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REPORT

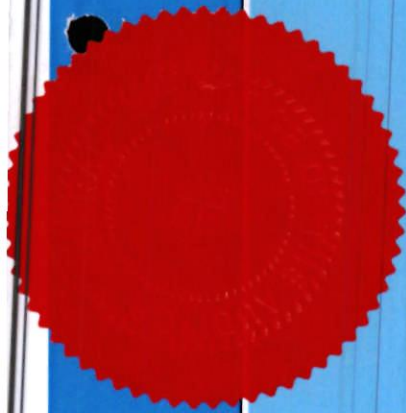
OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF SAMBURU

**FOR THE YEAR ENDED
30 JUNE, 2020**





*Received at
3:20 pm*



COUNTY GOVERNMENT OF SAMBURU

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

1
2
3
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81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

TABLE OF CONTENTS

TABLE OF CONTENTS.....	ii
1. KEY ENTITY INFORMATION AND MANAGEMENT	iii
2. FORWARD BY THE CEC.....	vii
3. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	i
4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (specify entity name) ii	
5. FINANCIAL STATEMENTS.....	1
5.1. STATEMENT OF RECEIPTS AND PAYMENTS	1
5.2. STATEMENT OF ASSETS AND LIABILITIES	2
5.3. STATEMENT OF CASH FLOWS	3
5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	6
5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	8
5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....	11
5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	14
5.8. SIGNIFICANT ACCOUNTING POLICIES	19
5.9. NOTES TO THE FINANCIAL STATEMENTS	24
5.10. OTHER IMPORTANT DISCLOSURES	41
6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	44
ANNEXES.....	92
ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE	93
ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES.....	100
ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES	101
ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER.....	104
ANNEX 6 – INTER-ENTITY TRANSFERS.....	105
ANNEX 7 – OTHER BANK ACCOUNT BALANCES.....	1
ANNEX 8 – PENDING BILLS FROM THE DEFUNCT LOCAL AUTHORITIES	2

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:

	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.	Mrs. Dorcas Lekisanyal	CEC, Finance and Economic Planning	2017 to Date (Formally worked in Health Services and in Water & Environment Departments)
4.	Mr. Lekupe Stephen	CEC, Health Services	2013 to Date (Formally worked in Public Works and Physical Planning Departments)
5.	Mr. Peter Lechakwet	CEC, Trade, Tourism and Industry	2013 to Date
6.	Mr. Jonathan Leisen	CEC, Transport and Public Works	2013 to Date (Formally worked in the County Treasury Department)



	Name	Designation	Date of holding office
7.	Mr. Benedict Lentumunai	CEC, Lands, Housing and Physical Planning and Urban Dev	2017 to Date (Formally worked in Gender, Water and Environment)
8.	Mr. Vincent Learaman	CEC, Agriculture, Livestock and Fisheries	2013 to Date
9.	Mr. Peter Lolmodooni	CEC, Education and Vocational Training	2013 to Date (Formally worked in Health Department)
10.	Mrs. Senei Leseeto	CEC, Water, Environment and Natural Resources	2013 to Date (Formally worked in Health Services, Gender, Physical Planning Departments)
11.	Mrs. Rosemary Tenty Paul	CEC, Gender, Culture and Social Services, Sports and Youth Affairs	2020

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Mrs. Dorcas Lekisanyal	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 administration services
6.	Daniel Lesaigor	CO Disaster and Emergency Response
7.	Tyson Lemako	Ag.CO, Agriculture, Livestock and Fisheries
8.	Andrew Lanyasunya	CO, Water, Environment and Natural Resources
9.	Marios Lerugum	CO, Education and Vocational Training
10.	Moses Omondi	Ag.CO, Lands, Housing and Physical Planning

No.	Name	Designation
		and Urban Dev
11.	Lydia Letinina	CO, Transport and Public Works
12.	Joy Letooyia	CO, Tourism Dev
13.	Susan Lelemoyog	CO, Trade and Co-operative Dev
14.	Wilson Lekoomet	CO, Gender, Culture and Social Services
15.	David Loosenge	CO, Sports and Youth Affairs
16.	Samuel Nakope	CO, Health Services

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;
2. Audit Committee
3. Public Accounts Committee; and
4. Budget and Appropriations Committee.

e) Entity headquarters

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

f) Entity Contacts

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

g) Entity Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

Kenya Commercial Bank
P.O. BOX 260

Maralal

h) Independent Auditors

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

i) Principal Legal Advisor

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

2. FORWARD BY THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE, ECONOMIC PLANNING AND ICT

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 2020. These reports whose scope covers a period of one year mainly presents the County's financial performance for the period between July 2019 and June 2020. 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.

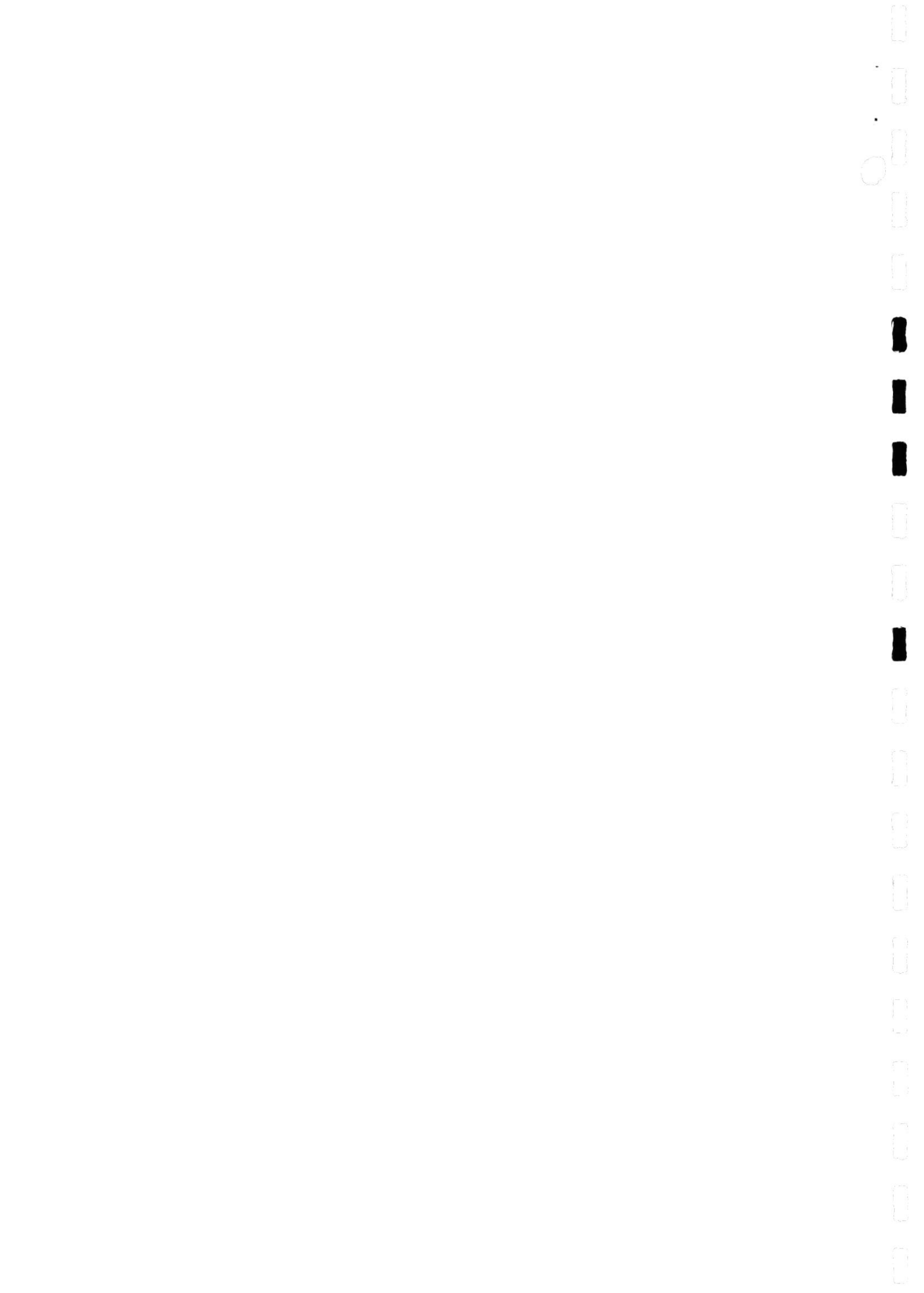
The County Government has successfully launched the GIS System and it is envisaged to bring great benefits to revenue collection streams like the land rates.

Financial Performance

a) Revenue

In the year ended 30th June 2020, the County had projected revenues of KShs 5,615,006,285 consisting of KShs 267,032,787 from own sources and KShs 5,347,973,498 from other sources.

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



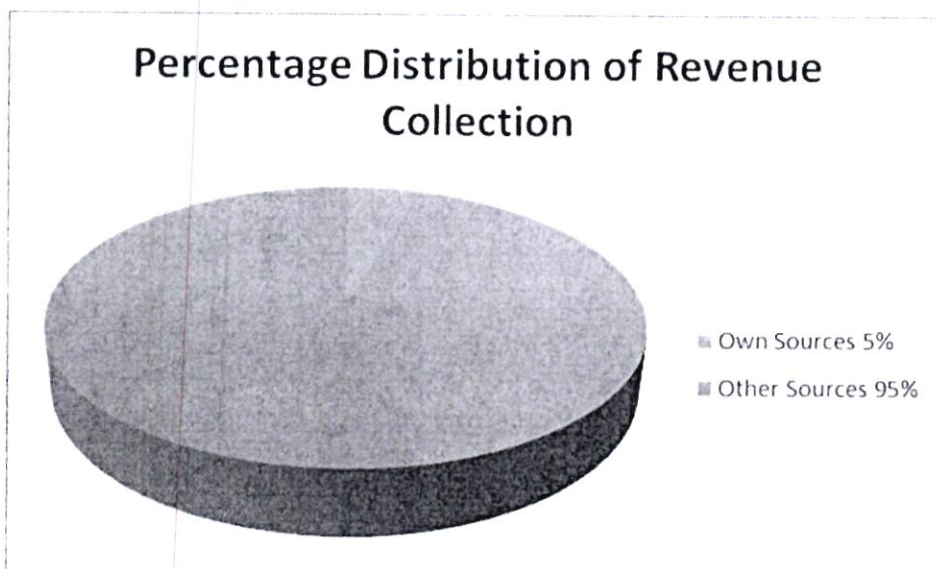


Figure 1: Samburu County revenue sources in FY 2019/2020

From the above chart, CARA revenues continue to form the largest part of our revenue budget, contributing 95% towards our budget. Our own generated revenues formed 5% of our budget.

Out of the projected revenue, the County was able to realise KShs 5,347,973,498 in actual revenues, representing 93% performance. I applaud the revenue team and indeed the different stakeholders involved, for performing exemplary well in this area. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realisation (%)
CARA	5,619,868,201	5,148,453,931.15	97%
Own generated revenues	255,031,228	215,349,580	95%
Total	5,874,899,429	5,363,803,511	97%

Table 1: Revenue performance in FY 2018/2019

b) Payments

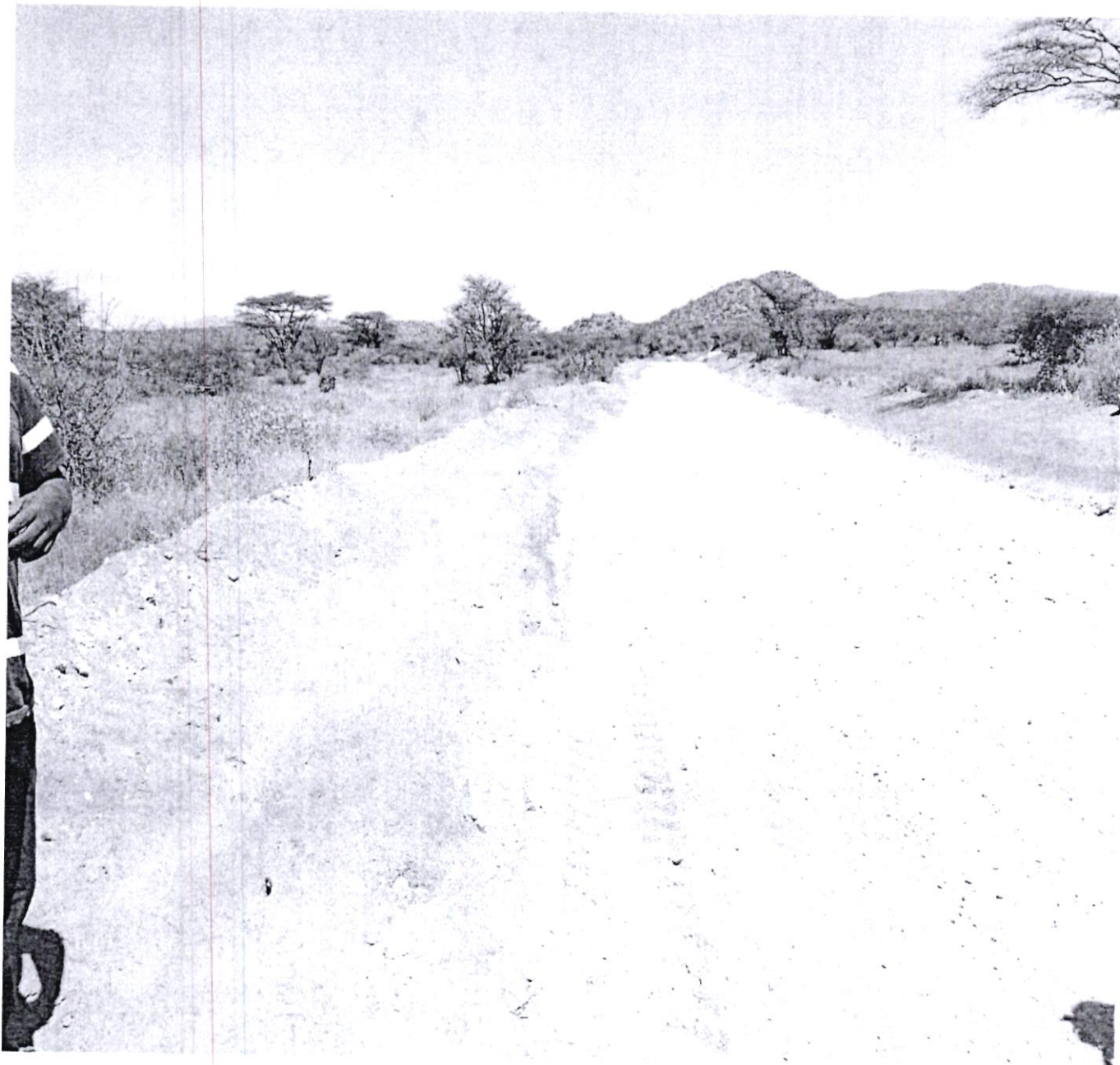
Our total expenditure for the year amounted to KShs 4,692,131,069.80. Of this amount, KShs 906,603,119 was spent on development expenditure while KShs 3,785,527,967 was spent on recurrent expenditure representing a ratio of 18:82 respectively.

Some of the development projects in FY 2019/2020 included the following:



Improvement of Poro-Loosuk-Suguta Marmar Road





Improvement of A2 Westgate (SNR Trunk Road)





Installation of cross culverts and construction of level drifts

Figure 2: County Government roads construction and civil works in FY 2019/2020

In FY 19/20 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 2019/2020, the cash and cash equivalents increased from KShs 240,685,797 as at 30th June 2019 to KShs 485,008,631 as at 30th June 2020.

d) Accounts receivables

With regards to the County Executive receivables, we have had outstanding imprest totalling to KES 55,606,859 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 25,884,082 has been recovered through payroll so far leaving a balance of KES 29,722,777 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 a pending bills committee was established and consequently gazetted as per COB Circular No. COB/COG/CO2/VOL.3(55) dated 19th June 2019. The said committee was engaged in the exercise of verification of documentation and field visits to ascertain successful completion of projects before recommending payments to be made. The committee further subjected the mentioned pending bills of Yr 2017/18 and Yr 2018/19 and I am glad to mention that all pending bills found to have been eligible had all been settled before the year end.

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">• Completion and commissioning of Archers Model Health Facility.• Construction of dispensaries, staff quarters and sanitary blocks across the County in leng'arde and Loonjorin• Construction of a laboratory facility in Wamba

	<ul style="list-style-type: none"> • Construction of referral hospital complex • Construction of a laboratory facility in Baragoi • Construction of a surgical ward in Baragoi • Installation of solar system in Longewan dispensary
Trade, Tourism and Industry	<ul style="list-style-type: none"> • Support to 8 conservancies with funds totalling to 62M and technical trainings with a view of enhancing their sustainability • Support to Ltungai Malasso conservancy to construct a mess and an ablution block • Construction of bodaboda sheds in Lolmolog, Suguta, Baawa, Sirata, Lederero, Maralal and Opiroi • Construction of Malaso Eco Lodge • Construction of market stalls in Kisima • Construction of a modern toilet facility at Maralal slaughter house • Construction of ushanga shed at Archers Post.
Transport and Infrastructure	<ul style="list-style-type: none"> • Improvement and maintenance of 18 existing roads measuring 491kms • Opening up 18 new roads measuring 232kms • Drainage works at Baragoi • Construction of a bridge at Lekasuyan, foot bridges at Lporos, Loidong'o and Loresho-Mbukiwa. • Improvement of town roads at Maralal, Baragoi and Kisima • Grading and gravelling of Ng'ari roads, SNR trunk road, Sunrise area roads. • Construction of Drifts at Lkisin, Shabaa and Ltepes • Street lighting in Wamba • Culverts at Sere Olipi-Lolkeresire • Cabro paving works at Maralal DEB
Agriculture and Water	<ul style="list-style-type: none"> • Supply of subsidized 60 tonnes certified seeds to a target population of 17,000 house holds • Conducting massive vaccination campaigns across the County to enhance disease resilience in livestock farming.

