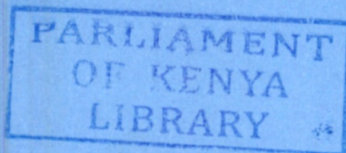


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

PAPERS LAID	
DATE	16/04/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE & BUDGET
CLERK AT THE TABLE	C-CHERDP.

COUNTY EXECUTIVE OF SAMBURU

**FOR THE YEAR ENDED
30 JUNE, 2023**

OFFICE OF THE AUDITOR GENERAL
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COUNTY GOVERNMENT OF SAMBURU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

a) *Acronyms*

ACTED	Agency for Technical Cooperation and Development
ASAL	Arid and Semi-Arid Lands
ASDSP	Agricultural Sector Development Support Program
BOM	Board of Management
CARA	County Act Revenue Allocation
CCCAP	County Climate Change Action Plan
CECM	County Executive Committee Member
CFA	Community Forest Association
CIDP	County Integrated Development Plan
CRF	County Revenue Fund
DANIDA	Denmark's Development Co-operation
DRM	Disaster Risk Management
ECDE	Early Childhood Development Education
ECL	Expected Credit Loss
EMCA	Environmental Management and Coordination Act
FAO	Food and Agriculture Organization
FCDC	Frontier Counties Development Council
FLOCCA	Financing Locally-Led Climate Action Program
FY	Financial Year
GHRIS	Government Human Resource Information System
ICPAK	Institute of Certified Public Accountants of Kenya
ICT	Information and Communications Technology
IDEAS	Instruments of Devolution Advice and Support
IFMIS	Integrated Financial Management System
IMPACT	Indigenous Movement for Peace Advancement & Conflict Transformation
IPPD	Integrated Payroll and Personnel Database
IPSAS	International Public Sector Accounting Standards
KCSAP	Kenya Climate Smart Agriculture Project

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KFS	Kenya Forest Service
KSH	Kenya Shillings
MTEF	Medium Term Expenditure Framework
MTP	Medium Term Plan
NARIGP	National Agricultural and Rural Inclusive Growth Project
NDMA	National Drought Management Authority
NEMA	National Environmental Management Authority
NRM	National Resource Management
PCRA	Participatory Climate Risk Assessment
PFM	Public Finance Management
PPP	Public Private Partnership Act
PSASB	Public Sector Accounting Standards Board
ROR	Research Organization Registry
SDG	Sustainable Development Goals
SNV	Netherlands Development Organization
SRC	Salaries and Remuneration Commission
THUSCP	Transforming Health System Universal Care Project
TWG	Thematic Working Groups
UNICEF	United Nations Children's Fund
USAID	US Agency for International Development
WARUA	Water Resource User Association
WUA	Water Users Association

b) Glossary of Terms

Fiduciary Management - The key management personnel who had financial responsibility

(This list is an indication of acronyms and key terms; the County should include all from the annual report and financial statements prepared)

2. Key Entity Information And Management

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	County Executive	Provision overall policy and strategic direction of the County Government
2.	Finance and Economic Planning	Management of County Treasury and Planning
3.	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
4.	Water, Environment and Natural Resources	Management of County's water needs and issues related to environmental and natural resources
5.	Education and Vocational Training	Addressing educational and vocational needs of the County
6.	Health Services	Overseeing matters health across the entire County
7.	Lands, Housing and Physical Planning and Urban Dev	Focus on land ownership issues, housing and physical planning
8.	Transport and Public Works	Provision of easy movement and accessibility across the County
9.	Trade, Tourism and Industry	Constant improvement of local tourism, cooperatives and trade to achieve future sustainability
10.	Gender, Culture and Social Services, Sports and Youth Affairs	Overall management of issues of gender, culture, sports and youth affairs

b) Key Management team

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

- Office of the Governor
- Nine departments (headed by CeC Members) namely; Finance & Economic Planning, Agriculture, Livestock & Fisheries, Water, Environment & Natural Resources, Education & Vocational Training, Health Services, Lands, Housing & Physical Planning, Transport & Public Works, Trade, Tourism & Industry and Gender, Culture, Sports and Youth Affairs.

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- The County Assembly
- County Public Service Board
- Samburu Water and Sanitation Co. Ltd
- Samburu County Referral Level 4 Hospital
- Samburu County Municipal Council

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Silvana Kaparo
2.	Accounting Officer- Finance	Mr. Solomon Letirok
3.	Accounting Officer- Economic Planning	Mr. Jonathan Lengolooni
4.	Accounting Officer- Revenue	Mr. Daniel Leleina
5.	Accounting Officer- County Executive	Mr. Shadrack Lekerpes
6.	Accounting Officer- Disaster Management	Mr. Leonard Lengewa
7.	Accounting Officer- Livestock & Animal Health	Mr. David Lerno
8.	Accounting Officer- Crop	Mr. David Lenakula
9.	Accounting Officer- Irrigation and Fisheries	Mr. Charles Lerantilei
10.	Accounting Officer- Environment	Mr. Lenas Leshore
11.	Accounting Officer- Water	Mr. Steve Leakono
12.	Accounting Officer- Education	Mr. Lysson Lesilele
13.	Accounting Officer- Vocational Training	Mr. Tyson Lemako
14.	Accounting Officer- Public Health	Dr. Fred Ndeki Lekiluai
15.	Accounting Officer- Medical Services	Mr. Josphat Lenguris
16.	Accounting Officer- Lands	Mr. Mike Lekadaa
17.	Accounting Officer- Urban	Mrs. Regina Mwatha
18.	Accounting Officer- Roads	Mr. Samwel Saraphino
19.	Accounting Officer- Public Works	Mrs. Joy Letooyia

No.	Designation	Name
20.	Accounting Officer- Trade Cooperatives	Mrs. Naanyu Lenaseyian
21.	Accounting Officer- Tourism and Marketing	Mr. Philip Leitore
22.	Accounting Officer- Sports & Youth Affairs	Mr. Peter Lenchodor
23.	Accounting Officer- Gender & Culture	Mrs. Rosemary Tenty

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2023 were:

Audit and finance committee activities

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

Samburu County Audit Committee has held a number of meetings where continuous audit processes were encouraged and audit reports both internal and external discussed.

The latest development has been the appointment of the current executive audit committee Chairman.

Parliamentary committee activities

In the previous year, Samburu County Executive had appeared once before the Senate's Public Accounts Committee where audit queries for Yr 2019/20 were discussed and resolved.

County Assembly

Samburu County Assembly was instrumental in the budgeting process to ensure that a balanced budget that would bring about optimal utilization of resources is finally passed and subsequently well implemented.

Development partner oversight activities

Samburu County Government has been privileged to work with a number of development partners. Key among these are Danida that has supported health facilities across the County, World Bank that has supported Narig in Agriculture, Primary Health Care under Health Services, European Union supported IDEAS under Agriculture etc.

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The development partners have emphasised excellent financial management within departments that they funded in the year. These included training of key staff on thematic areas of programming, commissioned financial external audits and general monitoring and evaluation activities on the projects funded.

e) County Executive Headquarters

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

f) County Executive Contacts

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

g) County Executive Bankers

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

2. Other Commercial Banks

A. Kenya Commercial Bank-Maralal Branch

Telephone: +254 711 087 000
E-mail: KCB@kcbgroup.com
Website: www.kcbgroup.com

B. Co-operative Bank of Kenya-Maralal Branch

Telephone: +254 703 027 000
E-mail: customerservice@co-opbank.co.ke
Website: www.samburu.go.ke

C. Equity Bank of Kenya-Maralal Branch

Telephone: +254 763 000 000

E-mail: info@equitybank.co.ke

Website: www.equitybank.com

h) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) County Attorney

Samburu County Headquarters,

P.O. Box 3-20600,

Maralal-Nyahururu Road,

Maralal, KENYA

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3. Governance Statement

Samburu County Government is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.



The County is made up of a County Assembly, County Executive and four number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive



Samburu County Executive Governance Structures is composed of the Governor, Deputy Governor, The CECMs and the County Secretary. Further detail of the structure is as provided below;

No.	Name	Designation and Membership to the Cabinet
1.	 <p>H.E. Lati Lelelit</p>	<p>Governor Chair to the Cabinet</p>



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No.	Name	Designation and Membership to the Cabinet
2.	 <p>H.E. Sameer Leneng'wesi</p>	<p>Deputy Governor Vice Chair to the Cabinet</p>
3.	<p>Mr. Wilson Lesuuda</p>	<p>County Secretary and Head of Public Service Secretary to the Cabinet</p>
3.	 <p>Hon. Silvana Kaparo</p>	<p>CEC, Finance, ICT and Economic Planning Member to the Cabinet</p>



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No.	Name	Designation and Membership to the Cabinet
4.	 <p data-bbox="245 898 518 931">Hon. Rose Lekalesoi</p>	<p data-bbox="858 405 1302 479">CEC, Transport and Public Works Member to the Cabinet</p>
5.	 <p data-bbox="245 1447 491 1480">Hon. Mark Egelan</p>	<p data-bbox="858 954 1394 1028">CEC, Education and Vocational Training Member to the Cabinet</p>
6.	<p data-bbox="245 1901 579 1935">Hon. Raphael Lenayiarra</p>	<p data-bbox="858 1503 1311 1576">CEC, Trade, Tourism and Industry Member to the Cabinet</p>

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No.	Name	Designation and Membership to the Cabinet
7.	 <p>Hon. Patrick Lekimain</p>	CEC, Agriculture, Livestock and Fisheries Member to the Cabinet
8.	<p>Hon. Nasir Lekudere</p>	CEC, Health Services Member to the Cabinet
9.	 <p>Hon. Moses Leluata</p>	CEC, Water, Environment and Natural Resources Member to the Cabinet
10.	<p>Hon. England Loosenge</p>	CEC, Lands, Housing and Physical Planning and Urban Dev Member to the Cabinet

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No.	Name	Designation and Membership to the Cabinet
11.	 <p data-bbox="252 801 687 837">Hon. Everlyne Ntemuni Lentaano</p>	<p data-bbox="858 405 1417 517">CEC, Gender, Culture and Social Services, Sports and Youth Affairs Member to the Cabinet</p>
12.	 <p data-bbox="252 1216 571 1252">Hon. Peinan Loronyokie</p>	<p data-bbox="858 853 1082 889">County Attorney</p>

In the execution of its mandates, Samburu County Executive closely works with various stakeholders' key among them are the residents of Samburu County. Stakeholders are engaged through various invitation modes that include advertisements through local media, invites through village councils and local administrations among others. We do not have specific policies on public communication, stakeholder engagement and whistle blowing.

The County being a devolved unit borrows lots of best practices from the earlier existing entities including the National Government. In its endeavour to safeguard against unethical conduct and corruption, The County Government uses policies and acts including the County Government Act and PFM Act. Other measures in place that deter unethical practices includes annual audit exercises, oversights by the senate's public accounts committee, the County Assembly's public accounts committee, the Controller of Budget and the National Treasury.

The County Government is in the process of developing a risk management policy.

The second audit committee of the County Government of Samburu was established on 30th January 2023, after the terms of the Initial audit committee members came to an end. The Audit

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committee is composed of four members who were competitively sourced; one of them is the Chairperson. The County Governor has also nominated a senior officer to sit in the audit committee as per the guidelines. The County treasury as per the guidelines nominated an officer to sit in the audit committee.

The Head of the internal Audit is the secretary of the audit committee; this brings the composition of the audit committee to 7 members.

The Audit committee has developed a Charter that explains and sets out the following.

- Purpose and mission
- Authority
- Responsibilities and duties.

In line with good governance practices, the County has in place committees representing the operationalization of all the funds operating under the County Government.

4. Foreword by the CECM Finance and Economic Planning

It is with great pleasure that I present final Financial Statements for Samburu County Government, for the year ended 30th June 2023. These reports whose scope covers a period of one year mainly presents the County's financial performance for the period between July 2022 and June 2023. They too provide a good platform for short term, mid-term and strategic management decision making processes.

May I take this early opportunity to thank the county administration, the county staff fraternity, the County Assembly, the National Government and other stakeholders including our development partners who worked tirelessly in various capacities to see to it that FY 2022/23 came to a successful closure. FY 2022/23 represented the commencement of our third implementation period under the new leadership dispensation. This came with a myriad of challenges, nonetheless, a lot of positive achievements have been registered so far.

The Functions of the County Government as per the County Government Act

- (1) A county government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament.
- (2) Without prejudice to the generality of subsection (1), a county government shall be responsible for;
 - i. County legislation in accordance with Article 185 of the Constitution;
 - ii. Exercising executive functions in accordance with Article 183 of the Constitution;
 - iii. Functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
 - iv. Any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
 - v. Any functions agreed upon with other county governments under Article 189(2) of the Constitution; and
 - vi. Establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

a) *Budget performance against actual amounts for 2022-2023*

In the year under review, the total expenditure for the County Executive was Ksh 5,622,023,299 against a total budget of Ksh 6,262,198,006. Absorption of development expenditure was 27% compared to the approved budget of 32% which translates to Ksh 2,004,367,436 which was over 30% requirement. The County Government, however, remains resolute to increase spending on development to achieve the developmental targets.

The projected revenue is Ksh 6,979,607,238 comprising of Ksh 240,330,500 from own source revenue, Ksh 5,371,346,037 from equitable share, and the balance of Ksh 1,367,930,701 from development partners. The actual receipts were Ksh 226,516,961 from own source revenue, Ksh 5,371,346,037 from equitable share Ksh 142,645,296.45 from development partners, and a cash balance brought forward of Ksh 425,338,456.75. The county remains committed to ensuring prudent management of public resources and operating within the fiscal responsibility principles stated in the Public Finance Management regulations.

b) ***Physical progress based on outputs, outcomes, and impacts*** – In our operations, we normally prepare a program-based budget. The programs and subprograms are designed to effectively and efficiently deliver public services. Some of the output indicators have largely been achieved. The outcomes are clearly indicated in the monitoring and evaluation report for the year provided later in this report.

c) ***The County flagship projects and how they have been achieved***

In the CIDP the county had a number of flagship projects spread across the departments.

In the financial year the following have been achieved;

- i. Topographical mapping of public utilities, social infrastructure and other development- a component within county spatial plan
- ii. Construction of County Library
- iii. Construction of Maralal green park
- iv. Construction of the High altitude sports Centre
- v. Street lighting - Wamba, Archers Post and Suguta Marmar towns
- vi. Upgrading of Archers A2- Westgate road
- vii. Community eco-lodges in Conservancies
- viii. Tourism Development plans for already existing conservancies

- ix. Construction and operationalization of a modern county referral hospital

d) *Value-for-money achievements -*

The County had established the monitoring and evaluation unit for purposes of tracking the activities done by the county. A strong feedback mechanism was created that regularly provide county with good quality and timely monitoring and evaluation information regarding implementation progress of development projects/programmes. Quarterly monitoring and evaluation reports are produced plus the annual progress reports indicating the status of implementation of all development projects, service delivery and budget performances of all sectors. The reports are disseminated to the public through various forums. So far there have been positive feedback on the County activities.

e) *Implementation challenges*

- i. Late awarding of development tenders resulting to late implementation and consequently low absorption rates as well as creation of pending bills.
- ii. Poor IFMIS connectivity resulting to slow processing of transactions.
- iii. High inflation rates are contributing to a higher cost of living. This will affect the ease of doing business in the county, and access to credit to small and micro enterprises will be affected negatively due to tight liquidity in the economy.
- iv. Weak revenue base thereby leading to over-reliance on the transfers from the national government resources which are inadequate and limits resources allocations to key sectors.
- v. Expenditure pressures, especially high recurrent expenditures pose fiscal risks. The county is going to maintain a sustainable recurrent expenditure by strictly adhering to austerity measures and hence free more resources for development expenditure over the medium term.
- vi. Instances of prolonged drought have resulted in a decrease in own revenue collections as well as curtailing the purchasing power of the residents. However, the government continues to allocate more resources to sustainable farming methods.

f) *County's future outlook*

- i. The County targets to implement major flagships projects as they will be outlined in the

CIDP 2023-2027. This will be achieved by enhancing efficiency and effectiveness and accountability in public spending and enhanced revenue collection to effectively finance the implementation of the budget. Containing the growth of recurrent expenditure in favor of capital investment will further be checked. To implement the County's development priorities, investment projects and programs will be scrutinized to ensure that they are well aligned to the CIDP 2023-2027.

- ii. The County Government resource allocation will be aligned towards achieving the development programs under the current medium-term theme 'fostering socio-economic development for sustainable growth. The following specific areas will receive more emphasis in the 2023/24 MTEF:
 - (a) Improvement of Education;
 - (b) Agriculture and livestock development;
 - (c) Improved water access, sanitation and environment;
 - (d) Improved health care access and quality.

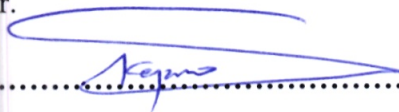
The County Government administration aims to implement the transformative agenda that ensures enhanced service delivery, improved standard of living among the county residents through employment creation and improved incomes. In setting departmental ceilings, attention will be given to projects and Programmes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

- (a) Linkage of the Programme with the 2023-2028 CIDP, the 'Big Four' agenda and the objectives of the Fourth Medium-Term Plan of Vision 2030.
- (b) The degree to which a Programme addresses job creation and poverty reduction.
- (c) The degree to which the Programme is addressing the core mandate of the County department.
- (d) Expected outputs and outcomes from a Programme; and
- (e) Cost-effectiveness and sustainability of the Programme.

The county will continue reorienting expenditure towards those priority programmes as identified in public consultative forums. The critical Programmes to be implemented are expected to accelerate economic activities and socio-economic development.

g) Key risk management strategies applied by the County

- i. The County Government departments' capacities continuously strengthened to enable them to perform their assigned functions effectively and efficiently. The key technical staff needs to be deployed and rationalized to streamline the county's activities.
- ii. Extensive work has been done in providing reporting templates and issuance of budget guidelines to ensure consistency in reporting and monitoring progress.
- iii. Strengthening the monitoring and evaluation unit in the finance and economic planning unit and linking up with the Service delivery unit will lead to a harmonized monitoring and evaluation system in the county.
- iv. In addition, the implementation pace in the spending units continues to be a source of concern especially concerning the development expenditures and uptake of external resources. These risks will be monitored closely and the County Government would take appropriate measures in the context of the supplementary budget.
- v. Adjustments to the 2022/23 budget will take into account actual performance of expenditure so far and absorption capacity in the remainder of the financial year because of the resource constraints. The Government will rationalize expenditures by cutting those that are non-priority. These may include slowing down or reprioritizing development expenditures and increased budgeting for debt resolution.
- vi. On the Revenue side, the County Treasury is expected to institute corrective measures to curb the revenue leakages by enhancing compliance. Departments are expected to prioritize their expenditure and reallocate funds guided by the priorities during the preparation of the supplementary budget guided by the resource availability. Automation of revenue processes will be top priority for the department of Finance in this financial year.



.....
Hon. Silvana Kaparo

CECM Finance, ICT and Economic Planning
County Government of Samburu

5. Statement of Performance against County Predetermined Objectives

Strategic development objectives

The County's CIDP has identified 7 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs and the MTP III.

The strategic objectives are a synthesized product of the aforementioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

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

1. Enhance livestock and agricultural productivity in the county
2. Formulate and implement a county land policy, undertake physical/ land use planning within the county, undertake land surveys and mapping and Development and management of affordable housing
3. Protect, conserve and manage the environment sustainably, promoting sustainable management and utilization of natural resources, increasing service area and water demand coverage
4. Promote cultural heritage both as a source of identity and livelihoods through material culture, preserve and advance positive cultural aspects. Provision of effective and inclusive social services, to develop and improve sports facilities, to develop and nurture sports talent
5. Improve the whole road network to motorable conditions and enhance routine maintenance, develop and enforce a legal framework to govern county public road transport and ensure public buildings/works are efficient during their design span.
6. To improve access equity and quality of ECDE programmes and to increase access to vocational training and youth empowerment
7. Promote growth in tourism, trade and cooperatives both locally and internationally through product value addition, marketing, access to markets and diversification of business ventures.

Below we present the progress made in attaining the 2017 -2022 CIDP objectives for Samburu County.

ROADS, TRANSPORT AND PUBLIC WORKS

Objective	Outcome	Indicator	Performance
To improve road network in the county	Improved road and transport network	Number of roads constructed and complete	40 Roads constructed
Increase hours of doing business and enhance security in settlement areas.	Improved and create a conducive environment for business	Number of street lighting done	6 street lighting done – Baragoi, Poro, Wamba, Suguta Losuk and Kisima
To develop and operationalize an effective construction management system for buildings and other public works	Enhanced Management of buildings	Number of high-value projects supervised	20 High-value projects supervised

**AGRICULTURE, LIVESTOCK DEVELOPMENT, VETIRINARY SERVICES
 AND FISHERIES**

Objective	Outcome	Indicator	Performance
To improve animal breeds.	Improved quality of animals	Number of goats, camel, dairy cows and poultry procured	225 camels procured and distributed 100 sahiwal dairy cattle procured and distributed
Increased market access for livestock traders	Construction of sale yards constructed	Number of sale yards constructed	1 sale yard at Longewan
To improve Meat Hygiene	Reduction of meat-related diseases	Completion of the main abattoir building	Nomotio abattoir is constructed up to 95% Complete
To promote and facilitate fish farming as a sustainable alternative livelihood for poverty reduction, food and nutrition security, and employment and wealth creation.	Improved fish farming as a sustainable alternative livelihood.	Number of fish ponds constructed	30 ponds completed
	Improved fish farming	Number of fingerlings procured	68,571 fingerlings procured
Increase crop production	Increased food security and HH income	Number of tons of certified seeds distributed	68 tons of seeds to be distributed
	Increase food distribution	Number of tons of potato seeds	40 tons of Potato seeds and 400,000 sweet potato vines distributed

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Objective	Outcome	Indicator	Performance
To increase livestock production and productivity	Increased household incomes from the number of animals and quantity of animal products reaching the market	Number of slaughterhouses done	Rehabilitation and construction of 8 slaughterhouses
		Number of cattle crushes	Andheri, Tuum, Seketet, Logorate and Sarara cattle crushes done
	Disease control	Number of vaccines distributed	545,131

WATER, ENVIRONMENT AND NATURAL RESOURCES

Objective	Outcome	Indicator	Performance
Objective: Increase sustainable access to adequate and safe water and reduce distances to communal water points	Provision of Sufficient water & wastewater disposal facilities	No. of Boreholes drilled and equipped	11 boreholes drilled and equipped 5 boreholes were drilled but are dry
		Kilometres of pipelines developed	20 Km of pipeline done
		Number of earth dams constructed	2 dams done

EDUCATION AND VOCATIONAL TRAINING

Objective	Outcome	Indicator	Performance
To improve quality pre-primary education for all the children	Improved access, equity and quality of ECDE Programmes.	Number of ECD Classrooms constructed	30 ECD Classes constructed
To improve the hygiene of ECDE Children	Improved access, equity and quality of ECDE Programmes.	Number of Modern kitchens constructed	30 Modern kitchens constructed
To improve the service delivery in ECDE Centers and improve the security of learning resources.	Improved access, equity, and quality of ECDE Programmes.	Number of Offices and stores constructed	15 Offices and Stores constructed
To improve the security and safety of learners and learning resources.	Improved access, equity and quality of ECDE Programmes.	Number of fences constructed	15 Fences constructed
To improve the enrolment, retention, and completion rates amongst the ECDE Learners	Improved access, equity, and quality of ECDE Programmes.	Number of ECD centers supplied with food rations	530 ECDE Centers supplied with food rations

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To improve the hygiene and water supply in the ECDE Centers.	Improved access, equity, and quality of ECDE Programmes.	Number of ECD centers supplied with Water Tanks	45 NO water tanks purchased and installed.
To improve the learning environment	Improved access, equity, and quality of ECDE Programmes.	Number of furniture sets provided	Purchase of 60 sets of furniture and delivered to ECDE centers.
To increase access to Vocational Training Education.	To increase access to quality skill development programs among the youth.	Number of sanitary constructed	The planned construction of the sanitary block was done.

