID |
| ORTIZ AUTO GARAGE AND SPARES | | 543,260 | | 543,260 | | 543,260 | NOT PAID |
| Ntumoh Insurance Agency | | 249,510 | | 249,510 | | 249,510 | NOT PAID |
| NATION MEDIA GROUP | | 159,732 | | 159,732 | | 159,732 | NOT PAID |
| SAMBURU WATER AND SANITATION | | 48,120 | | 48,120 | | 48,120 | NOT PAID |
| NATIONAL CEREEALS AND PRODUCE BOARD | | 115,830 | | 115,830 | | 115,830 | NOT PAID |
| NATION MEDIA GROUP | | 183,280 | | 183,280 | | 183,280 | NOT PAID |
| NATION MEDIA GROUP | | 183,280 | | 183,280 | | 183,280 | NOT PAID |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

| | | | | | | | |
|------------------------------------|--|--------------------|--------------------|--------------------|----------|--------------------|----------|
| NATION MEDIA GROUP | | 320,508 | | 320,508 | | 320,508 | NOT PAID |
| NATION MEDIA GROUP | | 356,120 | | 356,120 | | 356,120 | NOT PAID |
| Standard media group | | 159,732 | | 159,732 | | 159,732 | NOT PAID |
| Standard media group | | 151,241 | | 151,241 | | 151,241 | NOT PAID |
| BELLIROS COSMETIC | | 40,400 | | 40,400 | | 40,400 | NOT PAID |
| ORTIZ AUTO GARAGE AND SPARES | | 492,100 | | 492,100 | | 492,100 | NOT PAID |
| SAMBURU COMMUNITY RADIO SERIAN | | 300,000 | | 300,000 | | 300,000 | NOT PAID |
| NATIONAL CEREALS AND PRODUCE BOARD | | 913,272 | | 913,272 | | 913,272 | NOT PAID |
| NATION MEDIA GROUP | | 356,120 | | 356,120 | | 356,120 | NOT PAID |
| | | | | | | | |
| Sub-Total | | 39,300,351 | 0 | 36,360,351 | 0 | 36,360,351 | |
| Grand Total | | 811,713,401 | 195,084,575 | 613,688,826 | 0 | 613,688,826 | |

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Job Group | Date Contracted | Original Amount | Amount Paid To-Date | Outstanding Balance | Outstanding Balance | Comments |
|------------------------------|-----------|-----------------|---------------------|---------------------|---------------------|---------------------|----------|
| | | | | | 2020/2021 | 2019/2020 | |
| | | | a | b | c=a-b | | |
| Senior Management | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Sub-Total | | | | | | | |
| Middle Management | | | | | | | |
| Noah Lekisima | | | 151,200.00 | | | 151,200.00 | NOT PAID |
| Leshomo Komitu | | | 78,400.00 | | | 78,400.00 | NOT PAID |
| Simon Leirana | | | 219,600.00 | | | 219,600.00 | NOT PAID |
| JAMES LEMPEI | | | 614,600.00 | | | 614,600.00 | NOT PAID |
| Felix Letiwa | | | 515,820.00 | | | 515,820.00 | NOT PAID |
| Arnold Mbuvi | | | 953,000.00 | | | 953,000.00 | NOT PAID |
| David Lekilelei | | | 953,000.00 | | | 953,000.00 | NOT PAID |
| Solomon Lenkaak | | | 1,049,800.00 | | | 1,049,800.00 | NOT PAID |
| Kenneth Lemeteki | | | 1,103,000.00 | | | 1,103,000.00 | NOT PAID |
| MOSES KIRWA | | | 70,200.00 | | | 70,200.00 | NOT PAID |
| | | | | | | | |
| | | | | | | | |
| Sub-Total | | | 5,708,620.00 | 0 | 0 | 5,708,620.00 | |
| Unionisable Employees | | | | | | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | | | | | | | |
|-------------------------|--|--|---------------------|--|--|---------------------|----------|
| Dominic Lolmeweti | | | 61,600.00 | | | 61,600.00 | NOT PAID |
| JOHN LENASEYAN | | | 20,000.00 | | | 20,000.00 | NOT PAID |
| Philip Lerasia | | | 56,700.00 | | | 56,700.00 | NOT PAID |
| MATHEW MUTURI | | | 293,400.00 | | | 293,400.00 | NOT PAID |
| KIPTANUI LESAMAYAN | | | 465,600.00 | | | 465,600.00 | NOT PAID |
| THOMAS LEISEN | | | 55,400.00 | | | 55,400.00 | NOT PAID |
| ZACHARY LENDONYO | | | 23,900.00 | | | 23,900.00 | NOT PAID |
| | | | | | | | |
| Sub-Total | | | 976,600.00 | | | 976,600.00 | |
| Others (specify) | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Sub-Total | | | | | | | |
| Grand Total | | | 6,685,220.00 | | | 6,685,220.00 | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

