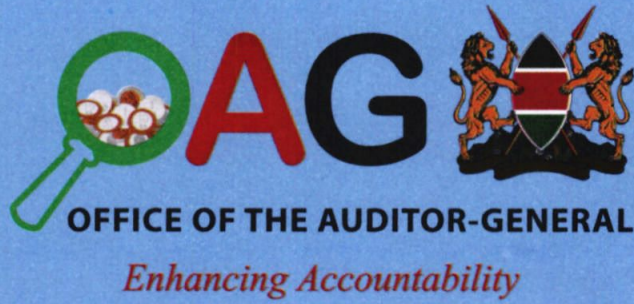


REPUBLIC OF KENYA



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF SAMBURU**

**FOR THE YEAR ENDED  
30 JUNE, 2024**



PAPERS LAID	
DATE	6/13/2025
TABLED BY	Dep Maj Whip
COMMITTEE	
CLERK AT THE TABLE	Maalim



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**COUNTY GOVERNMENT OF SAMBURU**  
**COUNTY EXECUTIVE OF SAMBURU**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2024**

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

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**County Government of Samburu**  
**County Executive of Samburu**  
**Annual Report and Financial Statements for the year ended June 30 2024**

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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
CG	County Government
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
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

**b) Association Glossary of Terms**

Fiduciary Management- The key management personnel who had financial responsibility

## 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 and Administration	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, Public Works and Roads	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

The *County Executive's* day-to-day management is under the following key organs:

No.	Designation	Name
1.	County Governor	H.E Lati Lelelit
2.	Deputy Governor	H.E Gabriel Lenengwesi
3.	County Attorney	Hon. Peinan Loronyokwe
4.	County Secretary	Hon. Wilson Lesuuda
5.	CECM Finance, Economic Planning and ICT	Hon. Silvana Kaparo
6.	CECM Agriculture, Livestock and Fisheries	Hon. Patrick Lekimain
7.	CECM Water, Environment and Natural	Hon. Moses Leluata

**County Government of Samburu**

**County Executive of Samburu**

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	Resources	
8.	CECM Education and Vocational Training	Hon. Mark Egelan
9.	CECM Health Services	Hon. Nassir Lekudere
10.	CECM Lands, Physical Planning, Housing and Urban Dev	Hon. David Loosenge
11.	CECM Transport, Public Works and Roads	Hon. Rose Lekalesoi
12.	CECM Tourism, Trade and Cooperative Dev	Hon. Raphael Lenaiyarra
13.	CECM Gender, Culture and Social Services, Sports and Youth Affairs	Hon. Everlyne Lentaano

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Silvana Kaparo
2.	Chief Officer Finance	Mr. Solomon Letirok
3. M	Chief Officer Economic Planning and ICT	Mr. Jonathan Lengolooni
4.	Chief Officer Resource Mobilization	Mr. Daniel Leleina
5.	Chief Officer County Executive and Administration	Mr. Philip Leitore
6.	Chief Officer Crop Development	Mr. David Lenakula
7.	Chief Officer Livestock Development	Mr. Shadrack Lekerpees
8.	Chief Officer Irrigation and Fisheries	Mr. Charles Lerantilei
9.	Chief Officer Water	Mr. Steve Leakono
10.	Chief Officer Environment and Natural Resources	Mr. Lenas Leshore
11.	Chief Officer Education	Mr. Leonard Lengewa
12.	Chief Officer Vocational Training	Mr. Tyson Lemako
13.	Chief Officer Medical Services	Mr. Fred Ndeki Lekiluai
14.	Chief Officer Public Health	Mr. Josphat Lenguris
15.	Chief Officer Lands and Physical Planning	Mr. Lysson Lesilele
16.	Chief Officer Housing and Urban Dev	Mr. Regina Mwatha
17.	Chief Officer Roads	Mr. Samuel Sarafino
18.	Chief Officer Transport and Public Works	Mr. Rose Tenty
19.	Chief Officer Tourism	Mr. Mike Lekadaa
20.	Chief Officer Trade and Cooperative Dev	Mr. Naanyu Lenaseiyan
21.	Chief Officer Gender, Culture and Social Services	Mr. Joy Letooyia

No.	Designation	Name
22.	Chief Officer Sports and Youth Affairs	Mr. Peter Lenchodor

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the year ended 30th June 2024 were:

**Audit and finance committee activities**

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

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

**Parliamentary committee activities**

In the previous year, Samburu County Executive had appeared before the Senate’s Public Accounts Committee where audit queries for Yr 2019/20 were discussed and resolved while audit queries for FY 2020/21, FY2021/22 and FY 2022/23 were scheduled for discussion on 30<sup>th</sup> September, 2024.

**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 which supported Narigp in Agriculture, Primary Health Care under Health Services, European Union supported IDEAS under Agriculture etc.

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 funded projects.

**e) County Executive 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](mailto:info@samburu.go.ke)  
Website: [www.samburu.go.ke](http://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

Kenya Commercial Bank-Maralal Branch

Telephone: +254 711 087 000  
E-mail: [KCB@kcbgroup.com](mailto:KCB@kcbgroup.com)  
Website: [www.kcbgroup.com](http://www.kcbgroup.com)

Co-operative Bank of Kenya-Maralal Branch

Telephone: +254 703 027 000  
E-mail: [customerservice@co-opbank.co.ke](mailto:customerservice@co-opbank.co.ke)  
Website: [www.samburu.go.ke](http://www.samburu.go.ke)

Equity Bank of Kenya-Maralal Branch

Telephone: +254 763 000 000  
E-mail: [info@equitybank.co.ke](mailto:info@equitybank.co.ke)

Website: [www.equitybank.com](http://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


**3. Governance Statement**

Samburu County 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 six 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 data-bbox="252 1568 459 1594">H.E. Lati Lelelit</p>	<p data-bbox="957 994 1212 1066">Governor Chair to the Cabinet</p>



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No.	Name	Designation and Membership to the Cabinet
2.	 <p data-bbox="260 792 592 826">H.E. Sameer Leneng'wesi</p>	<p data-bbox="959 376 1278 454">Deputy Governor Vice Chair to the Cabinet</p>
3.	 <p data-bbox="260 1404 520 1438">Mr. Wilson Lesuuda</p>	<p data-bbox="959 842 1430 954">County Secretary and Head of Public Service Secretary to the Cabinet</p>
3.		<p data-bbox="959 1458 1394 1570">CEC, Finance, ICT and Economic Planning Member to the Cabinet</p>

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No.	Name	Designation and Membership to the Cabinet
	Hon. Silvana Kaparo	
4.	 <p data-bbox="252 904 520 938">Hon. Rose Lekalesoi</p>	<p data-bbox="954 427 1393 501">CEC, Transport and Public Works                      Member to the Cabinet</p>
5.	 <p data-bbox="252 1435 491 1469">Hon. Mark Egelan</p>	<p data-bbox="954 958 1362 1070">CEC, Education and Vocational                      Training                      Member to the Cabinet</p>




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No.	Name	Designation and Membership to the Cabinet
6.	 <p data-bbox="256 947 571 981">Hon. Raphael Lenayiarra</p>	<p data-bbox="959 383 1398 456">CEC, Trade, Tourism and Industry Member to the Cabinet</p>
7.	 <p data-bbox="256 1386 544 1420">Hon. Patrick Lekimain</p>	<p data-bbox="959 1001 1374 1111">CEC, Agriculture, Livestock and Fisheries Member to the Cabinet</p>

*County Government of Samburu  
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 Annual Report and Financial Statements for the year ended June 30 2024*

No.	Name	Designation and Membership to the Cabinet
8.	 <p data-bbox="252 1104 520 1137">Hon. Nasir Lekudere</p>	<p data-bbox="954 383 1249 456">CEC, Health Services                      Member to the Cabinet</p>
9.	 <p data-bbox="252 1547 512 1581">Hon. Moses Leluata</p>	<p data-bbox="954 1155 1437 1267">CEC, Water, Environment and Natural Resources                      Member to the Cabinet</p>

*County Government of Samburu*  
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No.	Name	Designation and Membership to the Cabinet
10.	 <p data-bbox="260 909 564 943">Hon. England Loosenge</p>	<p data-bbox="959 383 1401 490">CEC, Lands, Housing and Physical Planning and Urban Dev Member to the Cabinet</p>
11.	 <p data-bbox="260 1346 686 1379">Hon. Everlyne Ntemuni Lentaano</p>	<p data-bbox="959 960 1401 1068">CEC, Gender, Culture and Social Services, Sports and Youth Affairs Member to the Cabinet</p>
12.	 <p data-bbox="260 1787 585 1821">Hon. Peinan Loronyokwe</p>	<p data-bbox="959 1397 1171 1431">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

*County Government of Samburu*  
*County Executive of Samburu*  
*Annual Report and Financial Statements for the year ended June 30 2024*

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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, oversight 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 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 30<sup>th</sup> June 2024. These reports whose scope covers a period of one year mainly presents the County's financial performance for the period between July 2023 and June 2024. They too provide a good platform for short term, mid-term and strategic management decision making processes.

May I take this 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 that FY 2023/24 came to a successful closure. FY 2022/24 represented the commencement of our second 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 2023-2024***

In the year under review, the total expenditure for the County Executive was Ksh 5,666,818,805 against a total budget of Ksh 6,876,847,000. Absorption of development expenditure was 23% compared to the approved budget of 35% which translates to Ksh 2,421,825,375 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 7,233,970,170 comprising of Ksh 256,027,400 from own source revenue, Ksh 6,183,995,082 from equitable share, and the balance of Ksh 793,947,688 from development partners. The actual receipts were Ksh 280,283,404 from own source revenue, Ksh 5,146,767,494 from equitable share Ksh 355,165,366 from development partners, and a cash balance brought forward of Ksh 464,053,449. 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. Community eco-lodges in Conservancies
- vii. Tourism Development plans for already existing conservancies
- viii. 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.

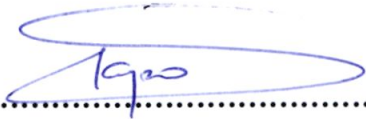
The County Government administration aims to implement the transformative agenda that ensures enhanced service delivery, improved standard of living among the county residents through employment creation and improved incomes. In setting departmental ceilings, attention will be given to projects and Programmes 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 2023/24 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**

**Executive office of the Governor (Public Service Management and Administration).**

S/No.	Programme	Objective	Outcome	Progress
1.	Access to public service	To improve access to public service	Improved access to public service	Ongoing

**Special Programs**

S/No.	Programme	Objective	Outcome	Progress
1.	Special Programs	Ensure timely response, preparedness, mitigation, rehabilitation, recovery on disaster managements.	Cushioned vulnerable households from effects of man-made and natural hazards.	Ongoing

**Finance, Economic Planning and ICT**

S/No.	Programme	Objective	Outcome	Progress
1.	General Administration and Support Services.	To improve and enhance service delivery	Improved and enhanced service delivery	Ongoing
2.	Public Financial Management	To improve public financial management.	Improved Public Financial Management	20% achievement
3.	General Administration and Support Services-Economic Planning and ICT	To improve administrative and planning support services.	Improved, efficient, administrative and planning support services.	Ongoing

**Agriculture, Livestock Development, Veterinary Services Irrigation and Fisheries**

S/No.	Programme	Objective	Outcome	Progress
1.	General Administration, Planning and Support Services	To provide efficient and effective support services	Efficient and effective support services realized	Ongoing
2.	Livestock Resources Management and Development	To increase livestock production	Increased livestock production	Ongoing
3.	Crop Development and management	To increase crop production	Increased crop production	Ongoing
4.	Fisheries Development and Management	To promote and facilitate fish farming as a sustainable alternative	Fish farming promoted sustainably as an alternative livelihood.	Ongoing

		livelihood for poverty reduction, food and nutrition security, and employment and wealth creation.		
	Veterinary services	To enhance disease surveillance, prevention and control	Animal disease surveillance, prevention and control enhanced	Ongoing

**Water, Environment, Climate Change, Natural Resources and Energy**

S/No.	Programme	Objective	Outcome	Progress
1.	Water and Sanitation Infrastructure Development	Increase sustainable access to adequate and safe water and reduce distances to communal water points	Provision of Sufficient water and waste water disposal facilities.	Ongoing
2.	Environmental Conservation and Management	To plan, develop and conserve all environmental resources for sustainable development.	Sustainably managed environment	Ongoing
3.	Natural Resources Services	Promote sustainable mining activities and adoption of clean and/or renewable energy technologies	Sustainable management and utilization of natural resources strengthened	Ongoing

**Education and Vocational Training.**

S/No.	Programme	Objective	Outcome	Progress
1.	ECDE	To strengthen management and governance in ECDE Centres	Improved access, equity ,retention, completion and transition rates in ECDE.	Ongoing
2.	Vocational training	To increase access to quality skill development programs among the youth.	Increased skilled manpower	Ongoing

**Medical Services, Public Health and Sanitation**

S/No.	Programme	Objective	Outcome	Progress
1.	General Administration Planning and Support Services	To improve access to public service	Improved Planning and strengthened health care systems	Ongoing
2.	Preventive and Promotive Health Services	To improve access to preventive and promotive health services	To improve access to preventive and promotive health services	

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**County Executive of Samburu**  
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3.	Curative Health Services	To provide essential quality health Services that is affordable, equitable, accessible and responsive to client needs.	Improved quality health Services that is affordable, equitable, accessible and responsive to client needs in Samburu County	
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**Lands, Physical Planning, Housing and Urban Development**

S/No.	Programme	Objective	Outcome	Progress
1.	Land use, planning and management	To enhance land use, planning and management	Enhanced land use, planning and management	Ongoing
2.	Affordable housing	To enhance access to affordable housing	Enhanced access to affordable housing	Ongoing
3.	Urban development	To enhance urban development	Enhanced urban development	Ongoing

**Roads, Transport and Public Works**

S/No.	Programme	Objective	Outcome	Progress
1.	Public works	To improve access to public service	Enhanced management of buildings	Ongoing
2.	Roads and Public Infrastructure Development	To improve road and transport network.	Improved road and transport network.	Ongoing

**Tourism, Trade, Enterprise Development and Cooperatives**

S/No.	Programme	Objective	Outcome	Progress
1.	General Administration, Planning and Support Services	To provide efficient and effective support services	Increased efficient and effective service delivery	Ongoing
2.	Tourism Development, Promotion and Marketing	Develop products for marketing and promotion and improve competitive position of county as preferred tourist destination	Enhance awareness on Tourist based products and services	Ongoing
3.	Support of Community Conservancies Program	Support of Community Conservancies Program	Improved livelihood and conservation of natural resources	Ongoing
4.	Trade development and promotion	Trade development and promotion	Enhanced trade and industrial development	Ongoing
5.	General Administration, Planning and Support Services	To provide efficient and effective support services	Increased efficient and effective service delivery	Ongoing

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6.	Cooperatives Development and Management	Promotion of viable and self-sustainable Cooperatives	Productive and well managed Cooperatives	Ongoing
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**Culture, Social Services, Gender, Youth Affairs and Sports**

S/No.	Programme	Objective	Outcome	Progress
1.	Social Services	To promote access to social services, advocate for social behavior change and inclusion.	Improved service provision and inclusion.	Ongoing
2.	Sports development	To promote, showcase, nurture and develop sports talents	Improved youth livelihoods by using their talents to earn a living	Ongoing
3.	Development and management of sports facilities	To improve on the sports infrastructure in the county	Increased mass sport participation, talent identification and development	Ongoing
4.	General administration planning services	To provide effective and efficient service to both the public and other county entities	Increased efficiency and effectiveness in service delivery	Ongoing

**Challenges**

- 1) Insecurity - incidences of insecurity in the county hampered implementation of projects as planned. It also led to resource-based conflicts among warring groups.
- 2) Climate change-prolonged drought and invasion by locusts posed a challenge in implementation of projects.
- 3) Prolonged drought and extremely poor rainfall decimated pasture and land degradation. Leading to water resources depletion hence resulting in crop failure and loss of livestock.
- 4) The vastness coverage of the county makes mobilizing groups on capacity building for conservancy and natural resource management expensive and tedious.
- 5) Human-wildlife conflict, as pressure for land grows, competition for resources between wildlife and humans have exacerbated. Animals frequently kill or injure livestock and people and destroy crops.
- 6) Land degradation increasing in human population and rampant spread of unplanned human settlements has led to overgrazing and general decline of rangeland productivity.

- 7) Impacts of climate change such as droughts and floods leading to severe land degradation and the need for more resource allocation on water trucking missions to rural area.

### **Opportunities**

- 1) Collaboration with partners' increases effectiveness and efficiency as they have greatly supported implementation of various department policies.
- 2) Delayed release of funds.
- 3) Adherence to project planning and implementation timelines.
- 4) Collaboration with National Government, Development partners and other key stakeholders is key for development and service delivery in the county.
- 5) Public participation is critical in creating project ownership.
- 6) Effective legislative policy strategies and institution framework create clarity and certainty and attract investments

### **Strategic development objectives**

The County's 3<sup>rd</sup> generation CIDP 2023-2027 has identified nine 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, the MTP IV and the African Union Agenda 2063.