TOURISM, TRADE, ENTERPRISE DEVELOPMENT & COOPERATIVES

Objective	Outcome	Indicator	Performance
To support the capacity building and growth of community conservancies in Samburu County	Reduced human/animal conflicts	Partnership with communities in the conservation and security of wildlife in the County	6 new conservancies supported
To strengthen wildlife security through provision of security equipment's		Number of Rangers Camps constructed	6 Rangers Camps constructed

<p>To promote peaceful coexistence between people and wildlife and among residents' communities themselves To improve staff welfare</p>			
<p>To improve the staff welfare, and working conditions and enhance service delivery</p>	<p>Enhanced security for wildlife, tourists and locals. Motivated Staff and enhanced service delivery</p>	<p>Number of houses renovated</p>	<p>10 Renovated ranger's houses at Archer's gate SNR and Directors House at Samburu Lodge</p>
<p>To improve access and quality of infrastructure</p>	<p>Establishment of tourist facilities</p>	<p>No of eco-lodges constructed</p>	<p>2 eco-lodge constructed</p>
<p>To improve access and quality of infrastructure</p>	<p>Development of sanitary facilities in existing camp sites</p>	<p>No of 2 door latrines constructed</p>	<p>2 latrines constructed</p>
<p>Knowledgeable membership and self-sustaining cooperatives</p>	<p>Enhance sustainable cooperative movement</p>	<p>Number of cooperative members trained</p>	<p>19 cooperative members were trained</p>
<p>Equip cooperative</p>	<p>Enhance sustainable cooperative movement</p>	<p>Number of cooperative leaders trained</p>	<p>10 cooperative Leaders trained</p>

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leaders/officials with requisite knowledge on how to run profitable cooperatives			
Improved access to markets for cooperative products/services	Improved access to markets	The volume of Products marketed Volume of sales	10 cooperative representatives facilitated to participate in different trade fairs/exhibitions locally and internationally
Promotion of viable and self-sustainable co-operatives	No new cooperatives registered	Productive and well-managed co-operatives	16 New co-operative registered
Promotion of viable and self-sustainable co-operatives	No of cooperative audited	Well managed co-operative	63 co-operatives audited
To enhance hygiene standards within public utilities	To enhance hygiene standards within public utilities	Number of Toilets constructed	1 Market toilets constructed
To enhance trade and industrial development	Market developed	Number of markets developed/renovated	1 bodaboda shed constructed

CULTURE, SOCIAL SERVICES, GENDER, SPORTS & YOUTH AFFAIRS

Objective	Outcome	Indicator	Performance
Promote and support community activities	Improved gender relations and women empowerment	Number of persons trained on gender mainstreaming	300 persons trained in gender mainstreaming,
To promote access to social services advocate for social behavior change and inclusion	Improved access to service provision and inclusion of vulnerable	No of persons trained, No of premises licensed, no of coordination TWGS	300 persons trained 360 premises licensed 12 Coordination meetings

MEDICAL SERVICES, PUBLIC HEALTH & SANITATION

Objective	Outcome	Indicator	Performance
To provide integrated quality outpatient and inpatient services for County residents	Improved quality health Services that are affordable, equitable, accessible and responsive to client needs in Samburu County	Number of Health facilities with Dispensary, sanitation block, and staff Houses constructed	<ul style="list-style-type: none"> - 8 New Health facilities constructed. - 80% completion rate of the new inpatient block. - 12 No dispensaries upgraded to level 3 facilities

6. Environmental and Sustainability Reporting

The Samburu County Water and Environment sector comprises Water and Sanitation; Environment; Natural Resources and Energy. The sector is one of the key enablers towards the achievement of Sustainable Development Goals (SDGs), specifically Goal 6: Ensure availability and sustainable management of water and sanitation for all; Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all; Goal 13: Take urgent action to combat climate change and its impacts; and Goal 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss. It is also an enabler in several other SDGs, Vision 2030 and Agenda 4 items.

The economy of Samburu County is highly dependent on livestock, agro-pastoralism and tourism which is vulnerable to climate risks and shocks. The increasing frequency of extreme weather events e.g. floods and droughts, poses challenge to sustainable socio-economic development. To safeguard these development gains, the sector, in consultation with various stakeholders, has put in place several adaptive mechanisms to mitigate negative impacts of the climate change to achieve sustainable development. Samburu has demonstrated its commitment to climate action by enacting legislations that are aligned to the national and international frameworks to ensure sustainable development.

The Environmental Management and Coordination Act (EMCA) of 1999 (amended in 2015 to align with the Kenya constitution, 2010) creates the County Environment Committee comprising, inter alia, representatives of pastoralists within Samburu County. Further, the National Environment Policy (2013) aims to a better quality of life for present and future generations (of all Kenyans) through sustainable management and use of the country's environment and natural resources. Its provisions most relevant to ASALs and rangelands are found in several sections such as provisions for forest ecosystems, provision for ASALs, provision for land resource, provision for biodiversity and wildlife resources, and provision for livestock resources.

The County government has made efforts to formulate environmental policies and acts such as; Samburu County Climate Change Policy, 2022; Sustainable Forest management and Tree Growing Policy, 2022; Rangelands management and grazing Policy, 2022 as well as the Climate Change Act, 2022. Samburu Climate Change Policy, in its policy objective number two highlights the Strengthening of community resilience to enhance their adaptive capacities to climate change and livelihood diversification and further in objective six policy statement speaks of reducing vulnerability of women to climate change impacts thus providing for policy framework to assessment of climate Risks and women participation in climate change interventions. The Samburu County act of 2022 on the other hand has the objective of anchoring the process that ensures climate resilience is enhanced through development, management, implementation of climate actions. The Act also seeks to protect the climate system for the benefit of the present and future generations by supporting the national and international legislations and policies. With regards to waste management, the county is yet to formulate county specific policy, however, the National Environment policy of 2003 and the National Sustainable Waste Management policy of 2021 and Environmental Management and Coordination Act of 1999 (Revised in 2015) are sufficient in guiding how waste management is managed and handled at the county.

The sector has also conducted countywide Participatory Climate Risk Assessment (PCRA) whose outcomes and recommendations has informed the development of a five-year County Climate Change Action Plan (CCCAP) aimed at providing a clear and concise response priorities to climate

variability and change. With the climate change policy and the Action Plan in place, the sector is focused on implementing key interventions that can help to achieve the goal of low carbon climate resilient development pathway. These efforts will go a long way in addressing adverse effects of climate change cutting across key sectors that are important to the economy and society: Environment, Water and Forestry; Agriculture, Livestock and bee keeping; Trade; Energy; Physical Infrastructure; Tourism; and Health.

These efforts have enabled the success of the sector in increasing county forest cover from 15.8% to 23.29% (KFS 2021) from tree planting initiatives and establishment of NRM institutions such as Community Forest Associations (CFAs), Water Resource User Associations (WRUAs), Water Users Associations (WUAs). These institutions are key in protection and management of fragile ecosystems within the county. The sector has also secured material recovery sites in Wamba, Suguta Marmar Archers Post and Maralal for proper solid waste management within major towns in the county. Plans are also underway in the fencing of Kisima and Baragoi sites. We have also rehabilitated 200 hectares of degraded areas under invasive species on pilot basis Meibae and West-Gate community conservancies and developed soil conservation structures (such as gabions and terraces) to control soil erosion.

7. Statement of Management Responsibilities

Section 164 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 in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30th, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

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

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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

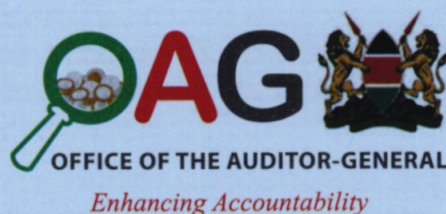
The County Executive's financial statements were approved and signed by the CEC member for finance on 30th July 2023.



.....
County Executive Committee Member – Finance, ICT and Economic Planning

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF SAMBURU FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Samburu set out on pages 1 to 78, which comprise the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and

statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Samburu as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Wrong Classification of Expenditure

Note 4 to the financial statements reflects a balance of Kshs.1,719,399,588 in respect to use of goods and services which includes Kshs.869,329,942 in respect to other operating expenses. Included in this component is Kshs.150,226,038 which was spent on various items including construction of market buildings, purchase of computers, payment for the construction of water pans, purchase of solar panels, tyres, laptops and printers and daily subsistence allowance. However, they were wrongly classified under other operating expenses. There was no journal entry passed to correct the anomaly and no explanation was provided for the wrong classification.

Further, the statement of receipts and payments and Note 9 to the financial statements reflect Kshs.1,381,600,923 in respect to acquisition of assets. This includes a balance of Kshs.106,723,914 in respect of rehabilitation of civil works which further includes Kshs.2,399,985 paid through the department of Agriculture Livestock and Fisheries for purchase of fish fingerlings which is not construction in nature.

In the circumstances, the accuracy of respective account balances reflected in the financial statements could not be confirmed.

2.0 Cash and Cash Equivalents

2.1 Non-Reconciliation of Cash and Bank Balance

The statement of assets and liabilities and as disclosed in Note 13A to the financial statements reflects cash and cash equivalents balance of Kshs.295,953,028. Included in this balance is an amount of Kshs.21,110,761 being payments in bank statements not captured in the cashbook for the Samburu County Deposit Account. Further, the Management did not explain the nature of these payments and why the same had not been posted to the cash book as at 30 June, 2023.

2.2 Doubtful Long outstanding Reconciling Items

The statement of assets and liabilities and Note 13A reflect cash and cash equivalents balance of Kshs.295,953,028. Excluded from the balance is Kshs.3,536,530 relating to receipts in bank statements not captured in the cashbook for Samburu County Deposit Account.

The receipts had been rolled over for more than three financial years without being posted to the cashbook since the financial years 2016/17, 2017/2018 and 2018/2019.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.295,953,028 could not be confirmed.

3.0 Lack of Non-Current Assets Register and Ownership Documents

Annex 6 to the financial statements on summary of non-current assets register reflects total assets (Historical Cost) balance of Kshs.7,601,065,479 but with nil balance for land. However, the County Executive owns several parcels of land including those that were inherited from the defunct local authorities. No reason was provided as to why the County Executive did not maintain and update the register for its land and buildings. Further, no ownership documents were provided for audit review in respect of land on which the County headquarters and the official Governor's residence are built.

In the circumstances, accuracy, ownership and completeness of the total assets balance of Kshs.7,601,065,479 could not be confirmed.

4.0 Salaries Paid Outside the Integrated Personnel and Payroll Database (IPPD)

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects Kshs.1,965,732,294 in respect to compensation of employees. Review of salary records on the expenditure revealed that the expenditure included wages totaling to Kshs.355,522,201 which was paid through a manual payroll system. The manual payroll is prone to errors and other forms of misstatement.

In the circumstances, accuracy and propriety of personnel emoluments of Kshs.355,522,201 paid through the manual payroll could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Controls and Performance

The statement of comparison of budget and actual amounts for the year under review reflects final expenditure budget and actual on comparable basis of Kshs.6,262,198,006 and Kshs.5,622,023,300, respectively, resulting to an under-spending of Kshs.640,174,706 or 10.2% of the budget.

The under-performance affected the planned activities and may have negatively affected service delivery to the public.

2.0 Prior Year Unresolved Issues

In the report of the previous year, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk management and Governance. However, although Management has indicated that some of the issues have been resolved, the matters remained unresolved as the Senate and County Assembly were yet to deliberate on the audit report for the year ended 30 June, 2022.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Compensation of Employees

1.1 Non-Compliance with Law on Staff Ethnic Composition

During the year under review, the total number of employees of the County Executive was two thousand four hundred and forty-six (2,446) out of which two thousand and thirty-two (2,032) or 83% of the total number were members of the dominant ethnic community in the County. This is contrary to Section 65(1) (a) and (e) of the County Governments Act, 2012 which states that "In selecting candidates for appointment, the County Public Service Board shall consider: (e) the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county;".

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

1.2 Irregular Engagement of Casuals

The statement of receipts and payments and as disclosed in Note 3 reflects a balance of Kshs.1,965,732,294 in respect to compensation of employees. Included in this component is Kshs.36,441,690 paid to casuals working in the department of Health within the County. However, there was no formal engagement of casuals including approval of the County Public Service Board, letters of temporary employment and other personal credentials. Further, details such as date of hire, period served, duties performed, and qualifications of the casuals were not provided for audit review.

In addition, the casuals were engaged for more than three months without review of their terms contrary to Section 37(1)(b) of the Employment Act, 2007 which provides that where a casual employee performs work for more than three months, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly and section 35(1)(c) shall apply to that contract of service. This exposes the County to litigation for unlawful terms of employment.

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

1.3 Employees Above Mandatory Retirement Age

Review of employees' records revealed that four (4) employees were still in the payroll despite having attained the mandatory retirement age of sixty (60) years. This contravened the provisions of the Public Service Commission Circular Ref No: PSC/ADMI13(7) dated 19 November, 2020 on Mandatory Retirement Age of Public Officers that provides the mandatory retirement age to be 60 and 65 years for nondisabled and for people with disability, respectively.

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

1.4 Irregular Remuneration of Full Time Board Members

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflect a balance of Kshs.1,965,732,294 as compensation to employees. Included in the balance is payment of basic salaries to permanent employees amounting to Kshs1,068,675,917. Included in this component is Kshs.1,701,276 overpayment made to five County Public Service Board (CPSB) members. It was observed that the members were paid one scale point that is ahead of their entitlement in terms of years of service since appointment leading to overpayments of Kshs.1,701,276. This was contrary to the SRC remuneration guidelines of Ref No. SRC/TS/CGOVT/3/61 VOL.IV (49) of 8 December, 2017 paragraph 1 which states that upon appointment a full-time member of the County Public Service Board shall enter the respective salary scale at the minimum scale point.

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

1.5 Recruitment, Selection and Appointments: Governor's Service Delivery Unit

The statement of receipts and payments and Note 3 to the financial statements reflect a balance of Kshs.1,965,732,294 being Compensation to employees. Included in the balance is payment of Kshs.8,902,310 to twelve (12) newly recruited staff members under the newly created "Governors Delivery Unit". However, review of the County Governments Act, 2012 and approved Samburu County Staff establishment revealed that the unit was not provided for.

The duties and responsibilities of the establishment were not defined. Approval from County Public Service Board (CPSB), advertisement, applications, shortlisting, interviews and selection of successful candidates was not provided for audit review.

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

1.6 Payment of Special House Allowance

The statement of receipts and payments and Note 3 to the financial statements reflect a balance of Kshs.1,965,732,294 as compensation of employees. Included in the balance is personal allowances paid as part of salary amounting to Kshs.740, 417,618. Included in the latter balance is Kshs.10,412,203 paid to two hundred and forty-nine (249) employees as special house allowance in addition to the normal house allowance contrary to the Salaries and Remuneration Commission Circular Ref. No. SRC/ADM/1/13 Vol. III (126) of 10 December, 2014 which provides rates of house allowances payable to public officers.

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

2.0 Emergency Relief Expenditure

Note 7 to the financial statements reflects a balance of Kshs.313,889,246 in respect to other grants and transfers which includes an amount of Ksh.197,589,246 incurred on emergency relief and refugee assistance. However, review of the expenditure revealed the following anomalies; -

2.1 Non-Establishment of County Emergency Fund

The County Executive did not establish and operate a County Emergency Fund contrary to Section 110 (2) of the Public Finance Management Act, 2012 which provides that a County Executive may establish an Emergency Fund to enable payments to be made when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority. In addition, Section 19 of Samburu County Emergency and Disaster Management Act, 2015 states that the County Government shall establish the County Disaster Management Fund which shall be administered on behalf of the Directorate by the County Executive Member for Finance as per the Public Finance Management Act.

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

2.2 Expenditure in Excess of Regulatory Thresholds

The County Government made payments of Ksh.197, 589,246 in respect of emergency relief and refugee assistance or approximately 4% of the County Executive's revenue of Kshs.4,961,253,008 in 2021/2022 financial year. This is contrary to Section 113 of the Public Finance Management Act, 2012 which states that the County Executive Committee Member for Finance may not, during a financial year, make a payment from the Emergency Fund exceeding two per cent of the total county government revenue as shown in that county government's audited financial statements for the previous financial year.

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

2.3 Failure to Establish County Emergency and Disaster Management Committee

Information available revealed that Management did not establish a Disaster Management Committee contrary to Section 4(1)-(3) of the Samburu County Emergency

and Disaster Management Act, 2015 which provides that there should be a Disaster Management Committee which should be responsible for setting relevant policies, approve plans and oversee the implementation of risk reduction, preparedness, response and recovery activities by all County agencies and other agencies performing roles related to disaster management.

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

3.0 Lack of Training Needs Assessment

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflect a balance of Kshs.1,719,399,588 in respect of use of goods and services. Included in the component is training expenses amounting to Kshs.66,676,217. Management spent Kshs.66,676,217 for training and human resource development during the year but without training needs assessment and training projections for the year. Management did not prepare a training Impact assessment report for the trainings that took place during the financial year.

In the circumstances, the County Executive may not have gotten value for money from the training expense of Kshs.66,676,217.

4.0 Irregular Procurement for Supply of Fuel for Water Trucks

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects expenditure totaling Kshs.1,719,399,588 under use of goods and services. The expenditure includes an amount of Kshs.43,006,778 in respect of purchase of fuel. This balance further includes an amount of Kshs.5,600,000 paid to a petrol station through request for quotations by Samburu County Water Department. However, examination of the expenditure supporting documents revealed the following anomalies:-

- i) The tender was not advertised in at least two dailies of nationwide circulation as required by Section 96(2) of the Public Procurement and Asset Disposal Act, 2015.
- ii) The fuel consumption could not be traced to the fuel statements, fuel registers and motor vehicle work tickets. Further, the motor vehicle work tickets lacked key details such as receipts and detail order numbers for the supplied fuel.

In the circumstances, the propriety and value for money of the expenditure of Kshs.5,600,000 on purchase of fuel could not be confirmed.

5.0 Irregular Subscriptions to Council of Governors and Frontier Development Council

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects expenditure totaling Kshs.1,719,399,588 under use of goods and services. Included in this balance is Kshs.66, 676,217 being training expenses. During the year under review, the Office of the Governor and Department of Public Service Training and Development made irregular payments worth Kshs.2,000,000 to the Council of Governors.

However, the payments were unauthorized as they were not included in the approved budget for the year. Management did not explain what the contributions related to and reasons why the County was funding the operations of the Council of Governors which had its own budget allocation in line with Section 37 of the Intergovernmental Relations Act, 2012.

Further, an irregular payment of Kshs.1,500,000 was made out of operating expenses as a contribution to Frontier Development Council, a regional bloc. However, that entity is a private organization that is not anchored in law and whose mandate and purpose is not expressly stated in any statute and as such payment to the same was irregular and contrary to Section 162 of the Public Finance Management Act, 2012 which requires a public officer to ensure that resources within the officer's area of responsibility are used in a way that is lawful and authorized, effective, efficient, economical and transparent.

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

6.0 Irregular Procurement of Motor Vehicle Repairs and Maintenance

Note 4 to the financial statement reflects an expenditure of Kshs.1,719,399,588 on use of goods and services which includes Kshs.19,990,132 spent on routine maintenance of motor vehicles. Included in this balance is Kshs.7,095,172 paid to five suppliers which were procured irregularly as follows:

- i. There was no requisition for the repairs contrary to Regulation 71(1) the Public Procurement and Asset Disposal Regulations, 2020 which require the head of the user department to initiate the procurement process through a requisition.
- ii. The procurement did not go through a competitive process since the suppliers were single sourced contrary to Regulation 158 of the Public Procurement and Asset Disposal Regulations, 2020 which requires all the procurement of goods, works, and services to be competitively procured.

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

7.0 Construction of Governor's and Deputy Governor's Official Residence

The statement of receipts and payment and Note 9 to the financial statements reflects Kshs.1,381,600,923 for acquisition of assets. Included in the balance is Kshs.428,617,157 for construction of buildings. Management entered into a contract with a local contractor for construction of the Governor's official residence on 17 January, 2022 for a total contract sum of Ksh.87,586,528. This contract sum was Kshs.42,585,528 over and above the ceiling set by the Salaries and Remuneration Commission (SRC) of KSh.45,000,000 for the construction of Governors' residences.

As at 17 August, 2023, Ksh.60,440,153 had been paid to the contractor for the works. However, documents to confirm the exemption of the above over expenditure on Governor's Official Residence by the Senate were not provided for audit review. Further, the deadline of 30 June, 2022 for the completion of the residence had lapsed.

In addition, Management had not allocated funds and prioritized construction of the official residence for the Deputy Governor on public land in accordance with the specifications therein before the stated deadline of 30 June, 2022 as per the Salaries and Remuneration Commission (SRC) Circular Ref. No. SRC/TS/COG/6/61/48 VOL.II (64) of 20 May, 2019 requiring County Governments to hasten the construction of the Governor's and Deputy Governor's residences.

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

8.0 Pending Bills

8.1 Pending Bills Not Paid as First Charge

Note 1 and 3 under other important disclosures to the financial statements reflect pending accounts payable balance of Kshs.465,119,508 and other pending payables of Kshs.134,884,756. The County Executive owed suppliers and statutory institutions Kshs.465,119,508 and Kshs.134,884,756, respectively. Some of these pending bills date back to 2018. No explanation was given for non-payment of suppliers and remission of salary deductions to the relevant authorities which should have been paid as a first charge in 2022/2023 financial year contrary to section 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

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

8.2 Un-Supported Pending Bills

Note 1 and 3 under other important disclosures reflect pending accounts payable balance of Kshs.465,119,508 and Kshs.134,884,756 as other pending payables. These pending bills are detailed in annex 2 and 4 to the financial statements. However, the creditors' ledger was not provided for audit review. Further, contrary to Regulation 99(3), Regulation 104(1) and Regulation 117(3) of the Public Finance Management (County Governments) Regulations, 2015, pending bills reported to have been incurred during the year were not supported with relevant records including payment vouchers.

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

9.0 Un-Balanced Budget

The statement of comparison of budget and actual amounts reflects a budgeted receipt of Kshs.5,776,006,230 and a budgeted expenditure of Kshs.6,262,198,006 resulting in un-balanced budget by Kshs.486,191,776. However, no explanation was provided on how the County Executive intended finance the deficit contrary to Section 31(c) of the Public Finance Management (County Governments) Regulations, 2015 that require budgeted revenues and expenditure to be balanced.

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

10.0 Inaccuracy of the Asset Register

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects Kshs.1,381,600,923 in respect to acquisition of assets. Included in this balance is Kshs.869,329,942 in respect to other operating expenses (including bank charges). Further, this balance includes an amount of Kshs.3,400,000 being payment for supply and delivery of public address system for the office of the Governor.

However, it was noted that the items were not taken on charge and were not recorded in the asset register contrary to section 170(3) of the Public Procurement and Asset Disposal Regulations, 2020 that requires all movable and non-movable assets to be recorded in a register.

Further, the following weaknesses in Management of Non-current assets were noted.

- i) The County Executive did not maintain a register for land and buildings. They did not record each parcel of land and the terms on which it was held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, lease hold terms, maintenance contracts and other pertinent management details.
- ii) The assets were not tagged as a mechanism of tracking them and the Management had not established policies and procedures on assets management as required by Regulation 132(2) of Public Finance Management (County Governments) Regulations, 2015 that provides that an Accounting Officer shall ensure that processes and procedures both electronic and manual are in place for the effective, efficient, economical and transparent use of the county government entity's assets.
- iii) Review of assets register and physical verification of assets revealed that there were six motor vehicles and two motor cycles which had been grounded in the parking yards of the County for more than three years. However, no explanation was given as to why the motor vehicles and transport equipment have not been bonded and earmarked for disposal in line with Section 163(1) of the Public Procurement and Asset Disposal Act, 2015 that requires that an accounting officer shall establish a disposal committee as and when prescribed for the purpose of disposal.
- iv) The assets register maintained was not prepared in a format prescribed by IPSAS 17 whose minimum requirements are; identification or serial number, acquisition date, description of asset, location, class, and cost of acquisition, accumulated depreciation, and net book value.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, 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 and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0 Lack of Information Communication Technology (ICT) Strategic Plan, Approved Policy and ICT Steering Committee

As previously reported, review of the information technology systems in the County Executive of Samburu revealed that the Management did not have an approved ICT policy and strategic plan for governance and management of its ICT resources. In addition, there was no ICT steering committee in place to assist in the development of ICT policy framework to enable the County Executive to realize long-term ICT strategic goals.

Lack of an approved ICT policy and strategic plan may result in an unclear direction regarding maintenance of information security across the organization and safeguarding the Executive's ICT assets. Further, without a sound and approved framework, users do not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality, integrity and availability.

In the circumstance, the effectiveness of the ICT internal control processes of the County Executive could not be confirmed.