	<ul style="list-style-type: none"> • Distribution of 396 camels to 396 target beneficiaries, 170 rams to 170 beneficiaries, 14 dairy cattle to groups, 92 galla goats. • Construction of sale yards in Loibor Nkare and Loosuk
Education, Youth Affairs, Sports and Culture	<ul style="list-style-type: none"> • Construction of an administration block at Maralal Youth Polytechnic. • Construction of 35 ECD classrooms, 12 fences, 16 pit latrines, 3 kitchens, stores and Offices. • Disbursement of KES 70M to needy students across the County.
Water, Environment and Natural Resources	<ul style="list-style-type: none"> • Drilling of 35 boreholes across the County • Equipping of 17 boreholes • Support through grants to Garma Water Project, Lekuru Water Project and Kirimon Water Project. • Construction of cottages and cafeteria at Westgate Community Conservancy. • Water Extensions at Ng'amata, Lamayana, Barsilinga, Swari, Morijo, Nkirenyi and Leng'arde areas. • Dam distillation at Naisunyai

Table 2: Departmental performance in FY 2019/2020

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

- 1) Own revenue collection – though our local revenue collection was hit hard by the outbreak of Covid-19. The trend analysis shows good performance but as from March this year, not much has been achieved with regards to our collections.
- 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.
- 3) Staff turnover – notable high staff turnover has been recorded in Health Services due to the remoteness and security concerns in some of the areas within the County. Additionally, inability by the County to offer huge compensation packages compared to the private sector has also been cited as another main cause of staff turnover.

Conclusion

In spite of the global challenges brought about by the outbreak of Covid-19 pandemic, FY 2019/2020 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.



County Executive Committee Member for Finance, ICT and Economic Planning
County Government of Samburu

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

3. 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 financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2020, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the 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 Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 7th Dec 2020.

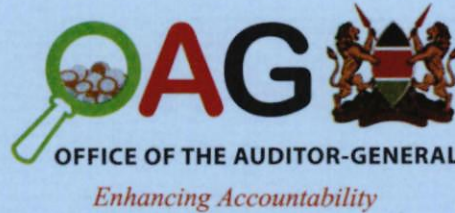


County Executive Committee Member – Finance



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE SAMBURU THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Samburu set out on pages 1 to 91 which comprise the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows, 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, because of the significance of the matters described in the Basis for Qualified Opinion section of my report, the financial statements do not present fairly, the financial position of the County Executive of Samburu as at 30 June, 2020, 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 do not comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Adverse Opinion

1.0 Discrepancies in Management Report and Financial Statements

The Key Management Information Report and the financial statements contain numerous discrepancies, as outlined below:

1.1 Omissions and Errors

- i. The financial statements are titled 'County Government of Samburu' without denoting that they are specific to the County Executive.
- ii. The information provided on key members of Management at Page iii does not include the profile of the County Secretary.

- iii. The report on expenditure for the year at page xi indicates that the County Executive equipped 24 boreholes during the year under review whereas the operational performance report at page xiv indicates that seventeen (17) boreholes were equipped.
- iv. Contrary to the requirements of Paragraph 19 of IPSAS (Cash Basis), the summary statement of appropriation: recurrent and development combined does not provide footnotes on various under-expenditures and adjustments totalling Kshs.1,281,017 made on the budget for the year. Further, the statement does not indicate the surplus or deficit amount for the year under review.
- v. Important disclosures in Note 5 to the financial statements on establishment of other County Government entities at page 43 have omitted Maralal Municipality and Samburu County Persons Living with Disabilities Fund both of which are in operation.
- vi. Annex 3 - analysis of pending staff payables does not indicate the aggregate sum of payables as at 30 June 2020.
- vii. The asset classes reflected in Annex 5-summary of fixed assets register- at page 104 do not correspond with the asset disclosures in Note 17- description of assets. The former reflects 19 classes of assets whereas the latter reflects 9 (nine).
- viii. Disclosures on Inter-entity transfers at page 106 have not been signed off by the Director of Finance and as a result, their validity has not been confirmed.
- ix. Pages iii to xv of the financial statements do not have headers.
- x. Note 1 on page 41 on other important disclosures - pending accounts payables- indicates that detailed analyses of the payables are reflected in Annex 1 to the financial statements. However, actual analyses are reflected in Annex 2. Further, the attached annex reflects pending accounts balances as at 30 June, 2019 instead of 30 June, 2020.
- xi. The disclosures at Note 1- pending staff payables at page 41 make reference to detailed analysis at Annex 2 instead of Annex 3. Similarly, the disclosures at Note 3, other pending payables at page 41 makes reference to a detailed analysis at Annex 3 instead of Annex 4.
- xii. The disclosure on accounts receivables-outstanding imprests in Note 22 to the financial statements does not indicate the amounts of imprests issued and surrendered.
- xiii. Annex 8 on pending bills owed by the defunct local authorities at page 108 reflects a balance of Kshs.34,877,937 for the year comprised of Kshs.31,837,590 and Kshs.3,040,347 owed to the defunct County Council of

Samburu and Town Council of Maralal respectively. However, detailed analyses of the balances have not been provided.

1.2 Inaccuracies and Misstatements

The annual report and financial statements contain the following discrepancies:

- i. The Foreword by the County Executive Committee Member (CECM) for Finance, Economic Planning and Information Communication Technology at Page Vii indicates that the County Executive had in the year under review budgeted for revenues totalling Kshs.5,615,006,285. However, the balance differs with the revenue budget balance totalling Kshs.6,075,395,125 reflected in respect to the account in the statement of appropriation: recurrent and development combined, resulting to an unexplained variance of Kshs.460,388,840.
- ii. In addition, the Foreword highlights a cash and cash equivalents balance of Kshs.485,008,631 as at 30 June, 2020 whereas, the statement of financial assets and liabilities reflects a balance of Kshs.1,546,199,279 resulting to an unexplained variance of Kshs.1,061,190,648.
- iii. The statement of receipts and payments reflects payments totalling Kshs.5,182,428,104 whereas the statement of appropriation: recurrent and development combined reflects Kshs.4,692,131,086 resulting to an unexplained variance of Kshs.490,297,018.
- iv. The disclosure in Note 9 to the financial statements reflects County own-generated receipts totalling Kshs.215,349,580 but a recast of the balances included therein yields Kshs.215,069,579 resulting to an unexplained variance of Kshs.280,001.
- v. The statement of receipts and payments reflects comparative transfers (receipts) from other government entities totalling Kshs.213,955,254. However, the balance does not tally with the sum of Kshs.224,702,414 reflected in Note 3 to the financial statements resulting to an unexplained variance of Kshs.10,747,160.

The disclosure in Note 24 to the financial statements reflects a fund balance totalling Kshs.1,388,400,396 but a recast of the amounts shown as comprising the balance yields a sum of Kshs.1,386,700,686 resulting to an unexplained variance of Kshs.1,699,710.

- vi. The statement of receipts and payments reflects use of goods and services expenditure totalling Kshs.1,516,808,956, as further disclosed in Note 12 to the financial statements. The balance includes other operating expenditure totalling Kshs.827,507,583 which in turn includes cash transfers totalling Kshs.159,861,552 from the County Revenue Fund as outlined below:

Date	Payment Voucher No.	Payee	Amount (Kshs.)
24-10-2019	724	Samburu County Narig Operational Account	6,500,000
06-03-2020	2002	Samburu County Ideas Project Account	32,288,748
30-03-2020	2236	ASDP II Special Purpose Account	10,747,160
30-06-2020	2839	Samburu County Narig Operational Account	100,325,644
30-06-2020	3430	Samburu County Narig Operational Account	10,000,000
Total			159,861,552

The funds were held in Project accounts operated with commercial banks as at 30 June, 2020 and therefore, did not qualify as expenditure items as their reflection in the statement of receipts and payments is intended to portray.

As a result of the incorrect treatment of the transfers, the expenditure on goods and services is overstated by Kshs.159,861,552 and the surplus for the year understated by the same amount.

In view of these matters, the financial statements and the Management report do not provide adequate disclosure on the financial position of the County Executive as at 30 June, 2019 and of its operations for the year then ended. In addition, they do not conform to the reporting format prescribed by the Public Sector Accounting Standards Board.

2. Unconfirmed Balances

2.1 Variances Between Financial Statement and Ledger Balances

Fourteen large balances reflected in the financial statements differ with those reflected in respect to identical accounts in the Integrated Financial Management Information Systems (IFMIS) ledger, as indicated in **Appendix 1** to this report. The accounts include cash and bank balances, exchequer releases, proceeds from domestic and foreign grants, use of goods and services, transfers to other government entities, accounts payables, other grants and transfers, among others.

Consequently, the accuracy and completeness of the financial statements could not be confirmed.

2.2 Transfers from Other Government Entities

The statement of receipts and payments reflects transfers from other Government entities totalling Kshs.159,899,473, as disclosed in Note 3 to the financial statements.

Included in the balance are receipts on account of Road Maintenance Levy Fund (RMLF) and Health Workers Emergency Allowance (HWEA) totalling Kshs.131,167,313 and Kshs.16,485,000 respectively, or Kshs.147,652,313 in aggregate. However actual RMLF and HWEA receipts for the period reflected in bank statements totaled Kshs.188,754,490 and nil respectively resulting to unexplained net variances of Kshs.57,587,177 and Kshs.16,485,000 respectively.

Consequently, the accuracy and completeness of the reported transfers from other government entities receipts totalling Kshs.159,899,473 reflected in the statement of receipts and payments for the year ended 30 June, 2020 could not be confirmed.

2.3 Compensation of Employees Costs

The statement of receipts and payments reflects compensation of employees costs totalling Kshs.1,801,273,580, as further disclosed in Note 11 to the financial statements. However, unexplained variances totalling Kshs.110,774,012 on basic salaries of permanent employees, personal allowances paid as part of salary, and pension and other social security contributions were noted, as detailed below:

Description	Amount in Financial Statements (Kshs.)	Amount in Payroll (Kshs.)	Variance (Kshs.)
Basic Salaries of Permanent Employees	1,004,788,871	787,642,718	217,146,153
Personal Allowances Paid as Part of Salary	690,963,143	819,683,792	(128,720,649)
Personal Allowances Paid as Reimbursements	1,333,095	0	1,333,095
Pension and Other Social Security Contributions	104,188,471	83,173,059	21,015,413
Total	1,801,273,580	1,690,499,569	110,774,012

In view of the unexplained variances, the accuracy and completeness of the compensation of employees costs totalling Kshs.1,801,273,580 reflected in the statement of receipts and payments could not be confirmed.

2.4 Misclassified Expenditure

The statement of receipts and payments reflects use of goods and services and acquisition of assets balances totalling Kshs.1,516,808,956 and Kshs.829,286,906, as disclosed in Note 12 and Note 17 to the financial statements respectively. However, expenditures totalling Kshs.485,767,075 on the two items are misclassified, as detailed in **Appendix II** to this report.

Consequently, the use of goods and services balance totalling Kshs.1,808,273,580 and acquisition of assets totaling Kshs.829,286,906 reflected in the statement of receipts and payments are not fairly stated in the financial statements.

2.5 Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other government entities totalling Kshs.630,127,269 as disclosed in Note 14 to the financial statements. The balance includes other capital transfers to Wildlife Conservancies totalling Kshs.93,643,164. However, the transfers were not supported by any legal framework or provision and there were no records of activities or expected outputs identified before the transfers were made. Further, expenditure returns, if any, indicating the use of the grants were not provided for audit review.

In view of these anomalies, the accuracy, completeness and validity of transfers to other government entities totalling Kshs.630,127,269 made in the year under review could not be confirmed.

2.6 Social Security Benefits

The statement of receipts and payments reflects social security benefits payments totalling Kshs.6,767,634. However, records on the payments reflected unpaid mortgage deductions totalling Kshs.6,102,145 expensed under compensation of employees.

Consequently, the accuracy and completeness of social security benefits expenditure totalling Kshs.6,767,634 for the year ended 30 June, 2020 could not be confirmed.

2.7 Bank Balances

The statement of assets and liabilities reflects bank balances totalling Kshs.1,546,199,279, as further disclosed in Note 21A to the financial statements. However, the following anomalies were noted in respect to the balances:

2.8 Bank Accounts

Included in the balance is Kshs.244,708,334 reportedly held in six (6) bank accounts. However, the accounts were not supported with cash book records, or bank balance certificates:

Account Name	Balance (Kshs.)
Samburu County Roads Maintenance & Fuel Levy	113,092,333
Samburu County Narig Project	9,941,915
Samburu County Maralal Youth Polytechnic	250,292
Samburu County IDEAS Project	47,951,933
Maralal Municipality KUSP UDG	49,997,931

Account Name	Balance (Kshs.)
Maralal Municipality UIG	23,473,930
Total	244,708,334

Further, Annex 7 - other bank account balances - reflects eighteen (18) bank accounts shown as having balances totalling Kshs.293,400,534 as at 30 June, 2020. However, cash books and certificates for these bank accounts were likewise, not provided for audit review.

2.9 Unreported Bank Accounts

Bank accounts with cash balances totalling Kshs.1,269,375 as at 30 June, 2020 held in commercial banks were omitted from the financial statements as detailed below:

Account Name	Amount (Kshs.)
Samburu County Maralal International Camel Derby	0
Samburu County Asset Creation Accounts	1,244,356
Samburu County ASDP	0
Samburu County Maralal Village Youth Polytechnic	25,018.50
Total	1,269,375

In view of these discrepancies, the accuracy, completeness and fair statement of the reported bank balances totalling Kshs.1,546,199,279 as at 30 June, 2020 could not be confirmed.

3.0 Accounts Receivables - Outstanding Imprests

The statement of assets and liabilities reflects accounts receivables- outstanding imprests balance totalling Kshs.71,134,261 as at 30 June, 2020, as disclosed in Note 22 to the financial statements. Included in the balance is Kshs.15,527,402 reportedly owed by unnamed County Assembly Members and staff. Further, records on the imprests indicated that, only Kshs.229,244,724 of the imprests totalling Kshs.332,968,572 issued during the year under review were surrendered leaving a balance of Kshs.103,723,848 outstanding as at 30 June, 2020. However, as indicated, the statement of assets and liabilities as at 30 June, 2020 reflects outstanding imprests totaling Kshs.71,134,261 only. The variance amounting to Kshs.32,589,587 between the two sets of records has not been explained. As a result, the accuracy and fair statement of the reported accounts receivables - outstanding imprests - totalling Kshs.71,134,261 as at 30 June, 2020 could not be confirmed.

4.0 Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets balance totalling Kshs.829,286,906 as further disclosed in Note 17 to the financial statements. Included in the balance are purchase costs for motor vehicles and other transport equipment

totalling Kshs.47,577,032. However, log books for an undisclosed number of motor vehicles valued at Kshs.37,403,032 as at 30 June, 2020 were not provided for audit and as a result, their ownership by the County Executive could not be confirmed.

5.0 Pending Bills

Note 5.10 to the financial statements on other important disclosures reflects pending accounts payable balance totalling Kshs.1,149,826,715 arrived at by adding the balances from 2018/2019 to the unpaid bills for the year under review. Out of this balance, Kshs.411,911,497 is indicated to have been paid in the year leaving an outstanding balance of Kshs.737,915,217 as at 30 June, 2020. However, records made available for audit indicated that actual payments in the year totaled Kshs.22,236,618 only.

As a result, the unpaid bills totalling Kshs.737,915,217 disclosed in the financial statements as at 30 June, 2020 may have been understated by Kshs.389,674,879. Therefore the actual unpaid bills may have totaled Kshs.1,127,590,096 as at 30 June, 2020.

Consequently, the accuracy and completeness of the pending bills balance totalling Kshs.737,915,217 as at 30 June, 2020 could not be confirmed.

6.0 Other Grants and Payments - Emergency Payments

The statement of receipts and payments reflects other grants and payments totalling Kshs.398,163,759 which in turn includes payments for emergency relief and refugee assistance totalling Kshs.299,363,759, as disclosed in Note 15 to the financial statements. The relief payments include Kshs.71,363,759 spent without sufficient records on the unforeseen needs funded. As a result, the occurrence and propriety of the payments could not be confirmed. Further, the spending contravened Section 110 of the Public Finance Management Act, 2012 that requires the County Executive Committee to seek the approval of the County Assembly before establishing an Emergency Fund.

7.0 Refunds of Deposits and Retention Monies

Project expenditure records indicated that deposits and retentions totalling Kshs.106,537,548 were paid to contractors during the year under review. However, the refunds were not supported with official receipts, demand notices from contractors, certificates of final account and approvals from the Department of Roads and Public Works. This was contrary to Section 151(2)(h) of the Public Procurement and Asset Disposal Act, 2015 which requires each project implementation team to ensure a contract is completed - including all handover procedures, transfer of title if applicable, and payment of final retention payment- prior to closing the contract file.