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

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

1. To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability of public resources to achieve the most rapid and sustainable county economic growth and development.
2. To improve the livelihood of Samburu County residents by promoting competitive crop, and livestock farming as a business through an enabling environment, effective support services and sustainable natural resource management.
3. To protect, conserve, manage and improve access to adequate and safe water and other natural resources for a sustainable socio-economic development.

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4. To protect, conserve, manage and improve access to adequate and safe water and other natural resources for a sustainable socio-economic development.
5. To provide effective leadership and participate in the provision of quality health care services which are equitable, responsive, accessible, and accountable to the people of Samburu County.
6. To facilitate improvement of the livelihood of people of Samburu through efficient land administration, equitable access, secure tenure and sustainable management of land resource.
7. To promote and Improve livelihoods and delivery of essential services for Samburu county residents through sufficient and quality transport network and facilitate construction and maintenance of buildings in the county and other public works for sustainable social and economic development.
8. To develop policies and programs geared towards building community capacity in fostering socio economic development through business ventures and tourism management.

To formulate, mainstream and implement responsive policies through coordinated strategies for sustainable social cultural, sports and youth empowerment in the county

Below we present the progress made in attaining the objectives of the Samburu CIDP 2023-2027 for Financial Year 2023-2024.

<b>S/No</b>	<b>Strategic Objective as per CIDP (present the objectives on a high and strategic level)</b>	<b>Targeted Outcome</b>	<b>Performance/Progress made up since inception from the latest CIDP</b>	<b>Remarks (Explain the reasons underperformance/ Overperformance)</b>
1	Provide quality physical infrastructure in the County.			
2	Peace and Cohesion	Promote peaceful coexistence between communities who are living in Samburu County	Twenty-five (25) peace dialogues held. One (1) county peace policy formulated.	Collaboration with development partners led to achievement of the target.

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	Disaster Risk Management	Ensure timely response, preparedness, mitigation, rehabilitation, recovery on disaster risk reduction	Three (1) DRM committees established in the wards Six (6) DRM advisories issued	Inadequate funding led failure to meet the target.
	Emergency Relief	Cushioned vulnerable households from effects of natural and manmade disasters.	29,000 of vulnerable households cushioned from effects of hunger	There was severe drought that affected eighty percent of the county population.
	Public Financial Management	Improved Public Financial Management	All statutory financial documents produced and publicized	Target met
	General Administration and Support Services-Economic Planning and ICT.	Improved, efficient, administrative and planning support services.	General Administration and Support Services-Economic Planning and ICT offered.	Target met
	Livestock Production	To Increase livestock production	907 of Somali camel breeds availed and distributed to beneficiaries 950 Sahiwal bulls availed and distributed to beneficiaries 250 dairy goats availed 1,500 Galla bucks availed	Targets exceeded restocking necessitated by the need to mitigate drought and other climate change effects on livestock.

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			- 100 dairy cattle availed	
	Management and development of Fisheries	Increased fish production.	- 15 Fish ponds constructed. - 71,429 Fingerlings introduced to ponds and Dams.	Targets for the year not met due to inadequate budget.
	Food security Initiatives	Increased water availability for irrigated agriculture.	15 irrigation kits supplied to small holder's farmers (water pumps & pipes).	Target for the year met.
	Livestock diseases management and control.	Improved livestock disease management.	-3 Abattoirs Constructed (target Nomotio Abattoir) -223,647 of livestock and canidae treatments -18 Active disease surveillance missions conducted	Targets for the year exceeded due to development partners support.
	Land and Crop Development	Increased Crop Production	-131 Tons of seeds distributed -4 new enterprises promoted	Targets for the year met aided by development partners support.
	Environmental Conservation and Management	Sustainably managed environment	-2 stakeholder forums conducted on responsible waste management. -3 policies on environment developed	- Target achieved - Target achieved - Target achieved

			<ul style="list-style-type: none"> <li>-2 material recovery sites operationalized.</li> <li>-30,000 tree seedlings raised and leading to increased tree cover.</li> <li>-One (1) CC risk assessment reports developed</li> <li>-4 grazing management plans developed and functional.</li> <li>-500 households accessing clean and affordable lighting and cooking solutions</li> </ul>	<ul style="list-style-type: none"> <li>- Target surpassed through the presidential directive on tree planting</li> </ul>
	Water and Sanitation Infrastructure Development.	Water and sanitation infrastructure developed.	<ul style="list-style-type: none"> <li>-6 Boreholes drilled and Equipped.</li> <li>-12 (Kms) of water pipe lines constructed.</li> <li>-7 pans/dams desilted</li> <li>-2 Rock Catchment constructed</li> </ul>	<ul style="list-style-type: none"> <li>- Target not achieved due to budget constraints</li> <li>- Target achieved.</li> <li>- Target achieved</li> <li>- Target achieved</li> </ul>
	Early Childhood Development Education	Increased access to quality ECDE Education	<ul style="list-style-type: none"> <li>-ECDE enrolment rate: Boys-88 Girls 70</li> <li>-23 classrooms Constructed.</li> </ul>	<ul style="list-style-type: none"> <li>- Target not met but a great improvement due to availability of ECDE Feeding program and improved infrastructure.</li> <li>- Target not met due to inadequate funding.</li> </ul>

			-60 furniture sets purchased and delivered. -568 ECDE centers supplied with Teaching/ Learning Materials	-Target met -Target met
Vocational Training.	Increased access to Vocational Training Education.	-778 students Enrolled in Vocational Training centres. -One (1) Sanitary block constructed at Maralal Vocational Training Centre. -One (1) Kitchen constructed at Maralal Vocational Training Centre.	-Target not met -Target met -Target met	
Preventive and Promotive Health Services.	Reduction on environmental health risk factors and conditions in Samburu County,	-40% of people reached with health messages on common communicable diseases in Samburu county -500 suspected cases detected and investigated. -132 community health units established and functional. -279 villages certified	-Target not met -Target met -Target met -Target exceeded with support of development partners. -Target exceeded since most facilities	

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			<p>to be open defecation free.</p> <p>-106 Facilities offering HIV Testing.</p> <p>-4% of adult population with BMI over 25.</p> <p>-45% of deliveries conducted by skilled health workers.</p> <p>-59% of under -five attending CWC for growth monitoring (new cases)</p>	<p>are testing.</p> <p>- Target met</p> <p>- Target met</p> <p>- Target not met. There is need pass information on the importance of skilled delivery.</p> <p>- Target not met. Need for more awareness.</p>
	Curative Health	Improved quality health Services that is affordable, equitable, accessible and responsive to client needs in Samburu County.	<p>-90% completeness of the construction and equipping of the facility.</p> <p>-Fully upgrade of power to three phase in the county referral and sub county hospitals.</p> <p>-22% of facilities offering inpatient services.</p>	<p>- Target not met.</p> <p>- Target met.</p> <p>- Target not met.</p>
	Land Policy Planning and Housing	Secured land tenure/land rights	<p>-2, 608 Letters of Allotment Issued.</p> <p>-3,000 parcels Surveyed and Registry Index Maps Prepared</p>	<p>- Target not met.</p> <p>- Ongoing exercise as it awaits development plan approval</p>
	Roads and Public Infrastructure development	Improved road and transport network.	-112 Kms of new roads opened.	- The target was achieved. Mainly

			<ul style="list-style-type: none"> <li>-219 Kms of road graded.</li> <li>-250 gabion boxes installed.</li> <li>-2 Km of streetlight installed.</li> <li>-4 floodlight installed</li> </ul>	<ul style="list-style-type: none"> <li>because of introduction of new roads in the insecurity prone area</li> <li>- Target met.</li> <li>- Target not met.</li> <li>- Target met.</li> <li>- Target not met.</li> </ul>
	Tourism infrastructure development	Increased efficient and effective service delivery	<ul style="list-style-type: none"> <li>-5 of rangers camps completed</li> <li>-One (1) staff quarters renovated.</li> <li>-Two (2) camps fenced</li> </ul>	<ul style="list-style-type: none"> <li>- Target not met (8 camps targeted)-budget constraint.</li> <li>- Target met.</li> <li>- Target met.</li> </ul>
	Support of Community Conservancies Program.	Improved livelihood and conservation of natural resources	<ul style="list-style-type: none"> <li>-Eight (1) pre-AGM awareness meetings held.</li> <li>-24 Quarterly board and committee meetings held in all conservancies.</li> <li>-Three (3) review Conservancy Constitutions, MoUs, and update legal registrations.</li> <li>-Two (2) Conservancy staff meetings</li> </ul>	<ul style="list-style-type: none"> <li>- Target achieved due to partner support.</li> <li>- Target achieved due to partner support.</li> <li>- Target achieved due to partner support.</li> <li>- Target achieved due to partner support.</li> <li>- The program was not fully implemented due to untimely release of funds (Target was 30 women).</li> </ul>

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			supported and level of KPIs and performance reviews undertaken. -20 women trained in peace building skills	
	Trade Development and Promotion	Increased SMEs under improved retail trade infrastructure	-public toilets in (maralal, Wamba , Baragoi & Archers post -No of aggregated and industrial park constructed	- Target no achieved. One (1) public toilet constructed. -Target not achieved- Unavailability of land.
	Co-operative development and management.	Enhance productive and well managed cooperatives	-300 cooperative members educated -45 cooperative leaders trained -15 ushanga beads purchased. -30 cooperative leaders trained on governance. -7 cooperatives supported with seed capital. -20 cooperative members trained on digital skills.	- Target not achieved due to budget constraints. (Target 667 members) - Target not achieved due to budget constraints. (Target 62 Leaders) - Target met. - Target met. - Target not met (Target 12 cooperatives). - Target not met (Target 25 cooperatives members).

**Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/2024**

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

**1. Education And Vocational Training**

<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
To strengthen management and governance in ECDE Centres	Improved access, equity .retention, completion, and transition rates in ECDE	ECDE enrollment rate (%) (Boys/Girls)	Boys-88% Girls 70%  This is an increase compared with the previous year when girls had 65% enrolment.
		No of classrooms were Constructed	23 classrooms were constructed in the year under review
		No of Cooking Appliances Supplied	45 cooking appliances were supplied which was s per the target of the financial year
		No of pit latrines were constructed.	No of pit latrines increased due to a high number of centers without pit

			latrines.-28 complete and 40 in progress
		No of Kitchen blocks constructed	32 kitchen blocks were constructed the target was 32 and we achieved.
		Supply and delivery of ECDE Foodstuffs	94M- All ECDE schools were supplied with food rations
		No of water Tanks purchased and installed.	30 Water tanks were purchased and delivered to centers
		No of ECDE centers supplied with Teaching/ Learning Materials (Wall charts and other Materials)	All ECDE Centres received Teaching/Learning materials as planned (568)
To increase access to quality skill development programs among the youth	Increased skilled manpower	Enrolment in Vocational Training	The enrolment increased to 778 in the financial year.
		Purchase of Assorted tools and equipment	All planned sets of Assorted tools and equipment were purchased
		No of Kitchen constructed at Maralal Vocational Training Centre	1 kitchen was constructed

## 2. Agriculture, Livestock Development, Veterinary Services & Fisheries

Objective	Outcome	Indicator	Performance
To Increase livestock production	Increased Livestock Production	Number of Somali camel/ Sahiwal bulls/ dairy goats/	In FY 23/ 24 We distributed: -

		Galla bucks/ dairy cattle breeds availed and distributed to beneficiaries	950-Sahiwal Bulls 907- Somali Camels 280-Dairy Goats 765-Galla Bucks. 56-Dairy Cattles.
		No. of Abattoirs Constructed (target Nomotio Abattoir)	3 projects under Nomotio Abattoirs have been completed
		No. of livestock vaccinated (Vaccinations for 70% livestock)	552,255 Livestock were vaccinated in the year under review
		No. of Active disease surveillance missions conducted	18 Disease surveillance missions were conducted
		Number of Extension education sessions conducted	36 Extension Education sessions were conducted
To Increase fish production	Increased fish production	No. of Fish ponds constructed	15 number of fish ponds were constructed
		No. of Fingerlings introduced to ponds and Dams	71429 Fingerlings were distributed in the year under review out of the target 80,000.
		No. of fishing gears provided to groups and smallholder farmers	90 fishing gear were provided to the groups and smallholder farmers
To increase crop production	Increased water availability for irrigated agriculture	No. of irrigation kits supplier to small holders farmers(water	15 Irrigation kits were distributed out of the targeted 15

		pumps & pipes)	
	Increased Outcome Crop Production	No. Tons of seeds distributed	131 tons of seeds were distributed
	increased food and nutritional security	No. of heavy agricultural machinery maintained	16 tractors and 8 Frames of disc plough repaired
		No. of Value addition infrastructure developed/ promoted	1 value addition infrastructure was developed

### 3. Water, Environment, Natural Resources And Energy

Objective	Outcome	Indicator	Performance
To plan, develop and conserve all environmental resources for sustainable development	Sustainably managed environment	No. of environmental laws and plans developed	3 Policies were developed
		No. of material recovery sites operationalized	Construction of dumpsites in Suguta and Baragoi ongoing. Kisima dumpsite
		No. of catchment management institutions established	Five WRUAs established
		No. of resource management plans developed	Participatory Forest Management Plan for Kirisia Forest developed
		No. of tree seedlings raised and leading to increased tree cover	30,000 Target surpassed through the presidential directive

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			on tree planting
		No. of grazing management plans developed and functional	4 Management plans developed
		Hectares of degraded rangelands rehabilitated	10 restoration sites ( Lentanai, Lenchekut, Sirata Lengamarita, Lengusaka and Lerata, Anderi, Nachola, Masikita, Arsim and Ngurnit
Promote sustainable mining activities and adoption of clean and/or renewable energy technologies	Sustainable management and utilization of natural resources strengthened	No. of community groups established and trained on Artisanal mining	1 County Artisanal Committee gazetted
Provision of Sufficient water & waste water disposal facilities	Increase sustainable access to adequate and safe water and reduce distances to communal water points	No. Borehole drilled and Equipped	6 Boreholes were drilled in the year under review
		No. of boreholes Equipped that were earlier drilled in the previous FY	4 Actual target achieved
		Length (kms) of water pipe lines constructed	12 kms of water extension done in the year 23/24
		No. of pans/dams desilted	7 Pans/Dams desilted
		No. of Rock Catchment constructed	2 Rock Catchment Constructed

**4. Medical Services, Public Health & Sanitation**

<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
To improve access to preventive and promotive health services	Reduction on environmental health risk factors and conditions in Samburu County	No. Of suspected cases detected and investigated	500 cases detected
		No. of community health units	132 community units achieved which is as per the target
		% Of Household with functional toilets	52.6% household with functional toilet which is an improvement from 44 %
		No. of villages certified to be open defecation free	279 Source. from WASH Coordinator Improved performance
		% of TB defaulters followed	80% Improved indicator due to intensive follow-up
		% of adolescents accessing reproductive health services	50% Improvement in service uptake due to availability of services.
	Increased uptake of family planning services	% of women of reproductive age receiving family planning commodities	Increased to 42% from 34%.
		% children aged 12 to 59 months De-wormed	There is an increase from 85% to 95%

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		% of children between 12-59 months supplemented with vitamin A	A percentage increase from 75%to 82%
To improve access to hospital and primary care level services	Improved quality health Services that is affordable, equitable, accessible and responsive to client needs in Samburu County	% of upgrade works completed of inpatient ward	75% The activity to be sustained for better health outcomes
		Fully upgrade of power to three phase in the county referral and sub county hospitals	3 The MES equipment is well utilized
		No of facilities with functional EMR installed	1 EMR services should be scaled up.
		% of facilities offering inpatient services	Increase from 20% to 22 % offering inpatient services
		% new outpatient cases attributed to gender based violence	2- Scale up provision of GBV services
		% of population living within 5km of a facility	30% The county is prioritizing on improving this by constructing more health facility
		No facilities with staff on standby 24 hours	5 facility has staff on standby all the time this is an improvement from 4 facilities
		No of solar panels	6 Solar panels were

		purchases and installed	purchased
		Number of health workers recruited	38 More health workers were recruited.
		No of Community health workers trained on technical module	250 CHPs were trained on the respective modules
		No. Of new health facilities constructed	5 Health facilities were constructed
		No. Of new Staff house constructed	2 staff houses were constructed in far flung facilities