2.0 Lack of a Risk Management Policy

As previously reported, the Management did not provide evidence of the existence of a Risk Management Policy to guide its management on risk assessment and formulation of risk mitigation strategies in the year under review. This is contrary to the Regulation 158(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 that requires accounting officer to develop risk management strategies, which include fraud prevention mechanisms, and internal control that builds robust business operation.

In the absence of a Risk Management Policy, it was not possible to confirm whether the internal controls built within the financial and operational system were functional as intended during the year under review.

3.0 Lack of a Functional Audit Committee and Independence of Internal Audit

The internal audit department did not have an approved internal audit charter and although the county had established an Audit Committee, minutes, resolutions and reports of the Audit Committee were not provided for audit verification.

Further, review of the internal audit work revealed that there was no performance assessment, appraisal reports, competency reports and professional assessment of its effectiveness.

In the circumstances, effectiveness of governance in the County Executive could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, 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 the Management and those Charged with Governance

The 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 controls as the 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 controls, risk management and governance.

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

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply 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 County Executive's financial reporting process, reviewing the effectiveness of how Management 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 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 December, 2023

County Government of Samburu
Samburu County Executive
Annual Report and Financial Statements for the year ended June 30 2023


9. Statement of Receipts and Payments for the year ended 30th June 2023

		FY 2022/23	FY 2021/22
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	5,633,360,934	4,927,105,342
Miscellaneous receipts	2	-	34,147,666
Total receipts		5,633,360,934	4,961,253,008
Payments			
Compensation of employees	3	1,965,732,294	1,951,850,999
Use of goods and services	4	1,719,399,588	1,673,450,405
Subsidies	5	-	-
Transfers to other government entities	6	241,401,249	208,126,876
Other grants and transfers	7	313,889,246	169,068,470
Social security benefits	8	-	-
Acquisition of assets	9	1,381,600,923	1,305,083,568
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	-
Total payments		5,622,023,299	5,307,580,317
Surplus/deficit*		11,337,635	-346,327,310

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30th July 2023 and signed by:


 A.....

Solomon Letirok
Chief Officer -Finance
ICPAK M/No: 23327



Name: Joseph Lekalkuli
ICPAK Member Number
6711


**Comparative FY means the financial year preceding the current financial year*

County Government of Samburu
Samburu County Executive
Annual Report and Financial Statements for the year ended June 30 2023

10. Statement of Assets and Liabilities as at 30th June 2023

		FY 2022/23	FY 2021/22
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	295,953,028	385,968,926
Cash balances	13B	-	-
Total cash and cash equivalents		295,953,028	385,968,926
Outstanding imprests and advances	14	34,593,624	37,159,044
Total financial assets		330,546,652	423,127,970
Financial liabilities			
Deposits and retentions	15	142,195,797	134,872,180
Net financial assets		188,350,855	288,255,790
Represented by			
Fund balance b/fwd.	16	288,255,790	1,405,933,733
Prior year adjustments	17	-111,242,569	-771,350,632
Surplus/deficit for the year		11,337,635	-346,327,310
Net financial position		188,350,855	288,255,791

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30th Nov 2023 and signed by:


.....
Solomon Letirok
Chief Officer -Finance
ICPAK M/No: 23327


.....
Name: Joseph Lekalkuli
Head of Accounting Services
ICPAK Member Number 6711

County Government of Samburu
Samburu County Executive
Annual Report and Financial Statements for the year ended June 30 2023

11. Statement of Cash Flows for the period ended 30th June 2023

		FY 2022/23	FY 2021/22
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	5,633,360,934	4,927,105,342
Miscellaneous receipts	2	-	34,147,666
Total receipts from operating income		5,633,360,934	4,961,253,008
Payments for operating expenses			
Compensation of employees	3	(1,965,732,294)	(1,951,850,999)
Use of goods and services	4	(1,719,399,588)	(1,673,450,405)
Subsidies	5	-	-
Transfers to other government entities	6	(241,401,249)	(208,126,876)
Other grants and transfers	7	(313,889,246)	(169,068,470)
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	-
Other payments	12	-	-
Total payments for operating expenses		(4,240,422,377)	(4,002,496,750)
Net receipts/ (payments) from operations		1,392,938,557	958,756,258
Adjusted for:			
Prior year adjustments	17	(111,242,569)	(771,350,632)
Decrease/(increase) in outstanding imprests & advances	18	2,565,420	4,138,874
Increase/(decrease) in deposits and retentions	19	7,323,617	16,055,337
Net cash flow from operating activities		1,291,585,025	207,599,837
Cash flow from investing activities			
Acquisition of assets	9	(1,381,600,923)	(1,305,083,568)
Net cash flows from investing activities		(1,381,600,923)	(1,305,083,568)
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(90,015,898)	(1,097,483,730)
Cash and cash equivalents at beginning of the year		385,968,926	1,483,452,657
Cash and cash equivalents at end of the year		295,953,028	385,968,926

**County Government of Samburu
Samburu County Executive
Annual Report and Financial Statements for the year ended June 30 2023**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30th Nov 2023 and signed by:



.....
**Name: Solomon Letirok
Chief Officer Finance
ICPAK Member Number: 23327**



.....
**Name: Joseph Lekalkuli
Head of Accounting Services
ICPAK Member Number 6711**

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	5,633,360,934	-	5,633,360,934	5,633,360,934	-	100%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose Accounts	142,645,296	-	142,645,296	142,645,296	-	100%
Total	5,776,006,230	-	5,776,006,230	5,776,006,230	-	
Payments						
Compensation of employees	2,074,210,800	72,433,027	2,146,643,827	1,965,732,294	180,911,533	92%
Use of goods and services	1,511,132,293	360,775,567	1,871,907,860	1,719,399,588	152,548,272	92%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	206,054,000	55,683,743	261,737,743	241,401,249	20,296,494	92%
Other grants and transfers	125,600,000	190,700,000	316,300,000	313,889,246	2,410,754	99%
Social security benefits	1,000,000	-	1,000,000	-	1,000,000	0%
Acquisition of assets	1,628,540,538	36,068,038	1,664,608,576	1,381,600,923	283,007,653	83%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Other payments	-	-	-	-	-	
Total	5,546,537,631	715,660,375	6,262,198,006	5,622,023,300	640,174,706	90%
Surplus/(Deficit)	229,468,599	(715,660,375)	(486,191,776)	153,982,930	-640,174,706	

- (a) The underutilization in acquisition of assets was contributed by development projects not yet completed by the close of financial year. Some of these development projects include; Completion of Governor’s house(Ksh.27M), construction of Pura fortified camp (Ksh.11.9M), construction of high altitude sports centre(Ksh.10.5), Fencing of Arsher’s Post slaughter house (Ksh.7.8M), Drilling of boreholes in Maralal ,Suguta wards and Lerata, Naimaral (48M), construction of perimeter wall at Maralal, Kisima and Suguta dump sites (Ksh.25M), Completion of County Referral Hospital in patient block (Ksh.19M) and supply of revenue system (Ksh.23M).Therefore, the work in progress was recorded in the list of pending bills for the year. Further, the underutilization in acquisition of assets in the recurrent budget was contributed by funds amounting to Ksh.6,500,000.00 allocated to purchase of motor vehicle and Ksh.6,690,000.00 budgeted for purchase of computers, printers and ICT equipment which were not utilized during the financial year.
- (b) The underutilization in transfer to other government units was caused by funds amounting to Ksh.10,000,000.00 budgeted for Youth and Women Entreprise Fund was not utilized since the Act needed some amendments in County Assembly to support the transfer. Secondly the amount of Ksh.9,000,000.00 budgeted for Community Conservancies Fund was not transferred to the Fund Account during the financial.


County Government of Samburu
Samburu County Executive
Annual Report and Financial Statements for the year ended June 30 2023

(c) The amount of Ksh. 142,645,296 recorded as Opening balance for Non-refundable bank balances in special purpose Accounts relate to closing balances for previous financial year 2021/2022 as follows;


- i. Samburu County Special Purpose Acc 1000274597 Ksh.15,746,606.35
- ii. Samburu County RMLF Acc 1000283483 Ksh.11,615,658.30
- iii. Samburu County NARIGP Acc 1000367199 Ksh.2,395,221.20
- iv. Samburu County ASDSP Acc 1000367218 Ksh.6,000,000.00
- v. Samburu County Village Polytechnic Acc 1000368071 Ksh.1,181,872.00
- vi. Samburu County ASAL Acc 1000377518 Ksh.69,793.80
- vii. Samburu County KUSP Acc 1000380012 Ksh.13,241,789.00
- viii. Samburu County KDSP Acc 1000438525 Ksh.57,215,708.80
- ix. Samburu County COVID Response Acc 1000455551 Ksh.2,000.00
- x. Samburu County Emergency Locust Response Acc 1000520957 Ksh.35,176,647.00

The changes between the original and final budget are as a result of reallocation through supplementary budgets during the year.

The County Executive's financial statements were approved on 30th May 2023 and signed by:


.....

Name: Solomon Letirok
Chief Officer Finance
ICPAK Member Number: 23327


.....

Name: Joseph Lekalkuli
Head of Accounting Services
ICPAK Member Number: 6711

10A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	3,913,282,273	-	3,913,282,273	3,913,282,273	-	100%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	115,392,628	-	115,392,628	115,392,628	-	100%
Total	4,028,674,901	0	4,028,674,901	4,028,674,901	-	100%
Payments						
Compensation of employees	2,074,210,800	72,433,027	2,146,643,827	1,965,732,294	180,911,533	92%
Use of goods and services	1,277,854,773	383,427,916	1,661,282,689	1,511,286,228	150,036,461	91%
Subsidies	-	-	-	-	-	
Transfers to other government units	35,554,000	52,489,184	88,043,184	87,901,249	101,935	100%
Other grants and transfers	125,600,000	190,700,000	316,300,000	313,889,246	2,410,754	99%
Social security benefits	1,000,000	-	1,000,000	-	1,000,000.00	
Acquisition of assets	35,569,370	8,991,500	44,560,870	32,657,672	11,903,198	73%
Finance costs, including loan interest	-	-	-	-	-	

County Government of Samburu
Samburu County Executive
Annual Report and Financial Statements for the year ended June 30 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
Total	3,549,788,943	708,041,627	4,257,830,570	3,911,466,689	346,363,881	92%
Surplus/(deficit)	478,885,958	(708,041,627)	(229,155,669)	117,208,212	(346,363,881)	

- a. The underutilization in acquisition of assets in the recurrent budget was contributed by funds amounting to Ksh.6,500,000.00 allocated to purchase of motor vehicle and Ksh.6,690,000.00 budgeted for purchase of computers, printers and ICT equipment which were not utilized during the financial year.
- b. The amount of Ksh. 115,392,628 recorded as Opening balance for Non-refundable bank balances in special purpose Accounts relate to closing balances for previous financial year 2021/2022 as follows;
 - i. Samburu County Special Purpose Acc 1000274597 Ksh.15,746,606.35
 - ii. Samburu County ASDSP Acc 1000367218 Ksh.6,000,000.00
 - iii. Samburu County Village Polytechnic Acc 1000368071 Ksh.1,181,872.00
 - iv. Samburu County ASAL Acc 1000377518 Ksh.69,793.80
 - v. Samburu County KDSP Acc 1000438525 Ksh.57,215,708.80
 - vi. Samburu County COVID Response Acc 1000455551 Ksh.2,000.00
 - vii. Samburu County Emergency Locust Response Acc 1000520957 Ksh.35,176,647.00

The changes between the original and final budget are as a result of reallocation through supplementary budgets during the year.

County Government of Samburu
Samburu County Executive
Annual Report and Financial Statements for the year ended June 30 2023



The County Executive's financial statements were approved on _____ 2023 and signed by


.....

Name: Solomon Letirok
Chief Officer Finance
ICPAK Member Number: 23327

.....

Name: Joseph Lekalkuli
Head of Accounting Services
ICPAK Member Number: 6711

10B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,720,078,661	-	1,720,078,661	1,720,078,661	-	100%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	27,252,669	-	27,252,669	27,252,669	-	100%
Total	1,747,331,330	-	1,747,331,330	1,747,331,330	-	100%
Payments						
Compensation of employees	-	-	-	-	-	
Use of goods and services	233,277,520	(22,652,349)	210,625,171	208,113,360	2,511,811	99%
Subsidies	-	-	-	-	-	
Transfers to other government units	170,500,000	3,194,559	173,694,559	153,500,000	20,194,559	88%
Other grants and transfers	-	-	-	-	-	
Social security benefits	-	-	-	-	-	
Acquisition of assets	1,592,971,168	27,076,538	1,620,047,706	1,348,943,251	271,104,455	83%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Other payments	-	-	-	-	-	
Totals	1,996,748,688	7,618,748	2,004,367,436	1,710,556,611	293,810,825	85%
Surplus/(deficit)	(249,417,358)	(7,618,748)	(257,036,106)	36,774,719	(293,810,825)	

- (a) The underutilization in acquisition of assets was contributed by development projects not yet completed by the close of financial year. Some of these development projects include; Completion of Governor's house(Ksh.27M), construction of Pura fortified camp (Ksh.11.9M), construction of high altitude sports centre(Ksh.10.5M), Fencing of Arsher's Post slaughter house (Ksh.7.8M), Drilling of boreholes in Maralal ,Suguta wards and Lerata, Naimaral (48M), construction of perimeter wall at Maralal, Kisima and Suguta dump sites (Ksh.25M), Completion of County Referral Hospital in patient block (Ksh.19M) and supply of revenue system (Ksh.23M).Therefore, the work in progress was recorded in the list of pending bills for the year.
- (b) The underutilization in transfer to other government units was caused by funds amounting to Ksh.10,000,000.00 budgeted for Youth and Women Entreprise Fund was not utilized since the Act needed some amendments in County Assembly to support the transfer. Secondly the amount of Ksh.9,000,000.00 budgeted for Community Conservancies Fund was not transferred to the Fund Account during the financial.
- (c) The amount of Ksh. 27,252,669 recorded as Opening balance for Non-refundable bank balances in special purpose Accounts relate to closing balances for previous financial year 2021/2022 as follows;
- i. Samburu County RMLF Acc 1000283483 Ksh.11,615,658.30
 - ii. Samburu County NARIGP Acc 1000367199 Ksh.2,395,221.20

iii. Samburu County KUSP Acc 1000380012 Ksh.13,241,789.00

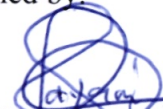
The changes between the original and final budget are as a result of reallocation through supplementary budgets during the year.
The County Executive's financial statements were approved on 30th Nov 2023 and signed by:



.....
Name: Solomon Letirok

Chief Officer Finance

ICPAK Member Number: 23327



.....
Name: Joseph Lekalkuli

Head of Accounting Services

ICPAK Member Number: 6711

13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
	Kshs	Kshs	Kshs	Kshs	Kshs
101004210	185,954,166	124,326,682	310,280,848	303,615,088	98%
101014210	185,954,166	124,326,682	310,280,848	303,615,088	98%
102004210	20,934,159	-1,529,480	19,404,679	16,122,396	83%
102014210	7,428,266	-193,140	7,235,126	5,117,689	71%
102034210	12,593,850	-1,191,440	11,402,410	10,551,855	93%
102044210	912,043	-144,900	767,143	452,852	59%
103004210	60,449,795	-7,261,971	53,187,824	51,267,387	96%
103014210	19,980,768	-1,450,000	18,530,768	18,552,971	100%
103024210	19,387,257	-928,485	18,458,772	18,089,485	98%
103034210	10,388,185	-4,282,288	6,105,897	4,847,139	79%
103044210	10,693,585	-601,198	10,092,387	9,777,792	97%
104004210	4,192,082	-325,000	3,867,082	2,937,617	76%
104014210	4,192,082	-325,000	3,867,082	2,937,617	76%
105004210	51,234,166	-2,370,500	48,863,666	48,132,943	99%
105014210	37,581,138	-1,312,020	36,269,118	35,817,729	99%
105024210	13,653,028	-1,058,480	12,594,548	12,315,214	98%
106004210	31,172,894	560,384	31,733,278	29,715,724	94%
106014210	31,172,894	560,384	31,733,278	29,715,724	94%
201004210	56,666,865	11,339,159	68,006,024	43,283,171	64%
201014210	43,038,389	10,039,159	53,077,548	33,252,898	63%

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Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
201034210	1,697,990	1,300,000	2,997,990	2,506,673	84%
201044210	11,930,486	-	11,930,486	7,523,600	63%
202004210	45,533,895	2,700,000	48,233,895	31,272,468	65%
202014210	13,059,780	-	13,059,780	7,833,144	60%
202024210	8,173,258	2,700,000	10,873,258	6,406,400	59%
202034210	16,447,732	-	16,447,732	9,571,049	58%
202044210	7,853,125	-	7,853,125	7,461,876	95%
301004210	33,010,950	-3,540,810	29,470,140	26,949,527	91%
301014210	33,010,950	-3,540,810	29,470,140	26,949,527	91%
302004210	27,501,941	734,085	28,236,026	27,122,767	96%
302014210	27,501,941	734,085	28,236,026	27,122,767	96%
303004210	160,000	-160,000	-	-	0
303014210	160,000	-160,000	-	-	0
304004210	116,768,645	4,506,100	121,274,745	82,204,455	68%
304014210	116,768,645	4,506,100	121,274,745	82,204,455	68%
305004210	20,319,881	5,638,203	25,958,084	23,293,201	90%
305014210	19,699,881	5,738,203	25,438,084	22,775,254	90%
305024210	620,000	-100,000	520,000	517,947	100%
306004210	13,208,856	-1,638,000	11,570,856	9,304,852	80%
306014210	13,208,856	-1,638,000	11,570,856	9,304,852	80%
401004210	295,783,897	1,110,000	296,893,897	286,658,402	97%
401044210	119,166,185	3,310,000	122,476,185	120,329,075	98%

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Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
401054210	85,175,188	-	85,175,188	79,489,218	93%
401064210	37,352,682	-2,200,000	35,152,682	34,574,285	98%
401074210	54,089,842	-	54,089,842	52,265,824	97%
402004210	645,631,494	50,967,619	696,599,113	599,337,924	86%
402014210	24,914,162	-	24,914,162	24,197,470	97%
402044210	454,234,482	54,077,619	508,312,101	446,941,829	88%
402054210	166,482,850	-3,110,000	163,372,850	128,198,625	78%
403004210	187,343,882	2,250,000	189,593,882	172,603,321	91%
403014210	8,788,504	-	8,788,504	8,254,305	94%
403034210	68,988,943	2,250,000	71,238,943	70,608,646	99%
403044210	8,519,002	-	8,519,002	6,254,194	73%
403054210	19,987,229	-	19,987,229	18,153,883	91%
403064210	81,060,204	-	81,060,204	69,332,293	86%
501004210	143,021,225	22,613,533	165,634,758	160,168,805	97%
501014210	143,021,225	22,613,533	165,634,758	160,168,805	97%
502004210	310,512,039	38,546,800	349,058,839	332,748,581	95%
502014210	310,512,039	38,546,800	349,058,839	332,748,581	95%
503004210	39,860,000	3,645,532	43,505,532	43,234,076	99%
503034210	39,860,000	3,645,532	43,505,532	43,234,076	99%
504004210	9,584,986	-113,000	9,471,986	9,296,156	98%
504014210	9,584,986	-113,000	9,471,986	9,296,156	98%
701004210	382,992,264	54,295,986	437,288,250	444,445,738	102%

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Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
701014210	162,413,129	63,607,186	226,020,315	231,187,945	102%
701024210	-	-	-	-	0
701034210	174,120,791	-6,900,000	167,220,791	168,861,252	101%
701044210	46,458,344	-2,411,200	44,047,144	44,396,541	101%
703004210	-	31,475,600	31,475,600	32,669,531	104%
703014210	-	7,310,000	7,310,000	8,535,101	117%
703024210	-	24,165,600	24,165,600	24,134,430	100%
704004210	63,026,580	-	63,026,580	62,799,250	100%
704014210	63,026,580	-	63,026,580	62,799,250	100%
705004210	311,975,599	179,626,869	491,602,468	449,392,960	91%
705014210	290,245,529	179,626,869	469,872,398	428,131,043	91%
705024210	21,730,070	-	21,730,070	21,261,916	98%
706004210	199,153,772	10,101,707	209,255,479	196,853,914	94%
706014210	13,480,976	340,000	13,820,976	13,488,762	98%
706024210	68,350,561	-50,000	68,300,561	67,611,169	99%
706034210	25,959,518	-50,000	25,909,518	19,003,448	73%
706044210	24,849,026	-50,000	24,799,026	24,020,164	97%
706054210	40,019,310	250,000	40,269,310	39,294,958	98%
706064210	26,494,381	9,661,707	36,156,088	33,435,413	92%
712004210	21,586,860	155,000,000	176,586,860	175,196,804	99%
712014210	21,586,860	155,000,000	176,586,860	175,196,804	99%
713004210	9,233,880	-50,000	9,183,880	8,908,440	97%

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Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
713014210	9,233,880	-50,000	9,183,880	8,908,440	97%
901004210	28,329,410	29,748	28,359,158	27,083,935	96%
901014210	28,329,410	29,748	28,359,158	27,083,935	96%
902004210	40,337,666	-7,845,000	32,492,666	29,500,352	91%
902014210	970,000	-	970,000	651,284	67%
902024210	8,036,086	-360,000	7,676,086	6,762,810	88%
902034210	25,070,000	-7,335,000	17,735,000	18,149,370	102%
902044210	6,261,580	-150,000	6,111,580	3,936,888	64%
903004210	4,540,000	-150,000	4,390,000	4,352,600	99%
903014210	4,540,000	-150,000	4,390,000	4,352,600	99%
904004210	16,473,194	-355,000	16,118,194	8,709,500	54%
904014210	16,473,194	-355,000	16,118,194	8,709,500	54%
1001004210	19,515,023	29,132,381	48,647,404	41,617,287	86%
1001014210	19,515,023	29,132,381	48,647,404	41,617,287	86%
1002004210	44,480,190	1,650,000	46,130,190	40,643,610	88%
1002014210	39,130,974	-200,000	38,930,974	35,530,240	91%
1002024210	5,349,216	1,850,000	7,199,216	5,113,370	71%
1003004210	13,787,348	-1,000,000	12,787,348	8,248,891	65%
1003024210	5,179,514	-	5,179,514	3,772,136	73%
1003034210	2,267,702	-	2,267,702	588,050	26%
1003044210	6,340,132	-1,000,000	5,340,132	3,888,705	73%
1004004210	95,511,339	4,130,000	99,641,339	81,775,018	82%

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Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
1004014210	5,234,597	-	5,234,597	3,584,260	68%
1004024210	90,276,742	4,130,000	94,406,742	78,190,758	83%
102004210	25,000,000	3,069,989	28,069,989	9,705,968	35%
102034210	25,000,000	3,069,989	28,069,989	9,705,968	35%
103004210	106,000,000	-30,070,694	75,929,306	58,236,415	77%
103024210	80,000,000	-26,070,694	53,929,306	42,812,315	79%
103034210	26,000,000	-4,000,000	22,000,000	15,424,100	70%
104004210	4,080,000	-12,000	4,068,000	4,067,985	100%
104014210	4,080,000	-12,000	4,068,000	4,067,985	100%
105004210	260,903,688	-25,213,798	235,689,890	233,214,060	99%
105014210	252,903,688	-17,213,798	235,689,890	233,214,060	99%
105024210	8,000,000	-8,000,000	-	-	0
106004210	20,000,000	75,694,559	95,694,559	73,058,989	76%
106014210	20,000,000	75,694,559	95,694,559	73,058,989	76%
202004210	258,000,000	-1,481,576	256,518,424	220,851,488	86%
202044210	258,000,000	-1,481,576	256,518,424	220,851,488	86%
301004210	175,500,000	-	175,500,000	221,329,961	126%
301014210	175,500,000	-	175,500,000	221,329,961	126%
302004210	3,000,000	-	3,000,000	-	0%
302014210	3,000,000	-	3,000,000	-	0%
306004210	15,500,000	-	15,500,000	5,399,030	35%
306014210	15,500,000	-	15,500,000	5,399,030	35%

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Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
401004210	14,000,000	-	14,000,000	5,978,400	43%
401044210	14,000,000	-	14,000,000	5,978,400	43%
402004210	43,200,000	1,604,001	44,804,001	19,867,245	44%
402044210	43,200,000	1,604,001	44,804,001	19,867,245	44%
403004210	271,865,000	58,512,673	330,377,673	234,215,598	71%
403054210	271,865,000	58,512,673	330,377,673	234,215,598	71%
502004210	167,300,000	-45,429,868	121,870,132	121,857,798	100%
502014210	167,300,000	-45,429,868	121,870,132	121,857,798	100%
503004210	57,500,000	-49,276,988	8,223,012	7,750,391	94%
503034210	57,500,000	-49,276,988	8,223,012	7,750,391	94%
504004210	14,500,000	-	14,500,000	14,486,220	100%
504014210	14,500,000	-	14,500,000	14,486,220	100%
701004210	32,000,000	1,929,036	33,929,036	29,701,739	88%
701014210	32,000,000	1,929,036	33,929,036	29,701,739	88%
706004210	51,000,000	15,521,681	66,521,681	41,966,900	63%
706024210	30,000,000	-	30,000,000	5,997,200	20%
706064210	21,000,000	15,521,681	36,521,681	35,969,700	98%
901004210	10,000,000	6,500,000	16,500,000	15,498,682	94%
901014210	10,000,000	6,500,000	16,500,000	15,498,682	94%
1001004210	322,900,000	88,271,733	411,171,733	356,246,600	87%
1001014210	322,900,000	88,271,733	411,171,733	356,246,600	87%
1002004210	144,500,000	-92,000,000	52,500,000	37,123,142	71%

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Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
1002014210	128,500,000	-92,000,000	36,500,000	28,794,297	79%
1002024210	16,000,000	-	16,000,000	8,328,845	52%
1004004210	-	-	-	-	0
1004024210	-	-	-	-	0
TOTAL	5,546,537,631	715,660,375	6,262,198,006	5,622,023,299	90%

14. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) 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 2023, this amounted to KShs 121,195,797 compared to KShs 134,872,180 in prior period as indicated on note 15. / *(There were no other restrictions on cash during the year)*

Significant Accounting Policies (Continued)

h) Imprests and Advances

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.

i) Third Party Deposits and Retention

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.