Therefore, Management did not adhere to the law and further, the propriety of the payments 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 adverse 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 were no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

The statement of appropriation: recurrent and development combined reflects final expenditure budget and actual on comparable basis totalling Kshs.6,413,311,289 and Kshs.4,692,131,086 respectively resulting in an under-expenditure of Kshs.1,721,180,203 or 27% of the budget.

The under-expenditure mainly occurred in the development vote with Kshs.906,603,119 spent against an allocation of Kshs.2,170,955,835 resulting in under-expenditure of Kshs.1,264,352,716 or 58% of the budget.

Under the recurrent vote, actual expenditure totalled Kshs.3,785,527,967 against an allocation of Kshs.4,242,355,454 resulting in under-expenditure of Kshs.456,827,487 or 11% of the budget.

Failure to spend the whole of the development vote implied that some portion of the projects planned for execution during the year under review were not implemented. As a result, a significant portion of the goods and services promised to the residents of Samburu County were not delivered.

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, because of the significance of the matters described in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Unsatisfactory Implementation of Projects

1.1 Failure to Implement Contracted Projects

The Projects Implementation Status Report as at 30 June, 2020 indicated that projects valued at Kshs.1,358,248,530 were contracted for implementation during the year under review and payments totalling Kshs.822,960,480 or 61% of the total value of the portfolio were made to the contractors as indicated below:

Department	Contracted Amount (Kshs.)	Amount Paid (Kshs.)	Works Outstanding (Kshs.)
Finance and Economic Planning	16,897,900	16,897,900	-
Agriculture, Livestock, Veterinary Services & Fisheries	98,941,908	98,941,908	-
Water, Environment, Natural Resources and Energy	174,839,935	131,647,826	43,192,109
Education & Vocational Training	104,696,542	72,276,680	32,419,862
Medical Services	235,845,190	48,523,970	187,321,220
Lands and Physical Planning	183,863,060	93,955,280	89,907,780
Public Works	516,711,320	341,890,589	174,820,731
Tourism, Trade, Enterprise Development and Cooperatives	18,826,348	18,826,327	21
Culture, Social Services, Gender, Sports and Youth Affairs	7,626,327	-	7,626,327
Total	1,358,248,530	822,960,480	535,288,050

Several unsatisfactory matters were noted on implementation of the projects, as described below:

1.2 Delays, Poor Workmanship, and Unutilized Projects

Audit inspection of a sample of twenty-nine (29) development projects valued at Kshs.328,381,595 revealed several unsatisfactory issues, as outlined in **Appendix III** of this report.

The issues included delay in completion, poor quality workmanship and failure to put completed projects to use.

In view of these issues, value for money on the public funds spent on the projects may not be realized.

1.3 Idle Donor Project Funds

Note 21A to the financial statements reflects Kenya Urban Support Programme funds totalling Kshs.49,997,931 held by the County Executive as at 30 June, 2020. The funds were, two years previously, set aside for the development of Maralal Municipality but were not put to use. No satisfactory explanation was provided for the failure to utilize the funds. The delay is contrary to the provisions of Section 149(1) of the Public Finance Management Act, 2012 that requires an Accounting Officer to ensure that the resources of the entity for which the Officer is designated are used in a way that is effective, efficient, economical and transparent. Further, in view of the failure to spend the funds, the expected improvement of local infrastructure expected to benefit County's residents was not realized.

1.4 Boreholes Drilled Without Authority

Expenditure records indicated that payments totaling Kshs.69,891,200 were made for thirty boreholes drilled in various Wards in the County. However, contrary to the provisions Section 2(2) of the Fourth Schedule to the Water Act, 2016, requirements for hydrological surveys, Environmental Impact Assessment (EIA) and Water Resources Management Authority (WARMA) permits were not obtained before award of the drilling contracts. The provision requires any person intending to construct a borehole or well to obtain a permit from the Authority and comply with any other requirements set.

2.0 Irregular Grants Issued to Samburu Water and Sanitation Company Limited

Examination of expenditure records indicated that in the year under review, the County Executive provided grants valued at Kshs.46,187,071 disbursed in cash and kind to Samburu Water and Sanitation Company Limited to augment its budgetary resources. However, the grants were issued contrary to Section 71 of the Public Finance Management (County Government) Regulations, 2015 which prohibits one County Government entity from making donations to another for the purpose of augmenting the budgetary resources of the recipient entity.

3.0 Irregular Commitments for Supply of Goods and Services

Procurement records indicated that expenditure commitments totalling Kshs.108,765,543 were made during the month of June, 2020 without the written approval of the Accounting Officer. This was contrary to Section 50(1) of the Public Finance Management (County Government) Regulations, 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.

4.0 Irregular Payments to Council of Governors

Records on operating expenses indicated that payments totalling Kshs.3,227,133 were made to the Council of Governors contrary to Section 37 of the Inter-Governmental Relations Act, 2012, which provides that all operational expenses of the Council should be met by the National Government.

Therefore, in effecting the expenditure, Management may have breached the law.

5.0 Uncollected Land Rates

Examination of revenue records revealed unpaid land rates, including penalties for delayed payment, totalling Kshs.60,343,374 as at 30 June, 2020. Failure to collect the rates denied the County Government revenue for use in funding public services and development activities. In addition, it contravened Regulation 63(1) of the Public Finance Management (County Governments) Regulations, 2015, which requires the Accounting Officer and Receiver of Revenue in each County entity to ensure that adequate safeguards exist and are applied for the prompt collection and proper accounting for all County Government Revenue and all other public monies related to the Counties.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the Matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Overall Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1.0 Irregular Payroll System

The County Government maintains two (2) payroll systems; the electronic Integrated Payroll and Personnel Database (IPPD) for its 1,614 permanent staff and a manual system for 529 non-permanent. No satisfactory explanation has been provided for the use of the manual system. Further, in addition to the manual payroll being overly

prone to error and misstatement, its lack of integration with the IPPD system has increased the risk of duplication of salary and other payments to staff.

2.0 Failure to Activate Electronic Revenue Module

Review of revenue collection records indicated that the County Government had not activated the IFMIS module for revenue collection but instead collected and accounted for its revenues through manual procedures. The practice is contrary to Section 109(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires County Government entities to use efficient and effective electronic systems to process financial data.

Consequently, the revenue collection system does not comply to the Public Finance Management (County Government) Regulations, 2015.

3.0 Lack of County Performance Management and Staff Appraisal System

Section C.5(1) of the County Public Service Human Resource Manual, 2013, requires all County Governments to develop their own performance appraisal instruments and apply these in evaluating the performance of staff in the County Public Service.

However, Management of Samburu County Executive had neither designed a Performance Management Plan nor established a Performance Management Committee. As a result, staff were not evaluated on their performance in the year under review.

Consequently, Management had not complied with regulations and lacked objective means to measure and control staff performance for effective human resource development and service delivery to the residents of Samburu County.

4.0 Lack of Risk Management Policy

Audit review of operational systems indicated that the County Executive had not instituted a risk management system contrary to Section 158(1)(a) and 158(1)(b) of the Public Finance Management (County Government) Regulations, 2015. The provision requires the Accounting Officer to develop risk management strategies which include fraud prevention mechanisms and internal controls that build robust business operations.

Consequently, the County Executive lacks objective means to identify, measure, and mitigate risks to its operations.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2130. The standards require that I plan and perform the audit to obtain assurance about whether 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 management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to its sustain 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.

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 overall 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 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

19 November, 2021

APPENDICES

Appendix I – Variances Between Financial Statement and Ledger Balances

Item	Financial Statements (Kshs.)	IFMIS Balances (Kshs.)	Variances (Kshs.)
Exchequer Releases	4,957,173,316	4,502,879,703	454,293,613
Proceeds from Domestic and Foreign Grants	3,354,735	0	3,354,735
Transfers from Other Government Entities	159,899,473	0	159,899,473
Reimbursement and Refunds	4,554,200	0	4,554,200
Other Receipts	215,349,580	0	215,349,580
Returned CRF	23,472,208	0	23,472,208
Use of Goods and Services	1,516,808,956	1,516,419,256	389,700
Transfers to Other Government Units	630,127,269	139,830,235	490,297,034
Other Grants and Transfers	398,163,759	387,163,759	11,000,000
Acquisition of Assets	829,286,906	840,286,906	(11,000,000)
Bank Balances	1,546,199,279	(19,277,485,777)	20,823,685,056
Cash Balances	0	4,549,564,459	(4,549,564,459)
Accounts Receivables - Outstanding Imprest and Clearance Accounts	71,134,261	126,775,121	(55,640,860)
Accounts Payable - Deposits and Retentions	49,861,918	435,959,788	(386,097,870)
Total	10,405,385,860	(6,778,606,550)	17,183,992,410

Appendix II -Misclassified Use of Goods and Services and Acquisition of Assets Payments

Classification as per Financial Statements	Correct Classification	Amount (Kshs.)
Utilities, Supplies and Services	Domestic Travel Kshs.33,712 Transfer to other Government Entities Kshs.77, 381	111,093
Communication, Supplies and Services	Domestic travel and subsistence Kshs.30,000.	30,000
Domestic travel and Subsistence Allowance	Specialized Materials Kshs.769,920 Training Kshs.1,250,000	2,093,920

Classification as per Financial Statements	Correct Classification	Amount (Kshs.)
Foreign Travel and Subsistence	Domestic Travel & Subsistence Kshs.5,544,969 Training Kshs.484,000	6,028,969
Printing, Advertising and Information Supplies and Services	Utilities, Supplies and Services Kshs.803,444, Domestic travel and subsistence allowance Kshs.514,200, Training Expenses Kshs.817,300	1,331,500
Rental of Produced Assets	Domestic travel and subsistence allowance Kshs.4,534,700. Other operating expenses Kshs.493,090	5,027,790
Training Expenses	Domestic travel and subsistence allowance Kshs.25,006,561, Correct foreign Travel and Subsistence Kshs.34,000, Routine Maintenance-Vehicles Kshs.12,441.	25,353,002
Hospitality Supplies and Services	Domestic travel and subsistence allowance Kshs.6,321,250, Other operating expenses Kshs.125,000, Training Expenses Kshs.60,000.	6,506,250
Specialized Materials and Services	Domestic travel and subsistence allowance - Kshs.6,897,465, Training Expenses - Kshs.943,800.	7,841,265
Other Operating Expenses	Communication - Kshs.516,000 Compensation of employees - Kshs.52,181,976 Construction of civil works - Kshs.64,890,331 Domestic travel & Subsistence - Kshs.47,340,545 Foreign Travel & Subsistence - Kshs.423,889 Fuel, Oil & Lubricants- Kshs.1,298,000 Insurance Costs - Kshs.1,554,002 Office General Supplies- Kshs.3,499,500 Other Grants and Transfers - Kshs.237,222,449 Printing and advertising- Kshs.177,480 Routine Maintenance Vehicles - Kshs.2,455,300 Specialized Materials - Kshs.1,829,700 Training Expenses- Kshs.8,977,330	423,169,946

Classification as per Financial Statements	Correct Classification	Amount (Kshs.)
Fuel Oil and Lubricants	Other operating expenses – Kshs.117,000	117,000
Routine Maintenance-Vehicles and Other Transport Equipment	Domestic travel and subsistence allowance - Kshs.24,300.	24,300
Construction of Buildings	Other grants and transfers - Kshs.1,500,000.	1,500,000
Purchase of Certified Seeds & Breeding Animals	Domestic travel and subsistence allowance - Kshs.5,170,440.	5,170,440
Rehabilitation of Civil Works	Other operating expenses - Kshs.1,461,600.	1,461,600
Total		485,767,075

Appendix III – Unsatisfactory Implementation of Projects

	Project Description	Allocated Budget (Kshs.)	Amount Paid (Kshs.)	Outstanding Payment (Kshs.)	Project Status
1.	Proposed Construction of Market Toilet at Lolmolog - 757881	718,550	718,550	-	Complete but not in use
2.	Proposed Construction of Market Stalls at Nkutuk Elmuge - 756680	690,300	690,300	-	Complete but not in use
3.	Proposed Construction of 5 Market Stall at Kisima - 7813230	2,473,850	2,473,850	-	Electricity not installed. Project not labeled to indicate financial year.
4.	Proposed Construction of Public Toilet at Maral Toilet Livestock Market -757812 2019/2020	2,251,488	2,251,488	-	Complete but not in Use
5.	Construction of Multipurpose Hall at Maralal Youth Polytechnic	23,970,560	140,046	23,830,514	Ongoing but no signage on site
6.	Construction of Administration at Maralal Youth Polytechnic and Classroom Block	25,797,891	25,797,891	-	Complete Not labelled or in use
7.	Construction of Kitchen, Store and Office at Loiku ECD Centre-Lodokejek Ward	1,769,887	1,769,887	-	Financial year 2015/2016 project. Office not constructed and Kitchen not fitted with kitchen extract systems (Aluminum kitchen hood, Grease filter bank, dust from hood to fan, flexible connection, fan control panel, grease filter panels). Project not labelled to indicate funder or financial year of implementation.
8.	Construction of 2-door pit latrine and Fencing. At Mbaringon ECD Centre-Lodokejek Ward	1,119,850	1,119,850	-	Complete, no ownership title and not labelled.

	Project Description	Allocated Budget (Kshs.)	Amount Paid (Kshs.)	Outstanding Payment (Kshs.)	Project Status
9.	Fencing Works Garma ECD Centre	688,000	688,000	-	Complete, no ownership title and not labelled.
10.	Construction of Two Class Rooms to Completion at Lpus ECD Center	2,320,660	2,320,660	-	Electrical works, pavements, rain water gutters not done and project not labelled.
11.	Construction of one Classrooms Lomayiana and	1,189,475	1,189,475	-	Electrical works, pavements, rain water gutters not done and project not labelled.
12.	Nju-Emuny-Loosuk ECD Centre				
13.	Construction of one Classrooms at Ladala ECD Center	1,196,876	1,196,876	-	Electrical works, pavements, rain water gutters, fascia board done partially, no thick red oxide cement screed to finished applied at floor, and project not labelled.
14.	Construction of one Classrooms at Lporos ECD Centre	1,109,870	1,109,870	-	Electrical works, pavements, rain water gutters, fascia board done partially, and project not labelled.
15.	Construction of one Classrooms and 2 door Pit Latrine Nkoteiya ECD Centres	2,065,970	2,065,970	-	Electrical works, pavements, rain water gutters, fascia board done partially, roofing sheet (28 Gauge IT4) was reduced from 84 to 52), Pit Latrine not fixed with, Ceramic floor tiles, Heavy Duty UPVC vent pipe with Cowl grating, white glazed wall tiles for urinal, latrine roofing sheet reduced from 14 to only 4 and project not labelled to indicate funder

	Project Description	Allocated Budget (Kshs.)	Amount Paid (Kshs.)	Outstanding Payment (Kshs.)	Project Status
					and the financial year.
16.	Poro Centre	5,277,778	2,176,100	3,101,688	Borehole drilling complete, not equipped, contractor not on site, project not labeled and not in use
17.	Lorio Borehole	2,450,000	2,403,462	46,538	Dry borehole
18.	Lkeek Sapuki west	2,500,000	2,254,866	245,134	Borehole drilling complete, not equipped, contractor not on site, project not labeled and not in use
19.	Sepei (equipping)	2,500,000	1,782,512	717,488	Borehole equipped, labelled but not in use
20.	Moroo Borehole	2,450,000	2,336,356	113,644	Borehole drilling complete, not equipped, contractor not on site, project not labeled and not in use
21.	Ngusoro (Equipping)	2,500,000	1,782,512	717,488	Borehole drilling complete, not equipped, contractor not on site, project not labeled and not in use
22.	Lkurum borehole	2,500,000	2,461,752	38,248	Borehole drilling complete, not equipped, contractor not on site, project not labeled and not in use
23.	Naisunya Dam	5,000,000	3,932,400	1,067,600	Project complete and in use
24.	Lodokejek Water extensions	4,000,000	3,249,106	750,894	Project complete and in use
25.	Ngeriyoi Borehole(equipping)	1,782,512	1,782,512	-	-Project equipping works complete, not labelled and not in use.
26.	Construction of Irosho Mbukiwa Bridge	5,947,400	5,947,400	-	Bridge in place and in use. Kshs.150,000

Report of the Auditor-General on County Executive of Samburu for the year ended 30 June, 2020

	Project Description	Allocated Budget (Kshs.)	Amount Paid (Kshs.)	Outstanding Payment (Kshs.)	Project Status
					technical supervision not accounted for. Grass for Kshs.50,000 not planted exposing the bridge to damage and gabions are already
27.	Construction of a County Referral Hospital Complex block at Maralal 784474/19-20	198,925,570	25,978,400	172,947,170	Ongoing
28.	762616/19-20construction of surgical ward at Baragoi sub county hospital	12,850,000	7,336,650	5,513,350	Ongoing
29.	Construction of a Laboratory and OPD Block at Baragoi - 766326/19-20	15,880,000	7,021,300.	8,858,700	Ongoing
30.	Construction of a Dispensary, staff house and sanitary Block at Seketet 753556/1920	8,187,620	8,187,620	-	Complete and in use
	Total	328,381,595	116,463,425	217,948,456	

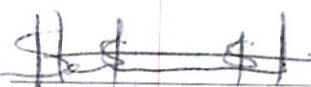
SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020