#### 5. Roads, Transport & Public Works

Objective	Outcome	Indicator	Performance
To improve road and transport network	Improved road and transport network..	Km of new roads	112km of new road The target was achieved. Mainly because of introduction of new roads in the insecurity prone area
		Km of road graveled	10 km of road gravelled
		Km of road graded	219 KM Graded the fy target was achieved
		No. of lines of culvert constructed	20 Lines constructed under the fy.
		No. of gabion boxes installed	250 gabion boxes was installed.
		No. of major bridges	1 Major bridge was

		constructed	constructed
		No. of floodlight	4 Floodlights were installed

### **6. Tourism, Trade, Enterprise Development & Co-Operatives**

<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
To improve access and quality of infrastructure	Increased efficient and effective service deliver	No. of rangers camps completed	5 rangers camp were constructed
To strengthen the governance of community conservancies and increase partners support	Improved livelihood and conservation of natural resources	No. of Quarterly board and committee meetings held in all conservancies	24 board meetings were done the target was met
		No. of Conservancy stakeholder awareness events held	3 stakeholders awareness events held
		No. of conser-vancy financial audits and annual statements reviewed with management and Board	6 financial Audits done under the fy.
		No. of new conservancies established/ level of support	6 conservancies were established
To enhance the establishment and support of community conservancies	Improved livelihood and conservation of natural resources	No. of Peace ambassadors trained	40 peace Ambassadors trained

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		No. of women trained in peace building skills	20 women trained on peace building skills
		Amount of grants disbursed to conservancies	67.5 M was disbursed as grants to conservancies
To improve access and quality of infrastructure	Increase efficient and effective service delivery	No. of rangers camps completed	5 rangers camp were constructed
To enhance Trade and industrial development	Enhanced trade and industrial development	No of leaders trained on governance	30 leaders trained on governance
		No of toilets constructed	1 toilet constructed for the markets
To provide efficient and effective support services	Increased efficient and effective service delivery	No of cooperative members educated	300 members trained
		No of cooperatives supported	7 co-operatives supported

**7. Culture, Social Services, Gender, Sports & Youth Affairs**

<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
To promote access to social services, advocate for social behavior change and inclusion	Improved service provision and inclusion	Number of persons trained on alcohol , drugs and substance abuse	450 persons trained under the financial year
	Improved Gender relations and women empowerment	Number of persons trained on GBV	900 persons trained on GBV
	Enhanced Conservation of culture and heritage	Number of cultural events marked	3 Cultural events marked

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To promote, showcase, nurture and develop sports talents	Improved youth livelihoods by using their talents to earn a living	Number of officials trained on modern day coaching and officiating	40 officials trained
		Number of teams issued with assorted sports equipment	300 teams were issued with assorted sports equipment
		Number of youth groups trained on life skills and entrepreneurship	80 youth group trained on life skills

**8. Finance, Economic Planning And ICT**

<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
To improve public financial management.	Improved Public Financial Management	No. of software installed and maintained	1 software was installed in the financial year
		Number of Suppliers trained	50 suppliers trained during the financial year
To Improve Economic Planning	Prudent allocation of Resources	No. of annual development Plans and budgets developed	2 Developmet plans developed during the year
To improve Access to ICT Services	Utilization of ICT services	No. of Software acquired	3 Software acquired during the FY.
		No of licensee Microsoft acquired	200 Microsoft Licensees acquired
		No of hub equipment procured	50 Equipments were procured

**9. Lands, Physical Planning, Housing And Urban Development**

<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
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To enhance land use, planning and management	enhanced land use, planning and management	No. of Letters of Allotment Issued	2, 608 Allotment Letters were issued
		No. of parcels Surveyed and Registry Index Maps Prepared	3000- Ongoing exercise as it awaits development plan approval
	optimum use of land, sustainability and allocation	No. of County Spatial/ Physical and Land Use Development Plans Prepared	1-Multi Year
		No. of Part Development Plans Prepared	6-Part Development Demand driven as per request by public entities
	affordable housing	No. of Sites in (Ha) provided	1.- Wamba site remaining

#### 10 . Special Programs

Objective	Outcome	Indicator	Performance
Ensure timely response, preparedness, mitigation, rehabilitation, and recovery on disaster management	To cushion vulnerable households from the effects of man-made and natural hazards	Number of dialogues conducted	25 Dialogues meetings conducted
		Number of peace meetings conducted Between waring groups	4 meetings conducted
		Number of grazing and peace committees established to control grazing patterns	6 Committes established und the FY

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	Ensure timely response, preparedness, mitigation, rehabilitation, and recovery on disaster risk reduction	Number of awareness advisories issued	6 Advisories awareness issued
	To cushion vulnerable households from the effects of natural and manmade disasters	No. of vulnerable households cushioned from effects of hunger (Cash transfers, non-food items, relief food, food vouchers.	29000 Households were cushioned from the effects of hunger

## **6. Environmental and Sustainability Reporting**

The county government endeavours to provide all the functions assigned to it under the constitution of Kenya schedule four (4). In order to carry out its mandate as provided for under the law the county government will cultivate the following principles as a guide to all aspects of public finance-;

- (a) there shall be openness and accountability, including public participation in financial matters;
- (b) the public finance system shall promote an equitable society, and in particular—
  - (i) the burden of taxation shall be shared fairly;
  - (ii) revenue raised nationally shall be shared equitably among national and county governments; and
  - (iii) expenditure shall promote the equitable development of the country, including by making special provision for marginalised groups and areas;
- (c) the burdens and benefits of the use of resources and public borrowing shall be shared equitably between present and future generations;
- (d) public money shall be used in a prudent and responsible way; and
- (e) financial management shall be responsible, and fiscal reporting shall be clear.

### **1. Sustainability strategy and profile**

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

The County Government will continue pursuing prudent fiscal policy to ensure stability. In addition, our fiscal policy objective will provide an avenue to support economic activity while allowing for sustainable management of public finances. As such, the County Government will continue honoring the repayment plan of the pending bills so as to offset all the pending bills in the shortest period possible and ensuring expenditure is strictly done guided by availability of funds going forth.

The growth of the outlook for the calendar year 2023 and the FY 2023/24 and the medium term, will be supported by the stable macroeconomic environment, ongoing investments in strategic priorities of the County Government to compliment the Bottom Up Transformation Agenda (BETA).

With respect to revenue, the County Government will maintain above 5 percent of Revenue Growth over the medium term. Measures to achieve this effort include upgrading of the county revenue automated systems, interdepartmental concerted efforts towards revenue collection, implementation of the finance act 2024. In addition, the County Government will rationalize existing fees and charges incentives, expand the income base as envisaged in the Constitution.

On the expenditure side, the County Government will continue with rationalization of expenditure to improve efficiency and reduce wastage. Expenditure management will be strengthened with continued implementation of the Integrated Financial Management Information System (IFMIS) across all the departments.

The county will continue redirecting 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 welfare.

## **2. Environmental performance**

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

The county government is involved in the planting of trees to increase on the forest cover which is currently at 12%. This has been boosted by the presidential directive on tree planting countrywide. The county government through its county assembly has enacted policies and acts which sustain environmental performance. These include; - the forestry policy and Act, the climate change policy and Act and the rangelands management policy. The County government is also in the process of establishing a sewerage system within the Maralal Municipality to improve on solid waste management through the funding of the African Development Bank.

**3. Employee welfare**

Give account of the policies guiding the hiring process and whether they consider the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA.). How is the entity treating its staff to ensure that talent is retained to continue offering the services needed by the citizenry.

**4. Market place practices-**

The organisation should outline its efforts to:

**a) Responsible Supply chain and supplier relations-**

The county government maintains good business practises and treats its own suppliers responsibly by honouring contracts and respecting payment practices.

**b) Responsible ethical practices-**

The county government maintains good business practises and treats its own suppliers responsibly by honouring contracts and respecting payment practices.

**c) Stewardship of goods and services**

Outline efforts to safeguard the rights and interests of its citizens

**5. Community Engagements**

The county is involved in cushioning vulnerable households from effects of hunger. This is done through Cash transfers, Non- food items, relief food and food vouchers. This is carried out with the collaboration of development partners operating in the county. The county government also involves the communities in the public participation exercises in the development of various statutory documents as required by the constitution of Kenya and the PFM Act 2012. The department of Culture, Social Services, Gender, Sports and Youth Affairs is involved in preparation of different sports activities where both the community and the staff members are engaged.

## **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 30, 2024. 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, 2024, 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.

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.

**County Government of Samburu**  
**County Executive of Samburu**  
**Annual Report and Financial Statements for the year ended June 30 2024**

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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 County Executive Committee Member for Finance on 26/11 2024.

Signature.....

Name.....Silvano Kapua

**County Executive Committee Member – Finance and Economic Planning**

# REPUBLIC OF KENYA



*Enhancing Accountability*

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## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF SAMBURU FOR THE YEAR ENDED 30 JUNE, 2024**

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### **PREAMBLE**

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

- A. Report on 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 the 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 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 the County Executive of Samburu set out on pages 1 to 146, which comprise of the statement of assets and liabilities as at 30 June, 2024 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 the County Executive of Samburu as at 30 June, 2024 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 County Governments Act, 2012 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unconfirmed Cash and Cash Equivalents**

The statement of assets and liabilities and Note 13A to the financial statements reflects cash and cash equivalents balance of Kshs.142,476,191. However, bank reconciliations for one (1) bank account reflects receipts in cash book not recorded in the bank statement totalling to Kshs.102,198,283. No explanation was provided on why the receipts had not been banked as at 30 June, 2024.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.142,476,191 could not be confirmed.

#### **2. Operation of Commercial Bank Accounts**

The statement of assets and liabilities and Note 13A to the financial statements reflects cash and cash equivalents balance of Kshs.142,476,191 being bank balances for fifteen (15) special purpose accounts operated by the County Executive. During the year under review, it was established that the County Executive maintained another twenty-five (25) active operation accounts in various commercial banks. However, Management did not provide approval status of the accounts, dates when the bank accounts were opened, signatories to the bank accounts, certificate of bank balances as at 30 June, 2024 and the dates when the County Treasury granted approval for opening and operating the bank accounts. Further, the accounts were not disclosed under other important disclosures in the financial statements.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.142,476,191 could not be confirmed.

The audit was conducted in accordance with 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.

## **Emphasis of Matter**

### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounting to Kshs.6,977,942,770 and Kshs.5,724,353,308 respectively, resulting to an under-funding of Kshs.1,253,589,462 or 18% of the budget. Further, the County Executive spent an amount of Kshs.5,666,818,805 against actual receipts of Kshs.5,724,353,308 resulting to an under-utilization of Kshs.57,534,503 or 1% of actual receipts.

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

### **2. Late Exchequer Releases**

The statement of receipts and payments and Note 1 to the financial statements reflects transfers from the County Revenue Fund (CRF) balance of Kshs.5,550,672,020 in respect of exchequer releases. However, Exchequer releases amounting to Kshs.1,454,521,248 were received during the month of June, 2024 and August, 2024. The late Exchequer releases delayed implementation of the County Executive's for the year under review.

### **3. Pending Bills Not Paid as First Charge**

Note 20 under other important disclosures to the financial statements reflects pending accounts payables and other pending accounts payables opening balances of Kshs.465,119,507 and Kshs.134,884,756 as outlined in Annex 2 and 4 respectively. However, an amount of Kshs.208,786,719 and Kshs.132,535,604 in respect of pending accounts payables and other pending payables which should have been paid as first charge were still outstanding at the end of the year under review. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

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

My opinion is not modified in respect of these matters.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Audit Matters**

In the audit report of the previous year, several issues were raised under the 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 indicated that the issues had been resolved, the matters remained unresolved as of 30 June, 2024.

### **Other Information**

The Management is responsible for the other information set out on page iv to li which comprise of Key Entity Information and Management, Governance Statement, Foreword by the CECM Finance and Economic Planning, Statement of Performance Against County Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities.

The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive of Samburu financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, if I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

#### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Compensation of Employees**

###### **1.1 Non-Compliance with the Law on Fiscal Responsibilities – Wage Bill**

The statement of receipts and payments and Note 3 to the financial statements reflects compensation of employees' balance of Kshs.2,272,177,408 or 41% of the total receipts of Kshs.5,550,672,020. The County Executive therefore exceeded the 35% limit set under Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the County Government expenditure on wages and benefits for public officers not to exceed 35% of the County total revenue.

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

###### **1.2 Irregular Staff Recruitment**

The statement of receipts and payments and Note 3 to the financial statements reflects compensation of employees' amounting to Kshs.2,272,177,408. Included in the

expenditure is an amount of Kshs.60,069,840 that was made to twenty-nine (29) staff members under the "Governors Delivery Unit". As previously reported, the unit was not provided for in the approved organization structure and the duties and responsibilities of the members were not defined. It was further noted that the Approval from County Public Service Board (CPSB), advertisement, applications, shortlisting, interviews and selection of successful candidates were not provided for audit confirmation contrary to Section 60(1)(c) of the County Governments Act, 2012.

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

### **1.3 Salaries Paid Outside Integrated Payroll and Personnel Database System**

The County Executive paid an amount of Kshs.319,651,201 as salaries to staff members outside the Integrated Payroll and Personnel Database (IPPD) system. Approximately three hundred and fifty (350) officers in the County Executive were being paid outside IPPD payroll system. This was contrary to Section 1.5.1 of The National Treasury Financial Accounting Recording and Reporting Manual which requires salaries, allowances or arrears of County Government employees to be processed through Integrated Payroll and Personnel Database (IPPD).

In the circumstances, existence of effective internal controls on payroll could not be confirmed.

### **1.4 Non-Compliance with Staff Ethnic Diversity**

The County Executive had a total staff of two thousand, two hundred and twenty-nine (2,229) employees out of whom one thousand, seven hundred and forty-nine (1,749) or 72% members of staff were from the dominant ethnic community. Further, included in the employees is a Top Management Team of thirty-three (33) employees. However, twenty-nine (29) or 88% were from the dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff, and that no public establishment shall have more than one third of its staff from the same ethnic community.

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

### **1.5 Non-Compliance with Guidelines on Acting Positions**

The County Executive of Samburu paid thirteen (13) staff members acting allowance for a duration exceeding six (6) months amounting to Kshs.1,302,641. This was contrary to Section C.14(1) of the Public Service Commission, Human Resource Policies and Procedures Manual May, 2016 which states that when an officer is eligible for appointment to a higher post and is called upon to act in that post pending advertisement of the post, he is eligible for payment of acting allowance at the rate of twenty percent (20%) of his substantive basic salary. Acting allowance will not be payable to an officer for more than six (6) months.

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

## **1.6 Irregular Engagement of Casuals**

The statement of receipts and payments and Note 3 to the financial statements reflects compensation of employees balance of Kshs.2,272,177,408. Included in this expenditure is an amount of Kshs.36,441,690 that was paid to casual workers in the Health Department. However, no staff rationalization was done to assess the need to hire casuals, the County Public Service Board (CPSB) was not involved in the recruitment of casual workers and no muster roll was provided to confirm work attendance.

In addition, the casuals were engaged for more than three (3) months without review of their terms contrary to Section 37(1)(b) of the Employment Act, 2007 which states 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.

## **1.7 Non-Remittance of Statutory Deductions**

The statement of receipts and payments and Note 3 to the financial statements reflects compensation of employee's balance of Kshs.2,272,177,408. Included in this expenditure is an amount of Kshs.160,248,535 in respect of pension and social security benefits (employer contribution to compulsory National Social Schemes). However, the County Executive did not remit a balance of Kshs.9,732,171 to National Social Security Fund and Kshs.60,613,975 to other pension schemes. This was contrary Section 20(1A) of the National Social Security Fund No.45 of 2013 which requires an employer to pay the contribution on the ninth day of each month following the end of the month.

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

## **2. Use of Goods and Services**

### **2.1 Inadequacies in the Use of Framework Contracting**

The statement of receipts and payments and Note 4 to the financial statements reflects use of goods and services balance of Kshs.1,459,188,123. Included in this expenditure is an amount of Kshs.270,392,151 in respect of specialized materials and services out of which an amount of Kshs.31,080,000 was used for purchase of foodstuffs for Early Childhood Development and Education (ECDE) centers within the County. However, the following anomalies were noted:

- i. The tender was done through a mini-competition for companies with existing framework contracts. However, the company that was awarded the tender was not contracted under the category of rice and beans and was therefore irregularly entered into a mini-competition contrary to Regulation 103(2)(b) of the Public Procurement and Asset Disposal Regulations, 2020 which states that an Accounting Officer may award a contract under a framework agreement through inviting mini-competition amongst the suppliers under the framework agreement.

- ii. The use of framework agreement rather than open tendering was not sufficiently justified contrary to Section 91(1)(2) of the Public Procurement and Asset Disposal Act, 2015 which states that open tendering shall be the preferred procurement method for procurement of goods, works and services and the procuring entity may use an alternative procurement procedure only if that procedure is allowed and satisfies the conditions under this Act for use of that method.

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

## **2.2 Gaps in the Management of Training Expenses**

The statement of receipts and payments and Note 4 to the financial statements reflects use of goods and services balance of Kshs.1,459,188,123. Included in the expenditure is an amount of Kshs.62,997,084 in respect of training expenses. However, there was no evidence of training needs assessment and training projections to justify the expenditure and the County Executive did not have a training program.