| Name | Brief Transaction Description | Date Contracted | Original Amount | Amount Paid To-Date | Outstanding Balance | Outstanding Balance | Comments |
|--|-------------------------------|-----------------|-----------------|---------------------|---------------------|---------------------|----------|
| | | | | | 2020/2021 | 2019/2020 | |
| | | | a | b | c=a-b | | |
| Amounts due to National Govt Entities | | | | | | | |
| | | | | | | | |
| Sub-Total | | | | | | | |
| Amounts due to County Govt Entities | | | | | | | |
| | | | | | | | |
| Sub-Total | | | | | | | |
| Amounts due to Third Parties | | | | | | | |
| CIC Insurance | Salary deduction arrears | | 72,000.00 | | 72,000.00 | | Unpaid |
| Kessot | Salary deduction arrears | | 9,120.00 | | 9,120.00 | | Unpaid |
| Post Bank | Salary deduction arrears | | 41,520.00 | | 41,520.00 | | Unpaid |
| Kenya Association of health administrators | Salary deduction arrears | | 11,520.00 | | 11,520.00 | | Unpaid |
| British American insurance | Salary deduction | | 161,534.10 | | 161,534.10 | | Unpaid |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | | | | | | |
|--|--------------------------|--|---------------------|--|----------------------|--------|
| | arrears | | | | | |
| Blue shield insurance | Salary deduction arrears | | 5,820.00 | | 5,820.00 | Unpaid |
| Kenya Association of Livestock Technicians | Salary deduction arrears | | 960 | | 960 | Unpaid |
| JAMII CO-OPERATIVE SAVINGS & CREDIT SOCIETY LTD | Salary deduction arrears | | 653,469.25 | | 653,469.25 | Unpaid |
| PS MINISTRY OF LAND HOUSING AND URBAN DEVELOPMENT | Salary deduction arrears | | 894,041.70 | | 894,041.70 | Unpaid |
| ARDHI SACCO SOCIETY LIMITED | Salary deduction arrears | | 115,938.80 | | 115,938.80 | Unpaid |
| mwalimu NATIONAL CO-OPERATIVE SAVINGS AND CREDIT SOCIETY LIMITED | Salary deduction arrears | | 144,137.75 | | 144,137.75 | Unpaid |
| NATIONAL NURSES ASSOCIATION OF KENYA | Salary deduction arrears | | 109,200.00 | | 109,200.00 | Unpaid |
| KENYA CLINICAL OFFICERS ASSOCIATION | Salary deduction arrears | | 18,180.00 | | 18,180.00 | Unpaid |
| BLUE SHIELD INSURANCE COMPANY LIMITED | Salary deduction arrears | | 970 | | 970 | Unpaid |
| FAMILY BANK LIMITED | Salary deduction arrears | | 214,635.15 | | 214,635.15 | Unpaid |
| LAPFUND | Salary deduction arrears | | 13,517,861.65 | | 13,517,861.65 | Unpaid |
| | | | | | | |
| Sub-Total | | | 15,970,908.4 | | 15,970,908.40 | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | | | | | | |
|---------------------------|--|--|---------------|--|---------------|--|
| | | | 0 | | | |
| Others (<i>specify</i>) | | | | | | |
| Sub-Total | | | | | | |
| Grand Total | | | 15,970,908.40 | | 15,970,908.40 | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

| <i>Name of Officer or Institution</i> | <i>Date Imprest Taken</i> | <i>Amount Taken</i> | <i>Amount / Surrendered</i> | <i>Balance</i> |
|---------------------------------------|---------------------------|---------------------|---------------------------------|----------------|
| | | <i>KShs</i> | <i>KShs</i> | <i>KShs</i> |
| Bosco Ng'etich Sambu | 31 st Aug 2020 | 757,800 | 757,000 | 800 |
| Francis Kimani Ng'ang'a | 11 th Feb 2021 | 876,600 | 0 | 916,600 |
| Francis Kimani Ng'ang'a | 22 nd Oct 2020 | 40,000 | 0 | 40,000 |
| Mary Selena Lenaimalda | 19 th Nov 2020 | 518,500 | 518,400 | 100 |
| Total | | 2,192,900 | 1,275,400 | 917,500 |

(b) Salary Advance

| <i>Name of Officer</i> | <i>Date Advanced</i> | <i>Amount Advanced</i> | <i>Amount Recovered</i> | <i>Balance</i> |
|------------------------|----------------------|----------------------------|-------------------------|----------------|
| | | <i>KShs</i> | <i>KShs</i> | <i>KShs</i> |
| <i>Name of Officer</i> | dd/mm/yy | | | |
| <i>Name of Officer</i> | dd/mm/yy | | | |
| <i>Name of Officer</i> | dd/mm/yy | | | |
| <i>Name of Officer</i> | dd/mm/yy | | | |
| Total | | | | |