5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2019-2020	2018-2019
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	4,957,173,316	4,634,664,683
Proceeds from Domestic and Foreign Grants	2	3,354,735	4,383,345
Transfers from Other Government Entities	3	159,899,473	213,955,254
Proceeds from Domestic Borrowings	4		
Proceeds from Foreign Borrowings	5		
Proceeds from Sale of Assets	6		
Reimbursements and Refunds	7	4,554,200	
Returns of Equity Holdings	8		
County Own Generated Receipts	9	215,349,580	243,199,870
Returned CRF issues	10	23,472,208	1,643,467
TOTAL RECEIPTS		5,363,803,511	5,097,846,619
PAYMENTS			
Compensation of Employees	11	1,801,273,580	1,641,733,470
Use of goods and services	12	1,516,808,956	1,037,162,731
Subsidies	13		
Transfers to Other Government Units	14	630,127,269	704,996,874
Other grants and transfers	15	398,163,759	85,714,919
Social Security Benefits	16	6,767,634	
Acquisition of Assets	17	829,286,906	751,492,295
Finance Costs, including Loan Interest	18		
Repayment of principal on Domestic and Foreign borrowing	19		
Other Payments	20		7,985,030
TOTAL PAYMENTS		5,182,428,104	4,229,085,318
SURPLUS/DEFICIT		181,375,407	868,761,301

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Samburu county Executive financial statements were approved on 7th Dec 2020 and signed by:


 Ag. Chief Officer
 Name: David Lesamana


 Head of Treasury
 Name: Joseph Lekalkuli
 ICPAK Member Number: 6711

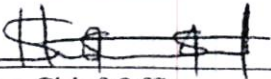



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Notes	2019-2020 KShs	2018-2019 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,546,199,279	1,388,400,396
Cash Balances	21B		
Total Cash and cash equivalent		1,546,199,279	1,388,400,396
Accounts receivables – Outstanding Imprests	22	71,134,261	69,957,989
TOTAL FINANCIAL ASSETS		1,617,333,540	1,458,358,385
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	49,861,918	71,657,699
NET FINANCIAL ASSETS		1,567,471,621	1,386,700,686
REPRESENTED BY			
Fund balance b/fwd	24	1,386,700,686	499,242,317
Prior year adjustments	25	-604,472	18,697,068
Surplus/Deficit for the year		181,375,407	868,761,301
NET FINANCIAL POSITION		1,567,471,621	1,386,700,686

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Samburu county Executive financial statements were approved on 7th Dec 2020 and signed by:


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 Head of Treasury
 Name: Joseph Lekalkuli
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SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

5.3. STATEMENT OF CASH FLOWS

		2019-2020	2018-2019
	Notes	KShs	KShs
Receipts from operating income			
Exchequer Releases	1	4,957,173,316	4,634,664,683
Proceeds from Domestic and Foreign Grants	2	3,354,735	4,383,345
Transfers from Other Government Entities	3	159,899,473	
Reimbursements and Refunds	7	4,554,200	
Returns of Equity Holdings	8		
County Own Generated Receipts	9	215,349,580	243,199,870
Returned CRF issues	10	23,472,208	1,643,467
Payments for operating expenses			
Compensation of Employees	11	-1,801,273,580	-1,641,733,470
Use of goods and services	12	-1,516,808,956	-1,037,162,731
Subsidies	13		
Transfers to Other Government Units	14	-630,127,269	-704,996,874
Other grants and transfers	15	-398,163,759	-85,714,919
Social Security Benefits	16	-6,767,634	
Finance Costs, including Loan Interest	18		
Other Payments	20		-7,985,030
Adjusted for:			
Prior year Adjustments		-604,472	18,697,068
Changes in receivables		-1,176,272	-5,614,301
Changes in payables		-21,795,781	-5,005,091
Net cash flow from operating activities		987,085,788	1,628,331,272
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6		
Acquisition of Assets	17	-829,286,906	-751,492,295
Net cash flows from Investing Activities		-829,286,906	-751,492,295
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			
NET INCREASE IN CASH AND		157,798,882	876,838,977



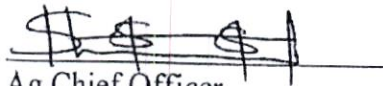
SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

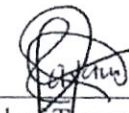
CASH EQUIVALENTS			
Cash and cash equivalents at BEGINNING of the year	21	1,388,400,396	511,561,419
Cash and cash equivalents at END of the year	24	1,546,199,278.2	1,388,400,395



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Samburu county Executive financial statements were approved on 7th Dec 2020 and signed by:


Ag. Chief Officer
Name: David Lesamana


Head of Treasury
Name: Joseph Lekalkuli
ICPAK Member Number: 6711

SAMBURU COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization / Difference	% of Utilization
RECEIPTS						
Exchequer releases	5,057,790,995	-	4,630,283,298	4,466,876,282	163,407,016	88%
Proceeds from Domestic and Foreign Grants	3,354,735		3,354,735	3,354,735	-	100%
Transfers from Other Government Entities	719,190,200	-	719,190,200	159,899,473	559,290,727	22%
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated receipts	267,032,787	-	267,032,787	215,349,580	51,683,207	81%
Return issues to CRF	23,472,208	-	23,472,208	23,472,208	-	100%
TOTAL	6,075,395,125	-	6,075,395,125	4,873,506,478	1,209,797,582	86%
PAYMENTS						
Compensation of Employees	1,715,340,160	136,828,163	1,852,168,323	1,801,273,597	50,894,726	97%
		426,185,924	1,895,948,668	1,516,808,956	379,139,712	80%
Use of goods and services	1,469,762,744					
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	157,000,000	20,000,000	177,000,000	139,830,235	37,169,765	79%
Other grants and transfers	164,000,000	234,800,000	398,800,000	398,163,759	636,241	100%
Social Security Benefits	-	10,500,000	10,500,000	6,767,634	3,732,366	64%

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

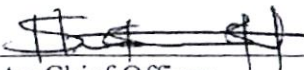
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c%
Acquisition of Assets	1,626,190,621	452,703,677	2,078,894,298	829,286,905	1,249,607,393	40%
Finance Costs, including Loan Interest						
Repayment of principal on borrowings						
Other Payments						
TOTAL	5,132,293,525	1,281,017,764	6,413,311,289	4,692,131,086	1,721,180,203	73%
SURPLUS/(DEFICIT)	510,739,168	(1,281,017,764)	(770,278,596)	181,375,392	(923,627,580)	


[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- (a) 40% was utilized on Acquisition of assets since some projects were not implemented during as a result of delay in funds disbursement from National Treasury
- (b) Covid 19 pandemic had also impacted negatively on project implementation.
- (c) Xxx
- (d) Xxx
- (e) Xxx

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23 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 Samburu county Executive financial statements were approved on 7th Dec 2020 and signed by:


 Ag. Chief Officer
 Name: David Lesamana


 Head of Treasury
 Name: Joseph Lekalkuli
 ICPAK Member Number: 6711



5.5. 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	3,595,707,697	-	3,595,707,697	3,595,707,697	-	100%
Proceeds from Domestic and Foreign Grants	3,354,735	-	3,354,735	3,354,735	-	
Transfers from Other Government Entities	586,522,887	-	586,522,887	27,232,160	559,290,727	5%
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds	4,554,200	-	4,554,200	4,554,200	-	100%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated receipts	186,922,951	-	186,922,951	150,744,706	36,178,245	81%
Return CRF issues	23,265,272	-	23,265,272	23,265,272	-	100%
TOTAL	4,400,327,742	-	4,400,327,742	3,804,858,770	595,468,972	86%
PAYMENTS						
Compensation of Employees	1,715,340,160.00	136,828,163.00	1,852,168,323.00	1,801,273,597.00	50,894,726.00	97%
Use of goods and services	1,469,762,744.00	340,762,332.00	1,810,525,076.00	1,451,918,625.20	358,606,450.80	80%



SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2020

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 %
Subsidies						
Transfers to Other Government Units	30,000,000.00	17,000,000.00	47,000,000.00	46,187,071.00	812,929.00	98%
Other grants and transfers	164,000,000.00	232,800,000.00	396,800,000.00	398,163,759.00	-1,363,759.00	100%
Social Security Benefits	-	10,500,000.00	10,500,000.00	6,767,634.00	3,732,366.00	64%
Acquisition of Assets	43,843,866.00	81,518,189.00	125,362,055.00	81,217,281.00	44,144,774.00	65%
Finance Costs, including Loan Interest						
Repayment of principal on borrowings						
Other Payments						
TOTAL	3,422,946,770	819,408,684	4,242,355,454	3,785,527,967	456,827,487	89%
SURPLUS/(DEFICIT)	546,518,540	(819,408,684)	(272,890,144)	19,330,803	(268,955,675)	

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- (a) Xxx
- (b) Xxx
- (c) Xxx
- (d) Xxx
- (e) Xxx

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.)



SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2020

The Samburu county Executive financial statements were approved on 7th Dec 2020 and signed by:



Ag. Chief Officer

Name: David Lesamana



Head of Treasury

Name: Joseph Lekalkuli

ICPAK Member Number: 6711



5.6. 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	1,462,083,298	-	1,462,083,298	871,168,585	590,914,713	60%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Transfers from Other Government Entities	132,667,313	-	132,667,313	132,667,313	-	100%
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated receipts	80,109,836	-	80,109,836	64,604,874	15,504,962	81%
Returned CRF issues	206,936	-	206,936	206,936	-	100%
TOTAL	1,675,067,383	-	1,675,067,383	1,068,647,708	606,419,675	64%
PAYMENTS						
Compensation of Employees						
Use of goods and services	-	85,423,592	85,423,592	64,890,331	20,533,261	76%

SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

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 %
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	127,000,000	3,000,000	130,000,000	93,643,164	36,356,836	72%
Other grants and transfers	-	2,000,000	2,000,000	-	2,000,000	0%
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	1,582,346,755	371,185,488	1,953,532,243	748,069,624	1,205,462,619	38%
Finance Costs, including Loan Interest						
Repayment of principal on borrowings						
Other Payments						
TOTALS	1,709,346,755	461,609,080	2,170,955,835	906,603,119	1,264,352,716	42%
SURPLUS/(DEFICIT)	(34,279,372)	(461,609,080)	(495,888,452)	162,044,589	(659,226,105)	

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

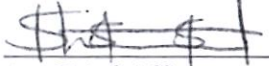
- (a) Xxx
- (b) Xxx
- (c) Xxx
- (d) Xxx
- (e) Xxx

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.)




SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

The Samburu county Executive financial statements were approved on 7th Dec 2020 and signed by:



Ag. Chief Officer
Name: David Lesamana



Head of Treasury
Name: Joseph Lekalkuli
ICPAK Member Number: 6711

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program me/Sub-program me	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2020		2020	2020	
	KShs	KShs	KShs	KShs	KShs
4212000100		County Executive Headquarters	434,099,364.00	427,432,496.50	6,666,867.50
	702004210	Coordination and Supervisory services	0	0	0
	705004210	General Administration Planning and Support Services	0	0	0
	701004210	Management of County Affairs	434,099,364.00	427,432,496.50	6,666,867.50
	712004210	Special Programs	0	0	0
	101004210	General Administration Planning and Support Services	0	0	0
4212000200	0	CPSB	58,474,530.00	55,618,826.55	2,855,703.45
	704004210	Administration of Human Resources in County Public Service	58,474,530.00	55,618,826.55	2,855,703.45
4213000100	0	Headquarters	925,110,968.00	789,961,415.05	135,149,552.95
	713004210	General Administration(Economic Planning and ICT)	0	0	0
	706004210	Public Finance Management	153,562,370.00	145,599,811.35	7,962,558.65
	712004210	Special Programs	0	0	0
	705004210	General Administration Planning and Support Services	771,548,598.00	644,361,603.70	127,186,994.30
4213000200	0	Fiscal Planning	30,000,000.00	29,126,238.00	1,068,612.00
	706004210	Public Finance Management	30,000,000.00	29,126,238.00	1,068,612.00



SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2020

Program me/Sub-program me	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2020		2020	2020	
4213000300	0	Budget	90,645,428.00	52,745,618.00	37,899,810.00
	705004210	General Administration Planning and Support Services	48,147,502.00	21,064,215.50	27,083,286.50
	706004210	Public Finance Management	35,305,352.00	24,107,229.40	11,198,122.60
	713004210	General Administration(Economic Planning and ICT)	7,192,574.00	7,574,173.10	-381,599.10
4213000400	0	Accounting	13,303,222.00	15,364,873.65	-2,061,651.65
	712004210	Special Programs	13,303,222.00	15,364,873.65	-2,061,651.65
4214000100	0	Headquarters	849,834,283.00	513,097,725.95	336,736,557.05
	103004210	Livestock Resource Management and Development	328,901,458.00	124,364,474.80	204,536,983.20
	105004210	Crop Production and Management	104,455,057.00	69,643,639.50	34,811,417.50
	104004210	Fisheries Development	8,181,970.00	5,785,721.65	2,396,248.35
	101004210	General Administration Planning and Support Services	408,295,798.00	313,303,890.00	94,991,908.00
4215000100	0	Headquarters	580,423,391.00	361,596,972.80	218,826,418.20
	1004004210	0	486,064,516.00	290,869,652.20	195,194,863.80
	1002004210	Environmental Management	28,969,027.00	20,480,083.00	8,488,944.00
	1003004210	Conservation and Management of Natural Ecosystem	24,691,194.00	14,256,451.30	10,434,742.70
	1001004210	General Administration Planning and Support Services	40,698,654.00	35,990,786.30	4,707,867.70



SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2020

Program me/Sub-program me	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2020		2020	2020	
	101004210	General Administration Planning and Support Services	0	0	0
4216000100	0	Headquarters	598,329,801.00	503,371,719.15	94,958,081.85
	101004210	General Administration Planning and Support Services	0	0	0
	502004210	Education & Training Services	439,191,302.00	356,716,828.70	82,474,473.30
	503004210	Management and development of Sports & Sports facilities	0	0	0
	501004210	General Administration Planning and Support Services	123,688,205.00	119,305,271.85	4,382,933.15
	504004210	Youth Training and Development	35,450,294.00	27,349,618.60	8,100,675.40
4217000100	0	Headquarters	1,368,567,884.00	975,748,269.15	392,819,614.85
	401004210	Preventive and Promotive Health Services	444,048,416.00	276,099,822.80	167,948,593.20
	101004210	General Administration Planning and Support Services	0	0	0
	403004210	General Administration Planning and Support Services	208,015,456.00	182,949,568.00	25,065,888.00
	402004210	Health curative Services	716,504,012.00	516,698,878.35	199,805,133.65
4218000100	0	Headquarters	283,334,766.00	128,761,537.15	154,573,228.85
	102004210	Land use policy and Planning	50,879,434.00	36,831,218.80	14,048,215.20
	106004210	Urban Centers Administration	192,597,916.00	81,627,889.85	110,970,026.15
	101004210	General Administration Planning and Support Services	39,857,416.00	10,302,428.50	29,554,987.50

SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2020

Program me/Sub-program me	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2020		2020	2020	
4219000100	0	Headquarters	632,289,083.00	416,765,648.25	215,523,434.75
	1002004210	Environmental Management	0	0	0
	201004210	General Administration Planning and Support Services	59,278,887.00	44,912,318.50	14,366,568.50
	202004210	Infrastructure, Roads & Transport Services	573,010,196.00	371,853,329.75	201,156,866.25
	1001004210	General Administration Planning and Support Services	0	0	0
	1004004210	0	0	0	0
	101004210	General Administration Planning and Support Services	0	0	0
4220000100	0	Headquarters	226,070,105.00	187,517,939.70	38,552,165.30
	306004210	General Administration Planning and Support Services(Trade)	0	0	0
	303004210	Promote Commerce and Enterprises	0	0	0
	301004210	General Administration Planning and Support Services	24,873,683.00	22,018,813.40	2,854,869.60
	304004210	Promotion of Tourism and Marketing	201,196,422.00	165,499,126.30	35,697,295.70
	305004210	Trade Development and Promotion	0	0	0
	302004210	Cooperatives Development and Management	0	0	0
4220000200	0	County Roads	120,735,554.00	81,235,092.95	39,500,461.05
	306004210	General Administration Planning and Support Services(Trade)	21,416,256.00	18,687,349.75	2,728,906.25

SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2020

Program me/Sub-program me	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2020		2020	2020	
	305004210	Trade Development and Promotion	45,323,150.00	32,825,941.20	12,497,208.80
	302004210	Cooperatives Development and Management	36,496,148.00	29,077,096.00	7,419,052.00
	304004210	Promotion of Tourism and Marketing	17,500,000.00	644,706.00	16,855,294.00
4221000100	0	Headquarters	129,357,864.00	105,045,267.75	24,312,596.25
	502004210	Education & Training Services	0	0	0
	901004210	General Administration Planning and Support Services	43,198,696.00	41,073,058.05	2,125,637.95
	503004210	Management and development of Sports & Sports facilities	0	0	0
	904004210	0	0	0	0
	903004210	0	0	0	0
		Grand Total	6,413,311,289.00	4,692,131,069.80	1,721,375,069.20

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



5.8. 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 entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their 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.