Further, Management did not prepare quarterly returns on trainings that took place during the financial year and gauge their effectiveness. It was also revealed that staff at the County Executive applied for reimbursement of subsistence allowances and training fees without providing evidence that the trainings were approved before proceeding, and that the officers were nominated for the trainings by the Head of the Human Resource Department or delegated departmental heads and copied to the head of the County Human Resource Department.

In the circumstances, the value for money from the training expense of Kshs.62,997,084 could not be confirmed.

## **2.3 Irregular Payments to Council of Governors and Frontier Counties Development Council**

The statement of receipts and payments and Note 4 to the financial statements reflects use of goods and services balance of Kshs.1,459,188,123. Included in this expenditure is an amount of Kshs.437,848,253 in respect of other operating expenses out of which an amount of Kshs.3,000,000 and Kshs.3,604,800 were payments for annual subscription to the Council of Governors and Frontier Counties Development Council respectively.

However, the operational expenses for the Council of Governors an entity established under Intergovernmental Relations Act, 2012 are supposed to be provided from the annual estimates of the National Government while Frontier Counties Development Council has not been established under the law to receive public funding. This was 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.

## **2.4 Irregular Supply of Learning and Playing Materials to ECDE Schools**

The statement of receipts and payments and Note 4 to the financial statements reflects use of goods and services amount of Kshs.1,459,188,123. Included in this expenditure is

an amount of Kshs.270,392,151 in respect of specialized materials and services out of which an amount of Kshs.8,978,099 was used for purchase of learning and playing materials for ECDE centers within the County. However, it was not possible to determine whether the learning and playing materials were supplied at fair prices as each Swing was priced at Kshs.44,444, each Slide was priced at Kshs.54,444 and each See-Saw was priced at Kshs.43,736 and the Management did not provide a market survey.

In addition, during the audit inspection, it was noted that the Slides that were delivered had no tunnels and the Swings had only two (2) seats on each side instead of three (3) seats as per the Bills of Quantities. This was contrary to Regulation 223(1)(c) of the Public Procurement and Asset Disposal Regulations, 2020 which states that subject to the provisions of Section 176 of the Act, a public officer of a procuring entity shall not procure goods, works or services at unreasonably inflated prices beyond the indicative market survey which the Department had not carried out.

In the circumstances, the value for money in the expenditure of Kshs.8,978,099 could not be confirmed.

## **2.5 Late Commitments**

Review of procurement records revealed that expenditure commitments/contracts for various supplies of goods and services amounting to Kshs.156,235,210 were made after 31 May, 2024 without the written approval of the Accounting Officer. This was contrary to Regulation 50(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that all commitments for the supply of goods or services shall be done not later than the 31 May each year except with the express approval of the Accounting Officer in writing.

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

## **3. Transfer to Other Government Agencies and Other Grants and Transfers**

### **3.1 Non-Submission of Financial Statements for Audit - Emergency Fund**

The statement of receipts and payments and Note 6 and 7 to the financial statements reflects Kshs.566,502,436 and Kshs.214,691,471 being transfer to other Government agencies and other grants and transfers respectively. Included in these balances is an amount of Kshs.253,178,575 and Kshs.40,000,000 being expenditures on emergency locust response and emergency relief and refugee assistance respectively. However, the County Executive did not prepare and submit financial statements for the Emergency Fund to the Auditor-General. This was contrary to Section 115(1) of the Public Finance Management Act, 2012 which requires the County Treasury to prepare and submit to the Auditor-General, financial statements in respect of the Emergency Fund for that year not later than three months after the end of each financial year.

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

### **3.2 Non-Submission of Financial Statements for Audit - Municipality of Maralal**

The Municipality of Maralal Board was awarded a Charter in January, 2019. However, Management has not prepared, and submitted financial statements to the County Executive Committee Member for onward transmission to the Office of the Auditor General. This was contrary to Section 46(2) of the Urban Areas and Cities Act, 2011 which states that within a period of three months after the end of each financial year, the board or town committee shall submit to the County Executive Committee its accounts for that year for transmission to the Auditor-General.

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

## **4. Irregularities in Acquisition of Assets**

### **4.1 Stalled Construction of Inpatient Block at Samburu County Referral Hospital**

The County Executive of Samburu entered into a twelve (12) months contract with a local company for the construction of inpatient block at the Samburu County Referral Hospital on 30 March, 2022 at a contract sum of Kshs.116,951,010. As at 30 June, 2024, the contractor had raised a (3) certificates all amounting to Kshs.107,790,785 and which had been fully paid.

Project inspection carried out on 17 September, 2024 revealed that the contractor was not on site and doors, windows, finishes, electrical works, sanitary fittings and foul drains and lift shaft had not been done. No explanation was provided on why the contractor was not on site and why the works were still incomplete.

In the circumstances, the value for money on the expenditure of Kshs.107,790,785 could not be confirmed.

### **4.2 Irregular Fencing Works for ECDE Centers**

The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets amount of Kshs.1,152,259,363. Included in this expenditure is an amount of Kshs.229,838,868 in respect of construction of buildings out of which an amount of Kshs.10,247,500 was used for fencing works of fifteen (15) ECDE centers within the County. However, the winning bidder had failed at the preliminary evaluation for failure to attach an AGPO certificate for youth but the evaluation committee proceeded to recommend the company for the works.

Further, audit inspection carried out during the month of September, 2024 in sampled schools revealed that the fencing works were done with untreated cypress posts which were already being damaged by termites. In addition, the Bill of Quantities and payment certificates provided different descriptions for the fencing works where, the Bill of Quantities required, the contractor to use treated cypress posts but the payment certificate done by the quantity surveyor indicated the certified works were done with concrete posts, which was contrary to what was implemented.

In the circumstances, the value for money in the expenditure of Kshs.10,247,500 could not be confirmed.

### **4.3 Stalled Construction of Governor's Official Residence**

The County Executive 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 Kshs.87,586,528. The contract sum was Kshs.42,585,528 over and above the ceiling set by the Salaries and Remuneration Commission of Kshs.45,000,000 for the construction of Governors' residences. As at 30 June, 2024, an amount of Kshs.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. Further, the deadline of 30 June, 2022 for the completion of the residence had been surpassed as provided by the Salaries and Remuneration Commission.

Physical inspection carried out on the month of September, 2024 showed that only the superstructure works had been completed. Doors, windows and finishing works had not been started. In addition, the contractor was not on site and the Project had stalled for more than one year. Site security was not enhanced as evidenced by presence of livestock in the structure leading to damages on the floor.

Further, despite an amount of Kshs.3,142,625 out of Kshs.6,285,250 being paid for electrical works, security system and firefighting appliances, none had been installed. Additionally, the two gates, two guard house and four gazebos fully paid for in the two certificates issued had not been completed at the time of the inspection.

In the circumstances, the value for money on the expenditure of Kshs.60,440,153 could not be confirmed.

### **4.4 Insufficient Budgetary Allocation for the Construction of ECDE Latrines**

The statement of receipts and payment and Note 9 to the financial statements reflects acquisition of assets amount of Kshs.1,152,259,363. Included in this expenditure is an amount of Kshs.229,838,868 in respect of construction of buildings. In the year under review, management awarded a contract for construction of sixty (60) ECDE pit latrines to a local company at a contract sum of Kshs.32,301,200 or Kshs.535,020 per pit latrine as per the contract dated 10 November, 2023. However, it was noted that as per the approved supplementary budget, only twenty (20) ECDE pit latrines were approved for construction with a budget of Kshs.12,000,000. The budget reduction was done after the County Executive had entered into a contract worth Kshs.32,301,200 and works for the same were ongoing. This was contrary to Section 53(8) of Public Procurement and Asset Disposal Act, 2015 which requires that an Accounting Officer shall not commence any procurement proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its approved budget estimates.

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

### **4.5 Inadequate Inspection of Roads Project**

The County Executive awarded tenders for the construction of roads amounting to Kshs.169,859,258. However, review of the payment vouchers revealed that only standard inspection sheets that are normally used for goods and services were used by the

inspection and acceptance committee for the road projects. There were no documented predetermined standard inspection procedures issued to the inspection and acceptance committees to guide them on the inspection of the roads.

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

In the circumstances, value for money on the expenditure incurred on the construction of roads could not be confirmed.

#### **4.6 Delayed Utilization of Maralal Municipality Retail Market**

The County Executive of Samburu entered into a contract on 30 June, 2020 with a local company for the construction of a trade market in Maralal Municipality at a contractual amount of Kshs.53,981,760. The works were done over a period of twenty-four (24) months and the contractual amount paid in full.

The retail market remained unutilized and on 25 May, 2023, the County Executive entered into another contract with a different contractor for the completion of the Maralal retail market through addition of an extra floor at a contractual amount of Kshs.20,000,000 and was completed in May, 2024.

Audit inspection conducted during the month of September, 2024 revealed that the market remained unutilized. In addition, water proofing of the flat roof was not done as per the Bill of Quantities as mastic asphalt was not applied. Further, the retail market site was covered with overgrown bushes, heaps of waste soil that the contractor had not disposed and dilapidated iron sheets securing the site that the contractor ought to have removed after erecting a masonry fence.

In the circumstances, value for money on the expenditure incurred on the market could not be confirmed.

#### **4.7 Irregular Implementation of Water Projects**

The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets amounting to Kshs.1,152,259,363. Included in this expenditure is Kshs.233,838,868 in respect of construction and civil works out of which an amount of Kshs.37,725,094 and Kshs.49,954,293 was used for desilting of dams and drilling and equipping of boreholes respectively. Audit inspection revealed that the dams had not been excavated and expanded and the materials hauled to the dam embankments as per the Bill of Quantities. In addition, the dams had no signage erected for the projects and hence it was difficult to ascertain whether the works were carried out during the year under review.

Further, audit inspection revealed that drilling and equipping of Sere Eloikari and Ntepes boreholes at a cost of Kshs.8,418,077 and Kshs.8,720,855 respectively, did not have Water Kiosks constructed as per the Bill of Quantities.

In the circumstances, value for money on the expenditure incurred in the desilting of dams and drilling of boreholes could not be confirmed.

#### **4.8 Irregular Procurement of Breeding Stock**

The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets balance of Kshs.1,152,259,363. Included in this expenditure is an amount of Kshs.234,286,586 in respect of purchase of certified seeds, breeding stock and live animals out of which an amount of Kshs.75,600,000 and Kshs.55,800,000 was used for the purchase of camel and cattle breeds, respectively. However, criteria used in identification of beneficiaries and report on need assessment and sustainability of the projects were not provided for audit.

Further, the distribution forms provided for audit review could not be verified as most were prepared by one clerk and the majority of the beneficiaries acknowledged receipt through fingerprints and some lacked contact details of the beneficiaries. This was contrary to Section 104 of the County Governments Act, 2012 which provides that a County Government shall plan for the County and no public funds shall be appropriated outside a planning framework developed by the County Executive Committee and approved by the County Assembly and that to promote public participation, non-state actors shall be incorporated in the planning processes by all authorities.

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

#### **4.9 Irregular Procurement of Mobile Phones and Laptops**

The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets amount of Kshs.1,152,259,363. Included in this expenditure is an amount of Kshs.37,026,805 in respect of purchase of office furniture and general equipment out of which an amount of Kshs.1,800,000 and Kshs.1,199,996 was used to purchase mobile phones and laptops respectively.

However, requisitions for the mobile phones and laptops and evidence of market survey were not provided for audit. In addition, the list of beneficiaries for the mobile phones and laptops was not provided for audit and the phones and laptops were not provided for inspection. This was contrary to Section 149 (1)(a)(b) of the Public Finance Management Act, 2012 which states that an Accounting Officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized and effective, efficient, economical and transparent.

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

### **5. Unutilized Projects**

The County Executive of Samburu had completed various projects at a cost of Kshs.57,371,296. However, audit inspection carried out during the Month of September, 2024 revealed that the projects had not been put into use below:

<b>Department</b>	<b>Project Cost (Kshs.)</b>
Health	16,969,070
Sports and Youth Affairs	27,926,050
Livestock	7,481,316
Education	4,994,860
<b>Total</b>	<b>57,371,296</b>

This was contrary to Section 162(1) of the Public Procurement and Asset Disposal Act, 2015 which requires that an Accounting Officer of a procuring entity shall ensure that all assets are accounted for and put into proper use as intended by the procuring entity.

In the circumstances, the value for money on the expenditure amounting to Kshs.57,371,296 could not be confirmed.

## **6. Long Outstanding Imprests**

The statement of assets and liabilities and Note 14 to the financial statements reflects outstanding imprest and advances balance of Kshs.39,270,626. The imprests had not been surrendered long after their due dates and the Management had not made any progress in initiating recoveries. This was contrary to Regulation 93(6) of the Public Finance Management (County Governments) Regulations, 2015 which states that in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank Rate.

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

## **7. Irregular Commitments of Equalization Funds**

The County Executive committed an amount of Kshs.566,090,060 through issuance of Local Purchase Orders (LPOs) for various infrastructural projects in the Water, Roads and Health departments financed through the Equalization Fund. However, at the time of the audit in September, 2024 the County had not received the equalization funds which they were to receive for the 2023/2024 financial year.

Further, review of the Project Implementation Status Report, revealed that the contractors had completed the works and had raised payment certificates which at the time of the audit had not been paid for lack of funding contrary to Section 53(8) of the Public Procurement and Assets Disposal Act, 2015 which states that Accounting Officer shall not commence any procurement proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its approved budget estimates.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of 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. Lack of Risk Management Policy

As previously reported, Management did not provide 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 review. This was 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.

In the circumstances, it was not possible to confirm whether the internal controls built within the financial and operational system were functional as intended.

#### 2. Weaknesses in Internal Audit

Review of the staff establishment and the list of staff in the Internal Audit Department revealed that the Department has only two (2) active staff against the staff establishment of sixteen (16). The remaining staff had been seconded to other departments at the County Executive.

Further, during the year under review, the County Executive's Organizational Structure was not provided to be able to ascertain the operational independence of the Internal Audit Unit by confirming that the Head of Internal Audit reports functionally to the Audit Committee and administratively to the Accounting Officer. This was contrary to Section 155(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that The Head of Internal Audit unit in a County Government entity shall enjoy operational independence through the reporting structure by reporting administratively to the Accounting Officer and functionally to the Audit Committee.

In the circumstances, existence of effective processes and systems of internal controls, risk Management and overall governance could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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**

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 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, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**23 December, 2024**

County Government of Samburu  
 County Executive of Samburu  
 Annual Report and Financial Statements for the year ended June 30 2024

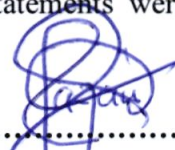
9. Statement of Receipts and Payments for the year ended 30th June 2024

		FY 2023/24	FY 2022/23
	Notes	Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	5,550,672,020	5,633,360,934
Miscellaneous receipts	2	-	-
<b>Total receipts</b>		<b>5,550,672,020</b>	<b>5,633,360,934</b>
<b>Payments</b>			
Compensation of employees	3	2,272,177,408	1,965,732,294
Use of goods and services	4	1,459,188,123	1,719,399,588
Subsidies	5	-	-
Transfers to other government entities	6	566,502,436	241,401,249
Other grants and transfers	7	214,691,471	313,889,246
Social security benefits	8	2,000,000	-
Acquisition of assets	9	1,152,259,363	1,381,600,923
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	-
<b>Total payments</b>		<b>5,666,818,802</b>	<b>5,622,023,299</b>
<b>Surplus/deficit*</b>		<b>(116,146,782)</b>	<b>11,337,635</b>

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 18/11 2024 and signed by:

.....  
 Name LETIACH SOHONON  
 Chief Officer -Finance

M/NO: 23327

.....  
  
 Head of Accounting Unit  
 ICPAK M/No.... 6711.....