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was 3 number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) 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.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

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15. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Total exchequer releases for quarter 1	309,381,314	414,567,489
Total exchequer releases for quarter 2	1,223,727,446	900,160,120
Total exchequer releases for quarter 3	1,325,398,260	1,567,362,224
Total exchequer releases for quarter 4	2,774,853,915	2,045,015,509
Total	5,633,360,934	4,927,105,342

2. Miscellaneous Receipts

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Insurance Recoveries	-	-
Reimbursement from Individuals and Private Organisations	-	10,947,666
Other Receipts (<i>Specify</i>)	-	23,200,000
Total	-	34,147,666

3. Compensation of Employees

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Basic salaries of permanent employees	1,068,675,917	1,285,118,480
Basic wages of temporary employees	2,199,589	-
Personal allowances paid as part of salary	740,417,618	517,029,501
Personal allowances paid as reimbursements	84,689	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	154,354,482	149,703,018
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	1,965,732,294	1,951,850,999

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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Utilities, supplies and services	12,100,697	15,304,922
Communication, supplies and services	1,758,950	2,267,530
Domestic travel and subsistence	156,035,181	149,122,297
Foreign travel and subsistence	23,100,711	18,330,476
Printing, advertising and information supplies & services	4,239,664	14,009,551
Rent and Rates	5,382,205	1,078,132
Training expenses	66,676,217	77,937,471
Hospitality supplies and services	134,975,132	110,883,438
Insurance costs	169,472,548	225,141,922
Specialized materials and services	200,338,408	168,628,661
Office and general supplies and services	9,571,242	13,247,330
Fuel, oil and lubricants	43,006,778	32,620,964
Other operating expenses (including bank charges)	869,329,942	814,558,977
Routine maintenance – vehicles and other transport equipment	19,990,132	24,374,204
Routine maintenance – other assets	3,421,780	5,944,530
Total	1,719,399,588	1,673,450,405

5. Subsidies

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Subsidies to Public Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Transfers to county government entities		
Transfer to water Agency (SAWASCO)	30,999,998	59,126,876
Other Capital Transfers	210,401,251	149,000,000
Transfers to other counties		
(Insert name of budget agency)	-	-
(Insert name of budget agency)	-	-
Transfers to national government entities		
Transfer to the council of governors	-	-
Transfer to xxx	-	-
Total	241,401,249	208,126,876

The transfer to county government entities comprises of funds transferred to Samburu Water and Sanitation Company, Conservancies and donor funds transferred to Operation accounts.

7. Other Grants and Transfers

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Scholarships and other educational benefits	116,300,000	82,000,000
Emergency relief and refugee assistance	197,589,246	62,368,470
Subsidies to small businesses, cooperatives, and self employed	-	24,700,000
Total	313,889,246	169,068,470

8. Social Security Benefits

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	FY 2022/23	FY 2021/22
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	428,617,157	460,526,000
Refurbishment of buildings	8,407,800	6,841,971
Construction of roads	202,396,238	218,423,325
Construction and civil works	163,731,996	102,187,803
Overhaul and refurbishment of construction & civil works	125,954,246	-
Purchase of vehicles and other transport equipment	18,690,750	24,251,000
Overhaul of vehicles and other transport equipment	400,000	199,529
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	31,978,232	37,805,993
Purchase of specialized plant, equipment and machinery	151,834,437	145,954,319
Rehabilitation and renovation of plant, machinery and equip.	72,200,000	86,280,198
Purchase of certified seeds, breeding stock and live animals	47,890,196	110,072,000
Research, studies, project preparation, design & supervision	22,775,957	33,502,180
Rehabilitation of civil works	106,723,914	79,039,250
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	-	-
Financial assets	-	-
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,381,600,923	1,305,083,568

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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
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	-	-

11. Repayment of Principal on Domestic Lending and On-Lending

	FY 2022/23	FY 2021/22
Description	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	-	-

12. Other Payments

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments (<i>specify/breakdown</i>)	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY 2022/23	FY 2021/22
			Kshs	Kshs
CBK, Samburu County Recurrent- KES	1000170808	Recurrent	434,693	472.30
CBK, Samburu County Development- KES	1000170743	Development	641,250	4,028.85
CBK, Samburu County Deposit-KES	1000201948	Deposit	121,195,797	134,872,179.95
CBK, Samburu County Special Purpose-KES	1000274597	Special Purpose	681	15,746,606.35
CBK, Samburu County RMLF-KES	1000283483	Special Purpose	4,382,212	11,615,658.30
CBK, Samburu County NARIGP- KES	1000367199	Special Purpose	96,584,730	2,395,221.20
CBK, Samburu County ASDSP-KES	1000367218	Special Purpose	-	6,000,000.00
CBK, Samburu County Village Polytechnic-KES	1000368071	Special Purpose	1,181,872	1,181,872.00
CBK, Samburu County ASAL-KES	1000377518	Special Purpose	69,794	69,793.80
CBK, Samburu County KUSP-KES	1000380012	Special Purpose	2,511,715	13,241,789.00
CBK, Samburu County KDSP-KES	1000438525	Special Purpose	10,380,390	57,215,708.80
KCB IDEAS-KES	1217494561	Comm Bank Operation	-	48,251,853.00
KCB NARIGP-KES	1233178458	Comm Bank Operation	-	1,646.00

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KCB POLYTECHNIC- KES	1232887668	Comm Bank Operation	-	2,706,344.00
Coop Bank, Samburu County KUSP UDG- KES	01141999572700	Comm Bank Operation	-	27,743,069.00
Coop Bank, Samburu County KUSP UIG- KES	01141999588000	Comm Bank Operation	-	1,157,184.50
CBK, Samburu County COVID Response-KES	1000455551	Special Purpose	2,000	2,000.00
CBK, Samburu County Emergency Locust Response-KES	1000520957	Special Purpose	53,393,157	35,176,647.00
KCB ASDSP Account -KES	1233307428	Comm Bank Operation	-	28,586,852.00
CBK, Samburu County Primary Health Care KES	1000559314	Special Purpose	249,472	-
CBK, Samburu County Climate Change-KES	1000598115	Special Purpose	4,925,266	-
Total			295,953,028	385,968,926

13 B Cash in Hand

	FY 2022/23	FY 2021/22
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	FY 2022/23	FY 2021/22
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Outstanding imprests and advances

<i>Description</i>	FY 2022/23	FY 2021/22
	Kshs	Kshs
Government Imprests	19,066,222	21,631,642
Salary Advance	-	-
Clearance accounts	-	-
Receivable from County Assembly	15,527,402	15,527,402
Total	34,593,624	37,159,044

<i>Breakdown of Imprest and Salary Advance per Department</i>	FY 2022/23	FY 2021/22
<i>Imprest</i>	Kshs	Kshs
Department of Finance	225,700.00	-
Department of Executive	-	600.00
Department of Health Services	-	300.00
Department of Tourism, Trade and Coop Dev	-	314,200
Department of Agriculture, Livestock and Fisheries	-	20.00
Sub-Total	225,700.00	315,120
<i>Salary Advance</i>		
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	225,700.00	315,120

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tes to the Financial Statements (Continued)

15. Deposits and Retention

	FY 2022/23		FY 2021/22	
	Kshs		Kshs	
Deposits	142,195,797		134,872,180	
Retention Monies	-		-	
Total	142,195,797		134,872,180	
Ageing analysis for				
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total (tie to above total)	0		0	

16. Fund Balance Brought Forward

	FY 2022/23		FY 2021/22	
	Kshs		Kshs	
Bank Accounts	385,968,926		1,483,452,657	
Cash in Hand	-		-	
Outstanding Imprests and Advances	37,159,044		41,297,919	
Third party deposits and retention	(134,872,180)		(118,816,843)	
Total	288,255,790		1,405,933,733	

17. Prior Year Adjustments

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

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	385,968,926	108,451,450	277,517,476
Cash in Hand	-	-	-
Outstanding Imprests and Advances	37,159,044	2,791,120	30,625,462
Third party deposits and Retention	-	-	-
Others (<i>Specify</i>)	-	-	-
Total	423,127,970	111,242,569	308,142,938

Prior Year Adjustment on bank balances relates to Recurrent and Development funds returned to CRF of Ksh.4,501.15 and balances brought forward of operation accounts of the donor funded projects of Ksh.108,446,948.50 in commercial banks. The adjustment on Outstanding imprest of Ksh.2,791,120 is the imprest recovered during the year and transferred to County Revenue collection account.

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Notes to the Financial Statements (Continued)

18. Increase/ (Decrease) in Outstanding Imprests and Advances

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	37,159,044	41,297,918
Imprest and Advances as at 30 th June (B)	34,593,624	37,159,044
Increase)/ Decrease in Imprest and Advances (C=(B-A))	(2,565,420)	(4,138,874)

19. Increase/ (Decrease) in Deposits and Retention

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	134,872,180	118,816,843
Deposits and Retention as at 30 th June (B)	142,195,797	134,872,180
Increase/ (Decrease) in Deposits and Retentions C= B-A	7,323,617	16,055,337

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f Comparative FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	192,946,821	61,017,485	138,680,278	115,284,028
Construction of Civil Works	344,619,386	200,603,184	297,376,455	247,846,115
Supply of Goods	81,469,329	81,654,638	83,828,716	79,295,251
Supply of Services	41,495,449	18,797,650	37,598,986	22,694,113
Total	660,530,985	362,072,957	557,484,435	465,119,508

2. Pending Staff Payables (See Annex 3)

	Balance b/f Comparative FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2022/2023
Description	0	0	0	0
Senior management	9,989,968.00	0	9,989,968.00	0
Middle management	13,813,729.00	-	13,813,729.00	-
Unionisable employees	300,000.00	0	300,000.00	0
Others	0	0	0	0
Total	24,103,697.00	-	24,103,697.00	-

3. Other Pending Payables (See Annex 4)

	Balance b/f Comparative FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	5,402,631.00	37,316,100.65	5,402,631.00	37,316,100.65
Amounts due to County Government Entities	108,820,060.30	21,430,849.00	35,400,252.80	94,850,656.50
Amounts due to Third Parties	17,308,047.00	2,717,999.00	17,308,047.00	2,717,999.00
Total	131,530,738.30	61,464,948.65	58,110,930.80	134,884,756.15

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Other Important Disclosures

4. External Assistance

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
External Assistance received in Cash	0	0
External Assistance received as Loans and Grants	0	0
External Assistance received In Kind- as Payment by Third Parties	0	0
Total	0	0

a) External assistance relating to loans and grants

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
External Assistance received as Loans	0	0
External Assistance received as Grants	0	0
Total	0	0

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2022/23	FY 2021/22
Description		Kshs	Kshs
Undrawn External Assistance - Loans		0	0
Undrawn External Assistance - Grants		0	0
Total		0	0

Other Important Disclosures

c) Classes of providers of external assistance

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

d) Non-monetary external assistance

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

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Other Important Disclosures

e) Purpose and use of external assistance.

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Compensation of Employees	0	0
Use of Goods and Services	0	0
Subsidies	0	0
Transfers to Other Government Entities	0	0
Other Grants and Transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of Principal on Domestic & Foreign Borrowing	0	0
Other Payments	0	0
Total	0	0

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

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

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

Other Important Disclosures

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

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Other County Entities	0	0
Others	0	0
Total	0	0

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

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Repayment of principal on domestic & foreign borrowing	0	0
Other payments	0	0
Total	0	0

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Other Important Disclosures

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	128,715,864	116,112,000
<u>Transfers To Related Parties</u>		
Transfer to the County Assembly	664,192,066	672,270,174
Transfer to Conservancies	146,500,000	149,000,000
Transfers to Development Projects	1,700,811,202	1,369,407,567
Transfers to Bursary	116,300,000	106,700,000
Transfers to SAWASCO	31,000,000	59,126,876
Expenses paid on Behalf Of County Water Service Providers		
Total Transfers To Related Parties	2,787,519,132	2,472,616,617
<u>Transfers From Related Parties</u>		
Transfers From The Exchequer	6,297,553,000	5,307,580,317
Transfers From MDAs		
Transfers From SCs And SAGAs - National Government		
(Insert Any Other Transfers Received)		
Total Transfers From Related Parties	6,297,553,000	5,307,580,317

Other Important Disclosures

7. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Samburu Water and Sewerage Company	May 2013	Maralal	Mr. Steve Leakono
Bursary Fund	April 2016	Maralal	Mr. Lysson Lesilele
Women and Youth Enterprise Fund	2014	Maralal	Ms Naanyu Lenaseyian
Covid 19 Emergency Response	2020	Maralal	Dr. Ndeki Lekiluai
Samburu County Conservancies Fund	2020	Maralal	Mr. Philip Leitore
Samburu County PLWD Fund	2019	Maralal	Mrs. Tenty Rosemary
Executive Car Loans and Mortgage Scheme	March 2016	Maralal	Mr. Letrok Solomon

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the current financial year, amounts relating to leased medical equipment was Kshs 110,638,298 and Kshs 153,297,872 for the previous Financial year.

9. Contingent Liabilities

Contingent Liabilities	FY 2022/23	FY 2021/22
	Kshs	Kshs
Mr.Daniel Lenokirna	1,459,260	3,145,935
Mr. Reuben Lemunyette	1,459,260	3,145,935
Mr.Barun Lekalkuli	1,459,260	3,145,935
Mr.Letinina Stephen	1,459,260	2,730,000
Mr.Lesurmat Benard	1,459,260	3,145,935

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Mr.Lolmingani Paul	3,248,796	3,689,396
Mr.Lenoljenge Linus	3,248,796	2,725,515
Eng.lekoomet Wilson	1,459,260	4,114,950
Total	15,253,152	25,843,601

16. Progress On Follow Up On Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Unsupported Insurance costs</p> <p>The statement of receipts and payments for the year ended 30 June, 2022 under Note 5 to the financial statements reflects a payment of Kshs. 1,673,450,405 for use of goods and services. This amount includes insurance costs of Kshs. 225,141,922 which further includes Kshs. 3,096,775 paid for insurance of motor vehicles. However, supporting documents including policy documents for the motor vehicles insured were not provided for audit review.</p> <p>Further, a request for quotation method of procurement was used instead of open tender as required by the Public Procurement and Disposal Act, 2015 threshold matrix for this class of service. In the circumstance, it has not been possible to determine the validity of the expenditure of Kshs. 3,096,775 incurred on insurance for the year ended 30 June, 2022.</p>	<p>The department of water, environment and natural resources also procured insurance services at Ksh. 3,096,775.00 from the same supplier (Mah Insurance Agency) as per the budget provisions.</p> <p>Attached as annexure 1 includes policy documents for motor vehicles insured.</p> <p>Since the threshold for this particular procurement was within regulatory requirements for request for quotations, the department did not use open tender.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																												
2	<p>Doubtful Purchase of Motor Vehicles The statement of receipts and payments and as disclosed in Note 10 to the financial statements reflects Kshs. 1,305,083,568 on acquisition of assets which includes Kshs. 24,251,000 in respect to purchase of motor vehicles. However, only one vehicle costing Kshs. 9,041,379 had been received as at 30 June, 2022 resulting to undelivered but paid for vehicles costing Kshs. 15,209,621. In the circumstance, the accuracy and validity of the expenditure of Kshs.15,209,621 for the year ended 30 June, 2022 could not be confirmed.</p>	<p>The vehicles mentioned had been procured through a framework agreement as per sec 114 of the PPAD 2015.</p> <p>Details of the vehicles are as follows;</p> <table border="1"> <thead> <tr> <th>PV No</th> <th>Description</th> <th>Amount</th> <th>Department</th> </tr> </thead> <tbody> <tr> <td>PV 1523 /1</td> <td>Automobiles or cars; 4x4 motor vehicle, diesel</td> <td>6,050,000</td> <td>Public Service Board</td> </tr> <tr> <td>PV 2361 /1</td> <td>Automobiles or cars; 4x4 motor vehicle, diesel</td> <td>6,050,000</td> <td>Accounting</td> </tr> <tr> <td>PV 2360 /1</td> <td>Automobiles or cars; 4x4 motor vehicle, diesel</td> <td>6,050,000</td> <td>M&E</td> </tr> <tr> <td>PV 2456</td> <td>REIMBURSEMENT OF COST INCURRED TO SERVICE GOVERNMENT MOTOR VEHICLE 25CG026 A</td> <td>51,000</td> <td></td> </tr> <tr> <td>PV 1907</td> <td>Toyota Hilux 4x4 double cabin</td> <td>6,050,000</td> <td>Physical Planning</td> </tr> <tr> <td></td> <td></td> <td>24,251,000</td> <td></td> </tr> </tbody> </table>	PV No	Description	Amount	Department	PV 1523 /1	Automobiles or cars; 4x4 motor vehicle, diesel	6,050,000	Public Service Board	PV 2361 /1	Automobiles or cars; 4x4 motor vehicle, diesel	6,050,000	Accounting	PV 2360 /1	Automobiles or cars; 4x4 motor vehicle, diesel	6,050,000	M&E	PV 2456	REIMBURSEMENT OF COST INCURRED TO SERVICE GOVERNMENT MOTOR VEHICLE 25CG026 A	51,000		PV 1907	Toyota Hilux 4x4 double cabin	6,050,000	Physical Planning			24,251,000			
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																																												
		As of end of June 2022, two vehicles had been delivered, nonetheless the rest of the vehicles are now fully delivered. Attached as annexure 2 are supportive documents and photos to affirm this claim.																																														
3	<p>Variances Between Financial Statements and Intergraded Financial Management Information System (IFMIS)</p> <p>The financial statements provided for audit review reflected the following variances:</p> <table border="1"> <thead> <tr> <th>Component</th> <th>Notes</th> <th>F/Statements (A) (Kshs.)</th> <th>IFMIS</th> </tr> </thead> <tbody> <tr> <td>Exchequer releases (Transfers from the CRF)</td> <td>1</td> <td>4,927,105,342</td> <td>5,</td> </tr> <tr> <td>Other receipts</td> <td>3</td> <td>34,147,666</td> <td></td> </tr> <tr> <td>Use of goods and services</td> <td>5</td> <td>1,673,450,470</td> <td>1,</td> </tr> <tr> <td>Surplus/deficit</td> <td></td> <td>(346,327,310)</td> <td>(5,</td> </tr> <tr> <td>Bank balances</td> <td>14A</td> <td>385,968,926</td> <td>(4,18</td> </tr> <tr> <td>Cash balances</td> <td>14B</td> <td></td> <td>15,7</td> </tr> <tr> <td>Total cash and cash equivalent</td> <td></td> <td>385,968,926</td> <td>10,9</td> </tr> <tr> <td>Outstanding imprests and advances</td> <td>15</td> <td>37,159,044</td> <td>141</td> </tr> <tr> <td>Total financial assets</td> <td></td> <td>423,127,970</td> <td>11,</td> </tr> <tr> <td>Deposits and retentions</td> <td>16</td> <td>134,872,180</td> <td>5,6</td> </tr> </tbody> </table>	Component	Notes	F/Statements (A) (Kshs.)	IFMIS	Exchequer releases (Transfers from the CRF)	1	4,927,105,342	5,	Other receipts	3	34,147,666		Use of goods and services	5	1,673,450,470	1,	Surplus/deficit		(346,327,310)	(5,	Bank balances	14A	385,968,926	(4,18	Cash balances	14B		15,7	Total cash and cash equivalent		385,968,926	10,9	Outstanding imprests and advances	15	37,159,044	141	Total financial assets		423,127,970	11,	Deposits and retentions	16	134,872,180	5,6	<p>Samburu County Executive will make arrangements to work with the National Government IFMIS Department to ensure that reports produced from IFMIS and the physical reports tally.</p>		
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Reference No. on the external audit Report	Issue / Observations from Auditor					Management comments		Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Net financial assets								
	Net financial assets		288,255,790	5,462,501,422	(5,174,245,632)				
	Fund balance b/fwd.	17	1,405,933,732.	1,679,443,887	(273,510,155)				
	Prior year adjustments	18	(771,350,632)	-	(771,350,632)				
	Net financial position		288,255,790	1,622,634,987	(1,334,379,197)				
	The variances have not been reconciled or explained. In the circumstance, the accuracy and completeness of the respective balances could not be confirmed.								
4.1	Variances between Cash Book and Financial Statements Balances The statement of assets and liabilities and Note 14A to the financial statements reflects Kshs. 385,968,926 in respect to cash and cash equivalents balance. This component includes a balance of Kshs. 11,615,658 and Kshs. 48,251,853 in respect to two accounts while the respective cash book balances reflect Kshs. 20,925,590 and Kshs. 48,325,002, respectively, resulting to unexplained variance of Kshs. 9,3009,931 and Kshs. 73,150, respectively. In the circumstance, the accuracy of the Kshs. 385,968,926 cash and cash equivalents balance could not be confirmed.					These two cash books relate to Roads Maintenance and Fuel Levy and IDEAS projects. The two had reconciled cash book balances of KES 11,615,658 and KES 48,325,002 respectively. The same are also disclosed in the amended financial statements as such. Updated cash books and their corresponding bank reconciliation statements are hereby attached as annexure 3			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.2	<p>Cash and Cash Equivalents - Undisclosed Bank Accounts</p> <p>The statement of assets and liabilities and Note 14A to the financial statements reflects Kshs. 385,968,926 in respect to cash and cash equivalents balances. However, a review of certificates of bank balances provided for audit review revealed that two bank accounts with a balance of Kshs. 399,268 and Kshs. 186,765 totaling to Kshs. 586,033 were not disclosed in the financial statements. In addition, bank reconciliations and cashbook were not provided for audit review. In the circumstance, the accuracy of cash and cash equivalents balance of Kshs.385,968,926 could not be confirmed.</p>	<p>Samburu County International Camel Derby Account was opened as part of collection of funds for Annual Camel Derby international event. This account has remained dormant for quite a long time. The County Treasury is exploring the possibility to instruct the Bank to transfer the balance to our local revenue collection account and close the account.</p> <p>Samburu County Government Payments Account is an account that the bank opened as suspense account as its own internal operations to handle staff salaries. This account too has remained dormant for a long period of time with the same bank balances. The County Executive will request for</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>the transfer of the amount to the local revenue account and possibly close the account.</p> <p>An updated financial reports for the year ended June 2022 is hereby attached as annexure 4</p> <p>Consequently, letters drawn to the bank requesting closure of these two accounts are hereby attached as annexure 5.</p>		
5	<p>Doubtful Ownership of Land Annex 6 to the financial statements on summary of non-current assets reflects total assets (Historical Cost) value of Kshs. 6,219,464,556 but with a nil balance/value for Land. However, the County Executive owns several parcels of land including those that were inherited from the defunct local authorities. No reason was provided as to why the County did not maintain and update the register for its land and buildings to date.</p>	<p>The county has land asset register which was prepared in collaboration with defunct Transition Authority (TA) and later finalized with the Inter-Governmental Relations Technical Committee (IGRTC). Taking cognizance of this gap in regard to asset valuation,</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Further, no ownership documents were provided for land on which the County headquarters and the official Governor's residence is built.</p> <p>In the circumstance, the assets register as disclosed in Annex 6 to the financial statements may be incomplete and ownership of parcels of land inherited by the County Government at risk.</p> <p>The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Samburu in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.</p>	<p>management and inventory updating, the County in the year 2022 recruited a land valuer (see annex 6A appointment of Land Valuer). The absence of land valuer was a hindrance as the county initially had to rely on National Government Valuer stationed in Nyahururu or valuers who are in private practice and this had high cost implication.</p> <p>The two parcels mentioned, were not initially surveyed for titling purposes. However, the County had initiated the process of cadastral survey for titling purposes within Maralal. Presently, the survey plan has been prepared, parcel numbers issued and the same approved by Director of Surveys on 22nd February 2022 (see annex</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		6B approval of Maralal survey work). The parcel numbers for the two landed assets are Maralal Township Block 1/ 1404 and Maralal Township Block 1/ 1288 respectively (see annexures 6C and 6D copy of survey plan for parcel No.). Additionally, the list for titling has been submitted to National Land Commission (NLC) for issuance of allotment letter as per the Land Act 2012 (see annex 6E Copy of letter for submitting names to NLC for processing of allotment and annex 6F copy of advert by NLC) and subsequent transmission to Chief Land Registrar for issuance of Titles. As such, it is expected by the end of this financial year we shall have titles for these referred landed assets.		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Other Matter			
1	<p>Prior Year Unresolved Issues</p> <p>In the report of the previous year, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of internal Controls, Risk management and Governance. However, although management has indicated that some of the issues have been resolved the matters remained unresolved as the Senate and County Assembly were yet to deliberate on the audit report for the year ended 30 June, 2021.</p>	<p>Though we consider most of the issues resolved, full settlement of the issues raised can only be achieved with invites from the Senate's Public Accounts and Investments Committee. As such, we are awaiting for the invites mentioned.</p>		
2	<p>Budgetary Controls and Performance</p> <p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs. 5,405,493,703 and Kshs. 4,961,253,008, respectively, resulting to an under-funding of Kshs. 444,240,695 or 8% of the budget. Similarly, the County Executive spent Kshs. 5,307,580,317 against an approved budget of Kshs. 6,705,855,994 resulting</p>	<p>The under expenditure levels mentioned had been majorly occasioned by the delay in the disbursement of funds from the National Treasury where a total of KES 855,041,640 remained undisbursed by the closure of the Financial Year.</p> <p>Annexure 7A clearly shows the flow of funds where a confirmation can be deduced of the delays</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)						
	<p>to an under-expenditure of Kshs. 1,398,275,677 or 21% of the budget. The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.</p> <p>Further, the statement of comparison of budget and actual amounts reflects a budgeted receipt of Kshs. 5,405,493,703 and a budgeted expenditure of Kshs. 6,705,855,994 resulting in unbalanced budget by Kshs. 1,300,362,291.</p> <p>However, no explanation was given on how the Executive intended to seal the deficit contrary to section 31(c) of the PFM Act County government Regulations, 2015 which require revenues and expenditure to be balanced.</p>	<p>experienced in transfers from the National Treasury.</p> <p>A look at the statement of comparison of budget and actuals normally excludes funds transferred to the County Assembly of KES 672,270,174. Additionally, the County Executive received transfers related to NarigP and Locust in the final Month of the Financial Year amounting to KES 183,962,020 that remained unspent due to timing and no provision had been made in the budget. The table below shows the make-up of the budget vs actuals at a glance;</p> <table border="0" data-bbox="845 1590 1181 1995"> <tr> <td>Description</td> <td>Amount</td> </tr> <tr> <td>Under expenditure according to statement of budget and actual amounts</td> <td>444,240,695</td> </tr> <tr> <td>Disbursement to the</td> <td>672,270,174</td> </tr> </table>	Description	Amount	Under expenditure according to statement of budget and actual amounts	444,240,695	Disbursement to the	672,270,174		
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Under expenditure according to statement of budget and actual amounts	444,240,695									
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>County Assembly NarigP 148,785,373 Locust Fund 35,176,647 Totals 1,300,472,889</p> <p>Attached as annexure 7B are an extract of CRF showing when funds for NarigP and Locust funds had been deposited into the collection account, a schedule of transfers to the assembly and CRF bank statement for the year</p> <p>Finally, the County Executive has already taken appropriate measures in ensuring that deficit mentioned through successful implementation of supplementary 1 process, taking into account unspent amounts mentioned above. Attached as annexure 7C are supplementary documentations.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Basis of Conclusion			
1	<p>Construction of Sewerage and Drainage Works</p> <p>The statement of receipts and payments and Note 10 to the financial statements reflects Kshs. 1,305,083,568 in respect to acquisition of assets which includes Kshs. 102,187,803 in respect to construction and civil works. This component includes Kshs. 5,677,000 paid to a company for sewerage and drainage works through a request for quotation contrary to section 105 (a) of the Public Procurement and Asset Disposal Act ,2015 which states that a procuring entity can use request for quotation from the register of suppliers for procurement if the estimated value of goods, works or non-consultancy services being procured is less than the prescribed maximum value for using request for quotations as prescribed in regulations. The Public Procurement and Asset Disposal Regulations, 2020 second schedule fixed the allowable maximum threshold for class A procuring entities at Kshs. 5,000,000.</p>			