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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



SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the Samburu 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 Samburu 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs 49,861,918.20 compared to KShs 71,657,698.85 in prior period as indicated on note 30th June 2019.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Samburu County Government at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Samburu County Government 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 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There was 3 number of supplementary budgets passed in the year. A high-level assessment of the Samburu county Executive actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2019-2020	2018-2019
	KShs	KShs
Total Exchequer Releases	4,957,173,316	4,634,664,683

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows: (The totals of A,B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	2019-2020	2018-2019
	KShs	KShs
Total Equitable Share for quarter 1	804,036,600	531,288,000
Total Equitable Share for quarter 2	1,247,643,000	841,206,000
Total Equitable Share for quarter 3	1,270,747,500	1,217,535,000
Total Equitable Share for quarter 4	1,298,472,900	1,837,371,000
Total	4,620,900,000	4,427,400,000

1B: Level 5 Hospitals Allocation

Description	2019-2020	2018-2019
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Description	2019-2020	2018-2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	18,153,750.00	12,757,500
World Bank – THUSCP	35,000,000.15	47,993,129
National Agricultural & Rural Inclusive Growth Project (NARIGP)	204,998,689.50	50,078,476
Kenya Devolution Support Programme	30,000,000.00	
Youth Polytechnic support grant	15,483,298.00	
Abolishment of user fees in health centres and dispensaries	5,235,578	5,235,578
Kenya Urban Support Programme	-	91,200,000
Agriculture Sector Development Support Project (ASDSP)	-	
COV 19 Funds	27,402,000	
Kenya Climate Smart Agriculture Project (KCSAP)		
Total	336,273,316	207,264,683

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2019-2020	2018-2019
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
EU- ASAL	-	-	3,354,734.80	4,383,345.00
	-	-		-
Grants Received from other levels of government				
	-	-		-
	-	-		-

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Total			3,354,734.80	4,383,345.00
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KES 3,354,734.80 was directly received from FAO/EU into the grants operational account at CBK to address the County's vaccination exercise against PPR (Peste des Petit Ruminants) disease.



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	KShs	KShs
Transfers from Central government entities		
Road Maintenance Levy	131,167,313	143,493,610
EU IDEAS	1,500,000	62,214,484
SIDA ASDSP II E	10,747,160	10,747,160
User fees	0	8,247,160
Health workers Emergency Allowance	16,485,000	
Transfers from Counties		
TOTAL	159,899,473	224,702,414

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

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2019-2020	2018-2019
	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 GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2019-2020	2018-2019
	KShs	KShs
Foreign Borrowing – Draw-downs 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)

6. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	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	-	-

7. REIMBURSEMENTS AND REFUNDS

	2019-2020	2018-2019
	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 Organisations	4,554,200	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	4,554,200	-

(Give a brief description on what the refunds relate to)

0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2019-2020	2018-2019
	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)

9. COUNTY OWN GENERATED RECEIPTS

	2019-2020	2018-2019
	KShs	KShs
LIVESTOCK EXP. CESS	2,861,560	2,619,795
LIV. AUCT. CESS	2,370,850	3,372,920
MIRAA CESS	326,050	844,150
EXHAUSTER FEE	-	-
SLAUGHTER FEE	2,715,815	3,744,110
HIDES AND SKINS FEE	30,200	69,300
A.M.S	42,000	331,500
PUBLIC HEALTH	221,875	1,127,680
MARALAL REF. HOSP.	-	3,480,118
BARAGOI SC HOSP.	-	310,600
LAND RATES	13,694,690	18,017,529
S.B.P	7,394,150	11,217,350
KATO COLLECTION	3,072,032	3,776,617
S.N.R GATE COLLECTION	6,163,447	6,635,320
S.N.R USD - GATE	133,561,419	-
S.N.R HOTELS	15,870,932	31,701,064
UNDERTAKING FEE	21,000	58,000
MARKET STALL RENT	525,350	926,360
HAWKER	1,236,300	1,711,500
WGT & MEASURES	58,800	23,100
SAND INCOME	1,880,328	4,046,700
CAMEL DERBY	304,650	338,600
USD CONVERTED	-	138,691,481
DIRECT CREDITS	20,009,529	543,764
LIQOUR	1,109,500	6,285,300
TENDER INCOME	-	-
RECOVERIES	40,000	261,820

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NHIF CLAIMS	-	476,000
PARKING FEE	1,238,300	803,790
WHEAT CESS	154,074	-
MARALAL SAFARI LODGE	141,728	-
ADVERTISMENT	280,000	-
MANURE	5,000	-
OTHER INCOME	-	1,182,401
PUBLIC WORKS CHARGES	20,000	603,000
Total	215,349,580	243,199,870

(This section should include all classes of revenues raised by the County Government. 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. Comment on the performance of the own generated funds between the two years)

10. RETURNED CRF ISSUES

	2019-2020	2018-2019
	KShs	KShs
Recurrent account	397,536	10,217
Development account	206,936	102,503
Roads Levy Account	-	-
Special Purpose	-	-
CRF Returns by the County Assembly	22,867,736	1,530,748
CRF Account	-	-
Total	23,472,208	1,643,467

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



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	KShs	KShs
Basic salaries of permanent employees	1,004,788,871	798,532,175
Basic wages of temporary employees		31,071,492
Personal allowances paid as part of salary	690,963,143	602,664,684
Personal allowances paid as reimbursements	1,333,095	
Personal allowances provided in kind		
Pension and other social security contributions	104,188,471	209,465,118
Compulsory national social security schemes		
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments		
Total	1,801,273,580	1,641,733,470

(Give brief explanation including the comparative number of employees)

12. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	KShs	KShs
Utilities, supplies and services	12,041,305	3,690,881
Communication, supplies and services	5,303,238	6,642,156
Domestic travel and subsistence	125,277,113	109,517,915
Foreign travel and subsistence	18,570,191	24,725,512
Printing, advertising and information supplies & services	8,941,714	8,209,695
Rentals of produced assets	5,063,790	4,684,620
Training expenses	64,574,066	72,198,011
Hospitality supplies and services	90,371,003	26,708,652
Insurance costs	81,179,091	167,224,893
Specialized materials and services	195,645,423	114,530,696
Office and general supplies and services	9,287,272	6,811,899
Other operating expenses	827,507,583	423,650,204
Fuel Oil and Lubricants	46,267,702	42,694,972
Routine maintenance – vehicles and other transport equipment	24,604,256	19,036,164
Routine maintenance – other assets	2,175,210	6,836,460
Total	1,516,808,956	1,037,162,731

(Give a brief explanation of this category of expenses)



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2019-2020	2018-2019
	KShs	KShs
Subsidies to Public Corporations	-	-
	-	-
Subsidies to Private Enterprises	-	-
	-	-

(Give explanation of the nature of subsidies and the kind of services that have been subsidised)

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	KShs	KShs
Transfers to County Government entities		
Transfers to Central government entities		-
Transfers to Other government entities	46,187,071	69,796,206
Transfers to County Assembly of Samburu	490,297,034	544,004,862
Other Capital Transfers	93,643,164	91,195,806
Transfers to Other Counties		
		-
		-
Transfers to National Government entities		
Transfer to the Council of Governors		-
		-
TOTAL	630,127,269	704,996,874

(Provide the nature and purpose of transfers and are these transfers to be recovered)

15. OTHER GRANTS AND PAYMENTS

	2019-2020	2018-2019
	KShs	KShs
Scholarships and other educational benefits	87,800,000	67,000,000
Emergency relief and refugee assistance	299,363,759	18,714,919
Subsidies to small businesses, cooperatives, and self employed	-	
Domestic loans to individuals and Households	11,000,000	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Total	398,163,759	85,714,919
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(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2019-2020	2018-2019
	KShs	KShs
Government pension and retirement benefits	6,767,634	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	6,767,634	-

(Explain where the benefits are remitted and who the beneficiaries are)

17. ACQUISITION OF ASSETS

Non- Financial Assets	2019-2020	2018-2019
	KShs	KShs
Purchase of Buildings		-
Construction of Buildings	112,927,507	132,191,624
Refurbishment of Buildings	17,404,640	2,522,020
Construction of Roads	341,890,589	118,616,934
Construction and Civil Works	179,870,346	288,204,019
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment	47,577,032	117,315,500
Overhaul of Vehicles and Other Transport Equipment	425,000	450,000
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	26,541,015	18,173,772
Purchase of ICT Equipment		
Purchase of Specialized Plant, Equipment and Machinery	4,106,819	54,984,791
Rehabilitation and Renovation of Plant, Machinery and Equip.		-
Purchase of Certified Seeds, Breeding Stock and Live Animals	61,840,440	14,061,622
Research, Studies, Project Preparation, Design & Supervision	4,972,050	256,400
Rehabilitation of Civil Works	31,731,468	4,715,613
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	829,286,906	751,492,295

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2019-2020	2018-2019
	KShs	KShs
Exchange Rate Losses	-	-
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	-	-

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

	2019-2020	2018-2019
	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	-	-

20. OTHER PAYMENTS

	2019-2020	2018-2019
	KShs	KShs
Budget Reserves		-
Civil Contingency Reserves		
Other payments		7,985,030
		7,985,030

(Provide explanation as to what each component of other expenses relate to)



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Developm ent, deposit, receipts e.t.c	Ex. rate (if in forei gn curre ncy)	2019-2020	2018-2019
				KShs	KShs
Samburu County CRF	KES	Revenue		1,052,919,571.50	916,472,932
Samburu County Reccurent	KES	Recurrent		261,742.75	397,535
Samburu County Development	KES	Developm ent		17,981.25	206,936
Samburu County Deposit	KES	Deposit		49,861,918.20	71,657,699
Samburu County Special Purpose	KES	Special Purpose		41,400,008.90	17,658,728
Samburu County RMLF	KES	Special Purpose		113,092,332.70	133,246,322
Samburu County NARIGP	KES	Special Purpose		59,907,585.50	3,162,487
Samburu County ASDSP	KES	Special Purpose		30,822,580.00	13,747,160
Samburu County Village Polytechnic	KES	Special Purpose		8,655,962.95	3,970,555
Samburu County ASAL	KES	Special Purpose		69,793.80	3,859
Samburu County KUSP	KES	Special Purpose		171,800.00	91,200,000
Samburu County KDSP	KES	Special Purpose		30,000,000.00	-
KCB IDEAS	KES	Operation		47,951,933.00	67,271,956
KCB NARIGP	KES	Operation		9,941,915.40	67,982,789
KCB POLYTECHNIC	KES	Operation		250,292.00	1,421,438

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Samburu County KUSP UGD	KES	Operation	49,997,931.10	-
Samburu County KUSP UIG	KES	Operation	23,473,929.50	-
Samburu County COVID Response	KES	Special Purpose	27,402,000.00	-
Total			1,546,199,278.55	1,388,400,396

**(Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held)*

21B. CASH IN HAND

	2019-2020	2018-2019
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

	2019-2020	2018-2019
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

[Provide cash count certificates for each]

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2019-2020	2018-2019
	KShs	KShs
Government Imprests	55,606,859	54,430,587
Receivable from County Assembly	15,527,402	15,527,402
Total	71,134,261	69,957,989

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

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		KShs	KShs	KShs
Samson Lapanu Lelesit	26/09/2019	796,550	0	796,550
Sammy Ltapipi Lekula	13/11/2019	136,600	132,670	4,430
Lpadesi Lempesie	23/01/2020	48,800	0	48,800
Daniel Lesaigor	29/09/2019	834,050	830,050	4,000
Daniel Lesaigor	09/01/2020	530,000	511,008	18,992
Shadrack Rajas Letowon	09/09/2019	185,400	184,500	900
Jojn Nick Lenasotu	20/03/2020	302,600	0	302,600
Total				1,176,272

23. ACCOUNTS PAYABLE

	2019-2020	2018-2019
	KShs	KShs
Deposits	49,861,918	71,657,699
Retention monies		
Total	49,861,918	71,657,699

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2019-2020	2018-2019
	KShs	KShs
Bank accounts	1,388,400,396	511,561,419
Cash in hand	-	-
Accounts Receivables	69,957,989	48,816,286
Accounts Receivables from County Assembly		15,527,402



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Accounts Payables	-71,657,699	-76,662,790
Total	1,388,400,396	499,242,317

[Provide short appropriate explanations as necessary]

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2019-2020	2018-2019
	KShs	KShs
Adjustments on bank account balances		26,552,788
Adjustments on cash in hand		-45,322,578
Adjustments on payables		-40,000
Adjustments on receivables		-
Returns to CRF	604,472	1,643,467
Returns to CRF by the CA		-1,530,745
Total	604,472	-18,697,068



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

5.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	68,354,226.00	336,769,713.08	68,354,226.00	336,769,713.08
Construction of civil works	149,554,196.39	249,294,167.03	149,554,196.39	249,294,167.03
Supply of goods	44,446,870.00	107,274,341.56	44,446,870.00	107,274,341.56
Supply of services	33,786,006.44	12,986,573.00	33,786,006.44	12,986,573.00
Total	296,141,298.83	706,324,794.67	296,141,298.83	706,324,794.67

2. PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	999,395.00	-	999,395.00	-
Unionisable employees	-	-	-	-
Others	2,930,440.00	996,300.00	2,930,440.00	996,300.00
Total	3,929,835.00	996,300.00	3,929,835.00	996,300.00

3. OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	61,760,497.00	17,499,991.30	61,760,497.00	17,499,991.30
Amounts due to County Government entities	89,065.00	-	89,065.00	-
Amounts due to third parties	49,990,802.00	13,094,130.30	49,990,802.00	13,094,130.30
Total	111,840,364.00	30,594,121.60	111,840,364.00	30,594,121.60

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



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

4. 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 Government:

- 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;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2019- 2020	2018- 2019
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	41,186,157	41,186,157
<u>Transfers to related parties</u>		
Transfer to the County Assembly	490,297,034.00	544,004,862
Transfers to other County Government Entities	63,859,755	58,490,688
Transfers to Development Projects	882,448,885.90	812,193,610
Transfers to non reporting entities e.g schools and welfare	87,464,000.00	68,500,000
Transfers to County Water Service Providers	40,441,028.00	53,679,368
Expenses paid on behalf of County Water Service Providers	-	8,210,286
Total Transfers to related parties	1,605,696,860	1,586,264,971
<u>Transfers from related parties</u>		
Transfers from the Exchequer	4,620,900,000	4,427,400,000
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government (Danida)	18,153,750	12,757,500
Total Transfers from related parties	4,639,053,750	4,440,157,500



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

5. 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.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Samburu Water and Sewerage Company	May 2013	Maralal	Dr. Andrew Lanyasunya
Bursary Fund	28 th April 2016	Maralal	Mr. Marios Lerugum
Women and Youth Enterprise Fund	2014	Maralal	Mrs. Susan Lelemoyog
Covid-19 Emergency Response Fund	2020	Maralal	Mr. Sam Nakope
Executive Car Loans and Mortgage Scheme	5 th March 2016	Maralal	Mr. David Lesamana



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.2.1	<p>forward note by CEC Finance under key performance information on revenue indicate budget and actual amounts that are at variance with financial statement figures as shown below:</p> <p>The accuracy and completeness of the CEC foreword note is doubtful.</p>	<p>Forward note by the CEC has been corrected as per the table provided</p> <p>The same correction has also been applied to the combined statement of appropriation</p>	Joseph Lekalkuli	Resolved	
2.2.2	<p>The budget execution by programmes and sub programmes reflect details that differ with the statement of appropriation recurrent and development combined shown below:</p> <p>The accuracy and completeness of the budget execution by</p>	<p>The final budget had a difference of KES 5,001,486 between statement of appropriation combined and statement of budget execution which was therefore corrected as follows:</p>	Joseph Lekalkuli	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	programmes and sub programmes could not be ascertained as at 30 June 2019.	Generally, the main cause of the difference noted is the disbursement of KES 544,004,862 to the County Assembly in the year ended June 2019.			
2.2.3	<p>The comparative fund balance amounts as disclosed under note 24 is in variance with the audited financial statements as indicated below:</p> <p>In the circumstances, the accuracy and completeness of the comparative fund balance of Kshs.240,685,797 as at 30 June 2019 could not be confirmed.</p>	<p>The fund balances comprises of bank account, receivables and account payables which were correctly presented as follows;</p> <p>In the certificate, the bank accounts balance of KES 179,611,215 was net of the account payable of KES 104,674,214 while receivables consisted of imprest of KES 45,546,602 and receivable from county assembly of KES</p>	Joseph Lekalkuli	Resolved	



SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		15,527,402. Therefore the required amendment to the FS has been effected.			
3.3.1	<p>Statement of Receipts and Payments The statement of receipts and payments reflect actual receipts of Kshs.5,097,846,619 and payments of Kshs.4,229,085,318 that are at variance with IFMIS reports amounts of Kshs.4,135,826,100 and Kshs.4,273,758,783 for receipts and payments, respectively as tabulated below:</p> <p>The total receipts variance of Kshs.962,020,519 and payments variance of Kshs.(44,673,464) have not been reconciled or explained.</p> <p>Similarly, the statement of receipts</p>	<p>The County Treasury of Samburu has extended an invitation to the National Treasury for support in order to institute a system clean-up exercise that will also cover prior periods in order to harmonize system generated reports to the physical financial statements.</p> <p>Attached as annexure 1 is an invitation letter to the National Treasury.</p>	Joseph Lekalkuli	Not Resolved	December 2020