County Government of Samburu  
 County Executive of Samburu  
 Annual Report and Financial Statements for the year ended June 30 2024

10. Statement of Assets and Liabilities as at 30th June 2024

		FY 2023/24	FY 2022/23
	Notes	Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	13A	142,476,191	295,953,028
Cash balances	13B	-	-
<b>Total cash and cash equivalents</b>		<b><u>142,476,191</u></b>	<b>295,953,028</b>
Outstanding imprests and advances	14	39,270,626	34,593,624
<b>Total financial assets</b>		<b>181,746,816</b>	<b>330,546,652</b>
<b>Financial liabilities</b>			
Deposits and retentions	15	90,877,585	142,195,797
<b>Net financial assets</b>		<b>90,869,232</b>	<b>188,350,855</b>
<b>Represented by</b>			
Fund balance b/fwd.	16	188,350,855	288,255,790
Prior year adjustments	17	18,665,158	(111,242,569)
Surplus/deficit for the year		(116,146,782)	11,337,635
<b>Net financial position</b>		<b>90,869,232</b>	<b>188,350,855</b>

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 18/11 2024 and signed by:

.....  
 Name: LETIROL SOLOMON  
 Chief Officer - Finance  
 M/WO: 23327

  
 Name: Joseph Lekalkali  
 Head of Accounting Services  
 ICPAK M/No 6711

*County Government of Samburu*  
*County Executive of Samburu*  
*Annual Report and Financial Statements for the year ended June 30 2024*

**11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2024**


		FY 2023/24	FY 2022/23
	Notes	Kshs	Kshs
<b>Receipts from operating income</b>			
Transfers from the CRF	1	5,550,672,020	5,633,360,934
Miscellaneous receipts	2	-	-
<b>Total receipts from operating income</b>		<b>5,550,672,020</b>	<b>5,633,360,934</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	(2,272,177,408)	(1,965,732,294)
Use of goods and services	4	(1,459,188,123)	(1,719,399,588)
Subsidies	5	-	-
Transfers to other government entities	6	(566,502,436)	(241,401,249)
Other grants and transfers	7	(214,691,471)	(313,889,246)
Social security benefits	8	(2,000,000)	-
Finance costs, including loan interest	10	-	-
Other payments	12	-	-
<b>Total payments for operating expenses</b>		<b>(4,514,559,438)</b>	<b>(4,240,422,377)</b>
<b>Net receipts/ (payments) from operations</b>		<b>1,036,112,582</b>	<b>1,392,938,557</b>
<b>Adjusted for:</b>			
Prior year adjustments	17	18,665,158	(111,242,569)
Decrease/(increase) in outstanding imprests & advances	18	(4,677,001)	2,565,420
Increase/(decrease) in deposits and retentions	19	(51,318,212)	7,323,617
<b>Net cash flow from operating activities</b>		<b>998,782,526</b>	<b>1,291,585,025</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	9	(1,152,259,363)	(1,381,600,923)
<b>Net cash flows from investing activities</b>		<b>(1,152,259,363)</b>	<b>(1,381,600,923)</b>
<b>Cash flow from Financing activities</b>			
Repayment of principal on domestic and foreign Borrowing	11	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>(153,476,837)</b>	<b>(90,015,898)</b>
<b>Cash and cash equivalents at beginning of the</b>		<b>295,953,028</b>	<b>385,968,926</b>

**County Government of Samburu**  
**County Executive of Samburu**  
**Annual Report and Financial Statements for the year ended June 30 2024**

		FY 2023/24	FY 2022/23
	Notes	Kshs	Kshs
year			
Cash and cash equivalents at end of the year		142,476,191	295,953,028

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 18/11 2024 and signed by:

  
 Name: LETIPOK Solomon  
 Chief Officer Finance  
 MINO: 23327

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

**SAMBURU COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2024**

**12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup>**

**June 2024**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% Of Utilization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	6,804,261,482	-	6,804,261,482	5,550,672,020	1,253,589,462	82%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts	173,681,288	-	173,681,288	173,681,288	-	100%
<b>Total</b>	<b>6,977,942,770</b>	<b>-</b>	<b>6,977,942,770</b>	<b>5,724,353,308</b>	<b>1,253,589,462</b>	<b>82%</b>
<b>Payments</b>						
Compensation of employees	2,314,314,408	100,400,000	2,414,714,408	2,272,177,410	142,536,998	94%
Use of goods and services	1,494,679,404	127,785,585	1,622,464,989	1,459,188,123	163,276,866	90%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	966,034,819	(120,337,795)	845,697,024	566,502,437	279,194,587	67%
Other grants and transfers	236,000,000	139,880,289	375,880,289	214,691,471	161,188,818	57%
Social security benefits	3,500,000	2,000,000	5,500,000	2,000,000	3,500,000	36%
Acquisition of assets	1,741,407,624	(128,817,334)	1,612,590,290	1,152,259,364	460,330,926	71%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
<b>Total</b>	<b>6,755,936,255</b>	<b>120,910,745</b>	<b>6,876,847,000</b>	<b>5,666,818,805</b>	<b>1,210,028,195</b>	<b>82%</b>

*County Government of Samburu  
County Executive of Samburu  
Annual Report and Financial Statements for the year ended June 30 2024*

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% Of Utilization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>Surplus/(Deficit)</b>	<b>222,006,515</b>	<b>(120,910,745)</b>	<b>101,095,770</b>	<b>57,534,503</b>	<b>43,561,267</b>	

- (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; Installation of floodlights and street lights in Kirisia area, Milimani, Loibor nkare, Nkutuk e lmuget among other areas of Ksh.29M, Construction of holding pen in livestock market of Ksh. 8.1M, Construction of Rangers' camp in Milima blue, Ndonyo E mpuya and camp solarization of Ksh.27.2M. Other projects still on-going include ECDE classes and pit latrines across the county worth Ksh.47.7M as well as construction of dispensaries, staff houses, maternity block and fencing work in Milgis,Simale, Ngilai, Nkorika and Nachola of Ksh.15M  
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.19,000,000.00 budgeted for Community Conservancy Fund which was not transferred to Fund account by close of the financial year.
- (c) The underutilization in acquisition of assets in the recurrent budget was contributed by supplies made at close of financial year of the following; CIT equipment of Ksh.13.5M Office furniture of Ksh. 3.2M Powered fridge of Ksh.1.9M, Fishing nets of Ksh. 3.9M and were recorded in pending bills report for settlement in the subsequent financial year.
- (d) The amount of Ksh. 173,681,288 recorded as Opening balance for Non-refundable bank balances in special purpose Accounts relate to closing balances for previous financial year 2022/2023 as follows;
- i. Samburu County Special Purpose Acc 1000274597 Ksh. 681
  - ii. Samburu County RMLF Acc 1000283483 Ksh. 4,382,212
  - iii. Samburu County NARIGP Acc 1000367199 Ksh. 96,584,730


**County Government of Samburu**  
**County Executive of Samburu**

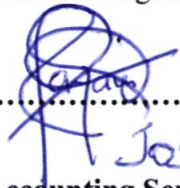
**Annual Report and Financial Statements for the year ended June 30 2024**

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- iv. Samburu County Climate Change Acc 1000598115 Ksh. 4,925,266
- v. Samburu County Village Polytechnic Acc 1000368071 Ksh.1,181,872
- vi. Samburu County ASAL Acc 1000377518 Ksh.69,794
- vii. Samburu County KUSP Acc 1000380012 Ksh. 2,511,715
- viii. Samburu County KDSP Acc 1000438525 Ksh. 10,380,390
- ix. Samburu County COVID Response Acc 1000455551 Ksh.2,000
- x. Samburu County Emergency Locust Response Acc 1000520957 Ksh. 53,393,157
- xi. Samburu County Primary Health Care Acc 1000559314 Ksh. 249,472

The County Executive's financial statements were approved on 18/11 2024 and signed by:

  
.....  
**Name:** Letian Solomon  
**Chief Officer Finance**  
M/N.O: 23327

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

*County Government of Samburu*  
*County Executive of Samburu*  
*Annual Report and Financial Statements for the year ended June 30 2024*

**A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2024**

<b>Receipt/expense item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	4,156,616,907	-	4,156,616,907	4,079,484,881	77,132,027	98%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts	1,254,347	-	1,254,347	1,254,347	-	100%
<b>Total</b>	<b>4,157,871,254</b>	<b>-</b>	<b>4,157,871,254</b>	<b>4,080,739,228</b>	<b>77,132,027</b>	<b>98%</b>
<b>Payments</b>						
Compensation of employees	2,314,314,408	100,400,000	2,414,714,408	2,272,177,410	142,536,998	94%
Use of goods and services	1,470,829,404	141,285,585	1,612,114,989	1,449,210,083	163,904,906	90%
Subsidies	-	-	-	-	-	0
Transfers to other government units	40,793,523	38,162,205	78,955,728	78,388,360	567,368	99%
Other grants and transfers	236,000,000	23,600,000	259,600,000	206,374,652	52,225,348	79%
Social security benefits	3,500,000	2,000,000	5,500,000	2,000,000	3,500,000	36%
Acquisition of assets	89,770,500	-5,634,000	84,136,500	59,003,079	25,133,421	70%

**County Government of Samburu**  
**County Executive of Samburu**  
**Annual Report and Financial Statements for the year ended June 30 2024**

<b>Receipt/expense item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
<b>Total</b>	<b>4,155,207,835</b>	<b>299,813,790</b>	<b>4,455,021,625</b>	<b>4,067,153,584</b>	<b>387,868,041</b>	<b>91%</b>
<b>Surplus/(deficit)</b>	<b>2,663,419</b>	<b>(299,813,790)</b>	<b>(297,150,371)</b>	<b>13,585,644</b>	<b>(310,736,014)</b>	

- a. The underutilization in acquisition of assets in the recurrent budget was contributed by supplies made at close of financial year of the following; CIT equipment of Ksh.13.5M Office furniture of Ksh. 3.2M Powered fridge of Ksh.1.9M, Fishing nets of Ksh. 3.9M and were recorded in pending bills report for settlement in the subsequent financial year.
- b. The amount of Ksh. 1,254,347 recorded as Opening balance for Non-refundable bank balances in special purpose Accounts relate to closing balances for previous financial year 2022/2023 as follows;
  - i. Samburu County Special Purpose Acc 1000274597 Ksh. 681
  - ii. Samburu County Village Polytechnic Acc 1000368071 Ksh.1,181,872
  - iii. Samburu County ASAL Acc 1000377518 Ksh.69,794
  - iv. Samburu County COVID Response Acc 1000455551 Ksh.2,000

**County Government of Samburu**  
**County Executive of Samburu**  
**Annual Report and Financial Statements for the year ended June 30 2024**

The County Executive's financial statements were approved on 18/11 2024 and signed by



.....  
**Name:** LETIASH SOLOMON  
**Chief Officer Finance**

M/N0: 23327



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

County Government of Samburu  
 County Executive of Samburu  
 Annual Report and Financial Statements for the year ended June 30 2024

**B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024**

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	
<b>Receipts</b>						
Transfers from the CRF	2,647,644,574	-	2,647,644,574	1,471,187,139	1,176,457,435	56%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts	172,426,941	-	172,426,941	172,426,941	-	100%
<b>Total</b>	<b>2,820,071,515</b>	<b>-</b>	<b>2,820,071,515</b>	<b>1,643,614,080</b>	<b>1,176,457,435</b>	<b>58%</b>
<b>Payments</b>						
Compensation of employees	-	-	-	-	-	
Use of goods and services	23,850,000	(13,500,000)	10,350,000	9,978,040	371,960	96%
Subsidies	-	-	-	-	-	
Transfers to other government units	925,241,296	(158,500,000)	766,741,296	488,114,077	278,627,219	64%
Other grants and transfers	-	116,280,289	116,280,289	8,316,819	107,963,470	7%
Social security benefits	-	-	-	-	-	
Acquisition of assets	1,651,637,124	(123,183,334)	1,528,453,790	1,093,256,285	435,197,505	72%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
<b>Totals</b>	<b>2,600,728,420</b>	<b>(178,903,045)</b>	<b>2,421,825,375</b>	<b>1,599,665,221</b>	<b>822,160,154</b>	<b>66%</b>

**County Government of Samburu**  
**County Executive of Samburu**  
**Annual Report and Financial Statements for the year ended June 30 2024**

<b>Receipt/expense item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>Surplus/(deficit)</b>	<b>219,343,095</b>	<b>178,903,045</b>	<b>398,246,140</b>	<b>43,948,859</b>	<b>354,297,281</b>	

- (e) 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; Installation of floodlights and street lights in Kirisia area, Milimani, Loibor nkare, Nkutuk e lmuget among other areas of Ksh.29M, Construction of holding pen in livestock market of Ksh. 8.1M, Construction of Rangers' camp in Milima blue, Ndonyo E mpuya and camp solarization of Ksh.27.2M. Other projects still on-going include ECDE classes and pit latrines across the county worth Ksh.47.7M as well as construction of dispensaries, staff houses, maternity block and fencing work in Milgis,Simale, Ngilai, Nkorika and Nachola of Ksh.15M  
Therefore, the work in progress was recorded in the list of pending bills for the year.
- (f) The underutilization in transfer to other government units was caused by funds amounting to Ksh.19,000,000.00 budgeted for Community Conservancy Fund which was not transferred to Fund account by close of the financial year.
- (g) The amount of Ksh. 172,426,941 recorded as Opening balance for Non-refundable bank balances in special purpose Accounts relate to closing balances for previous financial year 2022/2023 as follows;
- v. Samburu County RMLF Acc 1000283483 Ksh. 4,382,212
  - vi. Samburu County NARIGP Acc 1000367199 Ksh. 96,584,730
  - vii. Samburu County Climate Change Acc 1000598115 Ksh. 4,925,266
  - viii. Samburu County KUSP Acc 1000380012 Ksh. 2,511,715
  - ix. Samburu County KDSP Acc 1000438525 Ksh. 10,380,390
  - x. Samburu County Emergency Locust Response Acc 1000520957 Ksh. 53,393,157

xi. Samburu County Primary Health Care Acc 1000559314 Ksh. 249,472

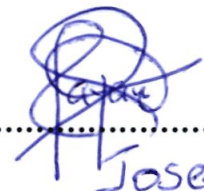
The County Executive's financial statements were approved on 18/11 2024 and signed by:

Letirak Samonov  
.....

Name: LETIRAK SAMONOV

Chief Officer Finance

M/NO: 2332A



.....

Name: Joseph Lekalkuli

Head of Accounting Services

ICPAK Member Number: 6711

**SAMBURU COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2024**

**C. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2024**

Programme/Sub-Programme		Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		20xx	20xx	20xx	20xx	20xx
		Kshs	Kshs	Kshs	Kshs	Kshs
<b>101004210</b>		<b>174,372,911</b>	<b>27,783,925</b>	<b>202,156,836</b>	<b>173,379,793</b>	<b>28,777,043</b>
	101014210	174,372,911	27,783,925	202,156,836.00	173,379,793	28,777,043
<b>102004210</b>		<b>16,572,824</b>	<b>0</b>	<b>16,572,824</b>	<b>13,964,741</b>	<b>2,608,083</b>
	102014210	7,617,044	0	7,617,044.00	7,310,691.25	306,352.75
	102034210	7,950,825	0	7,950,825	6,282,874	1,667,951
	102044210	1,004,955	0	1,004,955	371,175	633,780
<b>103004210</b>		<b>70,686,278</b>	<b>1,590,000</b>	<b>72,276,278</b>	<b>60,613,452</b>	<b>11,662,826</b>
	103014210	24,141,854	3,000,000	27,141,854	24,546,236	2,595,618
	103024210	18,303,764	0	18,303,764	13,872,474	4,431,290
	103034210	16,498,756	-1,410,000	15,088,756	12,132,349	2,956,407
	103044210	11,741,904	0	11,741,904	10,062,393	1,679,511
<b>104004210</b>		<b>8,332,664</b>	<b>0</b>	<b>8,332,664</b>	<b>5,837,204</b>	<b>2,495,460</b>
	104014210	8,332,664	0	8,332,664	5,837,204	2,495,460
<b>105004210</b>		<b>51,698,708</b>	<b>9,260,000</b>	<b>60,958,708</b>	<b>54,847,855</b>	<b>6,110,853</b>
	105014210	41,065,886	-500,000	40,565,886	37,420,583	3,145,303
	105024210	10,632,822	9,760,000	20,392,822	17,427,272	2,965,550
<b>106004210</b>		<b>33,592,739</b>	<b>1,317,155</b>	<b>34,909,894</b>	<b>32,975,375</b>	<b>1,934,519</b>
	106014210	33,592,739	1,317,155	34,909,894	32,975,375	1,934,519
<b>201004210</b>		<b>73,759,635</b>	<b>2,533,000</b>	<b>76,292,635</b>	<b>62,220,404</b>	<b>14,072,231</b>