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	Further, the contract agreement for the winning bidder was not created nor provided for audit review contrary to Section 135 of the Public Procurement and Asset Disposal Act, 2015 which requires creation of a procurement contract. In the circumstance, the management acted in breach of the law.			
2	Lack of an Approved Staff Establishment Available records in respect to human resource at the County Executive revealed that there was no approved staff establishment. The County is relying on a staff establishment prepared in 2013 and which was never approved. This is Contrary to Section B.5 (2) of the County Human Resources Manual, 2013 which states that all vacancies shall be declared in a prescribed format which shall include: the number of vacancies; when the vacancy occurred; whether the vacancy is within the authorized establishment and other relevant details. In the circumstance, the County Executive was in breach of the County Human Resource Manual 2013.	The County Government has worked on the establishment and has been approved by the CPSB. Kindly refer to annexure 8 attached.		
3	Construction of Gabions The statement of receipts and payments and Note 10 to the financial statements	This was a request for quotation which was issued		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>reflects Kshs. 1,305,083,568 in respect to acquisition of assets which includes Kshs. 102,187,803 in respect to Construction and civil works. This component includes Kshs.5,260,400 paid to a company for construction of gabions through a request for quotation contrary to section 105 (a) of the Public Procurement and Asset disposal Act ,2015 which states that a procuring entity can use request for quotation from the register of suppliers for procurement if the estimated value of goods, works or non-consultancy services being procured is less than the prescribed maximum value for using request for quotations as prescribed in regulations. Public Procurement and Asset Disposal Regulations 2020 second schedule fixed the allowable maximum threshold for class A procuring entities at Kshs. 5,000,000. Consequently, the Management was in breach of the law.</p>	<p>to five prequalified suppliers as per sec 105 of PPADA 2015. The tender was evaluated by the evaluation committee and forwarded to head of supply chain for professional opinion in which it was recommended to be re-advertised reason being the lowest evaluated bidder quoted 5,260,400 which was way above the engineer estimate by 45% of available budget of ksh 3,000,000. Therefore, the quotation was declined by the accounting officer for budgeting. Find attached in annexure 8 A an award decision and a professional opinion</p>		
4	<p>Construction of Tululug Rock Catchment The statement of receipts and payments and Note 10 to the financial statements reflects Kshs. 1,305,083,568 in respect to acquisition of assets which includes Kshs. 102,187,803 in respect to Construction and civil works. This item</p>	<p>This was an open local tender which was advertised on the Samburu County Website and public notice boards open to all prequalified suppliers in the relevant category, it was advertised on the</p>		

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	<p>includes Kshs. 3,300,865 paid to a company for construction of Tululug rock catchment. However, the request for quotation was sent to only one bidder thus resulting to direct procurement contrary to Section 106 (2)(d) of the Public Procurement and Asset Disposal Act, 2015 which requires at least three quotations to be submitted prior to evaluation.</p> <p>In the circumstance, the management was in breach of the law.</p>	<p>Samburu county website on the 19th February 2021 and the quotation closed on the 5th March 2021, despite being open to the public for two weeks only one bidder responded, who was eligible to the mandatory requirements set out, section 96 of the PPDA 2015 (2)(3)(a)(b)</p> <p>Find attached in annexure 9A tender notice and refer to Samburu county website www.samburu.go.ke in FY 2020-2021</p>		
5.1	<p>Non-Compliance with the One-Third of Basic Salary Rule</p> <p>During the year ended 30 June, 2022 One Hundred and Thirty (130) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section 19 (3) of the Employment Act, 2007 which states that the total amount of deduction of the wages of an employee shall not exceed 2/3 of such wages. Further Section D.22 of the County Humana Resources Manual on Pecuniary embarrassment states that a public officer will be expected to retain a</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	net salary of not less than 1/3 of his basic salary per month. In the circumstance, the management was in breach of the law.			
5.2	<p>Non-Compliance with the Law on Fiscal Responsibility - Wage Bill The statements of receipts and payments reflect an expenditure of Kshs. 1,951,850,999 on compensation of employees representing 39% of the total receipts of Kshs. 4,961,253,008. This is contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which provides a threshold of 35%. Consequently, Management was in breach of the law.</p>	<p>In the year ended June 2022, Samburu County Executive had a total budget of KES 6,705,855,994 (Assembly Excluded). The total amounts incurred on salaries and wages for the year amounted to KES 1,951,850,999 interpreted as 29% of the total budget for the year. This therefore means the County Executive expenditure on payroll comfortably fell within the confines of law.</p> <p>The auditor made a comparison of actuals spent on staff salaries and wages against actual amounts received which is contrary to the provisions of the regulations stated</p>		
5.3	<p>Non-Compliance with Law on Ethnic Composition</p>	The County has employed about 500 ECDE teachers who form the bulk of		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>During the year under review, the total number of employees of the County Executive was one thousand seven hundred and twenty-eight (1728) out of which one thousand three hundred and fifty-five (1355) or 78 % of the total number were members of the dominant ethnic community in the County. This is contrary to Section 65(1) (a) and (e) of the County Governments Act, 2012 which states that “In selecting candidates for appointment, the County Public Service Board shall consider: (a) the standards, values and principles set out in Articles 10, 27(4), 56(c) and 232(1) of the Constitution; and ((e) the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county;”.</p> <p>In the circumstance, Management was in breach of the law.</p>	<p>county staff. Other cadres mainly employed are health workers. Most of the ECDE teachers were employed for newly constructed ECDE classes, mainly in the rural parts of Samburu County. Other ethnic communities living in Samburu, live within the three main towns of the three sub counties. ECDE teachers are recruited per ward in order to ensure inclusion and regional balance on employments. The distribution of other ethnic communities is minimal across the wards and therefore can only compete for such slots in a few wards.</p> <p>On the other hand, because of the nature of the County, the county has experienced enormous turnover of staff over the years and especially those posted outside the three main towns of Maralal, Wamba and Archers. This is mainly attributed to</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>underdevelopment in the rural areas, tribal animosity while others cite need for career advancement. This has made the county to mostly consider locals who have a higher chance of staying in the county and even working in the rural parts of the county where other ethnic communities could not bear the conditions in them.</p> <p>The CPSB is however putting efforts and measures in place to address the issues of ethnic and gender balance in the county through affirmative actions.</p> <p>Attached as annexure 9B are contracts of the 18 staff clearly confirming that they had been awarded before Jan 2021 before the policy in question was enforced.</p>		
5.4	<p>Employees Above Mandatory Retirement Age Information available indicated that a total of eighteen (18) employees were</p>	<p>The PSC Circular stated here in came into effect in January, 2021. Since this date, the board has not</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>active in the payroll despite having attained the mandatory retirement age of sixty years. The County Government did not explain why the employees had not retired. This contravened the provisions of the Public Service Commission Circular Ref No: PSC/ADM/13(7) Dated 19 November 2020 on Mandatory Retirement Age of Public Officers that provides the mandatory retirement age to be 60 and 65 years for non-disabled and for people with disability, respectively. In the circumstance, Management was in breach of the law.</p>	<p>employed any officer on contract above the mandatory retirement age of 60years neither has it extended or re-engaged any officer above 60years.</p> <p>The 18 employees in payroll were granted three years contract in the year 2020 before the communication from PSC and their contracts are coming to an end this year, 2023. These officers are mainly health workers. This is attributed to the acute shortage of staff in the department of health which called for re-engagement of health workers on contract after the mandatory retirement age</p>		
6	<p>Payment of Allowances to Village Council Members The statement of receipts and payments and as further disclosed in Note 5 to the financial statements reflects Kshs. 1,673,450,405 in respect to use of goods and services which includes Kshs.</p>	<p>The determination of village council siting allowances was approved by the County Assembly of Samburu through Samburu County Village Units Delineation Act, 2015.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>110,883,438 in respect to hospitality supplies and services. This component includes Kshs. 44,940,000 paid as sitting allowances to the village council of elders during the year under review. However, no evidence of approval of the sitting allowances by Salaries and Remuneration Commission (SRC) was provided for audit review. In the circumstance, the regularity of the expenditure of Kshs.44,940,000 could not be confirmed.</p>	<p>Attached as annexure 10 is the Act in question.</p>		
7	<p>Procurement of Drugs without Contractual Agreement. The statement of receipts and payments and as further disclosed in Note 5 to the financial statements reflects Kshs. 1,673,450,405 in respect to use of goods and services. This component includes Kshs 168,628,661 in respect to specialized materials and services. During the year, the executive procured drugs amounting to Kshs. 59,072,372 from Kenya Medical Supplies Agency (KEMSA).</p>	<p>KEMSA overall mandate is to procure, warehouse and distribute medical commodities to public health facilities in the counties Samburu Being one of Counties and support county governments to establish and maintain appropriate supply chain systems for drugs and medical supplies therefore at the backdrop of this the contract validity was within the same financial year. The Drugs that were yet to be delivered was from</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>MEDS not from KEMSA but since then all have been delivered as per the attached delivery note in annexure 11</p> <p>We have provided the signed formal contracts agreements as per the provided in the same annexure 11</p>		
8	<p>Procurement of Fuel, Oil and Lubricants The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects Kshs. 1,673,450,405 on use of goods and services which includes Kshs. 32,620,964 in respect to fuel, oil and lubricants. The fuel procured during the year comprise of Kshs. 27,312,808 which was procured from a single supplier leaving the balance of Kshs. 5,308,156 to be shared among the other five prequalified suppliers' contrary to Regulation 91 (5) of the Public Procurement and Disposal Regulation, 2020 which require entities to ensure a fair and equal rotation amongst the persons on the prequalified list. No</p>	<p>Though all the market players had been prequalified, the same prequalified suppliers are normally subjected to the tendering process as need for their products arise.</p> <p>As such, in the year in question, normal procurement tendering process was undertaken and results of the process showed that AAA Filling Station emerged the most responsive bidder, and subsequently went ahead to win most of the awards.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>explanation was given for the failure to comply with the regulations. Further, fuel, oil and lubricants worth Kshs. 7,293,650 was procured and irregularly charged to management fees. In the circumstance, Management was in breach of the law.</p>	<p>The tender winner could not solely take all the supply due to challenges involved with capacity and occasional unavailability of their products.</p> <p>Management fees forms a considerable part of the County budget across the departments. Activities budgeted under management fees that may require fuel facilitation attract charges to the same vote lines.</p> <p>Attached as annexure 11A are samples of ifmis generated matrix reports for fuel procurement and award to the most responsive bidder</p>		
9	<p>Irregular Facilitation of County Assembly Staff and Members of County Assembly (MCAs)</p>	<p>HEALTH: The department of health invited the county assembly committee for a</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects Kshs. 1,673,450,405 on use of goods and services which includes Kshs. 814,558,977 in respect to other operating expenses. This component includes Kshs. 2,758,600 paid as per diem-allowances to MCAs and County Assembly staff while attending workshops and other assignments without justification and contrary to section 149. (1) (a) and (b) of the Public Finance Management Act, 2012 which requires an accounting officer to be accountable and ensure that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized, effective, efficient, economical and transparent. In the circumstance, the management was in breach of the law.</p>	<p>stakeholder workshop on project proposal on construction and equipping of inpatient ward complex at the Samburu County Referral Hospital at Nkoiteyia on 9th September 2011 to 10th September, 2021.</p> <p>The Samburu County Assembly women caucus and health officers participated in distribution of dignitary kits to communities and CHV's across the county.</p> <p>Samburu County Assembly members of health committee participated in Public participation on the Samburu Community Health Service bill 2021.</p> <p>We planned to facilitate in training them because we wanted them to know really what happens in health in terms of human resource and financing of various commodities. This is in</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		regard to budgeting and resource mobilization. GENDER: Payment Voucher with supporting documents attached. All the above have been attached as annexure 12 .		
10	<p>Unaccounted for Supply and Delivery of Food and Rations</p> <p>The statement of receipts and payments and as further disclosed in Note 5 to the financial statements reflects Kshs. 1,673,450,405 in respect to use of goods and services which includes Kshs. 168,628,661 in respect to specialized materials and services. The component includes Kshs. 3,934,620 paid for supply and delivery of food and rations. However, a review of the stores records at Samburu Referral Hospital revealed that the supplies were not recorded and accounted for in monetary terms as delivery notes only indicated quantities. Further, the inspection and acceptance reports were not provided for audit review contrary to section 48 (3) of the Public Procurement and Assets Disposal Act, 2015 which states that the inspection and acceptance committee shall immediately after the delivery of the</p>	<p>The stores record has since been update to indicate food delivered to County Referral Hospital and Bin Card attached for references The store records are provided as per attached din cards, S3 and S11 all as annexure 13</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>goods, works or services; inspect and where necessary, test the goods received, inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract; and accept or reject, on behalf of the procuring entity, the delivered goods, works or services.</p> <p>In the circumstance, Management was in breach of the law and regulations.</p>			
11	<p>Irregular Reimbursements of Allowances</p> <p>The statement of receipts and payments and as further disclosed in Note 5 to the financial statements reflects Kshs. 1,673,450,405 in respect to use of goods and services which includes Kshs. 814,558,977 and Kshs. 149,122,297 in respect to other operating expenses and domestic travel and subsistence, respectively. Included in the operating expenses and domestic travel and subsistence expense is Kshs. 5,209,600 and Kshs. 510,400, respectively, totaling to Kshs. 5,720,000 paid to various members of staff as reimbursements or claims for night outs and coincidental expenses while on various activities. However, no supporting documents for the activities including prior approval from the accounting officer were provided for audit review.</p>	<p>LANDS: PV 2371 Karen Letowon of Ksh. 573,600.00</p> <p>The Chief officer approved Memo bearing names of officer who conducted the exercise at waso rongai community land in Samburu north sub-county. The training was conducted in Waso Rongai for a period of 4 days. A list of participants and approved memo are attached as annexure 14A</p> <p>GENDER/SPORTS: PV 1659 ROBERT LEATIYA OF KSH. 588,000.00</p> <p>Claim for Robert Leatiya of 588,000 approvals for</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>In the circumstance, value for money of the Kshs. 5,720,000 for the year ended 30 June 2022 could not be confirmed.</p>	<p>training, Training program are attached as the meeting was a public Baraza for nine locations indicated in the program. Refer to annexure 14B</p> <p>GENDER: PV768 SILVESTER KOMES LETOWON KSH. 562,000.00 Claim voucher for Silvester Komes Letowon 562,000 program of activities attached and the venue is Kishaunet Show Ground Kapenguria West Pokot. The event is four days because athletes needs to go and familiarize with the route two days to the event, travelling and the very day for the event. calendar of events attached, report, and program. Refer to annexure 14C</p> <p>GENDER/SPORTS: PV 1469/1. PETER LENCHODOR of Ksh. 543,600.00</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>The Reimbursement for Peter Lenchodor of 543,600 memo was attached and there is attachment for Resumption of Sports activities revised guidelines. There was delaying of payment of activity because there was no budget for the activity as well there was change of Authorizing officer in the department. Funds served the intended purpose shown by signed schedules and the report. Refer to annexure 14D.</p>		
12	<p>Procurement of Tyres The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects Kshs. 1,673,450,405 on use of goods and services which includes Kshs. 32,620,964. This component includes Kshs. 2,970,000 paid to an agency for supply of fifty-four (54) tyres through request for quotation method of procurement. However, no market survey report was provided for audit review.</p>	<p>The procurement method used was Request for Quotations, since the maximum level of expenditure under this method is Kshs. 3,000,000 per Request. As per section 105 of the ACT of 2015 and its attendant Regulations 2020.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																														
	<p>Further, on comparison with the prevailing market price index (MPI) published by the Public Procurement Regulatory Authority for the period of purchase, the County paid an excess of Kshs. 1,381,266 as detailed:</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Tyre size</th> <th>MPI (Kshs.)</th> <th>Paid (Kshs)</th> <th>Variance (Kshs)</th> <th>Quantity</th> <th>Total Excess paid (Kshs)</th> </tr> </thead> <tbody> <tr> <td>315/80r 22.5</td> <td>2 5,582</td> <td>48 ,000</td> <td>22, 418</td> <td>16</td> <td>35 8,688</td> </tr> <tr> <td>235/75r 15</td> <td>1 3,062</td> <td>55 ,000</td> <td>41, 938</td> <td>16</td> <td>67 1,008</td> </tr> <tr> <td>265/65r 17</td> <td>1 9,843</td> <td>55 ,000</td> <td>35, 15</td> <td>10</td> <td>35 1,570</td> </tr> <tr> <td colspan="5">Total</td> <td>1,381,266</td> </tr> </tbody> </table> <p>In the circumstance, the County may not have got value for money from the expenditure of Kshs.2,970,000.</p>	Tyre size	MPI (Kshs.)	Paid (Kshs)	Variance (Kshs)	Quantity	Total Excess paid (Kshs)	315/80r 22.5	2 5,582	48 ,000	22, 418	16	35 8,688	235/75r 15	1 3,062	55 ,000	41, 938	16	67 1,008	265/65r 17	1 9,843	55 ,000	35, 15	10	35 1,570	Total					1,381,266	<p>Consequently, a market survey was conducted to show case the prevailing market prices.</p> <p>The price quoted by the most responsive bidder was much competitive and within the prevailing market prices.</p> <p>The above mentioned Goods were adequately received and taken charge as per attached BINCARDS / store cards.</p> <p>Attached as annexure 15 are the market survey questionnaires, S13 and S11 cards.</p>		
Tyre size	MPI (Kshs.)	Paid (Kshs)	Variance (Kshs)	Quantity	Total Excess paid (Kshs)																													
315/80r 22.5	2 5,582	48 ,000	22, 418	16	35 8,688																													
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265/65r 17	1 9,843	55 ,000	35, 15	10	35 1,570																													
Total					1,381,266																													
	Basis of Conclusion																																	
1	<p>Lack of a Risk Management Policy As previously reported, the Management did not give evidence of the existence of a risk management policy to guide its management on risk management assessment and formulation of risk mitigation strategies in the year under</p>	<p>Samburu County Treasury had developed a proposed risk management policy but has not been presented for approval. The draft risk management policy is</p>																																

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	<p>review. This is contrary to the Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires accounting officer to develop risk management strategies which include fraud prevention mechanisms and internal control that builds robust business operation.</p> <p>In the absence of a risk management policy, it has not been possible to confirm whether the internal controls built within the financial and operational system were functional as intended during the year under review</p>	<p>hereby attached as annexure 16.</p>		
2	<p>Lack of ICT Strategic Plan and ICT Steering Committee</p> <p>Review of the Executive’s information technology systems revealed that the Executive did not have an approved IT policy for governance and management of its ICT resources. In addition, there is no ICT steering committee in place to assist in the development of ICT policy framework to enable the company to realize long-term ICT strategic goals. Lack of an approved IT policy may result in an unclear direction regarding maintenance of information security across the organization and safeguarding the Executive’s ICT assets. Further, without a sound and approved</p>	<p>The ICT strategic plan in force is hereby attached as annexure 17A.</p> <p>The draft ICT policy document recommending appointment of ICT steering committee is hereby attached as annexure 17B. Once the cabinet adopts it, then Management will go ahead and appoint the Committee accordingly.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>framework, users do not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality, integrity and availability.</p> <p>In the circumstance, the effectiveness of the ICT internal control processes of the County Executive could not be confirmed.</p>			
3	<p>Payment of Salaries Outside Intergraded Personnel and Payroll Data (IPPD)</p> <p>The statement of receipts and payments and as further disclosed in Note 4 to the financial statements reflects Kshs. 1,951,850,999 in respect to compensation of employees. Records on the expenditure indicates that this amount includes wages totaling Kshs. 228,107,701 which was paid through a manual payroll system. The manual payroll is prone to errors and other forms of misstatement.</p> <p>In the circumstance, the accuracy and completeness of personnel emoluments totaling Kshs. 228,107,701 could not be confirmed.</p>	<p>The payment of staffs' Salaries Outside Intergraded Personnel and Payroll Data (IPPD) (i.e through vouchers) is because of the following reasons;</p> <ol style="list-style-type: none"> 1. These are staffs that have previously worked with Teachers service commissions, National Government Ministries and deployed to the County Government but have not managed to bring forth their bio data for integration into the County Government's IPPD System. 2. This group also includes senior staff members suspended by the Court pending on-going investigations, and the 		

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		<p>IPPD System is not programmed to make process payroll for the suspended staff as prescribed by the Anti-Corruption Courts.</p> <p>3. These also includes newly employed staffs who are still awaiting to be allocated their IPPD numbers from the Headquarters. It is worth mentioning that unlike in the prior years, the process of issuance of new IPPD numbers to newly recruited staff is more involving than before.</p> <p>Having mentioned the above, the County's Payroll department has since embarked on an aggressive exercise of collecting staff information necessary for uploading into the GHRIS System having noted that some of these staffs are not well versed of this process neither do they have emails to facilitate self-registration. Consequently, the department has commenced the process of engaging the</p>		

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		National Government and Ministries to release bio data of the staff they deployed in order to integrate them into our IPPD System. The Payroll Department is optimistic that in due time solutions to the above highlighted challenges will be surmounted in order to have one system generated payroll for the County Government.		