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>and payments reflects total exchequer receipts of Kshs.4,634,664,683 that differs with analysis of transfers from exchequer of Kshs.4,848,619,936 as disclosed in Annex 1 to the financial statements resulting to a variance of Kshs.213,955,253 that has not been explained or reconciled as detailed below:</p> <p>The above variance of Kshs (5,092,530,734) have also not been reconciled or explained.</p> <p>In the circumstances, the accuracy of the net financial position of Kshs,1,386,700,686 as at 30 June 2019 could not be confirmed.</p>				
4.0	<p>Unsupported Financial Statement Amounts The amended financial statements reflect amounts of Kshs.5,529,968,658</p>	Schedules are hereby being re-submitted as annexure 2	Joseph Lekalkuli	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>that differs with supporting schedules figure of Kshs.6,532,581,714 resulting to a variance of Kshs.(2,613,056) as detailed below:</p> <p>Similarly, the net variance amount of Kshs.(97,678,382) has not been supported by approved journal vouchers explaining the nature of errors and accounting entries passed.</p> <p>Consequently, the accuracy, completeness and validity of the financial statement amount of Kshs.6,529,968,658 could not be ascertained</p>				
5.5.1	<p>Transfers from other Government Entities The statement of receipts and payments reflects total revenue receipts of Kshs.5,097,846,619 that includes transfers from other government entities of</p>	<p>-In the first two years of implementation, the department of Public Works received a total of KES 104,028,374 for the Roads Maintenance grant. These</p>	Joseph Lekalkuli	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.213,955,254 that differs with the actual receipts recorded in bank statements of Kshs.266,604,289 as detailed below</p> <p>The difference of Kshs.47,149,035.25 has not be explained or reconciled and therefore the accuracy and completeness of transfers from other government entities of Kshs.213,955,254 for the year ended 30 June 2019 could not be ascertained.</p>	<p>amounts remained unspent and were therefore returned to the CRF account.</p> <p>-In the subsequent year, we requested KES 46,441,198 of the KES 104,028,374 from CRF account. KES 57,587,177 is yet to be requested. The County Treasury commits to make a request of the remaining amount in this financial year.</p> <p>-Attached as annexure 3 is the grant's bank statement showing amounts received in the first two years, the fact that the funds remained unspent and eventually returned back to</p>			



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>CRF account.</p> <p>-With regards to IDEAS project, the County Government received KES 62,213,284 into its CRF account on 8th Oct 2018 with instruction that the amounts be transferred to the IDEAS account. Please note that the slight difference of KES 1,200 relates to bank charge which was deducted from source. Attached in the same annexure 3 are the necessary bank statements showing movement of the funds.</p>			
5.5.2	<p>Returned CRF Issues</p> <p>The statement of receipts and payments reflects total receipts of Kshs.5,097,846,619 as at 30 June 2019.</p> <p>Included in the amount</p>	<p>From our operations, surpluses/deficits in receipts and payments will never be equivalent to</p>	Joseph Lekalkuli	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved /Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>are returned exchequer issues of Kshs.1,643,467 that differ with previous year surplus amount of Kshs.258,556,520 resulting to a difference of Kshs.256,913,053 that were not returned to County Revenue Fund in breach of section 116(2)of the Public Finance Management Act, County Government Regulations 2015 that requires unspent funds to be returned to county treasury before they are re-voted in the following financial year.</p> <p>The accuracy and completeness of the returned CRF issues of Kshs.1,643,467 as at 30 June 2019 could not be ascertained.</p>	<p>returns to CRF for the simple reason that only funds in development and recurrent accounts are eligible for returns to CRF.</p> <p>Funds received that remain in all other accounts including grant and fund accounts are never returned to CRF.</p>			
6.0	<p>Misclassification of Expenditure The statement of receipts and expenditure reflects use of goods and</p>				



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>services expenditure of Kshs.1,641,733,470 as at 30 June 2019. Included in the amount are various expenditures of Kshs.493,498,099 that were wrongly charged to incorrect expenditure items in breach of 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.</p>				
7.0	<p>Unsupported Acquisition of Assets The financial statements reflect acquisition of assets of Kshs.751,492,295 as at 30 June 2019. Included in the amount are pending bills payments of Kshs147,695,794 and road construction</p>	<p>Pending bills are described as bills resulting from completion of works and delivery & acceptance of goods and services. As at 30th</p>	Joseph Lekalkuli	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>documents with EACC as detailed below:-</p> <p>However, the pending bills of Kshs.147,695,794 paid in the year were not among the balances listed in the previous year audit certificate or the special auditor general report on pending bills as at 30 June 2018 dated 21 April 2019.</p> <p>Therefore, the validity and propriety of payments of Kshs.196,885,417 as 30 June 2019 could not be confirmed.</p>	<p>September 2018 when financial statements for the previous year was submitted, the bills queried could not qualify to be termed as pending bills since only LSOs/LPOs had been issued to suppliers and implementation was work in progress.</p> <p>As the year progressed, works that were certified completed had to be paid for but had to be included in the supplementary budgets.</p> <p>Attached as annexure 4 are evidence of the supplementary budgets done in the year ended June 2019.</p>			



SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
8.0	Other Payments The statement of receipts and expenditure reflects other payments of Kshs.7,985,030 as at 30 June 2019. These payments were not taken to budgeted activities that could not be delayed without harming public interest or on unforeseen events as required by section 21(2) of the Public Finance Management act 2012. Consequently, the validity and propriety of Kshs.7,985,030 as at 30 June 2019 could not be confirmed.	This relates to transactions mainly imprests and travel costs from disaster department that were charged to other payments vote. Due to the nature of the operations of this department, relying on travel and subsistence budget to cater for contingency travel costs at times may not be feasible due to the unforeseeable costs and frequency of disaster operations. Attached as annexure 5 is the schedule of other payments.	Joseph Lekalkuli	Resolved	
9.9.1	Variance between Cash and Bank Certificate Balances The statement of assets and liabilities reflects cash and cash equivalent balance of Kshs.1,388,400,396 as	From the CRF bank statement attached as part of annexure 5B it is crystal clear that May and June CARA allocation were	Joseph Lekalkuli	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>at 30 June 2019 which differs with bank certificate balance of Kshs.943,434,518 resulting to difference of Kshs.444,965,868 as detailed below:</p> <p>Consequently, the accuracy and completeness of cash and cash equivalent balance of Kshs.1,388,400,396 as at 30 June2019, could not be confirmed.</p>	<p>posted to the account on 3rd and 5th July 2019 way after period closure. From the same statement, we confirm that we received funds into the operational accounts from 4th to 12th July 2019 also being post period closure dates.</p> <p>Given the above facts, it is expressly implied that the county operations were allowed to extend beyond period closure, in disbursing and settling bills from expenses incurred and already in the books of accounts before 30th June 2019. There were no fresh expenses incurred from July 1st that were included in bills</p>			

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>paid after 1ST July 2019.</p> <p>The above statements can also be confirmed using our bank reconciliations statements whereby;</p> <ul style="list-style-type: none"> • All transactions were entered and dated before period closure.ie. 30th June 2019 • Cash book balances are reconciled to the balances returned to CRF as unspent funds • Transactions that didn't go through by 30th 			



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>June 2019, by end of the extended period were booked to the cash book</p> <p>The correct cash position also corresponds to cash book balances at the end of the year.</p> <p>Updated cash books and bank reconciliations are also provided as annexure 6</p>			
9.9.2	<p>Stale Payments The statement of assets and liabilities as at 30 June 2019 reflects a bank balance of Kshs.1,388,400,396 as detailed in Note 21A to the financial statements. However, two (2) bank accounts had stale payments totaling to</p>	<p>Best practice entail that at the closure of the period one does bank reconciliations to identify reconciling items which will be used to make the necessary adjustments in</p>	Joseph Lekalkuli	Resolved	

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.26,641,930 as detailed below:</p> <p>No explanation was given for non-reversal of the stale payments in the cash book. Consequently, the accuracy and completeness of the two (2) bank balances of Kshs.47,845,056.70 as at 30 June 2018 could not be confirmed.</p>	<p>the cash book and then generate the final adjusted bank reconciliation and its corresponding cash book.</p> <p>The above two sets of books representing all the accounts held at the Central Bank Accounts had been provided for audit as was required. We resubmit the recurrent and development set once again as annexure 6.</p> <p>However, from the query provided there seems to be a mismatch of the numbers provided with what we had provided earlier to the auditor. The correct position is as</p>			



SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>follows;</p> <p>From the above table, cheques older than six months (development) as at 30th June 2019 totaling to KES 1,615,343.55 all went through annexure 6 A.</p> <p>Cheques older than six months (recurrent) as at 30th June 2019 totaling KES 13,088,472.20, KES 12,348,912.50 cleared while 739,560.30 that never went through were subsequently added back to the cash book. Annexure 6B.</p>			
9.3	Unsupported Bank Payments The financial statements reflect cash and cash equivalent amount of Kshs.1,388,400,396	As mentioned in the immediate response above, at the closure there was a bank reconciliation that was	Joseph Lekalkuli	Resolved	

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1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>which includes recurrent and development account balances of Kshs.397,535 and Kshs.206,935.90 as at 30 June 2019.</p> <p>However, these balances differed with cash book balance by Kshs.47,240,586 as detailed below:</p> <p>Consequently, the accuracy and completeness of recurrent and development account cash and cash equivalent balances of Kshs.206,936and Kshs.397,535 respectively as at 30 June 2019 could not be confirmed.</p>	<p>performed based on the cash book as at 30th June 2019.</p> <p>This reconciliation is important in that it identifies reconciling items such as dishonored cheques, over/under cast cheques etc. Having identified these reconciling items, we went further to update our cash books as is expected and in accordance with practice. Bank Reconciliation statements were subsequently updated to the updated cash books. This means we had two sets of cash books and bank reconciliations.</p> <p>The first set provided cash</p>			

SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>book balances of KES 34,810,487.70 for recurrent and KES 13,034,569 for development. The second (updated cash book) gave KES 206,935.90 & 397,535.00 for recurrent and development respectively which also represented the unspent balances eventually re-banked to the CRF.</p> <p>The two sets of cash books, bank reconciliations and bank statements initially shared are hereby re submitted as annexure 6</p>			
10.0	Outstanding Imprests The statement of Assets and Liabilities reflects a closing outstanding imprests	As we closed the previous financial year, we had a total of KES 64,343,688 as	Joseph Lekalkuli	Resolved	

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>balance of Kshs.69,957,989. However, surrender details for the opening imprest balances of Kshs.64,343,688 was not availed for audit review.</p> <p>Consequently, the accuracy and completeness of the outstanding imprest balance of Kshs.69,957,989 as at 30 June 2019, could not be ascertained.</p>	<p>receivables. For the period ended June 2019, KES 5,614,301.00 remained as outstanding staff imprest. These cumulatively add up to KES 69,957,989 as presented in the financial statements.</p> <p>A schedule of the outstanding receivables is hereby attached as annexure 7</p>			
11.0	<p>Deposits and Retentions</p> <p>The statement of assets and liabilities reflects accounts payables- deposits and retentions balance of Kshs.71,657,699.00 that differs with the closing deposit account A/C No. 1000201948 balance of Kshs.13,230,533.15 as confirmed by central bank of Kenya as at 30 June 2019 resulting to a difference of</p>	<p>As mentioned earlier, delays experienced in disbursement of May and June 2019 CARA by National Government meant that transactions as at the end of June 2019 that remained outstanding would be settled in the month of July 2019.</p>	Joseph Lekalkuli	Resolved	

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.61,604,942.05 which has not been reconciled or explained. In the circumstances, the accuracy, completeness and existence of the deposit and retention balance of Kshs.71,657,699 as at 30 June 2019 could not be ascertained</p>	<p>This also includes funds to contractors and the resulting retention funds. Though cash book records indicate all transactions were dated before period closure, actual receipt of cash was realized in the first week of July 2019.</p> <p>It is for this reason therefore that we reported KES 71,657,699 (bank balance as at 8th of July 2019) as the amount we realized in that financial year in the deposit account and not KES 13,230,533.15 as per certificate. An extract of the deposit bank statement is hereby attached</p>			



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		as annexure 8.			
12.0	<p>Fund Balance The statement of assets and liabilities reflects a net financial position balance of Kshs.1,386,700,686 as at 30 June 2019. Included in the amount are fund balances of Kshs.499,242,317 that have not been surrendered to county revenue fund account in breach of section 116 (2) of the Public Finance Management Act, County Government Regulations 2015 that requires unspent funds to be returned to county treasury before they are re-voted in the following financial year. The management did not provide reasonable explanations for not returning the funds to exchequer.</p> <p>In addition, the amount includes prior year adjustment of Kshs.18,697,068 that</p>	<p>The fund balance brought forward consisted of the previous year 2017/18 closing balances brought forward, which include;</p> <ul style="list-style-type: none"> - Bank balance b/f KES 511,561,419.00 as listed in Note 21A - Account receivable b/f KES 64,343,688.00 as indicated in Note 22 - Account payable b/f KES (76,662,790.00) as indicated in Note 23 <p>Therefore, included in the said bank balances were</p>	Joseph Lekalkuli	Resolved	



SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	is not supported by revenues, capital transfers or relevant accounting documentation. Consequently, the accuracy and completeness of the net financial position balance of Kshs.1,386,700,686 could not be ascertained.	closing balance for the FY2017/18 CRF account, recurrent and development account returned to CRF plus closing balances for the special purpose account. Additionally, prior year adjustment consisted of adjustment of bank balances, payables and returned to CRF which were supported by Journals resubmitted herein as annexure 9 .			
13.0	Statement of Cash Flow The statement of cash flow reports prior year adjustment of Kshs.18,697,068, changes in receivables of Kshs.(5,614,301) and changes in payables of Kshs.(5,005,091)	Despite the fact that counties report on cash basis of accounting, introducing account receivables and payables indicates that we are not fully on	Joseph Lekalkuli	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>which are not supported by actual cash inflows or outflows during the financial year.</p> <p>The adjustments are in breach of section 1.5.1 of International Public Sector Accounting standards (Cash Basis) that require all prior year error corrections to be made by adjusting the opening cash balances. Further, the statement reflects a net increase in cash and cash equivalent of Kshs.876,838,977 that differs with the surplus amount for the year of Kshs.868,761,301 resulting to a difference of Kshs.8,077,676 that has not been reconciled or explained. In the circumstances, the accuracy and completeness of the closing cash and cash equivalent amount of Kshs.1,388,400,395.9</p>	<p>cash basis of accounting. Therefore account receivables had been accumulating from the previous years as follows;</p> <ul style="list-style-type: none"> - FY 2013/14 KES 21,183,472.00 - FY 2014/15 KES 10,775,658.00 - FY 2015/16 KES 24,718,046.00 - FY 2016/17 KES 4,396,828.00 - FY 2017/18 KES 3,269,684.00 - FY 2018/19 			



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)						
	as at 30 June 2019 could not be confirmed.	<p>KES 5,614,301.00 Total</p> <p>KES 69,957,989.00</p> <p>Therefore changes in accounts receivables and payables as shown below plus adjustment in bank opening balances had an effect on cash flow statement in spite of the fact that no actual cash inflows and outflows was expected in the current year therefore causing a difference in a net increase in cash and cash equivalent and surplus for the year;</p> <table border="1" data-bbox="694 1697 933 1803"> <thead> <tr> <th>Particulars</th> <th>FY20</th> </tr> </thead> <tbody> <tr> <td>Receivables</td> <td>69,957,989.00</td> </tr> <tr> <td>Payables</td> <td>71,657,989.00</td> </tr> </tbody> </table> <p>Adjustments made on bank</p>	Particulars	FY20	Receivables	69,957,989.00	Payables	71,657,989.00			
Particulars	FY20										
Receivables	69,957,989.00										
Payables	71,657,989.00										



SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>opening balances conforms to section 1.51 of International Public Sector Accounting standards (cash basis) that prior year error corrections to be made by adjusting opening cash balances. Journals to support these adjustments are hereby resubmitted as annexure 10.</p>			
1.1.1	<p>Revenue Budget The statement of receipts and payments for the year ended 30 June 2019 reflects county own generated revenue of Kshs.243,199,870 against a budget of Kshs.255,031,228, resulting to a shortfall of Kshs.11,831,358 or 4.6%. The county executive has missed its revenue targets for the last three (3) years as shown below:</p>		Sammy Lenanyok ic	Not Resolved	Dec 2020



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	The under collection of revenue indicates possible weakness in revenue management and enforcement of internal control systems. This may negatively impact on service delivery and implementation of planned programs for the county.				
1.1.2	<p>Expenditure Budget</p> <p>The statement of appropriation, recurrent and development combined reported a budget of Kshs.5,874,899,429 and actual expenditure of Kshs.4,229,085,319 as detailed below:</p> <p>From the above analysis, it was observed that the County Government overspent by a total of Kshs.516,958,163 on two (2) votes and approval by the County Assembly was not availed for audit. Further, the County Government</p>	<p>There was an over expenditure in two(2) votes as pointed out by the auditor and would like report that the transfers to other government entities had an approved budget of KES 190,253,630.00 while the actual expenditure was KES 704,996,874 inclusive of transfers to county assembly of KES 544,004,862 which was not considered in the</p>	Joseph Lekalkuli	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	underspent by a total of Kshs.2,162,774,273 on five (5) votes, an indication that some development activities planned for the year were not undertaken. This may have a negative effect on delivery of goods and services for the residents of Samburu county.	<p>budget. Therefore, the actual expenditure for county executive net of assembly was KES 160,992,012, therefore the correct position without transfers to the County assembly would have been;</p> <p>The over expenditure of KES 2,214,919 on other grants and transfers was as a result of reduction of the budget through a supplementary from KES 102,000,000 to KES 83,500,000 disregarding already incurred expenditure in the same vote lines.</p>			
1.1.3	Unfunded Budget Deficit The summary statement of	The financial statements have been amended to capture the	Joseph Lekalkuli	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>appropriation - recurrent and development combined shows a final budget for receipts of Kshs.5,103,651,165 against a final expenditure budget of Kshs.5,874,899,429 resulting to unfunded budget deficit of Kshs.771,248,264 in breach of section 31(c) of the Public Finance Management Act, County Government Regulations 2015 that states that budget revenue and expenditure appropriation shall be balanced as tabulated in the table below:- In addition, the total unutilized appropriation deficit of Kshs.(1,640,009,564) is an indication that there is a problem in the budget making process and recurrent or development expenditures are not matched against the financial resources. This may negatively</p>	<p>correct receipts budget and therefore there was no budget deficit as per the amended financial statements.</p>			