County Government of Samburu  
 County Executive of Samburu  
 Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme		Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		20xx	20xx	20xx	20xx	20xx
	201014210	55,113,209	3,463,000	58,576,209	48,533,862	10,042,347
	201034210	4,627,566	-550,000	4,077,566	1,631,206	2,446,360
	201044210	14,018,860	-380,000	13,638,860	12,055,335	1,583,525
<b>202004210</b>		<b>42,923,197</b>	<b>-2,533,000</b>	<b>40,390,197</b>	<b>30,469,212</b>	<b>9,920,985</b>
	202014210	11,550,809	-1,623,000	9,927,809	6,050,420	3,877,389
	202024210	11,003,820	-710,000	10,293,820	7,897,887	2,395,933
	202034210	16,447,732	-200,000	16,247,732	13,533,046	2,714,686
	202044210	3,920,836	0	3,920,836	2,987,860	932,976
<b>301004210</b>		<b>58,617,224</b>	<b>8,000,000</b>	<b>66,617,224</b>	<b>41,384,389</b>	<b>25,232,835</b>
	301014210	58,617,224	8,000,000	66,617,224	41,384,389	25,232,835
<b>302004210</b>		<b>23,655,289</b>	<b>3,486,000</b>	<b>27,141,289</b>	<b>26,091,443</b>	<b>1,049,846</b>
	302014210	23,655,289	3,486,000	27,141,289	26,091,443	1,049,846
<b>303004210</b>		<b>2,541,500</b>	<b>-460,000</b>	<b>2,081,500</b>	<b>1,754,573</b>	<b>326,927</b>
	303014210	2,541,500	-460,000	2,081,500	1,754,573	326,927
<b>304004210</b>		<b>120,837,098</b>	<b>2,000,000</b>	<b>122,837,098</b>	<b>110,942,129</b>	<b>11,894,970</b>
	304014210	111,537,098	0	111,537,098	100,472,881	11,064,217
	304024210	9,300,000	2,000,000	11,300,000	10,469,248	830,752
<b>305004210</b>		<b>17,924,771</b>	<b>1,280,000</b>	<b>19,204,771</b>	<b>16,347,690</b>	<b>2,857,081</b>
	305014210	16,604,771	1,700,000	18,304,771	15,619,990	2,684,781
	305024210	1,320,000	-420,000	900,000	727,700	172,300
<b>306004210</b>		<b>11,837,684</b>	<b>-306,000</b>	<b>11,531,684</b>	<b>10,309,510</b>	<b>1,222,175</b>

*County Government of Samburu*  
*County Executive of Samburu*  
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Programme/Sub-Programme		Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		20xx	20xx	20xx	20xx	20xx
	306014210	11,837,684	-306,000	11,531,684	10,309,510	1,222,175
<b>401004210</b>		<b>277,050,821</b>	<b>24,000,000</b>	<b>301,050,821</b>	<b>280,026,824</b>	<b>21,023,997</b>
	401044210	105,865,432	24,000,000	129,865,432	126,511,735	3,353,697
	401054210	84,029,736	0	84,029,736	81,974,761	2,054,975
	401064210	32,518,515	0	32,518,515	22,734,636	9,783,879
	401074210	54,637,138	0	54,637,138	48,805,692	5,831,446
<b>402004210</b>		<b>784,989,457</b>	<b>34,800,000</b>	<b>819,789,457</b>	<b>769,510,673</b>	<b>50,278,784</b>
	402014210	21,454,938	0	21,454,938	14,426,240	7,028,698
	402044210	612,859,473	34,800,000	647,659,473	609,140,609	38,518,864
	402054210	150,675,046	0	150,675,046	145,943,825	4,731,222
<b>403004210</b>		<b>241,603,979</b>	<b>0</b>	<b>241,603,979</b>	<b>214,451,751</b>	<b>27,152,228</b>
	403014210	9,973,576	0	9,973,576	8,603,230	1,370,346
	403034210	101,473,482	0	101,473,482	95,080,905	6,392,577
	403044210	9,056,172	0	9,056,172	7,292,715	1,763,457
	403054210	44,266,259	0	44,266,259	35,964,538	8,301,721
	403064210	76,834,490	0	76,834,490	67,510,362	9,324,128
<b>501004210</b>		<b>253,466,617</b>	<b>-12,700,000</b>	<b>240,766,617</b>	<b>219,659,629</b>	<b>21,106,988</b>
	501014210	253,466,617	-12,700,000	240,766,617	219,659,629	21,106,988
<b>502004210</b>		<b>343,353,381</b>	<b>13,700,000</b>	<b>357,053,381</b>	<b>347,782,004</b>	<b>9,271,377</b>
	502014210	343,353,381	13,700,000	357,053,381	347,782,004	9,271,377
<b>503004210</b>		<b>51,300,000</b>	<b>10,430,000</b>	<b>61,730,000</b>	<b>57,272,450</b>	<b>4,457,550</b>

County Government of Samburu  
 County Executive of Samburu  
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Programme/Sub-Programme		Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		20xx	20xx	20xx	20xx	20xx
	503034210	51,300,000	10,430,000	61,730,000	57,272,450	4,457,550
<b>504004210</b>		<b>10,445,312</b>	<b>0</b>	<b>10,445,312</b>	<b>9,712,398</b>	<b>732,915</b>
	504014210	10,445,312	0	10,445,312	9,712,398	732,915
<b>701004210</b>		<b>428,780,438</b>	<b>5,605,000</b>	<b>434,385,438</b>	<b>404,159,595</b>	<b>30,225,843</b>
	701014210	216,897,644	7,105,000	224,002,644	209,169,584	14,833,060
	701034210	171,097,176	-649,000	170,448,176	158,716,812	11,731,364
	701044210	40,785,618	-851,000	39,934,618	36,273,199	3,661,419
<b>703004210</b>		<b>20,188,722</b>	<b>-805,000</b>	<b>19,383,722</b>	<b>17,159,123</b>	<b>2,224,599</b>
	703014210	5,086,036	-200,000	4,886,036	3,682,628	1,203,408
	703024210	15,102,686	-605,000	14,497,686	13,476,495	1,021,191
<b>704004210</b>		<b>56,314,926</b>	<b>0</b>	<b>56,314,926</b>	<b>52,327,879</b>	<b>3,987,047</b>
	704014210	56,314,926	0	56,314,926	52,327,879	3,987,047
<b>705004210</b>		<b>356,778,580</b>	<b>140,826,000</b>	<b>497,604,580</b>	<b>496,191,400</b>	<b>1,413,180</b>
	705014210	326,481,438	132,826,000	459,307,438	471,110,052	-11,802,614
	705024210	30,297,142	8,000,000	38,297,142	25,081,348	13,215,794
<b>706004210</b>		<b>286,141,129</b>	<b>18,136,710</b>	<b>304,277,839</b>	<b>288,551,381</b>	<b>15,726,458</b>
	706014210	13,390,586	921,334	14,311,920	13,369,055	942,865
	706024210	88,301,113	500,000	88,801,113	86,673,251	2,127,862
	706034210	19,711,858	700,000	20,411,858	19,419,391	992,467
	706044210	25,939,602	-114,000	25,825,602	25,285,663	539,939
	706054210	41,378,495	1,100,000	42,478,495	39,727,249	2,751,246

*County Government of Samburu*  
*County Executive of Samburu*  
*Annual Report and Financial Statements for the year ended June 30 2024*

Programme/Sub-Programme		Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		20xx	20xx	20xx	20xx	20xx
	706064210	39,744,294	12,029,376	51,773,670	49,979,111	1,794,559
	706074210	38,675,181	3,000,000	41,675,181	36,067,149	5,608,032
	706084210	19,000,000	0	19,000,000	18,030,513	969,487
<b>712004210</b>		<b>32,854,323</b>	<b>2,500,000</b>	<b>35,354,323</b>	<b>31,033,447</b>	<b>4,320,876</b>
	712014210	32,854,323	2,500,000	35,354,323	31,033,447	4,320,876
<b>713004210</b>		<b>12,682,895</b>	<b>0</b>	<b>12,682,895</b>	<b>10,384,323</b>	<b>2,298,572</b>
	713014210	12,682,895	0	12,682,895	10,384,323	2,298,572
<b>901004210</b>		<b>60,730,185</b>	<b>100,000</b>	<b>60,830,185</b>	<b>45,712,399</b>	<b>15,117,786</b>
	901014210	60,730,185	100,000	60,830,185	45,712,399	15,117,786
<b>902004210</b>		<b>25,446,884</b>	<b>-250,000</b>	<b>25,196,884</b>	<b>22,024,852</b>	<b>3,172,033</b>
	902014210	820,000	0	820,000	819,300	700
	902024210	4,618,012	-100,000	4,518,012	3,097,405	1,420,608
	902034210	14,400,000	-150,000	14,250,000	15,749,500	-1,499,500
	902044210	5,608,872	0	5,608,872	2,358,647	3,250,225
<b>903004210</b>		<b>7,460,000</b>	<b>-30,000</b>	<b>7,430,000</b>	<b>7,236,806</b>	<b>193,194</b>
	903014210	7,460,000	-30,000	7,430,000	7,236,806	193,194
<b>904004210</b>		<b>17,294,147</b>	<b>-1,050,000</b>	<b>16,244,147</b>	<b>14,705,120</b>	<b>1,539,027</b>
	904014210	17,294,147	-1,050,000	16,244,147	14,705,120	1,539,027
<b>1001004210</b>		<b>70,862,262</b>	<b>-13,000,000</b>	<b>57,862,262</b>	<b>37,294,356</b>	<b>20,567,906</b>
	1001014210	70,862,262	-13,000,000	57,862,262	37,294,356	20,567,906
<b>1002004210</b>		<b>11,233,851</b>	<b>21,100,000</b>	<b>32,333,851</b>	<b>18,300,310</b>	<b>14,033,541</b>

County Government of Samburu  
 County Executive of Samburu  
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Programme/Sub-Programme		Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		20xx	20xx		20xx	20xx
	1002014210	6,891,831	1,000,000	7,891,831	3,608,841	4,282,990
	1002024210	4,342,020	20,100,000	24,442,020	14,691,469	9,750,551
<b>1003004210</b>		<b>11,474,810</b>	<b>0</b>	<b>11,474,810</b>	<b>5,454,952</b>	<b>6,019,858</b>
	1003024210	5,661,970	0	5,661,970	3,629,507	2,032,463
	1003034210	2,460,790	0	2,460,790	1,415,445	1,045,345
	1003044210	3,352,050	0	3,352,050	410,000	2,942,050
<b>1004004210</b>		<b>87,402,594</b>	<b>2,500,000</b>	<b>89,902,594</b>	<b>78,064,145</b>	<b>11,838,449</b>
	1004014210	8,232,205	0	8,232,205	5,301,642	2,930,563
	1004024210	79,170,389	2,500,000	81,670,389	72,762,503	8,907,887
<b>101004210</b>		<b>5,000,000</b>	<b>0</b>	<b>5,000,000</b>	<b>0</b>	<b>5,000,000</b>
	101014210	5,000,000	0	5,000,000	0	5,000,000
<b>102004210</b>		<b>53,130,000</b>	<b>-3,000,000</b>	<b>50,130,000</b>	<b>25,975,203</b>	<b>24,154,797</b>
	102034210	53,130,000	-3,000,000	50,130,000	25,975,203	24,154,797
<b>103004210</b>		<b>806,002,632</b>	<b>106,765,349</b>	<b>912,767,981</b>	<b>615,641,104</b>	<b>297,126,877</b>
	103014210	-1,000,000	0	-1,000,000	0	-1,000,000
	103024210	747,762,632	105,765,349	853,527,981	566,496,280	287,031,701
	103034210	59,240,000	1,000,000	60,240,000	49,144,824	11,095,176
<b>104004210</b>		<b>16,200,000</b>	<b>-372,914</b>	<b>15,827,086</b>	<b>11,836,286</b>	<b>3,990,800</b>
	104014210	16,200,000	-372,914	15,827,086	11,836,286	3,990,800
<b>105004210</b>		<b>62,191,664</b>	<b>-10,140,000</b>	<b>52,051,664</b>	<b>40,360,000</b>	<b>11,691,664</b>
	105014210	62,431,664	-10,140,000	52,291,664	40,360,000	11,931,664

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Programme/Sub-Programme		Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		20xx	20xx	20xx	20xx	20xx
	105024210	-240,000	0	-240,000	0	-240,000
<b>106004210</b>		<b>36,000,000</b>	<b>195,293</b>	<b>36,195,293</b>	<b>6,084,559</b>	<b>30,110,734</b>
	106014210	36,000,000	195,293	36,195,293	6,084,559	30,110,734
<b>202004210</b>		<b>299,500,000</b>	<b>-13,334,692</b>	<b>286,165,308</b>	<b>219,652,308</b>	<b>66,513,000</b>
	202014210	280,000,000	-9,834,692	270,165,308	208,418,718	61,746,590
	202034210	19,500,000	-3,500,000	16,000,000	11,233,590	4,766,410
<b>301004210</b>		<b>207,000,000</b>	<b>-54,097,350</b>	<b>152,902,650</b>	<b>102,715,653</b>	<b>50,186,997</b>
	301014210	207,000,000	-54,097,350	152,902,650	102,715,653	50,186,997
<b>306004210</b>		<b>135,200,000</b>	<b>-110,038,400</b>	<b>25,161,600</b>	<b>17,340,600</b>	<b>7,821,000</b>
	306014210	135,200,000	-110,038,400	25,161,600	17,340,600	7,821,000
<b>402004210</b>		<b>0</b>	<b>24,380,389</b>	<b>24,380,389</b>	<b>16,129,910</b>	<b>8,250,479</b>
	402044210	0	24,380,389	24,380,389	16,129,910	8,250,479
<b>403004210</b>		<b>329,977,124</b>	<b>-61,380,700</b>	<b>268,596,424</b>	<b>181,335,327</b>	<b>87,261,097</b>
	403054210	329,977,124	-61,380,700	268,596,424	181,335,327	87,261,097
<b>502004210</b>		<b>181,695,000</b>	<b>-47,100,000</b>	<b>134,595,000</b>	<b>99,262,863</b>	<b>35,332,138</b>
	502014210	181,695,000	-47,100,000	134,595,000	99,262,863	35,332,138
<b>503004210</b>		<b>19,500,000</b>	<b>9,537,030</b>	<b>29,037,030</b>	<b>20,534,290</b>	<b>8,502,740</b>
	503034210	19,500,000	9,537,030	29,037,030	20,534,290	8,502,740
<b>504004210</b>		<b>6,500,000</b>	<b>-95,100</b>	<b>6,404,900</b>	<b>6,404,840</b>	<b>60</b>
	504014210	6,500,000	-95,100	6,404,900	6,404,840	60
<b>701004210</b>		<b>16,259,000</b>	<b>-8,259,000</b>	<b>8,000,000</b>	<b>4,481,256</b>	<b>3,518,744</b>

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Programme/Sub-Programme		Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
		20xx	20xx		20xx	20xx
	701034210	16,259,000	-8,259,000	8,000,000	4,481,256	3,518,744
<b>705004210</b>		<b>39,694,000</b>	<b>2,500,000</b>	<b>42,194,000</b>	<b>18,983,800</b>	<b>23,210,200</b>
	705024210	39,694,000	2,500,000	42,194,000	18,983,800	23,210,200
<b>706004210</b>		<b>8,000,000</b>	<b>0</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>0</b>
	706064210	8,000,000	0	8,000,000	8,000,000	0
<b>901004210</b>		<b>28,200,000</b>	<b>-2,500,000</b>	<b>25,700,000</b>	<b>13,434,951</b>	<b>12,265,049</b>
	901014210	28,200,000	-2,500,000	25,700,000	13,434,951	12,265,049
<b>1001004210</b>		<b>279,479,000</b>	<b>-11,843,500</b>	<b>267,635,500</b>	<b>187,583,210</b>	<b>80,052,290</b>
	1001014210	279,479,000	-11,843,500	267,635,500	187,583,210	80,052,290
<b>1002004210</b>		<b>71,200,000</b>	<b>-119,450</b>	<b>71,080,550</b>	<b>3,909,060</b>	<b>67,171,490</b>
	1002014210	69,000,000	-119,450	68,880,550	3,909,060	64,971,490
<b>101004210</b>	<b>1002024210</b>	<b>2,200,000</b>	<b>0</b>	<b>2,200,000</b>	<b>0</b>	<b>2,200,000</b>
<b>Grand Total</b>		<b>6,755,936,255</b>	<b>120,910,745</b>	<b>6,876,847,000</b>	<b>5,666,818,802</b>	<b>1,210,028,198</b>

### **13. 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 the 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.

**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 30<sup>th</sup> June 2024, this amounted to KShs 69,877,5845 compared to KShs 121,195,797 in prior period as indicated on note 14A.

**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 9 and Annex 8 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 30<sup>th</sup> June 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2024 as required by law. There was one (1) 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.