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

| Asset class | Historical Cost b/f (KShs) 2019/2020 | Additions during the year (KShs) | Disposals during the year (KShs) | Transfers in/(out) during the year (KShs) | Historical Cost c/f (KShs) 2020/2021 |
|--|--|---|--|--|--|
| Land | - | - | - | - | - |
| Buildings and structures | 1,058,845,295 | 406,052,067 | - | - | 1,464,897,362 |
| Transport equipment | 1,186,688,832 | 9,584,462 | - | - | 1,196,273,294 |
| Office equipment, furniture and fittings | 68,542,414 | 21,910,868 | - | - | 90,453,282 |
| ICT Equipment | 2,435,569 | 3,960,000 | - | - | 6,395,569 |
| Machinery and Equipment | 404,096,955 | | - | - | 404,096,955 |
| Heritage and cultural assets | 398,990,217 | | - | - | 398,990,217 |
| Biological assets | | 41,905,270 | - | - | 41,905,270 |
| Intangible assets | | 97,522,446 | - | - | 97,522,446 |
| Infrastructure assets- Roads, Rails | 553,492,403 | 660,354,190 | - | - | 1,213,846,593 |
| Work in progress | - | - | - | - | |
| Total | 3,673,091,685 | 1,241,289,303 | - | - | 4,914,380,987 |

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to note 17 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

ANNEX 7 – INTER-ENTITY TRANSFERS

| Ref | Entity | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Amount transferred KShs | Amount Confirmed as received KShs | difference | explanation |
|-----|-----------------------|--------------------|--------------------|----------------------|----------------------|----------------------------|--------------------------------------|---------------------|-----------------------------------|
| 1 | County Assembly | 55,850,916 | 139,803,468 | 130,634,453 | 271,258,070 | 597,546,906.80 | 597,546,907 | - | |
| 2 | Kenya Roads Board | | | 59,429,573 | 59,429,573 | 118,859,146.40 | 59,429,573 | (59,429,573) | There was no budget left for KRB |
| 3 | IDEAS Project | | | | | - | - | - | |
| 4 | KUSP | | | 50,000,000 | 21,869,989 | 71,869,989.00 | 71,869,989 | - | |
| 5 | DANIDA | | | 6,570,000 | 6,570,000 | 13,140,000.00 | 13,140,000 | - | |
| 6 | THS | | | 15,067,802 | 14,805,230 | 29,873,031.75 | 29,873,032 | - | |
| 7 | User Fees | | | | | 5,235,578.00 | | (5,235,578) | There was no budget for User Fees |
| 8 | NARIG | | | 146,629,766 | 17,350,603 | 163,980,368.90 | 163,980,369 | - | |
| 9 | ASDSP | | | 2,000,000 | 12,051,516 | 14,051,516.00 | 14,051,516 | - | |
| 10 | Executive Recurrent | 340,871,986 | 645,683,768 | 925,999,803 | 1,430,799,841 | 3,343,355,398.10 | 3,343,355,398 | - | |
| 11 | Executive Development | | 40,355,000 | 226,409,561 | 808,322,912 | 1,075,087,473.00 | 1,075,087,473 | - | |
| 12 | KDSP | | | 45,000,000 | 102,491,953 | 147,491,953.00 | 147,491,953 | - | |
| 13 | Polytechnic | | | 5,274,947 | 5,274,947 | 10,549,894.00 | 10,549,894 | - | |
| | Total | 396,722,902 | 825,842,236 | 1,613,015,905 | 2,750,224,634 | 5,591,041,254.95 | 5,526,376,104 | (64,665,151) | |

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

(NB: This appendix must be agreed and signed by the issuing and receiving party)

SAMBURU COUNT EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021

ANNEX 8 Contingent liabilities register

| | Nature of contingent liability | Payable to | Currency | Estimated Amount Kshs | Expected date of payment | Remarks |
|---|---------------------------------------|----------------------------|----------|--------------------------|----------------------------|---------|
| 1 | James Lesikito V SCG & Others | Hashim &Co. Advocates | KES | 3,000,000 | 30 th June 2022 | |
| 2 | Association of Bar Owners V SCG | Hashim &Co. Advocates | KES | 3,700,000 | 30 th June 2022 | |
| 3 | England Loosenge V SCG | G.M. Gamma & Co. Advocates | KES | 4,000,000 | 30 th June 2022 | |
| 4 | Margaret Mucheru V SCG | G.M. Gamma & Co. Advocates | KES | 3,000,000 | 30 th June 2022 | |
| 5 | Lorunyei & Others V KDF, SCG & Others | G.M. Gamma & Co. Advocates | KES | 5,000,000 | 30 th June 2022 | |
| 6 | Wilson Lekoomet V SCG | Mwangi & Co. Advocates | KES | 2,700,000 | 30 th June 2022 | |
| 7 | England Loosenge V SCG | Mwangi & Co. Advocates | KES | 4,100,000 | 30 th June 2022 | |
| 8 | Kenya National Union of Nurses V SCG | Mwangi & Co. Advocates | KES | 2,400,000 | 30 th June 2022 | |
| | | | | 27,900,000 | | |

**SAMBURU COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)