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	affect the implementation of development projects. Consequently, the accuracy and completeness of the budget for the year could not be confirmed.				
2.0	<p>Project Implementation Status Review of projects implementation status report as at 30 June 2019 availed for audit revealed that projects valued at Kshs.1,258,029,668 were contracted. However, only projects worth Kshs.549,591,920 or 44% were implemented, resulting to projects valued at Kshs.708,437,748 or 56% not implemented as detailed below:-</p> <p>Failure to deliver projects on time means that service delivery to the county residents has been affected negatively. The</p>	Various responses have been submitted by Chief Officers in departments as per attached annexure 14	Chief Officers	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>implementation cost of the projects may escalate due to inflation. This is contrary to Section 149 (1) of the Public Finance and Management Act, 2012.</p> <p>Consequently, the management was in breach of the Law and the development objectives of the planned projects may not be achieved.</p>				
3.0	<p>Pending Bills The financial statements reflect pending bill amount of Kshs.411,911,497.32 as at 30 June 2019 as disclosed in annexes 2,3 and 4 which differs with the recomputed amount of Kshs.591,456,027.97 on a comparable basis resulting a variance of Kshs.179,544,530.70</p> <p>In addition, the comparative amounts for 2017/2018 have</p>	<p>KES 411,911,497.32 represent pending bills for the year ended 30th June 2019. Pending bills for the previous year amounting to KES 685,205,008.46 had already been settled in the course of FY 2018/19 and no longer qualify to be classified as pending bills.</p>	David Lesamana	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>been omitted from the financial statements and as such the movement from the previous year amount of Kshs.679,683,513.16 to the current balance of Kshs.411,911,497.32 resulting to a decrease of Kshs.267,772,016 has not been reconciled with payment details.</p> <p>Consequently, the accuracy, completeness and validity of the pending bills could not be confirmed</p>	<p>Pending bills for FY 2017/18 and FY 2018/19 cannot be comparable since the creditors are entirely new in FY 2018/19. Comparability would have been possible if the same suppliers/transactions are the ones presented as in the pending bills for FY 2018/19. As such, pending bills for the previous year have now been included as an additional annex 9 in the amended Financial Statements.</p>			
1.0	<p>Irregular Recruitment of Staff The statement of receipts and payments reflects compensation of employees' expenditure of Kshs.1,641,733,470 as at 30 June 2019.</p>	<p>The county Public Service Board, after receiving indent from department of health concerning absorption of a number of casual</p>	<p>Josphat Lekamari o</p>	<p>Resolved</p>	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Included in the amount is Kshs.35,000,000 transferred from development appropriation to cater for the salaries of one hundred and fifteen (115) casual employees absorbed into permanent and pensionable terms at the Maralal County Referral Hospital without a competitive recruitment process.</p> <p>Consequently, the county may not have obtained employees with the required skills and this may negatively affect service delivery in the health system.</p>	<p>workers who have been working there for years, conducted recruitments with utmost sensitivity to fair competition in the whole process as well as observing the provision of Articles 10 and 232 of the constitution of Kenya and the county Government Act No 17 of 2012.</p> <p>The Health department had come up with Budget of 17 million and also the same department Relocated KES 15 Million to cater for the compensation of these employees. The county public Service Board have no Authority to</p>			



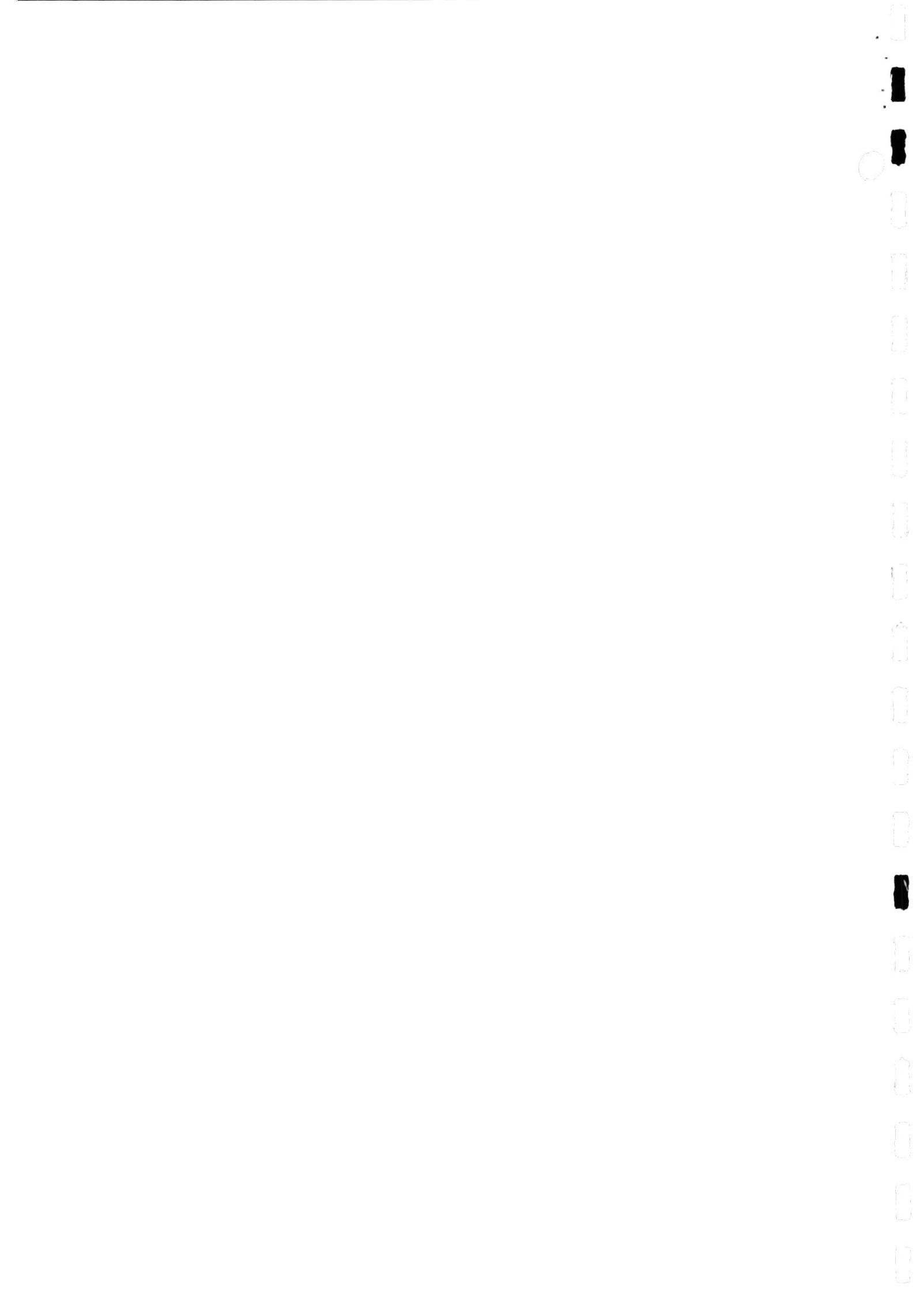
SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Reallocates funds from the Development to Recurrent. I therefore wish to state that the due process was followed by the county Public Service Board i.e Advertised the vacant positions in the local advert the applications were received, longlisting done , shortlisted for interview done and finally the successful list, after the interview is given as per the annexure 11.			
2.0	Payments to Council of Governors The financial statements under note 12 reflects use of goods and services of Kshs.1,037,162,731 as at 30 June 2019. Included in the amount is other operating expenditure of Kshs.423,650,204 out		Alice Lengalen	Not Resolved	Dec 2020



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>of which Kshs.5,695,769 was paid to the Council of Governors in support of the 6th annual devolution conference and rent for the Nairobi liaison office without authorization by the county assembly, approved budget provision or signed lease agreement.</p> <p>The payment contravenes 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. Consequently, the validity and propriety of the expenditure could not be confirmed.</p>				
3.0	Excess Transfers to the County Assembly The statement of receipts and payments reflects transfers to	According to the County Allocation Revenue Act 2018, the County	Joseph Lekalkuli	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>other government units of Kshs.704,996,874 as at 30 June 2019 included in the amount is Kshs.544,004,862 transferred to the county assembly in breach of section 25(1)(f) and (h) of the Public Finance Management Act, County Government Regulations 2015 which states that the approved expenditures of a county assembly shall not exceed seven percent of the total revenues of the county government or twice the personnel emoluments whichever is lower.</p> <p>Had the law being followed, only Kshs.356,849,263 being 7% of the total receipts of Kshs.5,097,846,619 would have been disbursed.</p> <p>Consequently, the set limit was exceeded by Kshs.187,155,599 and the county was in breach of the law.</p>	<p>Assembly of Samburu was awarded KES 544,004,862. This was the amount that we finally disbursed to the County Assembly of Samburu.</p> <p>Attached as annexure 12 is the CARA Act.</p>			



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	<p>Maintenance of Two Payroll Systems Audit noted that Samburu County Government maintained two payroll systems namely Integrated Payroll and Personnel Database (IPPD) system and an off- the shelf payroll systems in processing payment of monthly salaries and allowances as at 30 June 2019.</p> <p>Out of the total staff population of 2,155 as at 30 June 2019, 1,468 are maintained in Integrated Payroll and Personnel Database payroll and 687 in off the shelf payroll. This makes payroll control and management difficult and expensive to maintain, in breach of Section 22 (1) (b) the Public Finance Management (County Governments) Regulations, 2015 which states that Accounting Officer</p>	<p>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.</p> <p>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)</p>	Andrew Lesiapade i	Resolved	



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>shall be accountable to the County Assembly for maintaining effective system of internal controls and measures taken to ensure they are effective. Consequently, the effectiveness of internal controls relating to payroll management as at 30 June 2019 could not be confirmed.</p>	<p>they cannot be integrated into the system because of Budget implications.</p> <p>2.55, are on contract - Staff Employed while above 50 years who cannot be processed IPPD numbers</p> <p>3.39, are Staff from other Government ministries/agencies employed by the County, but have not brought their Bio data for integration to the</p>			



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>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</p>			



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>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>The IPPD monthly system updates at times does not recognize the 1/3</p>			



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		rule of the basic salary, we further can consult the relevant ministry(IPPD HEAD QUARTER) for an assistance.			
2.0	<p>Lack of a Fully Constituted County Public Service Board (CPSB) The County Government of Samburu constituted the county public service board as required by section 58 of the county government act 2012. However, out of the seven members nominated, two members have not taken up their positions due to ongoing investigations by Ethics and Anti - Corruption Commission against them.</p> <p>The board was therefore not fully constituted and this undermined the</p>	<p>The threshold for the county public service Board is a maximum of 6 members or minimum of 4. The minimum number of 4 can still form quorum including the Secretary who is the CEO of the Board.</p> <p>Therefore the county public Service board of Samburu is legally constituted in spite of the fact that two of its members have not yet reported to the office due to the ongoing investigations. The other four</p>	Josphat Lekamari o	Resolved	

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	governance structure within the county government during the year.	members and the Secretary (giving a total of 5 a legally accepted quorum) have continued to discharge the functions and duties of the Board.			
3.0	Lack of an Integrated Revenue Collection System The County Government of Samburu lacks an Integrated Revenue Collection System and continues to apply manual procedures in revenue collection, accounting and enforcement. This has negatively affected the performance of own generated revenue and maintenance of accurate accounting records. Consequently, it was not possible to confirm whether the internal controls were functioning as intended		Sammy Lenanyokie	Not Resolved	Dec 2020
4.0	Excessive				



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Accumulation of Land Rates The land rates records revealed that the county had a net accumulated arrears and penalties on properties of Kshs.56,576,623 as at 30 June 2019. These, amount have remained uncollected due to lack of a legal framework and enforcement policy.</p> <p>Section 63 (1)(a) of the Public Finance Management Act, County Government Regulations 2015, requires that an Accounting Officer and Receiver of Revenue should 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.</p>				

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Consequently, the completeness and recovery of these amounts could not be ascertained.				
5.0	<p>Lack of County Performance Management Plan and Staff Appraisal System It was noted the county has not designed a performance management plan to evaluate performance of its public service or established a performance management committee and therefore no performance appraisal have been carried out.</p> <p>Section 47 (1) of the County Governments Act, 2012 requires each county executive committee to design a performance management plan to evaluate performance of the county public service and the implementation of county policies.</p>	<p>We are in agreement that the County Government has not yet established performance management plan. However, the process has already been started beginning with the County Executive Committee Members and is expected to cascade downwards to other levels of Staff.</p>	Priscilla Lanyasunya	Not Resolved	Dec 2020

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Further, Section C.5 (1) of the County Public Service Human Resource Manual, 2013 requires all County Governments to develop their own performance appraisal instruments and apply it to all categories of staff in the county public service</p> <p>Consequently, it is not clear what criteria the county applies in measurement of performance and promotion of employees.</p>				
6.0	<p>Lack of Risk Management Policy The county does not have a risk management strategy contrary to section 158(1)(a) and (b) of the Public Finance Management Act, County Government Regulations 2015 which requires the Accounting Officer to develop risk management strategies, which includes fraud</p>		David Lesamana	Not Resolved	Dec 2020

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>prevention mechanism and internal controls that build robust business operations.</p> <p>Consequently, management were exposed to fraud incidences, uncoordinated emergency response and internal control weaknesses due to lack of a risk management policy being in place.</p>				
7.0	<p>Lack of Training Needs Assessment</p> <p>The statement of receipts and payments reflect use of goods and service of Kshs.1,037,162,731 as at 30 June 2019. Included in the amount are training expenses of Kshs.72,198,011 as disclosed in note 12 which were carried out without a training needs assessment being carried out.</p> <p>As a result, it was not possible to confirm whether the trainings resulted to improved skills</p>	<p>The County Government of Samburu signed MOU on 16/06/2016 with ministry of devolution on KDSP capacity building.</p> <p>In FY 2017/18 the county received ksh 36,731,596.00 grant level 1 for staffs capacity as per the approved the Capacity building plan 2017/18 on the five key result areas i.e Key</p>	David Lesamana	Resolved	



SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Results Area 1: Public Finance Management, Key Results Area 2: Planning Monitoring and Evaluation, Key Results Area 3: Human Resources Management, Key Results Area 4: civic education and public participation, key results area 5: Environmental and social safeguards.</p> <p>The numbers of County staff who benefited from the trainings from the Kenya school government institution has been provided as annex 13. Efficiency and effectiveness of service delivery has been felt on the key result areas.</p>			
8.0	Unconditional Grant	Response is	Joy	Resolved	

SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Transfers to Conservancies The statement of receipts and payments reflects transfers to other government entities of Kshs.704,996,874 as at 30 June 2019. Included in the amount are Kshs.91,195,806 transferred to conservancies without a legal framework, defined activities and expected outputs.</p> <p>It was therefore not possible to confirm whether the funds were applied for the intended purposes and achievement of overall program objectives.</p> <p>The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk</p>	<p>provided as per annexure 15</p>	<p>Letooyia</p>		


SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	management and 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.				