Guidance Notes:

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



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County Executive Committee Member – Finance and Economic Planning

County Government of Samburu
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Date

17. Annexes

Annex 1 – Analysis of Transfers From the CRF

Period (2022-23)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	
Equitable Share	1,315,979,780	456,564,414	1,315,979,779	2,712,529,748	5,801,053,721
Level 5 Hospitals					-
Road Maintenance Levy	-				-
Covid-19	-				-
Development of Youth Polytechnics-State Department of TVETS	-			-	-
User Fees Foregone -Ministry of Health	-			9,061,125	9,061,125
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	-				-
World Bank-NARIGP-State Department of Crop Development	-		89,038,279	49,797,005	138,835,284
World Bank Kenya Climate Smart Agriculture (KCSAP) - State Department of Crop Development	-	-		22,000,000	22,000,000
DANIDA Grant -Primary Health care in devolved context - Ministry of Health	-			5,803,500	5,803,500

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IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation and Irrigation	-				-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	-		15,939,016	4,300,226	20,239,242
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-		35,977,744	53,393,156	89,370,900
UNFPA-9th County Programme Implementation -Ministry of Health	-				-
EU Grant (Instruments for Devolution Advice and Support-(IDEAS))-State Department of Devolution	-	19,200,816			19,200,816
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation and Irrigation	-				-
Kenya Devolution Support Programme(KDSP)	-				-
Kenya Urban Support Project (KUSP) -Urban Institutional Grants	-			2,339,915	2,339,915
	1,315,979,780	475,765,230	1,456,934,818	2,859,224,674	6,107,904,502

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Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds. Where there are changes in CARA amend as appropriate.

Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Construction Of Buildings							
OLENOOR GENERAL HARDWARE LIMITED	17-Jan-22	87,586,528	52,646,374		25,499,999	27,146,375	Prior Years' Pending Bills
MAYIAN GENERAL ENTERPRISES	19-Apr-22	3,902,020	3,902,020		3,902,020	-	No longer a Pending Bill
GRAND SERIAN LIMITED	25-May-21	2,317,550	2,317,550		2,317,550	-	Prior Years' Pending Bills
LPOROKWAI ENTERPRISES LIMITED	20-Jun-21	1,154,075	1,154,075		1,154,075	-	Prior Years' Pending Bills
MEHRAB INVESTMENT LIMITED	30-Jun-21	1,973,677	1,973,677		1,973,677	-	Prior Years' Pending Bills
SALAMAT LTD	30-Jun-21	2,597,290	2,597,290		2,597,290	-	Prior Years' Pending Bills
NDOTO STAR CONTRACTORS LIMITED	09-May-22	1,299,615	1,299,615		1,299,615	-	Prior Years' Pending Bills
NIKMAL INVESTMENT LIMITED	17-Apr-18	7,444,796	1,790,513		1,169,229	621,284	Prior Years' Pending Bills

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NIKMAL INVESTMENT LIMITED	30-Jun-21	628,269	628,269		628,269	-	Prior Years' Pending Bills
Bayyinah Company Limited	17-Apr-18	2,000,000	2,000,000		2,000,000	-	Prior Years' Pending Bills
Ngangania construction ltd	04-Feb-22	930,000	930,000		-	930,000	Prior Years' Pending Bills
Ngangania construction ltd	05-Feb-22	656,110	656,110		-	656,110	Prior Years' Pending Bills
Kisambu contractors ltd	06-Feb-22	1,000,000	1,000,000		-	1,000,000	Prior Years' Pending Bills
Kisambu contractors ltd	07-Feb-22	1,000,000	1,000,000		-	1,000,000	Prior Years' Pending Bills
Kisambu contractors ltd	08-Feb-22	649,000	649,000		-	649,000	Prior Years' Pending Bills
Kisambu contractors ltd	09-Feb-22	549,250	549,250		-	549,250	Prior Years' Pending Bills
Kisambu contractors ltd	04-Feb-13	858,000	858,000		-	858,000	Prior Years' Pending Bills
Saimen Enterprises ltd	04-Feb-13	880,000	880,000		-	880,000	Prior Years' Pending Bills
Merigi building construction	11/02/2022	558,228	558,228		-	558,228	Prior Years' Pending Bills
Merigi building construction	12/02/2022	558,228	558,228		-	558,228	Prior Years' Pending Bills
Merigi building construction	13-Feb-22	730,532	730,532		-	730,532	Prior Years' Pending Bills
RICHERN BUILDING AND CONSTRUCTION L	31/05/2021	4,836,200	4,836,200		4,836,200	-	Prior Years' Pending Bills
narinyu limited	31/05/2021	4,853,400	4,853,400		-	4,853,400	
Tesiran Engineering and Construction Limited	31/05/2021	3,932,200	3,932,200		-	3,932,200	Prior Years' Pending Bills

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Getz Building And Construction Solu	31/05/2021	2,605,330	260,488		-	260,488	Prior Years' Pending Bills
Tesiran Engineering and Construction Limited	31/05/2021	4,707,620	4,707,620		-	4,707,620	Prior Years' Pending Bills
Samburu Star Ltd	31/05/2021	4,331,410	4,331,410		-	4,331,410	Prior Years' Pending Bills
Getz Building And Construction Solu	31/05/2021	4,534,040	4,534,040		4,534,040	-	Prior Years' Pending Bills
NDOTO STAR CONTRACTORS LIMITED	31/05/2021	4,920,765	465,150		-	465,150	Prior Years' Pending Bills
Ltarakwai Ventures	31/05/2021	4,807,325	694,268		-	694,268	Prior Years' Pending Bills
MARAAI COMPANY LIMITED	30-Jun-21	3,607,740	3,607,740		-	3,607,740	Prior Years' Pending Bills
NARINYU ENTERPRISES LIMITED	30-Jun-21	7,839,825	7,839,825		7,839,825	-	Prior Years' Pending Bills
AISHNOOR INVESTMENT LIMITED	30-Jun-21	4,989,011	4,989,011		4,989,011	-	Prior Years' Pending Bills
Lparuni Limited	30-Jun-21	2,862,955	2,862,955		2,862,955	-	Prior Years' Pending Bills
MNAZI ENGINEERING LTD	30-Jun-21	4,987,135	4,987,135		4,987,135	-	Prior Years' Pending Bills
Grand serian LTD	30-Jun-21	4,903,590	4,903,590		-	4,903,590	Prior Years' Pending Bills
Shamim Investment Limited	04-Jan-22	116,951,010	56,463,058		37,002,833	19,460,225	Prior Years' Pending Bills
OMOM AGENCIES LIMITED	25-May-23	9,990,600		9,990,600	5,203,840	4,786,760	Annual Pending Bill
NDOTO STAR CONTRACTORS LTD	25/05/2023	6,974,210		6,974,210	4,082,370	2,891,840	Annual Pending Bill
EL-MALASO ENTERPRISES LIMITED COMPANY	05/06/2023	3,990,045		3,990,045	2,942,065	1,047,980	Annual Pending Bill

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SAIMEN ENTERPRISES LIMITED	30/05/2023	6,899,970		6,899,970	3,943,200	2,956,770	Annual Pending Bill
SAIMEN ENTERPRISES LIMITED	25/05/2023	9,946,200		9,946,200	5,266,900	4,679,300	Annual Pending Bill
GETZ BUILDING AND CONSTRUCTION SOLUTIONS	24/08/2022	4,534,040		4,534,040	4,300,040	234,000	Annual Pending Bill
NABORE LIMITED	26 pril 2023	2,499,860		2,499,860	1,539,720	960,140	Annual Pending Bill
NABORE LIMITED	26-Apr-23	2,702,560		2,702,560	1,808,420	894,140	Annual Pending Bill
HARPECE GENERAL CONTRACTORS LIMITED	22-May-20	5,000,000		5,000,000	-	5,000,000	Prior Years' Pending Bills
SHEOR ENTERPRISE LIMITED	17-Jun-22	4,000,000		4,000,000	-	4,000,000	Prior Years' Pending Bills
MNAZI ENGINEERING LTD	30-Jun-23	4,480,000		4,480,000	-	4,480,000	Current Year's Pending Bills
						-	
						-	
Sub-Total		365,960,209	92,946,821	61,017,485	38,680,278	115,284,028	
Construction Of Civil Works							
HARPECE GENERAL CONTRACTORS LTD	30-Apr-20	2,960,783	2,960,783		-	2,960,783	Prior Years' Pending Bills
HARPECE GENERAL CONTRACTORS LTD	10-Apr-20	2,824,710	2,824,710		-	2,824,710	Prior Years' Pending Bills
SILELAI LIMITED	25-May-22	2,991,650	2,991,650		-	2,991,650	Prior Years' Pending Bills
NDOTO STAR CONTRACTORS LIMITED	25-May-22	7,990,050	7,990,050		7,990,050	-	Prior Years' Pending Bills
OMAR SALIM BASLUM	29-May-23	11,947,860		11,947,860		11,947,860	Annual Pending Bill

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SAMBURU IMANI ENTERPRISES	27-Jan-23	1,960,200		1,960,200		1,960,200	Annual Pending Bill
Tesiran Engineering and Construction Limited	25-Apr-21	3,687,812	3,687,812		3,687,812	-	Prior Years' Pending Bills
OMOM AGENCIES LIMITED	25-Apr-21	4,800,275	4,800,275		4,800,275	-	Prior Years' Pending Bills
Tesiran Engineering and Construction Limited	19-Apr-21	17,970,240	10,556,380		-	10,556,380	Prior Years' Pending Bills
NGARRAMATT CONTRACTORS AND GENERAL SUPPLIES LIMITED	06-Apr-22	1,184,450	1,184,450		1,184,450	-	Prior Years' Pending Bills
JOMY ENTERPRISES	09-Mar-22	1,175,600	1,175,600		1,175,600	-	Prior Years' Pending Bills
SAIMEN ENTERPRISES LIMITED	14TH APRIL 2023	13,399,390		13,399,390	10,440,240	2,959,150	Annual Pending Bill
SAIMEN ENTERPRISES LIMITED	20TH MARCH 2023	7,828,666		7,828,666	-	7,828,666	Annual Pending Bill
Dalma Gen Supplies	22-Jun-18	1,000,000	1,000,000		1,000,000	-	Prior Years' Pending Bills
Mwataat Enterprises Limited	17-May-21	2,999,547	-	2,999,547	-	2,999,547	Prior Years' Pending Bills
Afaad Stationaries	09-Jun-21	1,914,000	1,914,000		1,914,000	-	Prior Years' Pending Bills
SAIMEN ENTERPRISES LIMITED	05-May-21	2,973,000	2,973,000		-	2,973,000	Prior Years' Pending Bills
NABORE LIMITED	06-May-21	3,176,750	3,176,750		-	3,176,750	Prior Years' Pending Bills
KICA ENGINEERING LIMITED	17-May-21	1,868,209	1,868,209		1,868,209	-	Prior Years' Pending Bills

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Multilevel Consultants Kenya Limited	27-May-22	2,499,560	2,499,560		2,499,560	-	Prior Years' Pending Bills
SAIMEN ENTERPRISES LIMITED	31-Mar-22	3,974,700	3,974,700		3,974,700	-	Prior Years' Pending Bills
Loijuk Limited	31-Mar-22	3,500,300	3,500,300		3,500,300	-	Prior Years' Pending Bills
Lparuni Limited	31-Mar-22	2,956,870	2,956,870		2,956,870	-	Prior Years' Pending Bills
NGARRAMATT CONTRACTORS AND GENERAL SUPPLIES LIMITED	26-Apr-22	2,987,800	2,987,800		2,987,800	-	Prior Years' Pending Bills
Kirimon Holdings Limited	26-Apr-22	2,989,050	2,989,050		2,989,050	-	Prior Years' Pending Bills
SIAMBU ENTERPRISES LIMITED	27-May-22	4,977,000	4,977,000		4,977,000	-	Prior Years' Pending Bills
SIOKSIOK BUILDING AND CONSTRUCTION COMPANY LIMITED	26-Apr-22	2,950,600	2,950,600		2,950,600	-	Prior Years' Pending Bills
MARAAI COMPANY LIMITED	19-Jan-22	3,749,353	3,749,353		3,749,353	-	Prior Years' Pending Bills
Tirgamo Enterprises	30-Jun-22	7,178,600	7,178,600		7,178,600	-	Prior Years' Pending Bills
MARAAI COMPANY LIMITED	31-Jan-22	3,333,106	3,333,106		3,333,106	-	Prior Years' Pending Bills
MPAA CONTRACTORS	31-Mar-22	1,999,000	1,999,000		1,999,000	-	Prior Years' Pending Bills
Lele Limited	19-Jan-22	4,978,500	4,978,500		-	4,978,500	Prior Years' Pending Bills
Ntepes Constructions Ltd	04-Apr-12	6,792,285	6,792,285		4,114,150	2,678,135	Prior Years' Pending Bills
SALAMAT LTD	19-Jan-22	3,824,480	3,824,480		3,824,480	-	Prior Years' Pending Bills

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Falam constructions limited	05-Apr-22	21,794,305	21,794,305		21,794,305	-	Prior Years' Pending Bills
BULAA GENERAL CONTRACTORS And SUPPLIES LIMITED	26-Apr-22	2,435,100	2,435,100		2,435,100	-	Prior Years' Pending Bills
Lkanto Construction Ltd	26-Apr-22	3,425,000	3,425,000		3,425,000	-	Prior Years' Pending Bills
KIRISIA ENGINEERING CO. LTD	27-May-22	3,598,483	3,598,483		3,598,483	-	Prior Years' Pending Bills
MT KULAL CONTRACTORS LTD	27-May-22	2,905,718	2,905,718		2,905,718	-	Prior Years' Pending Bills
MT KULAL CONTRACTORS LTD	26-Apr-22	2,970,200	2,970,200		2,970,200	-	Prior Years' Pending Bills
Linspring Suppliers and Mechandise ltd	04-Apr-22	5,729,640	5,729,640		-	5,729,640	Prior Years' Pending Bills
SALAMAT LTD	26-Apr-22	1,789,746	1,789,746		1,789,746	-	Prior Years' Pending Bills
EL-MALASO ENTERPRISES COMPANY LIMIT	31-Mar-22	3,482,800	3,482,800		3,482,800	-	Prior Years' Pending Bills
SALAMAT LTD	05-Apr-22	6,834,890	6,834,890		6,834,890	-	Prior Years' Pending Bills
OLE NOOR ENGINEERING	04-Apr-22	15,099,073	15,099,073		15,099,073	-	Prior Years' Pending Bills
Gienems Company Limited	31-Jan-22	2,975,000	2,975,000		2,975,000	-	Prior Years' Pending Bills
MNAZI ENGINEERING LTD	19-Jan-22	4,933,160	4,933,160		4,933,160	-	Prior Years' Pending Bills
MNAZI ENGINEERING LTD	04-Apr-21	6,881,103	6,881,103		6,881,103	-	Prior Years' Pending Bills
MARAAI COMPANY LIMITED	31-Mar-22	3,435,011	3,435,011		3,435,011	-	Prior Years' Pending Bills

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OLE NOOR ENGINEERING	04-Apr-22	8,643,129	8,643,129		8,643,129	-	Prior Years' Pending Bills
Mwataat Enterprises Limited	27-May-22	3,641,508	3,641,508		3,641,508	-	Prior Years' Pending Bills
Qualit company Limited	05-Apr-22	8,519,900	8,519,900		-	8,519,900	Prior Years' Pending Bills
NDOTO STAR CONTRACTORS LIMITED	19-Jan-22	4,970,000	4,970,000		4,970,000	-	Prior Years' Pending Bills
Sesen Enterprises Limited	31-Jan-22	2,987,402	2,987,402		2,987,402	-	Prior Years' Pending Bills
Rubrika Enterprises	19-Apr-22	3,584,067	3,584,067		-	3,584,067	Prior Years' Pending Bills
LPOROKWAI ENTERPRISES LIMITED	26-Apr-22	2,999,090	2,999,090		2,999,090	-	Prior Years' Pending Bills
SAIMEN ENTERPRISES LIMITED	27-Mar-22	2,992,550	2,992,550		-	2,992,550	Prior Years' Pending Bills
Ilbarok Agencies(k) Limited	27-Mar-22	3,487,217	3,487,217		3,487,217	-	Prior Years' Pending Bills
EMIRISHOI E.A LITIMED	29-May-23	9,849,000		9,849,000		9,849,000	Annual Pending Bill
SAIMEN ENTERPRISES LT	29-May-23	9,471,250		9,471,250		9,471,250	Annual Pending Bill
GUJILAND ETERPRISES LTD	05-Apr-23	5,913,700		5,913,700		5,913,700	Annual Pending Bill
NARINYU ENTERPRISES	07-Feb-23	2,427,519		2,427,519		2,427,519	Annual Pending Bill
LKANTO CONSTRUCTION LTD	22-Mar-23	2,800,010		2,800,010		2,800,010	Annual Pending Bill
KITORIAZ CO LTD	22-Oct-23	2,600,000		2,600,000		2,600,000	Annual Pending Bill
PUMPTECH SOLUTIONS LTD	28-Apr-23	17,984,870		17,984,870		17,984,870	Annual Pending Bill

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DARGLOBE CO LTD	28-Apr-23	9,252,544		9,252,544		9,252,544	Annual Pending Bill
Loijuk limited	29-May-23	5,990,742		5,990,742		5,990,742	Annual Pending Bill
Loijuk limited	29-May-23	5,987,198		5,987,198		5,987,198	Annual Pending Bill
Ndoto star contractors LTD	29-May-23	7,727,250		7,727,250		7,727,250	Annual Pending Bill
MWATAAT ENTERPRISES LTD	29-May-23	1,250,000		1,250,000		1,250,000	Annual Pending Bill
QUALIT TRADING CO LTD	05-Apr-23	21,835,038		21,835,038		21,835,038	Annual Pending Bill
OIJUK LIMITED	12-May-23	1,191,000		1,191,000		1,191,000	Prior Years' Pending Bills
LOIJUK LIMITED	05-Jun-23	2,081,700		2,081,700	2,031,700	50,000	Annual Pending Bill
KIRISIA ENGINEERING CO. LTD	04-Dec-21	2,903,750	2,903,750		-	2,903,750	Prior Years' Pending Bills
KIRISIA ENGINEERING CO. LTD	03-Aug-21	2,760,000	2,760,000		-	2,760,000	Prior Years' Pending Bills
KIRISIA ENGINEERING CO. LTD	03-Aug-22	2,825,750	2,825,750		2,825,750	-	Prior Years' Pending Bills
CIRCUIT FIELD ELECTRICAL CONTRACTORS LTD	03-Aug-22	2,746,350	2,746,350		2,746,350	-	Prior Years' Pending Bills
KIRISIA ENGINEERING CO. LTD	04-Dec-22	4,820,000	4,820,000		4,820,000	-	Prior Years' Pending Bills
KIRISIA ENGINEERING CO. LTD	04-Dec-22	4,720,000	4,720,000		4,720,000	-	Prior Years' Pending Bills
NGARRAMATT CONTRACTORS AND GENERAL SUPPLIES LIMITED	20-May-22	796,000	796,000		796,000	-	Prior Years' Pending Bills

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KITORIAZ COMPANY LTD	03-Aug-22	2,809,700	2,809,700		2,809,700	-	Prior Years' Pending Bills
EZRA ENGINEERING LTD	29-Mar-22	3,915,590	3,915,590		3,915,590	-	Prior Years' Pending Bills
SAMBURU IMANI ENTERPRISES	04-Dec-22	3,978,000	3,978,000		3,978,000	-	Prior Years' Pending Bills
SAINIA HOLDINGS LIMITED	03-Aug-22	4,302,350	4,302,350		4,302,350	-	Prior Years' Pending Bills
MT KULAL CONTRACTORS LTD	03-Aug-22	4,605,000	4,605,000		4,605,000	-	Prior Years' Pending Bills
SAMBURU IMANI ENTERPRISES	21-Mar-22	4,879,000	4,879,000		4,879,000	-	Prior Years' Pending Bills
LDONYO LEMAYIAN	21-Mar-22	4,905,500	4,905,500		4,905,500	-	Prior Years' Pending Bills
SAIMEN ENTERPRISES LIMITED	27-Dec-21	6,504,500	6,504,500		6,504,500	-	Prior Years' Pending Bills
SIAMBU ENTERPRISES LIMITED	27-Dec-21	6,799,000	6,799,000		6,799,000	-	Prior Years' Pending Bills
SIAMBU ENTERPRISES LIMITED	21-Mar-22	11,210,000	11,210,000		11,210,000	-	Prior Years' Pending Bills
Parsanti holdings	30-May-22	1,280,000	1,280,000		1,280,000	-	Prior Years' Pending Bills
NARINYU LTD	30-May-22	1,774,800	1,774,800		1,774,800	-	Prior Years' Pending Bills
OMOM AGENCIES LIMITED	14-Apr-22	1,801,600	1,801,600		1,801,600	-	Prior Years' Pending Bills
Tyke Trading Co. Limited	19-May-22	1,992,800	1,992,800		1,992,800	-	Prior Years' Pending Bills
K.M Roberts General Merchants Samburu Ltd	25-Mar-22	1,999,410	1,999,410		1,999,410	-	Prior Years' Pending Bills
Salamat Ltd	10-Nov-21	2,317,000	2,317,000		2,317,000	-	Prior Years' Pending Bills

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Lporokwai Enterprises	26-Apr-22	2,999,851	2,999,851		2,999,851	-	
SORDO CONTRACTORS LTD	28-Feb-22	3,827,220	3,827,220		3,742,164	85,056	
SAMBURU IMANI ENTERPRISES	25-Mar-22	4,117,250	4,117,250		4,117,250	-	
Kica Engineering ltd	18/05/2021	4,200,000	4,200,000		4,200,000	-	
KIRISIA ENGINEERING CO. LTD	25-Mar-22	4,920,000	4,920,000		4,920,000	-	
MAGILANI INVESTMENT LTD	21/3/2023	3,999,000		3,999,000		3,999,000	Annual Pending Bill
NARINYU ENTERPRISES LTD	30/1/2023	2,957,500		2,957,500		2,957,500	Annual Pending Bill
SAIMEN ENTERPRISES LTD	30/3/2023	4,500,000		4,500,000		4,500,000	Annual Pending Bill
SAIMEN ENTERPRISES LTD	29/5/2023	16,674,200		16,674,200		16,674,200	Annual Pending Bill
NARINYU ENTERPRISES LTD	29/5/2023	3,979,000		3,979,000		3,979,000	Annual Pending Bill
SAIMEN ENTERPRISES LTD	29/5/2023	3,996,000		3,996,000		3,996,000	Annual Pending Bill
SHAMIM INVESTMENT LTD	30-Jun-23	20,000,000		20,000,000		20,000,000	Annual Pending Bill
Sub-Total		552,636,430	344,619,386	200,603,184	297,376,455	247,846,115	
Supply Of Goods							
NARINYU ENTERPRISES LIMITED	19-Apr-22	990,000	990,000		990,000	-	Prior Years' Pending Bills
SANGE GENERAL SUPPLIERS	02-Jun-22	114,500	114,500		114,500	-	No Longer Pending Bill
NDOTO STAR CONTRACTORS LIMITED	25-Apr-22	1,899,500	1,899,500		1,899,500	-	Prior Years' Pending Bills