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

14. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
Total exchequer releases for quarter 1	655,721,225	309,381,314
Total exchequer releases for quarter 2	1,163,706,487	1,223,727,446
Total exchequer releases for quarter 3	1,011,738,666	1,325,398,260
Total exchequer releases for quarter 4	2,719,505,642	2,774,853,915
<b>Total</b>	<b>5,550,672,020</b>	<b>5,633,360,934</b>

2. Miscellaneous Receipts

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

3. Compensation of Employees

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
Basic salaries of permanent employees	1,205,681,898	1,068,675,917
Basic wages of temporary employees	101,964,292	2,199,589
Personal allowances paid as part of salary	803,592,145	740,417,618
Personal allowances paid as reimbursements	690,540	84,689
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	160,248,535	154,354,482
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>2,272,177,408</b>	<b>1,965,732,294</b>

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**Notes to the Financial Statements (Continued)**

**4. Use of Goods and Services**

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	24,440,863	12,100,697
Communication, supplies and services	2,709,430	1,758,950
Domestic travel and subsistence	259,905,902	156,035,181
Foreign travel and subsistence	19,556,340	23,100,711
Printing, advertising and information supplies & services	4,078,308	4,239,664
Rent and Rates	6,477,945	5,382,205
Training expenses	62,997,084	66,676,217
Hospitality supplies and services	139,316,124	134,975,132
Insurance costs	121,874,867	169,472,548
Specialized materials and services	270,392,151	200,338,408
Office and general supplies and services	14,914,186	9,571,242
Fuel, oil and lubricants	73,748,212	43,006,778
Other operating expenses (including bank charges)	437,848,253	869,329,942
Routine maintenance – vehicles and other transport equipment	19,108,025	19,990,132
Routine maintenance – other assets	1,820,434	3,421,780
<b>Total</b>	<b>1,459,188,123</b>	<b>1,719,399,588</b>

**5. Subsidies**

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Subsidies to Public Corporations		
<i>See List Attached (Insert Name)</i>	-	-
Subsidies to Private Enterprises	-	-
<i>See List Attached (Insert Name)</i>	-	-
<b>Total</b>	-	-

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**Notes to the Financial Statements (Continued)**

**6. Transfer to other Government entities**

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Transfers to county government entities</b>		
Transfer to water Agency (SAWASCO)	37,951,165	30,999,998
Municipality	1,317,155	
Danida	9,061,095	
Emergency Locust Response	253,178,575	
ASDSP	6,553,065	
Other Current Transfers	23,505,880	
Other Capital Transfers	234,935,502	210,401,251
<b>Transfers to other counties</b>		
(Insert name of budget agency)	-	-
(Insert name of budget agency)	-	-
<b>Transfers to national government entities</b>		
Transfer to the council of governors	-	-
	-	-
<b>Total</b>	<b>566,502,436</b>	<b>241,401,249</b>

Other Capital Transfers of Ksh.234,935,502 comprises of Narigp project funds of Ksh.113,846,554.95, Nomotio Livestock Development Ksh.7,000,000.00, Community Conservancies fund of Ksh.67,500,000.00, Kenya Livestock Commercialization Project (KeLCOP) Ksh.34,185,597 and other donor fund transfers of Ksh.12,403,350

**7. Other Grants and Transfers**

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	133,000,000	116,300,000
Emergency relief and refugee assistance	40,000,000	197,589,246
Other Capital Grants and Trans	17,691,471	-
Domestic loans to individuals and Households	24,000,000	
<b>Total</b>	<b>214,691,471</b>	<b>313,889,246</b>

**8. Social Security Benefits**

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>

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Social Security Benefits	2,000,000	-
Employer Social Benefits	-	-
<b>Total</b>	<b>2,000,000</b>	<b>-</b>

**Notes to the Financial Statements (Continued)**

**9. Acquisition of Assets**

<b>Non- financial assets</b>	<b>FY 2023/24</b>	<b>FY 2022/23</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of buildings	-	-
Construction of buildings	229,838,868	428,617,157
Refurbishment of buildings	30,817,463	8,407,800
Construction of roads	169,859,258	202,396,238
Construction and civil works	233,383,910	163,731,996
Overhaul and refurbishment of construction & civil works	-	125,954,246
Purchase of vehicles and other transport equipment	62,305,361	18,690,750
Overhaul of vehicles and other transport equipment	-	400,000
Purchase of household furniture and institutional equipment	8,280,000	-
Purchase of office furniture and general equipment	37,026,805	31,978,232
Purchase of specialized plant, equipment and machinery	115,477,759	151,834,437
Rehabilitation and renovation of plant, machinery and equip.	-	72,200,000
Purchase of certified seeds, breeding stock and live animals	234,286,586	47,890,196
Research, studies, project preparation, design & supervision	25,975,203	22,775,957
Rehabilitation of civil works	5,008,150	106,723,914
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>-</b>	<b>-</b>
<b>Financial assets</b>	<b>-</b>	<b>-</b>
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
<b>Total acquisition of financial assets</b>	<b>-</b>	<b>-</b>

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<b>Total acquisition of assets</b>	<b>1,152,259,363</b>	<b>1,381,600,923</b>
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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	FY 2023/24	FY 2022/23
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	-	-
<b>Total</b>	-	-

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

	FY 2023/24	FY 2022/23
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	-	-
<b>Total</b>	-	-

12. Other Payments

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
<i>Specify</i>	-	-
<i>Specify</i>	-	-
	-	-
<b>Total</b>	-	-

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**Notes to the Financial Statements (Continued)**

**13. Cash and Bank Balances**

**13A. Bank Balances**

<b>Name Of Bank, Account Name &amp; Currency</b>	<b>Account Number</b>	<b>Indicate whether Rec, Dev, Dep e.t.c</b>	<b>FY 2023/24</b>	<b>FY 2022/23</b>
			<b>Kshs</b>	<b>Kshs</b>
CBK, Samburu County Reccurrent-KES	1000170808	Recurrent	2,185	434,693
CBK, Samburu County Development-KES	1000170743	Developmen t	3,961	641,250
CBK, Samburu County Deposit-KES	1000201948	Deposit	90,877,585	121,195,797
CBK, Samburu County Special Purpose-KES	1000274597	Special Purpose	681	681
CBK, Samburu County RMLF-KES	1000283483	Special Purpose	578,466	4,382,212
CBK, Samburu County NARIGP-KES	1000367199	Special Purpose	-	96,584,730
CBK, Samburu County ASDSP-KES	1000367218	Special Purpose	1	-
CBK, Samburu County Village Polytechnic-KES	1000368071	Special Purpose	1,181,872	1,181,872
CBK, Samburu County ASAL-KES	1000377518	Special Purpose	69,794	69,794
CBK, Samburu County KUSP-KES	1000380012	Special Purpose	1	2,511,715
CBK, Samburu County KDSP-KES	1000438525	Special Purpose	1,596,976	10,380,390
CBK, Samburu County COVID Response-KES	1000455551	Special Purpose	2,000	2,000
CBK, Samburu County Emergency Locust Response-KES	1000520957	Special Purpose	1	53,393,157
CBK, Samburu County Primary Health Care	1000559314	Special Purpose	269,703	249,472

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KES				
CBK, Samburu County Climate Change-KES	1000598115	Special Purpose	47,892,966	4,925,266
<b>Total</b>			<b>142,476,191</b>	<b>295,953,028</b>

**13 B Cash in Hand**

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**Notes to the Financial Statements (Continued)**

Cash in hand should also be analysed as follows:

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
	<b>Kshs</b>	<b>Kshs</b>
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**14. Outstanding imprests and advances**

<i>Description</i>	<b>FY 2023/24</b>	<b>FY 2022/23</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	23,743,224	19,066,222
Salary Advance	-	-
Clearance accounts	-	-
Receivable from County Assembly	15,527,402	15,527,402
<b>Total</b>	<b>39,270,626</b>	<b>34,593,624</b>

<i>Breakdown of Imprest and Salary Advance per Department</i>	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<i>Imprest</i>	<b>Kshs</b>	<b>Kshs</b>
Department of Finance	-	225,700.00
Department of Environment	5,935,900	-
County Assembly	26,617,974	-
Department of Executive	6,716,752	-
<b>Sub-Total</b>	<b>39,270,626</b>	<b>225,700.00</b>
<i>Salary Advance</i>		
Department	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>39,270,626</b>	<b>225,700.00</b>

Notes to the Financial Statements (Continued)

15. Deposits and Retention

	FY 2023/24		FY 2022/23	
	Kshs		Kshs	
Deposits	90,877,585		142,195,797	
Retention Monies	-		-	
<b>Total</b>	<b>90,877,585</b>		<b>142,195,797</b>	
<b>Ageing analysis for</b>	<b>90,877,585</b>		<b>142,195,797</b>	
Ageing analysis: (deposits and retentions)	Current FY 2023/24	% of the Total	Comparative FY2022/23	% of the Total
Under one year	45,707,680	50%	69,675,940	49%
1-2 years	45,169,905	50%	72,519,856	51%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (tie to above total)</b>	<b>90,877,585</b>		<b>142,195,797</b>	

16. Fund Balance Brought Forward

	FY 2023/24	FY 2022/23
	Kshs	Kshs
Bank Accounts	295,953,028	385,968,926
Cash in Hand	-	-
Outstanding Imprests and Advances	34,593,624	37,159,044
Third party deposits and retention	(142,195,797)	(134,872,180)
<b>Total</b>	<b>188,350,855</b>	<b>288,255,790</b>

### 17. Prior Year Adjustments

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

	<b>Balance b/f from Previous FY 2022/23 as per audited financial statements</b>	<b>Adjustments during the year relating to prior periods</b>	<b>Adjusted ** Balance b/f For previous FY 2023/24</b>
<b>Description Of the Error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank Account Balances	295,953,028	1,075,943	294,877,085
Cash in Hand	-	-	-
Outstanding Imprests and Advances	34,593,624	1,258,899	33,334,726
Third party deposits and Retention	142,195,797	(21,000,000)	121,195,797
Others ( <i>Specify</i> )	-	-	-
<b>Total</b>	<b>472,742,449</b>	<b>(18,665,158)</b>	<b>449,407,608</b>

Prior Year Adjustment on bank balances relates to Recurrent and Development funds returned to CRF of Ksh.1,075,943 . The adjustment on Outstanding imprest of Ksh.1,258,899 is the imprest recovered from staff during the year and transferred to County Revenue collection account. Lastly, the third party deposits and retention adjustment of Ksh.21,000,000 recorded twice in the list of outstanding deposits.

Notes to the Financial Statements (Continued)

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

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Imprest and Advances as at 1 <sup>st</sup> July (A)	34,593,624	37,159,044
Imprest and Advances as at 30 <sup>th</sup> June (B)	39,270,626	34,593,624
Increase)/ Decrease in Imprest and Advances (C=(B-A))	<b>4,677,001</b>	<b>(2,565,420)</b>

**19. Increase/ (Decrease) in Deposits and Retention**

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Deposits and Retention s as at 1 <sup>st</sup> July (A)	142,195,797	134,872,180
Deposits and Retention as at 30 <sup>th</sup> June (B)	90,877,585	142,195,797
Increase/ (Decrease) in Deposits and Retentions C= B-A	<b>(51,318,212)</b>	<b>7,323,617</b>

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**20. Other Important Disclosures**

**1. Pending Accounts Payable (See Annex 2)**

	Balance b/f FY 2022/23	Additions for the year	Paid during the year	Balance c/f FY 2023/24
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	115,284,028	127,495,781	(100,503,411)	142,276,398
Construction of Civil Works	247,846,115	145,961,200	(171,820,790)	221,986,525
Supply of Goods	79,295,251	61,107,152	(41,554,221)	98,848,182
Supply of Services	22,694,113	33,927,111	(2,534,411)	54,086,813
<b>Total</b>	<b>465,119,507</b>	<b>368,491,244</b>	<b>316,412,833</b>	<b>517,197,918</b>

**2. Pending Staff Payables (See Annex 3)**

	Balance b/f FY 2022/23	Additions for the year	Paid during the year	Balance c/f FY 2023/24
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**3. Other Pending Payables (See Annex 4)**

	Balance b/f FY 2022/23	Additions for the year	Paid during the year	Balance c/f FY 2023/24
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	37,316,100	117,247,773	-	154,563,873.00
Amounts due to County Government Entities	94,850,657	37,590,446	(2,349,152)	130,091,951.00
Amounts due to Third Parties	2,717,999	74,377,172	-	77,095,171.00
<b>Total</b>	<b>134,884,756</b>	<b>229,215,391</b>	<b>(2,349,152)</b>	<b>361,750,995</b>

**Other Important Disclosures**

**4. External Assistance**

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs

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External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
<b>Total</b>	-	-

**a) External assistance relating to loans and grants**

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
<b>Total</b>	-	-

**b) Undrawn external assistance**

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
<b>Total</b>		-	-

**Other Important Disclosures**

**c) Classes of providers of external assistance**

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

**d) Non-monetary external assistance**

	FY 2023/24	FY 2022/23
Description	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

**Other Important Disclosures**

**e) Purpose and use of external assistance.**

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used. (The total here should tie to the note 4 on external assistance)*

**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.*

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*(This note should tie to line 3 of note 4 on external assistance)*

**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**

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*(Third party payments may be done by other entities that are not providers of external assistance)*

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

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*N/B The above subclassification will be adopted based on the appropriate county's operations*

**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 2023/24	FY 2022/23
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	128,715,864	128,715,864
<b><u>Transfers To Related Parties</u></b>		
Transfer to the County Assembly	681,966,239	664,192,066
Transfer to Conservancies	67,500,000	146,500,000
Transfers to Development Projects	1,192,574,809	1,700,811,202
Transfers to Bursary	134,000,000	116,300,000
Transfers to SAWASCO	37,951,165	31,000,000
Expenses paid on Behalf Of County Water Service Providers		
<b>Total Transfers To Related Parties</b>	<b>2,242,708,077</b>	<b>2,787,519,132</b>
<b><u>Transfers From Related Parties</u></b>		
Transfers From the CRF	6,232,638,259	6,297,553,000
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
<b>Total Transfers From Related Parties</b>	<b>6,232,638,259</b>	<b>6,297,553,000</b>

**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.

<b>Entity</b>	<b>Date Established/Date taken over</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
Samburu Water and Sewerage Company	May 2013	Maralal	Mr. Steve Leakono
Bursary Fund	April 2016	Maralal	Mr. Leonard Lengewa
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. Mike Lekadaa
Samburu County PLWD Fund	2019	Maralal	Mrs. Joy Letooyia
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 124,723,404 and Kshs 110,638,298 for the comparative Financial year.

**9. Contingent Liabilities**

<b>Contingent Liabilities</b>	<b>FY 2023/24</b>	<b>FY 2022/23</b>
	<b>Kshs</b>	<b>Kshs</b>
Mr.Daniel Lenokirna	-	1,459,260
Mr. Reuben Lemunyette	-	1,459,260
Mr.Barun Lekalkuli	-	1,459,260
Mr.Letinina Stephen	-	1,459,260
Mr.Lesurmat Benard	-	1,459,260
Mr.Lolmingani Paul	-	3,248,796

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Mr.Lenoljenge Linus	-	3,248,796
Eng.lekoomet Wilson	-	1,459,260
Margaret Wambui Mucheru vs. County Government of Samburu	13,337,503	
<b>Total</b>	<b>13,337,503</b>	<b>15,253,152</b>

*(Give details- Update ANNEX 8 Contingent liabilities register)*

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**10. Program for Results (PforR) Disclosure**

*This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.*

Name of PforR:		Name of Financing Partners:				
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
<b>Sub-total</b>						
Program code						
Sub-program						
Sub-program						
<b>Sub-total</b>						
<b>Total</b>						

*Expenditure Details\* - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)*

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**11. Progress On Follow-Up On Prior Year Auditor’s Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																					
485	<p><b>Variances Between the Statement of Receipts and Payments and Integrated Financial Management Information System (IFMIS)</b></p> <p>As disclosed in Notes 12, 15 and 17 to the financial statements, the statement of receipts and payments reflects amounts that were at variances with respective accounts in the IFMIS records as indicated below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Description</th> <th style="width: 20%;">Amount as per Statement of Receipts and Payments (Kshs.)</th> <th style="width: 20%;">Amount as Per IFMIS Report (Kshs.)</th> <th style="width: 40%;">Variance (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Use of Goods and Services</td> <td>1,216,178,191</td> <td>1,216,178,190.65</td> <td></td> </tr> <tr> <td>Acquisition of Assets</td> <td>1,241,289,302</td> <td>1,241,289,302.05</td> <td></td> </tr> </tbody> </table>	Description	Amount as per Statement of Receipts and Payments (Kshs.)	Amount as Per IFMIS Report (Kshs.)	Variance (Kshs.)	Use of Goods and Services	1,216,178,191	1,216,178,190.65		Acquisition of Assets	1,241,289,302	1,241,289,302.05		<p>Mr. Chairman, system clean up exercise had been conducted and as a result, amounts in the receipts and payment statement in the system and in the physical financial statements were reconciled as indicated below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Description</th> <th style="width: 35%;">Amount as per Statement of Receipts and Payments (Kshs.)</th> <th style="width: 35%;">Amount as Per IFMIS Report (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Use of Goods and Services</td> <td>1,216,178,191</td> <td>1,216,178,190.65</td> </tr> <tr> <td>Acquisition of Assets</td> <td>1,241,289,302</td> <td>1,241,289,302.05</td> </tr> </tbody> </table>	Description	Amount as per Statement of Receipts and Payments (Kshs.)	Amount as Per IFMIS Report (Kshs.)	Use of Goods and Services	1,216,178,191	1,216,178,190.65	Acquisition of Assets	1,241,289,302	1,241,289,302.05	Resolved	
Description	Amount as per Statement of Receipts and Payments (Kshs.)	Amount as Per IFMIS Report (Kshs.)	Variance (Kshs.)																						
Use of Goods and Services	1,216,178,191	1,216,178,190.65																							
Acquisition of Assets	1,241,289,302	1,241,289,302.05																							
Description	Amount as per Statement of Receipts and Payments (Kshs.)	Amount as Per IFMIS Report (Kshs.)																							
Use of Goods and Services	1,216,178,191	1,216,178,190.65																							
Acquisition of Assets	1,241,289,302	1,241,289,302.05																							