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 entity 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.....^m 7 Dec 2020

SAMBURU COUNTY GOVERNMENT
 Consolidated Reports and Financial Statements
 For the year ended June 30, 2020

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	804,036,600.00			0.00	804,036,600.00
Exchequer Releases for quarter 2	831,762,000.00	6,609,375.00		54,579,912.55	892,951,287.55
Exchequer Releases for quarter 3	415,881,000.00			117,763,124.70	533,644,124.70
Exchequer Releases for quarter 4	2,569,220,400.00	11,544,375.00		145,776,528.40	2,726,541,303.40
Total	4,620,900,000.00	18,153,750.00	0.00	318,119,566.00	4,957,173,315.65

SAMBURU COUNTY GOVERNMENT
 Consolidated Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	c	d=a-c		
Construction of buildings						
Lkanto Construction Ltd	1,170,155.00			1,170,155.00		
KIRISIA Engineering Ltd	1,159,338.50			1,159,338.50		
KIRISIA Engineering Ltd	1,257,630.00			1,257,630.00		
KIRISIA Engineering Ltd	1,159,338.00			1,159,338.00		
Harpece General Contractors	1,287,250.00			1,287,250.00		
Lparuni Ltd	1,190,875.00			1,190,875.00		
Lparuni Ltd	1,292,250.00			1,292,250.00		
Nyota Ltd	2,515,260.00			2,515,260.00		
Lporokwai Enterprises Ltd	1,154,075.00			1,154,075.00		
Maalo works Company	11,282,370.00			11,282,370.00		
K.M Robart General Merchart	1,385,910.00			1,385,910.00		
Ury General Company Limited	1,191,330.00			1,191,330.00		
Maalo works Company	1,282,370.00			1,282,370.00		
Maalo works Company	1,282,370.00			1,282,370.00		
Lkanto Construction Ltd	1,170,155.00			1,170,155.00		
Nalmarei Enterprises Ltd	1,257,630.00			1,257,630.00		
Ndoto star	1,148,040.00			1,148,040.00		
Ngarramat General Contractors	2,256,320.00			2,256,320.00		
Mayian Enterprises Ltd	1,137,030.00			1,137,030.00		
Mayian Enterprises Ltd	1,137,030.00			1,137,030.00		
Maarai Company Ltd	1,257,920.00			1,257,920.00		
SHAMIM LIMITED	9,966,000.00			9,966,000.00		
Marileo international Consultant Ltd	1,082,255.00			1,082,255.00		



SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
TESIRAN Engineering & Construction Ltd	982,760.00			982,760.00		
Ndoto star	2,534,050.00			2,534,050.00		
Ndoto star	752,600.00			752,600.00		
Lparuni Ltd	2,012,805.00			2,012,805.00		
Maarai Company Ltd	380,000.00			380,000.00		
Seyia Namayiana Ltd	1,074,700.00			1,074,700.00		
Samburu imani	998,840.00			998,840.00		
NARINYU	2,883,400.00			2,883,400.00		
HARPECE	8,295,625.00			8,295,625.00		
QATAAR GENERAL CONTRACTORS	7,372,900.00			7,372,900.00		
NDOTO STAR CONTRACTORS LIMITED	2,397,000.00			2,397,000.00		
K.M.ROBERTS GEN MERCHANTS	2,382,980.00			2,382,980.00		
KALOLWANGA ENGINEERING	4,841,600.00			4,841,600.00		
MAYIAN G ENTERPRISES	1,785,600.00			1,785,600.00		
Lporokwai Enterprises Limited	2,300,000.00			2,300,000.00		
AishaNoor investment ltd	6,061,480.00			6,061,480.00		
Ndoto Star Contractors	9,527,580.70			9,527,580.70		
Omom Agencies limited	7,626,327.20			7,626,327.20		
Josanto Contractors Limited	5,325,434.83			5,325,434.83		
Herpece General Contractors Ltd	2,824,710.00			2,824,710.00		
Kirisia Engineering Ltd	660,213.00			660,213.00		
Siambu Enterprises Ltd	3,300,598.80			3,300,598.80		
Herpece General Contractors Ltd	2,960,783.40			2,960,783.40		
Konstruct Services Ltd	2,926,622.20			2,926,622.20		
Linsprings Supplies Ltd	3,723,250.00			3,723,250.00		
Kica Engineering Ltd	5,000,000.00			5,000,000.00		
Nikmal innvestment ltd	3,349,421.45			3,349,421.45		
Kisambu Contractors	695,200.00			695,200.00		

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
Shamim Investment Limited	172,021,600.00			172,021,600.00		
Saimen enterprises limited	7,378,700.00			7,378,700.00		
Saimen enterprises limited	5,063,350.00			5,063,350.00		
Konstruk services limited	2,442,680.00			2,442,680.00		
NDOTO STAR LIMITES	5,864,000.00			5,864,000.00		
Sub-Total	336,769,713			336,769,713		
Construction of civil works						
Narinyu Enterprises	715,000.00			715,000.00		
Narinyu Enterprises	715,000.00			715,000.00		
Lkanto Construction Ltd	676,600.00			676,600.00		
Magilani Investment Ltd	716,180.00			716,180.00		
LDONYO LE MAIYAN	2,871,900.00			2,871,900.00		
NARINYU ENTERPRISES LTD	3,844,000.00			3,844,000.00		
NANAI	1,998,000.00			1,998,000.00		
NANAI	2,490,000.00			2,490,000.00		
SAMBURU IMANI ENTERPRISES	9,274,500.00			9,274,500.00		
NABORE	2,435,500.00			2,435,500.00		
SIAMBU ENTERPRISES	6,937,300.00			6,937,300.00		
HARPECE	7,140,800.00			7,140,800.00		
SALAMAT	3,620,000.00			3,620,000.00		
LISPRINGS SUPPLIES LIMITED	2,662,500.00			2,662,500.00		
ILBAROK	2,809,700.00			2,809,700.00		
NDOTO STAR CONTRACTORS LIMITED	2,005,000.00			2,005,000.00		
CONSTRUCT SERVICES LIMITED	1,444,800.00			1,444,800.00		
KIRISIA ENGINEERING	2,432,720.00			2,432,720.00		

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
KIRISIA ENGINEERING	2,432,720.00			2,432,720.00		
JOMY ENTERPRISES LIMITED	3,874,000.00			3,874,000.00		
HOUSEWIVES ROADS CONTRACTORS LIMITED	1,883,500.00			1,883,500.00		
LISPRINGS SUPPLIES LIMITED	2,830,000.00			2,830,000.00		
SALAMAT LIMITED	2,845,000.00			2,845,000.00		
TYKE TRADING Co. LTD	2,940,500.00			2,940,500.00		
NOMULEI	3,000,050.00			3,000,050.00		
NDOTO STAR CONTRACTORS LIMITED	2,831,350.00			2,831,350.00		
NGARAMATT CONTRACTORS GEN. SUPPLIES	3,841,800.00			3,841,800.00		
KALOLWANGA ENGINEERING	4,506,600.00			4,506,600.00		
NEDLIZ SUPPLIERS LTD	3,618,000.00			3,618,000.00		
Bluemyst Investment Limited	4,000,000.00			4,000,000.00		
Lparuni Limited	2,000,000.00			2,000,000.00		
Mt. Kulal Contractors	2,000,000.00			2,000,000.00		
KIRISIA ENGINEERING	2,985,500.00			2,985,500.00		
HORTIPRO LIMITED	15,745,053.18			15,745,053.18		
Omar Salim Baslum ltd	14,488,235.05			14,488,235.05		
Omar Salim Baslum ltd	7,005,397.59			7,005,397.59		
Omar Salim Baslum ltd	25,711,223.16			25,711,223.16		
stepline Investment ltd	5,677,000.00			5,677,000.00		
Siambu Enterprises ltd	6,301,640.00			6,301,640.00		
Linsprings Supplies Ltd	2,860,108.80			2,860,108.80		
Kirisia Engineering Ltd	1,161,363.00			1,161,363.00		
Kirisia Engineering Ltd	4,934,261.70			4,934,261.70		
Kirisia Engineering Ltd	1,936,335.00			1,936,335.00		
Central Water Co Ltd	22,046,736.00			22,046,736.00		
Tyke Trading Co Ltd	498,000.00			498,000.00		
Qualibit Co Ltd	2,000,000.00			2,000,000.00		

SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
Lkanto Construction Ltd	984,450.00			984,450.00		
Tusmo Works Ltd	5,041,867.90			5,041,867.90		
Linsprings Supplies Ltd	3,577,901.80			3,577,901.80		
Export hydro pump and services africa ltd	3,519,749.80			3,519,749.80		
Iconic drillers construction ltd	18,453,950.00			18,453,950.00		
Dalma Gen Supplies	1,000,000.00			1,000,000.00		
Export hydro pump and services africa ltd	2,830,700.00			2,830,700.00		
Ntepes contractors ltd	1,986,000.00			1,986,000.00		
SAIMEN ENTERPRISES LTD	574,144.05			574,144.05		
Tesiran Engineering And Construction Limited	581,530.00			581,530.00		
Sub-Total	249,294,167.03			249,294,167.03		
Supply of goods						
Omom Agencies limited	3,633,000.00			3,633,000.00		
Lemakenya limited	42,042,000.00			42,042,000		
JIT Macheries services ltd	6,138,872.56			6,138,873		
NABORE LTD	134,400.00			134,400		
Milka Trading Company	29,258,750.00			29,258,750		
Toyota Kenya Ltd	8,342,638			8,342,638		
Josmos spares and Hardware	625,801			625,801		
Sainia Holdings ltd	799,800			799,800		
EL Malaso Enterprises limited	1,500,000			1500000		
Mejooli Enterprises limited	959,000.00			959,000		
Afaad Stationies	1,200,000			1,200,000		
Toyota Kenya	6,292,000			6,292,000		
sagla holding ltd	400,500			400,500		
lkanto contractors ltd	1,180,000			1,180,000		
Afaad stationaries	74,650			74,650		

SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
A.A.A filling station	357,000			357,000		
sania holding limited	1,415,000			1,415,000		
Nkisulata omom co limited	276,850			276,850		
marai co limited	30,000			30,000		
Tanzeel Limited	886,300			886,300		
Ngarramatt Constructors and General Supplies Limited	475,000			475,000		
Josmos Spares and Hardware	830,000.00			830,000		
Namayan Enterprises	422,780.00			422,780		
Sub-Total	107,274,342			107,274,342		
Supply of services						
Bhogals Auto world	139,492.00			139,492.00		
Bhogals Auto world	265,469.00			265,469.00		
Bhogals Auto world	165,675.00			165,675.00		
Toyota Maralal	22,060.00			22,060.00		
Toyota Maralal	29,435.00			29,435.00		
Standard Group	177,480.00			177,480.00		
National Cereals and Produce	357,279.00			357,279.00		
Kenya School of Government	110,000.00			110,000.00		
Nation media limited	162,108.00			162,108.00		
Toyota Kenya Ltd	89,930.00			89,930.00		
Nation media limited	191,862.00			191,862.00		
Ntumoh Insurance Company	249,500.00			249,500.00		
Citizen TV	1,972,000.00			1,972,000.00		
Nation Tv	1,276,000.00			1,276,000.00		
Bougals Automobile	1,600,000.00			1,600,000.00		
Kisumo ndogo auto garage	28,000.00			28,000.00		

SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
Kisumo ndogo auto garage	28,000.00			28,000.00		
Kisumo ndogo auto garage	29,300.00			29,300.00		
Kisumo ndogo auto garage	29,800.00			29,800.00		
Kisumo ndogo auto garage	16,000.00			16,000.00		
Kisumo ndogo auto garage	11,200.00			11,200.00		
Kisumo ndogo auto garage	29,800.00			29,800.00		
Nation Media grp	302,599.00			302,599.00		
jitmachineries	275,680.00			275,680.00		
nation media group limited	320,508.00			320,508.00		
national media group	183,280.00			183,280.00		
national media group	183,280.00			183,280.00		
Amana services	40,000.00			40,000.00		
NTUMOH INSURANCE AGENCY	190,895			190,895		
LEPARMARAI &CO ADVOCATES	450,000			450,000		
STANDARD MEDIA GROUP	233,928			233,928		
BHOGALS AUTOWORLD LTD	977,413			977,413		
MADDOA ENTERPRISES	2,848,600			2,848,600		
Sub-Total	12,986,573.00			12,986,573.00		
Grand Total	706,324,794.80			706,324,794.80		

SAMBURU COUNTY GOVERNMENT
 Consolidated Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
Senior Management							
Sub-Total							
Middle Management							
Sub-Total							
Unionisable Employees							
James Ikonya		996,300.00			996,300.00		
Sub-Total		996,300.00			996,300.00		
Others (specify)							
Sub-Total							
Grand Total							

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
WOODVENTURE KENYA		1,223.15			1,223.15		
FAMILY BANK		23,848.35			23,848.35		
ABSA BANK KENYA LTD		55,524.00			55,524.00		
COOPERATIVE BANK OF KENYA		1,159,154.50			1,159,154.50		
AFRICAN CAPITAL LTD		90,827.55			90,827.55		
SELECT MANAGEMENT LTD		133,805.00			133,805.00		
LETSHEGO KENYA LTD		138,381.30			138,381.30		
NGAO CREDIT		230.00			230.00		
PREMIER KENYA LTD		72,843.00			72,843.00		
UNION OF KENYA CIVIL SERVANT		85,618.15			85,618.15		
NATIONAL NURSES ASSOCIATION		10,080.00			10,080.00		
ASSOCIATION OF MEDICAL RECORDS		260.00			260.00		
ASSOCIATION OF PUBLIC HEALTH OFF		12,000.00			12,000.00		
KITALE KILIMO SELF HELP		280.00			280.00		
ASSOCIATION OF KENYA MEDICAL LAB		1,020.00			1,020.00		
WATER WELFARE ASSOCIATION		60.00			60.00		
KENYA SOCIETY OF AGRICULTURAL PROFF.		480.00			480.00		
KENYA COUNTY GOVT.WORKERS UNION		96,480.00			96,480.00		
KENYA MEDICAL PROFESSIONAL DENTIST UNION		62,580.00			62,580.00		
KENYA NATIONAL UNION OF		775.55			775.55		



SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
NURSES							
KENYA ASS. OF HEALTH ADMINISTRATORS		960.00			960.00		
KENYA ASS. OF HEALTH ADMINISTRATORS		14,320.00			14,320.00		
TOWER SACCO		10,729,920.20			10,729,920.20		
	Sub-Total	13,094,130.30			13,094,130.30		
	Others (specify)						
	1.						
	2.						
	3.						
	Sub-Total						
	Grand Total	30,594,121.60			30,594,121.60		



SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical cost b/f (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Historical cost c/f (KShs)
	2017/2018			2019/2020
Land	-	-	-	
Buildings and structures	928,513,148	130,332,146.50	-	1,058,845,294.50
Transport equipment	1,138,686,800	48,002,032.15	-	1,186,688,832.15
Office equipment, furniture and fittings	42,001,399	26,541,015.00	-	68,542,414.00
ICT Equipment, Software and Other ICT Assets	-	2,435,569.00	-	2,435,569.00
Other Machinery and Equipment	402,425,705	1,671,250.00	-	404,096,955.00
Heritage and cultural assets	332,177,727	66,812,490.00	-	398,990,217.00
Infrastructure assets- Roads, Rails	-	553,492,402.85	-	553,492,402.85
Intangible assets	-	-	-	-
Total	2,843,804,778	829,286,905.50	-	3,673,091,685

(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 17 on acquisition of assets during the year.)



SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 6 – 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	85,000,000.00	149,217,535.00	135,216,528.00	120,862,971.00	490,297,034.00	490,297,034.00	-	
2	Kenya Roads Board				188,754,489.50	188,754,489.50	131,167,312.50	(57,587,177.00)	Prior Periods KRB Funds returned
3	IDEAS Project				1,500,000.00	1,500,000.00	1,500,000.00	-	
4	KUSP	-	-	-	-	-	-	-	
5	DANIDA		6,609,375.00		11,544,375.00	18,153,750.00	18,153,750.00	-	
6	THS		26,751,418.35		8,248,581.80	35,000,000.15	35,000,000.15	-	
7	User Fees				5,235,578.00	5,235,578.00	5,235,578.00	-	
8	NARIG		32,288,748.20	13,653,088.00	159,056,853.30	204,998,689.50	204,998,689.50	-	
9	ASDSP				10,747,160.00	10,747,160.00	10,747,160.00	-	
10	Executive Recurrent	533,003,586.00	800,000,000.00	775,617,064.00	1,405,044,189.40	3,513,664,839.40	3,513,664,839.40	-	
11	Executive Development			40,000,000.00	638,211,098.40	678,211,098.40	678,211,098.40	-	
12	Covid-19				27,402,000.00	27,402,000.00	27,402,000.00	-	
13	KDSP				30,000,000.00	30,000,000.00	30,000,000.00	-	
14	Polytechnic			7,741,649.00	7,741,649.00	15,483,298.00	15,483,298.00	-	



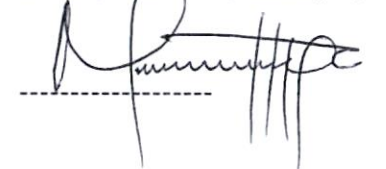
SAMBURU COUNTY GOVERNMENT
 Reports and Financial Statements
 For the year ended June 30, 2020

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
15	Health Workers Emergency Allowances	-	-	-	-	-	16,485,000.00	16,485,000.00	Not budgeted for
	Total	618,003,586.00	1,014,867,076.55	972,228,329.00	2,614,348,945.40	5,219,447,936.95	5,178,345,759.95	(41,102,177.00)	

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 COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 7 – OTHER BANK ACCOUNT BALANCES

Ref	Bank Name	Account Name	Account Number	Balance as at 30th June 2020
1	KCB	Samburu County Revenue Acc KES	1140756516	8,244,267.50
2	KCB	Samburu County Camel Derby Account	1144505623	652,462.50
3	KCB	Samburu County Director of Health Account	1147720185	330.35
4	KCB	County Government Payments Account	1149127198	-
5	KCB	Samburu County MOH KEPI Account	1151624683	6,782.60
6	KCB	Samburu County Youth and Women Enterprise Account	1155380533	11,933,851.00
7	KCB	Samburu County MOH Free Maternity Account	1162918217	4,084,911.30
8	KCB	Samburu County DRSLP Account	1167571665	2,539.50
9	KCB	Samburu County Bursary Account	1169663761	20,224,439.10
10	KCB	Samburu County Executive Car and Mortgages Account	1169663966	20,242,040.05
11	KCB	Samburu County Realloc NRM	1180998030	641.00
12	KCB	Samburu County Revenue Dollar Account	1108196624	\$5.92
13	KCB	Samburu County Council Kazi Kwa Vijana Account	1116674564	4,398.00
14	KCB	Samburu County Gov Disability Account	1257587196	2,935.00
15	KCB	Samburu County ASDSP	1233307428	-
16	KCB	Samburu County Village Councils Acc	1273312716	-
17	Equity	Samburu County Maralal International Camel Derby	1100261379532	-
18	Co-op	Samburu County Covid 19 Emergency Response	011419999581100	228,000,935.80
		TOTAL		KSH.293,400,534
				USD 5.92



SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 8 – PENDING BILLS FROM THE DEFUNCT LOCAL AUTHORITIES

Defunct Local Authority	Ksh
County Council of Samburu	31,837,590
Town Council of Maralal	3,040,347
TOTAL	34,877,937