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MNAZI ENGINEERING LTD	25-Apr-22	1,988,000	1,988,000		1,988,000	-	Prior Years' Pending Bills
JOSMOS SPARES AND HARDWARE	26-May-23	224,800				-	No Longer Pending Bill
JIT MACHINERY SERVICES LTD	18-Mar-20	6,138,872	5,250,182		5,250,182	-	Prior Years' Pending Bills
Lkanto Construction Ltd	30-Jun-21	1,000,000	1,000,000		1,000,000	-	Prior Years' Pending Bills
LOIJUK LIMITED	29-May-23	990,000		990,000		990,000	Annual Pending Bill
Web Tribe Limited	05-Apr-23	29,986,000		29,986,000	5,997,200	23,988,800	Annual Pending Bill
BRIGHT INNOVATION LTD	30-Jun-22	49,300	49,300		49,300	-	Prior Years' Pending Bills
NOMULEI CO LTD	03-Aug-22	999,900	999,900		999,900	-	Prior Years' Pending Bills
NCHEKUT LTD	30-Jun-23	794,400		794,400		794,400	Current Year's Pending Bills
Sainia Holdings Limited	04-Mar-21	452,000	452,000		452,000	-	Prior Years' Pending Bills
NGARRAMATT CONTRACTORS AND GENERAL SUPPLIES LIMITED	19-May-20	475,000	475,000		475,000	-	Prior Years' Pending Bills
A.A.A.FILLING STATION	19-Apr-22	1,876,000	1,876,000		1,876,000	-	Prior Years' Pending Bills
JOSMOS SPARES AND HARDWARE	07-Jun-22	998,000	998,000		998,000	-	Prior Years' Pending Bills
SAINIA HOLDINGS LIMITED	22-Mar-22	800,000	800,000		800,000	-	Prior Years' Pending Bills
MARAAI COMPANY LIMITED	19-Apr-22	3,400,000	3,400,000		3,400,000	-	Prior Years' Pending Bills

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PULELNANGA LTD	22-Mar-22	1,176,000	1,176,000		1,176,000	-	Prior Years' Pending Bills
Parsanti Holdings Ltd	07-Jun-22	1,550,000	1,550,000		1,550,000	-	Prior Years' Pending Bills
LEKOS SERVICE STATION LIMITED	02-Jun-22	119,408	119,408		119,408	-	Prior Years' Pending Bills
BRIGHT INNOVATION LTD	21-Jun-22	148,300	148,300		148,300	-	Prior Years' Pending Bills
QUALIBIT COMPANY	18-May-22	560,000	560,000		560,000	-	Prior Years' Pending Bills
Parsanti Holdings Ltd	18-May-22	1,695,000	1,695,000		1,695,000	-	Prior Years' Pending Bills
Nchekut Ltd	18-May-22	400,000	400,000		400,000	-	Prior Years' Pending Bills
KIBOCH VENTURES	02-Feb-22	6,123,959	6,123,959		6,123,959	-	Prior Years' Pending Bills
Nchekut Ltd	15-Feb-22	148,700	148,700		148,700	-	No longer a pending bill
LEKOS SERVICE STATION LIMITED	30-Jun-22	97,388	97,388		97,388	-	No longer a pending bill
LEKOS SERVICE STATION LIMITED	30-Jun-22	99,960	99,960		99,960	-	Prior Years' Pending Bills
LEKOS SERVICE STATION LIMITED	21-Jan-22	149,771	149,771		149,771	-	No longer a pending bill
LEKOS SERVICE STATION LIMITED	30-Jun-22	148,902	148,902		148,902	-	Prior Years' Pending Bills
SANGE GENERAL SUPPLIES	20-Jan-23	48,640		48,640		48,640	Prior Years' Pending Bills
SANGE GENERAL SUPPLIES	06-Apr-23	48,750		48,750		48,750	Prior Years' Pending Bills
SANGE GENERAL SUPPLIES	02-Mar-23	39,290		39,290		39,290	Prior Years' Pending Bills

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LEKOS SERVICE STATION	01-Apr-23	875,000		875,000		875,000	Prior Years' Pending Bills
MERKAF	02-Jun-21	49,350	49,350		49,350	-	No longer a pending bill
JOSMOS SPARES AND HARDWARE	30-Jun-19	168,000	168,000		168,000	-	No longer a pending bill
JOSMOS SPARES AND HARDWARE	26-Jun-19	482,500	482,500		482,500	-	No longer a pending bill
Gienems Company Limited	13-Apr-22	1,888,200	1,888,200		1,888,200	-	Prior Years' Pending Bills
SANGE GENERAL SUPPLIERS	15-Mar-22	28,000	28,000			28,000	Prior Years' Pending Bills
Nkisolata Omom Company Limited	12-Jan-22	49,500	49,500			49,500	Prior Years' Pending Bills
A.A.A.FILLING STATION	18-Mar-22	5,610,000	5,610,000		5,610,000	-	Prior Years' Pending Bills
JOSMOS SPARES AND HARDWARE	26-Jan-22	2,486,006	2,486,006		2,486,006	-	Prior Years' Pending Bills
Nkisolata omom	12-Jan-22	19,000	19,000		19,000	-	Prior Years' Pending Bills
Nkopilon LDT	15-May-22	48,600	48,600		48,600	-	Prior Years' Pending Bills
Nkopilon LDT	16-May-22	49,600	49,600		49,600	-	Prior Years' Pending Bills
Nkisolata omom	12-Jan-22	49,890	49,890		49,890	-	Prior Years' Pending Bills
Nkopilon LDT	25-Apr-22	50,000	50,000		50,000	-	Prior Years' Pending Bills
LEGACY HOTEL	14-Jan-22	142,000	142,000		142,000	-	Prior Years' Pending Bills

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Sange General Suppliers ltd	22nd March, 2022	466,500	466,500		466,500	-	Prior Years' Pending Bills
Mwatat Enterprises ltd	2nd March, 2022	495,500	495,500		495,500	-	Prior Years' Pending Bills
Nchekut Limited	22nd March, 2022	500,000	500,000		500,000	-	Prior Years' Pending Bills
Lekos service station	2nd March, 2022	2,569,420	2,569,420		2,569,420	-	Prior Years' Pending Bills
Bright innovation ltd	24TH MAY, 2022	2,988,856	2,988,856		2,988,856	-	Prior Years' Pending Bills
DENSHER	20-Apr-23	45,000		45,000		45,000	Prior Years' Pending Bills
DENSHER	13-Mar-23	49,999		49,999		49,999	Prior Years' Pending Bills
DENSHER	17-May-23	50,000		50,000		50,000	Prior Years' Pending Bills
DENSHER	20-Apr-23	48,000		48,000		48,000	Prior Years' Pending Bills
DENSHER	10-May-23	50,000		50,000		50,000	Prior Years' Pending Bills
DENSHER	05-Mar-23	49,999		49,999		49,999	Prior Years' Pending Bills
DENSHER	30-Mar-23	50,000		50,000		50,000	Prior Years' Pending Bills
DENSHER	19-Mar-22	50,000		50,000		50,000	Prior Years' Pending Bills
SAMBURU CGUEST HOUSE	10-Mar-23	33,050		33,050		33,050	Prior Years' Pending Bills
NIKMAL INVESTMENT	10-May-23	49,650		49,650		49,650	Prior Years' Pending Bills

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NIKMAL INVESTMENT	10-May-23	49,000		49,000		49,000	Prior Years' Pending Bills
NIKMAL INVESTMENT	10-May-23	48,750		48,750		48,750	Prior Years' Pending Bills
Multi-level consultant LTD	26-May-23	3,996,215		3,996,215		3,996,215	Prior Years' Pending Bills
LEKSO SERVICES STATION	29-May-23	2,191,200		2,191,200		2,191,200	Prior Years' Pending Bills
AISHNOOR INVESTMENT LTD	22-Mar-23	1,760,000		1,760,000		1,760,000	Prior Years' Pending Bills
LEKOS SERVICES STATION	15-Feb-23	1,400,000		1,400,000		1,400,000	Prior Years' Pending Bills
Mwatat Enterprises ltd	02-Mar-23	495,500		495,500		495,500	Annual Pending Bill
PRINT OPTIONS LIMITED	03-Feb-23	448,826		448,826		448,826	Annual Pending Bill
JOSMOS SPARES AND HARDWARE	09-Jan-23	1,307,069		1,307,069		1,307,069	Annual Pending Bill
MISSION FOR ESSENTIAL DRUGS AND SUPPLIES.	05-May-21	626,281	626,281			626,281	Prior Years' Pending Bills
MISSION FOR ESSENTIAL DRUGS AND SUPPLIES.	05-May-21	1,784,032	1,784,032			1,784,032	Prior Years' Pending Bills
CFAO MOTORS KENYA LIMITED	30-Jun-22	20,980,000	20,980,000		20,980,000	-	Prior Years' Pending Bills
JUMBO COMMODITIES LIMITED	30-Jun-22	2,900,000	2,900,000		2,900,000	-	Prior Years' Pending Bills
Parsanti Holdings Ltd	30-Jun-22	997,600	997,600		997,600	-	Prior Years' Pending Bills
NABORE LIMITED	30-Jun-22	1,250,000	1,250,000			1,250,000	Prior Years' Pending Bills
CFAO MOTORS KENYA LIMITED	30-Jun-22	1,027,750	1,027,750		1,027,750	-	Prior Years' Pending Bills

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KONOM FARM	30-Jun-22	1,007,974	1,007,974		1,007,974	-	Prior Years' Pending Bills
BELLIROS COSMETIC	05-Nov-20	40,400	-	40,400		40,400	Prior Years' Pending Bills
LEKOS SERVICE STATION	23-May-23	5,000,000		5,000,000		5,000,000	Prior Years' Pending Bills
JOSMOS SPARES AND HARDWARE LIMITED	30-May-23	2,405,300		2,405,300		2,405,300	Prior Years' Pending Bills
A.A.A FILLING STATION	30-May-23	10,000,000		10,000,000		10,000,000	Prior Years' Pending Bills
NABORE LIMITED	14-Jun-22	1,250,000		1,250,000		1,250,000	Prior Years' Pending Bills
SYSTEMS PARTNERS LIMITED	08-Jun-22	2,048,800		2,048,800	50,000	1,998,800	Prior Years' Pending Bills
ALLMED MEDICAL SUPPLIES	10-Jun-20	7,012,000		7,012,000		7,012,000	Prior Years' Pending Bills
SYSTEMS PARTNERS LIMITED	08-Jun-22	2,048,800		2,048,800	50,000	1,998,800	Prior Years' Pending Bills
SUN RISE SAMBURU INVESTMENT	06-Feb-22	245,000	-	245,000		245,000	Prior Years' Pending Bills
MARAAI COMPANY LTD	01-Mar-23	995,000		995,000		995,000	Prior Years' Pending Bills
BAYYINAH COMPANY LTD	29/6/2023	2,500,000		2,500,000		2,500,000	Prior Years' Pending Bills
A.A.A FILLING STATION	06-Dec-23	1,575,000		1,575,000		1,575,000	Prior Years' Pending Bills
NKOPILON LTD	17-May-22	45,000	45,000		45,000	-	Prior Years' Pending Bills
MARAAI COMPANY LTD	30-Jun-23	1,580,000		1,580,000		1,580,000	Current Year's Pending Bills
Sub-Total		164,237,457	81,469,329	81,654,638	83,828,716	79,295,251	-

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Supply Of Services							
JIT MACHINERY SERVICES LTD	07-Apr-22	34,291	34,291		34,291	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	15-Mar-22	37,720	37,720		37,720	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	05-May-22	38,675	38,675		38,675	-	Prior Years' Pending Bills
KISUMU NDOGO AUTO GARAGE	08-Feb-22	41,465	41,465		-	41,465	Prior Years' Pending Bills
KISUMU NDOGO AUTO GARAGE	16-Mar-22	41,465	41,465		-	41,465	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	10-Dec-21	41,937	41,937		41,937	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	20-Apr-22	44,159	44,159		44,159	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	31-Mar-22	44,462	44,462		44,462	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	10-Mar-22	45,974	45,974		45,974	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	04-Nov-21	46,500	46,500		46,500	-	Prior Years' Pending Bills
NKOPILON LTD	23-Jun-22	47,000	-	47,000	-	47,000	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	11-Feb-22	47,212	47,212		47,212	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	18-Nov-21	48,154	48,154		48,154	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	28-May-22	48,778	48,778		48,778	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	16-May-22	49,050	49,050		49,050	-	Prior Years' Pending Bills

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JIT MACHINERY SERVICES LTD	07-Apr-22	49,055	49,055		49,055	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	14-Dec-21	49,210	49,210		49,210	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	11-Nov-21	49,365	49,365		49,365	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	21-May-22	49,500	49,500		49,500	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	14-Apr-22	49,687	49,687		49,687	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	02-Jun-22	50,000	50,000		50,000	-	Prior Years' Pending Bills
LEGACY HOTEL	14-Jan-22	142,000	-	142,000	-	142,000	Prior Years' Pending Bills
SAMBURU GUEST HOUSE	18-May-22	150,000	150,000		150,000	-	Prior Years' Pending Bills
STANDARD MEDIA GROUP	02-Jun-22	176,320	176,320		176,320	-	Prior Years' Pending Bills
NATION MEDIA GROUP LIMITED	26-May-21	183,280	183,280		183,280	-	Prior Years' Pending Bills
NATION MEDIA GROUP LIMITED	26-May-21	183,280	183,280		-	183,280	Prior Years' Pending Bills
KENYA SCHOOL OF GOVERNMENT LOWER KABETE	19-Jun-22	227,940	227,940		227,940	-	Prior Years' Pending Bills
NATION MEDIA GROUP LIMITED	17-Nov-21	284,896	284,896		284,896	-	Prior Years' Pending Bills
Kahigas Garage	04-Mar-22	287,416	287,416		287,416	-	Prior Years' Pending Bills
NATION MEDIA GROUP LIMITED	25-May-22	296,960	296,960		296,960	-	Prior Years' Pending Bills

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NATION MEDIA GROUP LIMITED	18-Sep-17	356,120	356,120		-	356,120	Prior Years' Pending Bills
NATIONAL CEREALS AND PRODUCE BOARD	17-Jun-20	357,729	357,729		-	357,729	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	06-May-22	377,832	377,832		377,832	-	Prior Years' Pending Bills
MAH INSURANCE AGENCY	02-Jun-22	379,270	379,270		379,270	-	Prior Years' Pending Bills
KISUMU NDOGO AUTO GARAGE	01-Mar-22	459,480	459,480		459,480	-	Prior Years' Pending Bills
KENYA POWER AND LIGHTING COMPANY	30-Jun-22	910,575	-	910,575	-	910,575	Prior Years' Pending Bills
NATIONAL CEREALS AND PRODUCE BOARD	15-Jun-21	913,272	913,272		-	913,272	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	22-Mar-22	1,132,097	1,132,097		1,132,097	-	Prior Years' Pending Bills
VALUE CONSULTANTS LTD	02-Jun-16	9,944,100	1,988,820		-	1,988,820	Prior Years' Pending Bills
SAIMEN ENTERPRISES LIMITED	30-Jun-22	2,422,800	2,422,800		2,422,800	-	Prior Years' Pending Bills
MAH INSURANCE AGENCY	31-May-22	2,930,175	2,930,175		2,930,175	-	Prior Years' Pending Bills
MAH INSURANCE AGENCY	30-Jun-22	3,096,775	3,096,775		3,096,775	-	Prior Years' Pending Bills
ASSOCIATES IN INTERGRATED DEVELOPMENT AFRICAN LTD	06-Feb-16	119,705,968	9,937,200		9,705,968	231,232	Prior Years' Pending Bills
Ortiz Auto garage and Spares	04-May-22	30,100	30,100		30,100	-	Prior Years' Pending Bills
Ortiz Auto garage and Spares	02-May-22	31,300	31,300		31,300	-	Prior Years' Pending Bills

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Ortiz Auto garage and Spares	27-Apr-22	37,150	37,150		37,150	-	Prior Years' Pending Bills
BELLIROS COSMETIC	27-Apr-22	40,400	40,400		40,400	-	Prior Years' Pending Bills
Ortiz Auto garage and Spares	16-May-22	42,500	42,500		42,500	-	Prior Years' Pending Bills
NKOPILON LTD	17/05/2022	45,000	45,000		45,000	-	Prior Years' Pending Bills
NKOPILON LTD	23/06/2022	47,600	47,600		47,600	-	Prior Years' Pending Bills
SAMBURU WATER AND SANITATION	23/06/2022	48,120	48,120		48,120	-	Prior Years' Pending Bills
ORTZ AUTO GARAGE	29th March, 2022	48,500	48,500		48,500	-	Prior Years' Pending Bills
Ortiz Auto garage and Spares	07-May-22	48,500	48,500		48,500	-	Prior Years' Pending Bills
Ortiz Auto garage and Spares	25-Apr-22	49,700	49,700		49,700	-	Prior Years' Pending Bills
SAMBURU COUNTY UIG	18/03/2022	171,800	171,800		171,800	-	Prior Years' Pending Bills
SUN RISE SAMBURU INVESTMENT	06-Feb-22	245,000	245,000		245,000	-	Prior Years' Pending Bills
JIT MERCHINERY SERVICES LTD	28/04/2022	344,459	344,459		344,459	-	Prior Years' Pending Bills
MNAZI ENGINEERING LTD	22/03/2022	1,180,000	1,180,000		1,180,000	-	Prior Years' Pending Bills
PARSANTI HOLDINGS LTD	24/05/2022	1,475,000	1,475,000		1,475,000	-	Prior Years' Pending Bills
Jameson Agencies Ltd	24/05/2022	2,970,000	2,970,000		2,970,000	-	Prior Years' Pending Bills
HASHIM AND LESAIGOR ASSOCIATE ADVOCATE	24/05/2022	3,648,000	3,648,000		3,648,000	-	Prior Years' Pending Bills

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BRIGHT INNOVATION LTD	10th June, 2022	3,944,000	3,944,000		3,944,000	-	Prior Years' Pending Bills
NATION MEDIA GROUP	26-May-23	216,920		216,920	216,920	-	Prior Years' Pending Bills
JIT MACHINERY SERVICES LTD	14TH MARCH 2023	1,720,130		1,720,130		1,720,130	Current Years' Pending Bills
SYAGGA AND ASSOCIATES	30-Jun-23	8,120,000		8,120,000		8,120,000	Current Years' Pending Bills
KENYA POWER	30-Jun-23	3,851		3,851		3,851	Current Years' Pending Bills
KISUMU NDOGO AUTO GARAGE	15-May-23	49,856		49,856		49,856	Current Years' Pending Bills
KISUMU NDOGO AUTO GARAGE	18-May-23	49,756		49,756		49,756	Current Years' Pending Bills
KAHIGA'S GARAGE MARALAL	19-Jun-23	49,950		49,950		49,950	Current Years' Pending Bills
KENYA POWER	21-Jun-23	22,170		22,170		22,170	Current Years' Pending Bills
JIT MACHINERY SERVICES LTD	06-Jun-23	34,724		34,724		34,724	Current Years' Pending Bills
ORTIZ AUTO GARAGE & SPARES	09-May-23	27,000		27,000		27,000	Current Years' Pending Bills
ORTIZ AUTO GARAGE & SPARES	16-May-23	48,800		48,800		48,800	Current Years' Pending Bills
SIDAI LAUNDRY	24-Mar-23	600,000		600,000		600,000	Current Years' Pending Bills
KAHIGA'S GARAGE	23-Mar-23	37,440		37,440		37,440	Current Years' Pending Bills
JITMACHINERY	09-Mar-23	44,300		44,300		44,300	Current Years' Pending Bills

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KAHIGA'S GARAGE	14-Apr-23	49,520		49,520		49,520	Current Years' Pending Bills
JITMACHINERY	14-Jun-23	16,500		16,500		16,500	Current Years' Pending Bills
ORTIZ GARAGE	15-Jun-23	36,550		36,550		36,550	Current Years' Pending Bills
ORTIZ GARAGE	16-Jun-23	27,000		27,000		27,000	Current Years' Pending Bills
SERVICE AND REPAIR OF MOTOR VEHICLE 25CG 051A	05-Apr-23	36,800		36,800		36,800	Current Years' Pending Bills
A.A.A FILLING STATION	27-Apr-23	1,200,000		1,200,000		1,200,000	Current Years' Pending Bills
KAHIGA'S GARAGE	25-Jan-23	49,392		49,392		49,392	Current Years' Pending Bills
KISUMU NDOGO GARAGE	22-May-23	49,836		49,836		49,836	Current Years' Pending Bills
KISUMU NDOGO GARAGE	18-May-23	49,636		49,636		49,636	Current Years' Pending Bills
KISUMU NDOGO GARAGE	24-Mar-23	42,050		42,050		42,050	Current Years' Pending Bills
ORTIZ GARAGE	26-May-23	47,600		47,600		47,600	Current Years' Pending Bills
JITMACHINERY	15-May-23	16,390		16,390		16,390	Current Years' Pending Bills
ORTIZ GARAGE	16-May-23	33,400		33,400		33,400	Current Years' Pending Bills
ORTIZ GARAGE	12-May-23	27,000		27,000		27,000	Current Years' Pending Bills
NATION MEDIA GROUP LTD	02-Feb-23	216,920		216,920		216,920	Current Years' Pending Bills
NATION MEDIA GROUP LTD	08-Mar-23	356,120		356,120		356,120	Current Years' Pending Bills

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KISUMU NDOGO	24-May-23	336,270		336,270		336,270	Current Years' Pending Bills
KISUMU NDOGO	30-Jun-23	430,500		430,500		430,500	Current Years' Pending Bills
THE STANDARD GROUP LIMITED	11-Apr-23	173,166		173,166		173,166	Current Years' Pending Bills
THE STANDARD GROUP LIMITED	20-Sep-22	180,294		180,294		180,294	Current Years' Pending Bills
THE STANDARD GROUP LIMITED	20-Sep-22	189,975		189,975		189,975	Current Years' Pending Bills
NATION MEDIA GROUP LIMITED	21-Sep-22	248,800		248,800		248,800	Current Years' Pending Bills
THE STANDARD GROUP LIMITED	22-Sep-22	250,289		250,289		250,289	Current Years' Pending Bills
KAHIGAS GARAGE MARALAL	20/2/2023	454,640		454,640		454,640	Current Years' Pending Bills
KAHIGAS GARAGE MARALAL	06-Feb-23	369,940		369,940		369,940	Current Years' Pending Bills
KISUMU NDOGO AUTO GARAGE	06-Feb-23	389,950		389,950		389,950	Current Years' Pending Bills
NATION MEDIA GROUP	05-Mar-23	183,280		183,280		183,280	Current Years' Pending Bills
NATION MEDIA GROUP	05-Sep-23	183,280		183,280		183,280	Current Years' Pending Bills
STANDARD GROUP MEDIA	30-Jun-23	177,480		177,480		177,480	Current Years' Pending Bills
STANDARD GROUP MEDIA	30-Jun-23	177,480		177,480		177,480	Current Years' Pending Bills
STANDARD GROUP MEDIA	30-Jun-23	177,480		177,480		177,480	Current Years' Pending Bills
KAHIGA GARAGE	30-Jun-23	495,640		495,640		495,640	Current Years' Pending Bills

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Sub-Total		178,017,147	41,495,449	18,797,650	37,598,986	22,694,113	
Grand Total		1,260,851,243	660,530,985	362,072,957	557,484,435	465,119,508	

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			a	b	c=a-b		
Senior Management							
1. ALICE LENANYOKIE	S		42,000	42,000			Annual Activity Pending Bill
2. Benson Lengalen	R		167,500	167,500			Annual Activity Pending Bill
3. Marios Lerugum	S		145,000	145,000			Annual Activity Pending Bill
4. Peter Lenchodor	Q		380,000	380,000			Annual Activity Pending Bill
5. Peter Lenchodor	Q		635,000	635,000			Annual Activity Pending Bill
6. Peter Lenchodor	Q		515,000	515,000			Annual Activity Pending Bill
7. CHRISTOPHER LMAMBIAN LENGUSURANGA	R		109,950	109,950			Annual Activity Pending Bill
8. JOSPHAT LENGURIS LMIMBAS	Q		153,000	153,000			Annual Activity Pending Bill
9. APUA LENAMUNYI	M		187,050	187,050			Annual Activity Pending Bill

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
10. PETER ZABLON LODOKIYIAA	M		352,850	352,850			Annual Activity Pending Bill
11. PETER ZABLON LODOKIYIAA	M		653,300	653,300			Annual Activity Pending Bill
12. JANE NAKINYI LOREGAE	L		210,500	210,500			Annual Activity Pending Bill
13. JOYCE LOLMEWETI	L		365,400	365,400			Annual Activity Pending Bill
14. JAMES IKUAH IKONYA	M		926,100	926,100			Annual Activity Pending Bill
15. STEVE LEMETEKI	M		286,180	286,180			Annual Activity Pending Bill
16. MATTHEW SETI LEAKONO	R		53,470	53,470			Annual Activity Pending Bill
17. MATTHEW SETI LEAKONO	R		92,180	92,180			Annual Activity Pending Bill
18. MATTHEW SETI LEAKONO	R		96,418	96,418			Annual Activity Pending Bill
19. NAANYU LENASEIYAN	R		278,800	278,800			Annual Activity Pending Bill
20. KOMITU LESHOMO	R		281,400	281,400			Annual Activity Pending Bill
21. MATTHEW SETI LEAKONO	R		312,875	312,875			Annual Activity Pending Bill

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
22. KOMITU LESHOMO	R		378,800	378,800			Annual Activity Pending Bill
23. NAANYU LENASEIYAN	R		474,600	474,600			Annual Activity Pending Bill
24. KOMITU LESHOMO	R		493,500	493,500			Annual Activity Pending Bill
25. KOMITU LESHOMO	R		719,175	719,175			Annual Activity Pending Bill
26. DANIEL LJEMERIKA LESAMAJA	N		246,820	246,820			Annual Activity Pending Bill
27. DANIEL LJEMERIKA LESAMAJA	N		395,500	395,500			Annual Activity Pending Bill
28. NOAH LEKISIMA	M		462,000	462,000			Annual Activity Pending Bill
29. DANIEL LJEMERIKA LESAMAJA	N		575,600	575,600			Annual Activity Pending Bill
Sub-Total			9,989,968	9,989,968			
Middle Management							
30. James Lempei	K		235,200	235,200			Annual Activity Pending Bill
31. James Lempei	K		25,333	25,333			Annual Activity Pending Bill

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
32. Thomas lenairoshi	K		58,000	58,000			Annual Activity Pending Bill
33. Lenkupae Moses	K		378,800	378,800			Annual Activity Pending Bill
34. MARIAM ALI SALIM	K		268,500	268,500			Annual Activity Pending Bill
35. Sammy Lenolkulal	H		128,100	128,100			Annual Activity Pending Bill
36. Elisha Onyanfo	H		35,600	35,600			Annual Activity Pending Bill
37. Godfrey Lolkinyati	J		375,200	375,200			Annual Activity Pending Bill
38. Godfrey Lolkinyati	J		1,737,900	1,737,900			Annual Activity Pending Bill
39. Lembara Timothy	H		20,900	20,900			Annual Activity Pending Bill
40. Joseph Lengupae	J		294,600	294,600			Annual Activity Pending Bill
41. Monica Lotukoi	K		51,400	51,400			Annual Activity Pending Bill
42. Joseph Lengupae	J		1,423,500	1,423,500			Annual Activity Pending Bill
43. John Mwangi	K		170,400	170,400			Annual Activity Pending Bill

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
44. Nchukudo	J		1,575,000	1,575,000			Annual Activity Pending Bill
45. Kelvin Lesingiran	H		1,025,500	1,025,500			Annual Activity Pending Bill
46. Maliti Lepadaasa	K		381,700	381,700			Annual Activity Pending Bill
47. Maliti Lepadaasa	K		265,000	265,000			Annual Activity Pending Bill
48. Philip Lerasia	J		381,200	381,200			Annual Activity Pending Bill
49. Andwel Lesilele	J		353,700	353,700			Annual Activity Pending Bill
50. SIMON RAPUNYE LEPAKIYO	K		55,600	55,600			Annual Activity Pending Bill
51. JOSEPH MAHIHU KANUTHU	K		112,000	112,000			Annual Activity Pending Bill
52. BERNARD LMESIADU LENTAANO	K		758,200	758,200			Annual Activity Pending Bill
53. MARGARET LEKISHORIMONGI	K		294,350	294,350			Annual Activity Pending Bill
54. LEONARD LMELIAMAE LESIKOYO	H		1,299,500	1,299,500			Annual Activity Pending Bill
55. JOHN KALEN LENKULATE	H		78,000	78,000			Annual Activity Pending Bill

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
56. SAMMY SAMWELLY LENGOYIA LESEEWA	K		219,700	219,700			Annual Activity Pending Bill
57. ALOISE KERETINA LEKUPE	H		206,850	206,850			Annual Activity Pending Bill
58. DANSON MAINA GICHUKI	J		55,496	55,496			Annual Activity Pending Bill
59. JUSTUS SAILIAPU LESANJORE	K		49,000	49,000			Annual Activity Pending Bill
60. JUSTUS SAILIAPU LESANJORE	K		69,200	69,200			Annual Activity Pending Bill
61. PHILIP SANINGO LELERUK	J		510,200	510,200			Annual Activity Pending Bill
62. ROBERT LAIKIA LEABURIA	K		831,200	831,200			Annual Activity Pending Bill
63. DANIEL MAJISON LENGALA	H		24,500	24,500			Annual Activity Pending Bill
64. DANIEL MAJISON LENGALA	H		25,200	25,200			Annual Activity Pending Bill
65. DANIEL MAJISON LENGALA	H		39,200	39,200			Annual Activity Pending Bill
Sub-Total			13,813,729	13,813,729			
Unionisable Employees							

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
66. Sabrina Leparmorijo	G		300,000	300,000			Annual Activity Pending Bill
67.							
Sub-Total			300,000	300,000			
Others (specify)							
68.							
69.							
Sub-Total							
Grand Total			24,103,697	24,103,697			

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Annex 4 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2021-2022	2020-2021	
			a	b	c=a-b		
Amounts Due To National Govt Entities							
LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-22	-		2,848,162.20	2,848,162.20	Current Years' Pending Bills
LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-22	-		6,199,124.80	6,199,124.80	Current Years' Pending Bills
LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-22	-		6,303,996.80	6,303,996.80	Current Years' Pending Bills
LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-22	-		7,561,406.10	7,561,406.10	Current Years' Pending Bills
LAPTRUST	SALARY DEDUCTIONS	30-Jun-22	50,400.00	50,400.00		-	Prior Years' Pending Bills
LAPTRUST	SALARY DEDUCTIONS	30-Jun-22	40,320.00	40,320.00		-	Prior Years' Pending Bills
LAPTRUST	SALARY DEDUCTIONS	30-Jun-22	240,767.00	240,767.00		-	Prior Years' Pending Bills
LAPTRUST	SALARY DEDUCTIONS	30-Jun-22	1,108,651.00	1,108,651.00		-	Prior Years' Pending Bills
LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-22	1,014,236.00	1,014,236.00		-	Prior Years' Pending Bills
KENYA POWER AND LIGHTING COMPANY	SALARY DEDUCTIONS	30-Jun-22	2,037,682.00	2,037,682.00		-	Prior Years' Pending Bills
KENYA POWER AND LIGHTING COMPANY	SALARY DEDUCTIONS	30-Jun-22	910,575.00	910,575.00		-	Prior Years' Pending Bills

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LAPFUND	SALARY DEDUCTIONS	30-Jun-22	-		13,517,861.65	13,517,861.65	Current Years' Pending Bills
nssf	SALARY DEDUCTIONS	30-Jun-23	-		248,800.00	248,800.00	Current Years' Pending Bills
LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-22	-		636,749.10	636,749.10	Current Years' Pending Bills
Sub-Total			5,402,631.00	5,402,631.00	37,316,100.65	37,316,100.65	
Amounts Due To County Govt Entities							
SAMBURU COUNTY GOVERNMENT STANDING	SALARY DEDUCTIONS	30-Jun-23	0.00	-	92,925	92,925	Annual Pending Bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	09-Jan-18	148,600.00	-	0	148,600	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	150,382.00	-	0	150,382	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	09-Jan-18	482,483.00	-	0	482,483	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	500,000.00	-	0	500,000	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	699,200.00	-	0	699,200	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	700,000.00	-	0	700,000	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-23	0.00	-	227,164	227,164	Annual Pending Bill
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	831,600.00	-	0	831,600	Prior Years' Pending Bills

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SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	959,800.00	-	0	959,800	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	978,209.00	-	0	978,209	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	1,000,000.00	-	0	1,000,000	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	1,000,000.00	-	0	1,000,000	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	1,018,950.00	-	0	1,018,950	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	1,284,639.80	-	0	1,284,640	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	1,303,891.60	-	0	1,303,892	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT, REFURBISHMENT OF MARALAL SAFARI LODGE	30-Jun-22	1,478,620.80	1,478,621	0	-	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	1,488,359.10	-	0	1,488,359	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	19-Oct-18	1,996,150.00	-	0	1,996,150	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	2,000,000.00	-	0	2,000,000	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	2,000,000.00	-	0	2,000,000	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	29-Jan-18	2,250,000.00	-	0	2,250,000	Prior Years' Pending Bills

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SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	06-Feb-18	2,250,000.00	-	0	2,250,000	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	24-Jan-18	2,374,350.00	-	0	2,374,350	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	24-Jan-18	2,446,950.00	-	0	2,446,950	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	12-May-17	2,844,827.60	-	0	2,844,828	Prior Years' Pending Bills
SAMBURU COUNTY EXECUTIVE MORTGAGE FUND	REFUND OF FUNDS	30-Jun-18	16,900,000.00		0	16,900,000	
DEPARTMENT OF HEALTH LEVEL II & III	25% County Counterparts Fund to Health II&III	30-Jun-22	3,285,000.00	3,285,000	0	-	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	02-Jun-22	3,494,015.40	-	0	3,494,015	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	4,000,000.00	-	0	4,000,000	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	5,000,000.00	-	0	5,000,000	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	28-Aug-18	6,317,400.00	-	0	6,317,400	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	7,000,000.00	-	0	7,000,000	Prior Years' Pending Bills
Samburu Water and Sanitation Company(SAWASCO)	Transfer of Grants from main Account to Sawasco Account-13% for Nkutuk Elmuget water project and	30-Jun-22	11,736,632.00	11,736,632	0	-	Prior Years' Pending Bills

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	Lpus public sanitation Project						
SAMBURU COUNTY BURSARY FUND	BURSARY FOR FORM ONES 2022	30-Jun-22	18,900,000.00	18,900,000	0	-	Prior Years' Pending Bills
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-23	0.00	-	21,110,760	21,110,760	Annual Pending Bill
Sub-Total			108,820,060.30	35,400,253	21,430,849.00	94,850,657	
Sub-Total			65,301,623		65,301,623		
Amounts Due To Third Parties							
HAZINA SACCO	SALARY DEDUCTIONS	30-Jun-23	1780	1,780	0		Annual Pending Bill
KENYA CLINICAL OFFICERS ASSOCIATION	SALARY DEDUCTIONS	30-Jun-23	5,940	5,940	0		Annual Pending Bill
CIC GENERAL INSURANCE	SALARY DEDUCTIONS	30-Jun-23	12,900	12,900	0		Annual Pending Bill
HARAMBEE SACCO	SALARY DEDUCTIONS	30-Jun-23	30,498	30,498	0		Annual Pending Bill
SANLAM GENERAL INSURANCE LIMITED	SALARY DEDUCTIONS	30-Jun-23	36,699	36,699	0		Annual Pending Bill
UKULIMA SACCO	SALARY DEDUCTIONS	30-Jun-23	39,170	39,170	0		Annual Pending Bill
KENYA COMMERCIAL BANK	SALARY DEDUCTIONS	30-Jun-23	43,770	43,770	0		Annual Pending Bill
SAMBURU TEACHERS SACCO	SALARY DEDUCTIONS	30-Jun-23	57,619	57,619	0		Annual Pending Bill
ECDE WELFARE	SALARY DEDUCTIONS	30-Jun-23	63,200	63,200	0		Annual Pending Bill

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KENYA COMMERCIAL BANK	SALARY DEDUCTIONS	30-Jun-23	67,650	67,650	0		Annual Pending Bill
SUPA SACCO SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-23	80,030	80,030	0		Annual Pending Bill
SHIRIKA SACCO LTD	SALARY DEDUCTIONS	30-Jun-23	81,116	81,116	0		Annual Pending Bill
UNISON SACCO SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-23	86,125	86,125	0		Annual Pending Bill
SAMBURU TEACHERS SACCO	SALARY DEDUCTIONS	30-Jun-23	103,454	103,454	0		Annual Pending Bill
NATIONAL NURSES ASSOCIATION OF KENYA	SALARY DEDUCTIONS	30-Jun-23	109,200	109,200	0		Annual Pending Bill
ARTHI SACCO SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-23	134,354	134,354	0		Annual Pending Bill
SAMBURU SAVINGS & CREDIT SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-23	169,940	169,940	0		Annual Pending Bill
EQUITY BANK LTD	SALARY DEDUCTIONS	30-Jun-23	226,345	226,345	0		Annual Pending Bill
TOWER SACCO	SALARY DEDUCTIONS	30-Jun-23	226,345	226,345	0		Annual Pending Bill
EQUITY BANK LTD	SALARY DEDUCTIONS	30-Jun-23	274,936	274,936	0		Annual Pending Bill
COOPERATIVE BANK	SALARY DEDUCTIONS	30-Jun-23	386,910	386,910	0		Annual Pending Bill
IZWE LOANS KENYA LTD	SALARY DEDUCTIONS	30-Jun-23	611,039	611,039	0		Annual Pending Bill
EQUITY BANK LTD	REFUND FOR DOUBLE DEDUCTION OF RETENTION DFOR PROPOSED	17-Apr-18	647,280	647,280	0	-	Prior Years' Pending Bills

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	CONSTRUCTION OF 3NO COTTAGES AND MESS AT WESTGATE COMMUNITY CONSERVANCY						
JAMII CO-OPERATIVE SAVINGS & CREDIT SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-23	707,099	707,099	0		Annual Pending Bill
PS MINISTRY OF LAND HOUSING AND URBAN DEVELOPMENT	SALARY DEDUCTIONS	30-Jun-23	824,300	824,300	0		Annual Pending Bill
KENYA COMMERCIAL BANK	SALARY DEDUCTIONS	30-Jun-23	877,388	877,388	0		Annual Pending Bill
EQUITY BANK LTD	SALARY DEDUCTIONS	30-Jun-23	2,717,999	0	2,717,999	2,717,999	Annual Pending Bill
Xplico Insurance Limited	SALARY DEDUCTIONS	30-Jun-23	8,684,961	8,684,961	0		Annual Pending Bill
Sub-Total			17,308,047	14,590,048	2,717,999	2,717,999	
Others (Specify)							
Sub-Total			-	-	-		
Grand Total			131,530,738.30	55,392,931.80	61,464,948.65	134,884,756.15	

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Annex 5 – Analysis Of imprests and Advances

(a) Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
DANIEL LJEMERIKA LESAMAJA	01-SEP-22	225,600	0	225,600
PENINA MALONI LESHOMO	23-FEB-23	191,400	191,300	100
Total		417,000	191,300	225,700

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
Total		0	0	0

Annex 6 – Summary of Non-Current Asset Register

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Asset Class	Historical Cost b/f (Kshs)	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	2021-2022	(Kshs)	(Kshs)	(Kshs)	(Kshs) 2022-2023
Land					
Buildings And Structures	1,932,265,334	437,024,957	-	-	2,369,290,291
Transport Equipment	1,221,612,513	19,090,750	-	-	1,240,703,263
Office Equipment, Furniture And Fittings	121,479,370	24,961,241	-	-	146,440,611
ICT Equipment	24,848,774	8,768,491	-	-	33,617,265
Machinery And Equipment	535,529,284	142,089,737	-	-	677,619,021
Heritage And Cultural Assets	398,990,217	-	-	-	398,990,217
Biological Assets	151,977,270	47,890,196	-	-	199,867,466
Intangible Assets	99,482,446	30,769,157	-	-	130,251,603
Infrastructure Assets- Roads, Rails	1,733,279,348	671,006,394	-	-	2,404,285,742
Work In Progress	-	-	-	-	-
Total	6,219,464,556	1,381,600,923	-	-	7,601,065,479

Annex 7 – Inter-Entity Transfers

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Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred	Amount	difference	explanation
						KShs	Confirmed as received		
							KShs		
1	County Assembly	70,002,431	268,564,084	152,416,302	173,209,249	664,192,066	664,192,066	0	
2	Recurrent Account	309,381,314	975,196,057	889,339,204	1,612,133,157	3,786,049,732	3,786,049,732	0	
3	Development Account	-	132,251,168	295,104,017	1,040,387,182	1,467,742,367	1,467,742,367	0	
4	Special purpose Accounts Health	-		-		0	0	0	
5	Special purpose Accounts Locusts Response	-		35,977,744	53,393,156	89,370,900	89,370,900	0	
6	Special purpose Accounts NARIGP	-	111,161,096	89,038,279	49,797,005	249,996,380	249,996,380	0	
7	Special purpose Accounts ASDSP	-		15,939,016		15,939,016	15,939,016	0	
8	Special purpose	-				0	0	0	

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	Accounts Roads Levy								
	Special purpose								
9	Accounts Primary Health Care	-	5,119,125		5,803,500	10,922,625	10,922,625	0	
10	Special purpose Accounts Climate Change				11,000,000	11,000,000	11,000,000	0	
11	Special purpose Accounts Kenya Urban Support Program				2,339,915	2,339,915	2,339,915	0	
	Total	379,383,745	1,492,291,530	1,477,814,562	2,948,063,164	6,297,553,000	6,297,553,000	0	0

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Director of Finance
County Executive

.....
Director of Finance
Fund/project/board/water company/hospital

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

*County Government of Samburu
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Annex 8 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Court Case	Mr Daniel.Lenokirna	KES	4,605,195	Open	Case on going
2	Court Case	Mr.Reuben lemunyette	KES	4,605,195	Open	Case on going
3	Court Case	Mr.Barun Lekalkuli	KES	4,605,195	Open	Case on going
4	Court Case	Mr.Letinina Stephen	KES	4,189,260	Open	Case on going
5	Court Case	Mr.Lesurmat Benard	KES	4,605,195	Open	Case on going
6	Court Case	Mr.Lolmingani Paul	KES	6,938,192	Open	Case on going
7	Court Case	Mr.Lenoljenge Linus	KES	5,974,311	Open	Case on going
8	Court Case	Eng.lekoomet Wilson	KES	5,574,210	Open	Case on going
9	Court Case	Hashim & Lesaigor Co. Advocates	KES	Not billed	Open	On Going
10	Court Case	Hashim & Lesaigor Co. Advocates	KES	2,500,000	Open	On Going
11	Court Case	Hashim & Lesaigor Co. Advocates	KES	3,000,000	Open	On Going
12	Court Case	Hashim & Lesaigor Co. Advocates	KES	6,050,000	Open	Finalized. Ruled in favour of SCG
13	Court Case	Hashim & Lesaigor Co. Advocates	KES	3,712,000	Open	On Going
14	Court Case	Hashim & Lesaigor Co. Advocates	KES	3,605,000	Open	Finalized. Orders sought declined
15	Court Case	Hashim & Lesaigor Co. Advocates	KES	Not billed	Open	On Going
16	Court Case	Hashim & Lesaigor Co. Advocates	KES	Not billed	Open	On Going
17	Court Case	G.M Gamma Advocates LLP	KES	Not billed	Open	On appeal
18	Court Case	G.M Gamma Advocates LLP	KES	Not billed	Open	On Going
19	Court Case	G.M Gamma Advocates LLP	KES	Not billed	Open	On Going
20	Court Case	G.M Gamma Advocates LLP	KES	Not billed	Open	On Going
21	Court Case	G.M Gamma Advocates LLP & J.M Mwangi & Co Advocates	KES	Not billed	Open	On Going
22	Court Case	G.M Gamma Advocates LLP	KES	Not billed	Open	On Going

Annex: 9 Reporting of Climate Relevant Expenditures FY 2022/23

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Fencing of waste management sites	Construction of Perimeter wall for Kisima and Suguta, Waste Management site (Dumping site)	To improve solid waste management in major towns	Construction of Perimeter wall at the dumpsites					County Government	
	Improvement of Maralal Waste Management Site (Dumping site)	To improve solid waste management within Maralal town	Repair of Maralal dumpsite fence					County Government	
Control of soil erosion	Construction of soil conservation structures in Opiroi, Arsim and Nchock	To control soil erosion for enhanced rangeland management	Construction of soil conservation structures in degraded areas					County Government	

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Tree planting	Tree planting	To increase forest cover within the county	Tree planting activities during commemoration of world Environment Day School greening programme					County Government, Caritas	KFS, NEMA, Caritas,
Environment frameworks	Legal	Formulation of Climate Change Policy and Act, Forestry and Tree growing Policy, Rangelands Management and Grazing Policy	To enhance Environmental planning and management	Policy formulation Policy approvals Sensitization of the House Committee on the legal frameworks				County Government, UN/FAO, UN/WFP	FCDC/ LISTEN
Climate change		Establishment of Ward Climate Change committees	To build community resilience on climate change issues	Community sensitizations on climate change Act, committee elections				LISTEN Project	FCDC
Climate Change		Participatory Climate Risk Assessment	To assess community vulnerability to climate related risks and hazards	Community consultation meetings at the ward level				FLOCCA	LISTEN/FCDC

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Drafting of the County Climate Change Action Plan	County Climate Change Action Plan	To propose intervention measures to increase resilience of the county to climate change impacts	Ward level climate actions development Workshop on drafting of the CCAP and integration of the ward proposals					FLOCCA	LISTEN/FCDC
Green Energy	Solarization of boreholes	To enhance adoption of renewable energy (solar)	Installation of solar powered water systems in boreholes					County Government	ACTED, REDCROSS, UNICEF, NDMA, Food for Hungry, Caritas, World Vision, USAID-Nawiri, Fin Church Aid
Natural Resource Management Institutions	Training of WRUAs, CFAs, WUAs	To enhance protection and management of fragile ecosystems	Establishment and training of NRM institutions					County Government, USAID-Nawiri, LISTEN/SNV, FAO	SNV-LISTEN, NEMA, KFS, IMPACT Trust, and WRA

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Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Disaster Risk Reduction	Training of DRM committees	Flash floods	To mitigate the effects of flash floods in both live and livelihoods	Sensitization of the public	2,000,000	Not funded
	Establishment and training of DRM committees	Conflicts	To prepare and mitigate the effects of conflicts in lives and livelihoods	Training of DRM committees from village to County level	15,000,000	Not funded
	Operationnilazi on and equipping of Emergency operation	Early warning and early response	To respond effectively on current and emerging disasters and mitigate	Equipping of emergency operation centre	5,000,000	Not funded
	Reviewing and repealing of DRM Policy and DRM Act.	To have legal documents to operationalize DRM intervention.	To legally respond and mitigate disasters perfectly	Reviewing and repealing of DRM Policy and DRM Act.	10,000,000	Not funded
	Contingency planning	Mitigation				

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Emergency Relief food	Distribution of emergency relief food	Drought	Cushion the vulnerable households from hunger	Issuance of emergency relief food	30,000,000	Insufficient funding
	Identification and targeting of vulnerable households	Mitigation	Cushion vulnerable households from effects of hunger	Targeting of vulnerable households	5,000,000	Not funded
Peace and cohesion	Peace policy and Act operationalization	Conflicts	To save lives and livelihoods that are caused by the conflicts.	Sensitization And operationalization of peace policy and Act	5,000,000	Not funded
Partner relations and coordination	Coordination	Mitigation	To link partners to County department	Resource mobilization and building of synergies	2,000,000	Insufficient funding