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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)
	Use of Goods and Services	1,216,178,191	914,582,393	301,595,798	Other Grants and Payments	168,146,271	168,146,271.20		
	Acquisition of Assets	1,241,289,302	896,452,819	344,836,483	An extract of receipts and payments of IFMIS system and financial statements are hereby attached as <b>annexure 1</b>				
	Other Grants and Payments	168,146,271	194,899,483	(26,753,266)					
	In the circumstances, the accuracy and regularity of the balances could not be confirmed.								
486	<p><b>Unsupported Acquisition of Assets</b></p> <p>As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of assets of Ksh. 1,241,289,302 which includes reversal entry on Polytechnic cost of Ksh. 3,600,000, under refurbishment of buildings. However, supporting documents for the expenditure were not provided for audit. PV 228 FY 2020-2021</p>				<p>Mr. Chairman, the transaction in question relates to capitation funds of KES 3,600,000 for Maralal Youth Polytechnic. Though this transaction was erroneously charged to a default account, a corrective journal entry was passed to correct it.</p> <p>Mr. Chairman, attached as <b>annexure 2</b> is a copy of the payment voucher and a copy of the journal entry.</p>			Unresolved	

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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)
	In the circumstances, the accuracy and regularity of the expenditure amounting to Ksh. 3,600,000 could not be confirmed.			
487	<p><b>Inaccuracies in Insurance Costs</b>                      As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects an amount of Ksh. 1,216,178,191 on use of goods and services which includes insurance costs of Ksh. 186,686,340. However, review of documents provided on insurance expenditure revealed payments totaling to Ksh. 9,950,757 that were not related to insurance expenditure.                      In the circumstances, the accuracy and propriety of insurance costs of Kshs.9,950,757 could not be ascertained.</p>	<p>Mr. Chairman, in the initial financial statements presented, total insurance costs was KES 196,390,597.25. Of this total amount, KES 9,950,757.25 was wrongly classified under insurance. Mr. Chairman, this position was rectified and in the final Financial Statements presented as part of responses to the draft report, insurance costs was correctly reported as KES 186,686,340.                      Attached as <b>annexure 3</b> is an extract of the initial and final financial statements as was presented.</p>	Resolved	
488	<p><b>Inaccuracies in Acquisition of Assets</b>                      As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of assets payments of Ksh. 1,241,289,302 which includes research, studies, project preparation,</p>	<p>Mr. Chairman, as we approached closure of FY 2020/21, the County Executive was not in a position to settle June 2021 payroll costs in its entirety as a result of insufficient funds as well as exhaustion of its payroll annual budget. As</p>	Unresolved	

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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>design and supervision expenditure of Ksh. 97,522,446. The expenditure includes payments of Ksh. 14,000,000, in respect to KRA Agency Notice payment in respect of PAYE deductions for the month of June, 2021 wrongly charged to research, studies, project preparation, design and supervision expenditure instead of compensation of employees. In the circumstances, the accuracy and completeness of research, studies, project preparation, design and supervision expenditure of Ksh. 97,522,446 could not be confirmed.</p>	<p>such, June 2021 PAYE of KES 25,924,032 was left out and as a result, an agency notice was issued. Since recurrent account only had a balance of only KES 201,934, KRA went ahead to recover KES 14,000,000 in development account, and later on when recurrent vote was funded, the balance of KES 11,924,032 was also recovered. It is for this reason Mr. Chairman, that the KES 14,000,000 was charged to the Development vote as the funds had been drawn from the same vote. Attached as <b>annexure 4</b> is the agency notice and copies of both the recurrent and development bank statements extract showing the recoveries made. IFMIS system and Bank statement extracts are also attached.</p>		
489	<p><b>Summary of Non-Current Assets Register</b>                      Annex 6 to the financial statements reflects non-current assets balance of Ksh. 4,914,380,987. However, the land is reflected as having nil balance despite the County Executive owning several parcels</p>	<p>Mr. Chairman, the updated assets register reflects nil values for its land and building assets. This is because land in Samburu County is generally communally owned with only a few pockets in urban areas that are privately</p>	Unresolved	

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	<p>of land including those inherited from the defunct Local Authorities.                      In the circumstances, the accuracy and completeness of summary of non-current assets register balance of Ksh. 4,914,380,987 could not be confirmed.</p>	<p>owned with titles.                      However, the County Government recently rolled out a massive titling exercise that is aimed at providing authentic ownership of land resource to the residents.                      Once this process is complete, the County Government will assume full ownership of its land and buildings upon which valuation can be conducted. This will further be fueled by the current roll over to accruals basis of accounting where valuation of assets and liabilities will be fundamental to the rollover process. Attached as <b>annexure 4B</b> is evidence of the titling exercise already in process.</p>		
490	<p><b>Pending Accounts Payables</b>                      Note 1 under other important disclosures to the financial statements reflects pending accounts payables totaling to Ksh. 583,631,274. However, the analysis of pending accounts payables under Annex 2</p>	<p>Mr. Chairman, I wish to state that we are in concurrence that there was a mismatch between summary schedule for accounts payables under other important disclosures and annex 2 (to the FS) due to adjustments made upon receipt of</p>	Unresolved	

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	<p>to the financial statements reflects total pending accounts payables of Ksh. 613,688,826 resulting to an unexplained difference of Ksh. 30,057,552. Further, pending bills amounting to Ksh. 41,326,203, which should have been paid as a first charge in 2020/2021 financial year were still outstanding as at 30 June, 2021. This is contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the county government does not default on debt obligations.</p> <p>In the circumstances, the regularity, accuracy and completeness of pending accounts payables of Kshs.583,631,274 could not be confirmed.</p>	<p>clearer information. Nonetheless, the correct position was the adjusted amount of KES 583,631,274 as presented in Note 1 of the financial statements. A reconciliation statement of the two mentioned totals is hereby provided as <b>annexure 5</b>.</p> <p>Mr. Chairman, the mentioned amount of KES 41,326,203 represented multi year projects that are settled on piece meal basis depending on completion certificates at particular points in time.</p> <p>The comprehensive schedule of annex 2 (to the FS) adding up to KES 583,631,274 is also provided in the same <b>annexure 5</b>.</p>		
491	<p><b>Inaccuracies in Accounts Receivables</b>                      The statement of assets and liabilities reflects</p>	<p>Mr. Chairman, the total receivable amount of KES 41,297,918.00 is made up of the following components;</p>	Resolved	

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	<p>accounts receivables- outstanding imprests balance of Ksh. 41,297,918 as disclosed in Note 22 to the financial statements. As previously reported, included in the balance is an amount of Ksh. 15,527,402 owed by unnamed County Assembly Members and staff. Further, included in the outstanding imprests balance is an amount of Ksh. 25,770,516 in respect of Government imprests.</p> <p>However, Annex 5 (analysis of accounts receivables) to the financial statements reflects Government imprests balance of Ksh. 917,500, resulting in an unexplained variance of Ksh. 24,853,016.</p> <p>In the circumstances, the accuracy and completeness of accounts receivables balance of Kshs.41,297,918 could not be confirmed.</p>	<ol style="list-style-type: none"> <li>1. Ksh.15,527,402.00 relates to a Receivable amount from County Assembly of Samburu – These are expenses incurred by the County Executive on behalf of the County Assembly during the transation period, in the first quarter of FY 2015/16 when Assemblies became separate entities from the County Exectives. The management has in the past made demands to the Clerk for this refund unfortunately this has not been honoured to date. Attached as <b>annexure 6A</b> is a copy of the letter sent to Clerk of the County Assembly demanding the refund. The breakdown of the transactions totaling to the mentioned amount is also provided in the same letter.</li> <li>2. While Ksh.917,500.00 relates to outstanding imprest for the current year</li> </ol>		

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		FY 2020/21, Ksh.24,853,016 is the outstanding imprest for previous years. Attached as <b>annexure 6B</b> is a schedule the updated status on the recoveries made and IPPD generated reports on recoveries made.								
492	<p><b>Unsupported Cash and Bank Balances</b>                      As disclosed in Note 21A to the financial statements, the statement of assets and liabilities reflects bank balances of Ksh. 1,483,452,657. The balance includes Samburu County RMLF bank balance of Ksh. 23,551,887 whose bank reconciliation statement for the month of June, 2021 revealed that the balance excluded long outstanding payments in bank statements not captured in the cash book totaling to Ksh. 1,655,425 relating to the months of January and April, 2021. However, Management did not explain the nature of these payments and why they had not been posted to the cash book as at 30 June, 2021. In the circumstances, the accuracy and completeness</p>	<p>Mr. Chairman, after performing the bank reconciliation statement as per routine, we established that a total of KES 1,655,425 had been paid but had not been booked in the cash book. A journal entry was therefore passed to recognize the payments mostly to KRA as taxes and the resulting cash book balance stood at KES 23,551,887 as presented in our financial statements.</p> <p>Mr. Chairman, the table below shows the break down of the amount in question;</p> <table border="1" data-bbox="1086 1268 1684 1356"> <thead> <tr> <th>Date</th> <th>Payee</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>14-Jan-21</td> <td>TRFS Payments</td> <td>239,700</td> </tr> </tbody> </table>	Date	Payee	Amount	14-Jan-21	TRFS Payments	239,700	Unresolved	
Date	Payee	Amount								
14-Jan-21	TRFS Payments	239,700								

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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)
	of Samburu County RMLF bank balance of Ksh. 23,551,887 could not be confirmed.	22-Jan-21	TRFS Payments	36,517		
		22-Jan-21	TRFS Payments	41,327		
		22-Jan-21	TRFS Payments	63,540		
		22-Jan-21	TRFS Payments	71,910		
		22-Jan-21	TRFS Payments	239,70		
		29-Jan-21	Tesiran Engineering And Constructio	820,97		
		29-Apr-21	TRFS Payments	16,598		
		29-Apr-21	TRFS Payments	28,881		
		29-Apr-21	TRFS Payments	96,273		
				1,655,		
		Attached as <b>annexure 7</b> is the final cash book, bank reconciliation statement and journal entries made in recognizing the above payments.				

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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)								
493	<p><b>Inaccuracies in County Own Generated Receipts</b>                      The statement of receipts and payments reflects County own generated receipts of Ksh. 68,285,168 as disclosed in Note 9 to the financial statements. However, the supporting schedules provided reflected a balance of Ksh. 52,051,378 resulting in an unexplained variance of Ksh. 16,233,790. In the circumstances, the accuracy and completeness of County own generated receipts of Kshs.68,285,168 could not be confirmed.</p>	<p>Mr. Chairman, I wish to confirm the receipt of KES 68,285,168 as own source as was also disclosed in Note 9 to the financial statements.</p> <p>An extract of CRF bank statement highlighting local revenue received is presented as <b>Annexure 8.</b></p>	Unresolved									
494	<p><b>Inaccuracies in Summary Statement of Appropriation</b>                      Review of approved expenditure budget revealed variances totaling to Ksh. 9,800,000 between approved budget and summary statement of appropriation - recurrent and development combined balances as shown below:</p> <table border="1" data-bbox="407 1295 1057 1380"> <thead> <tr> <th data-bbox="407 1295 571 1380">Item</th> <th data-bbox="571 1295 750 1380">Summary Statement of Appropriation</th> <th data-bbox="750 1295 907 1380">Approved Budget Amount</th> <th data-bbox="907 1295 1057 1380">Variance (Kshs.)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Item	Summary Statement of Appropriation	Approved Budget Amount	Variance (Kshs.)					<p>Mr. Chairman, based on our past experiences, there are instances where a budget is finally approved and moves to the next stage of uploading to IFMIS System, notable errors of omission or commission may arise. Mr. Chairman, this particular finding presents the scenario explained.</p> <p>Mr. Chairman, to avoid instances of this nature, the County Treasury Management has since</p>	Resolved	
Item	Summary Statement of Appropriation	Approved Budget Amount	Variance (Kshs.)									

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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)
		Amount (Kshs.)	(Kshs.)				
	Compensation of Employees	1,966,263,066	1,965,263,066	1,000,000	adopted a practice of calling for a joint meeting of the staff from the directorates of both Budget and Accounting to review the accuracy of the budget loaded to the system before commencement of implementation.		
	Use of Goods and Services	1,505,615,770	1,491,315,770	14,300,000			
	Transfers to Other Government Units	169,300,000	182,000,000	(12,700,000)			
	Other Grants and Transfers	182,000,000	167,400,000	14,600,000			
	Social Security Benefits	4,315,000	11,715,000	(7,400,000)			
	<b>Total</b>	<b>3,827,493,836</b>	<b>3,817,693,836</b>	<b>9,800,000</b>			
	In the circumstances, the accuracy of summary statement of appropriation for the year ended 30 June, 2021 could not be confirmed.						
495	<b>Unsupported Prior Year Adjustments</b> The statement of assets and liabilities reflects prior year adjustments balance of Kshs. 31,033,567 as disclosed in Note 25 to the financial statements. However, the analysis and nature of the prior year adjustments was not disclosed in the financial statements.				Mr. Chairman, the receivables balance brought forward from FY 2019/20 was Ksh. 55,606,859 outstanding imprests and Ksh.15,527,402 being a receivable from county assembly on account of amounts incurred by the County Executive on County Assembly's behalf during the transition period. Though payroll		

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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 circumstances, the accuracy and completeness of prior year adjustments balance of Kshs.31,033,567 could not be confirmed.</p>	<p>recoveries had been effected from earlier years, the same amount recovered ought to have been reducing the balance outstanding. However, this reduction in our books had not been done. By the close of FY 2020/21, a total of KES 30,753,843.05 had already been recovered. It is for this reason Mr. Chairman that it was necessary to do prior years adjustments in order to present the correct receivables position. As such, an amount of Ksh.30,753,843.05 was adjusted in the current year FY2020/2021 to record the correct position of the accounts receivables as shown in the table below;</p> <table border="1" data-bbox="1081 1082 1675 1353"> <thead> <tr> <th>Description</th> <th>Receivable Amount B/F</th> <th>Imprest Recovered( Adjusted Amount)</th> </tr> </thead> <tbody> <tr> <td>FY2019/20 Bal B/F</td> <td>71,134,261.00</td> <td>30,753,843.05</td> </tr> <tr> <td>IMPREST FOR FY2020/21</td> <td>917,500.00</td> <td>-</td> </tr> <tr> <td></td> <td>72,051,761.00</td> <td>30,753,843.5</td> </tr> </tbody> </table> <p>Attached as <b>annexure 9</b> is a summary schedule</p>	Description	Receivable Amount B/F	Imprest Recovered( Adjusted Amount)	FY2019/20 Bal B/F	71,134,261.00	30,753,843.05	IMPREST FOR FY2020/21	917,500.00	-		72,051,761.00	30,753,843.5		
Description	Receivable Amount B/F	Imprest Recovered( Adjusted Amount)														
FY2019/20 Bal B/F	71,134,261.00	30,753,843.05														
IMPREST FOR FY2020/21	917,500.00	-														
	72,051,761.00	30,753,843.5														

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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)
		of the payroll recoveries made over time and IPPD system generated reports of the recoveries made.		
	<b>Other Matter</b>			
496	<p><b>Budgetary Control and Performance</b></p> <p>The statement of appropriation - recurrent and development combined reflects final own generated receipts from local sources budget and actual on comparable basis totaling to Ksh. 80,312,319 and Ksh. 68,285,168 respectively resulting in an under-collection of Ksh. 12,027,152 or 15% of the budget.</p> <p>Similarly, the statement reflects final expenditure budget and actual on comparable basis totaling to Ksh. 6,150,160,890 and Ksh. 4,802,323,880 respectively resulting in an under-expenditure of Ksh. 1,347,837,010 or 22% of the budget.</p> <p>The under collection of receipts and under expenditure affected the planned activities and may</p>	<p>Mr. Chairman, the main challenge for the FY 2020/2021 was as a result of the outbreak of Covid-19 pandemic that affected the tourists' arrivals to Samburu National Reserve which represents the main source of our own source revenue.</p> <p>In this particular revenue stream the County Government saw a decrease in its total collections from KES 159,495,028.35 in FY 2019/20 to KES 12,677,906.00 in the year 2020/21.</p>	Unresolved	

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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)
	have impacted negatively on service delivery to the public.			
497	<p><b>Late Exchequer Release</b>                      As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects exchequer releases of Ksh. 4,620,900,000, out of which an amount of Ksh. 1,548,001,500 or 33.5% of the exchequer releases were received during the months of June and July, 2021, an indication of delayed disbursements of funds by The National Treasury. The delayed Exchequer releases may have affected the County Executive's ability to implement its planned programs and possible underutilization of the budget, resulting to negative impact on service delivery to the public.</p>	<p>Mr. Chairman, we are in agreement with the observation made. However, the County Government made a deliberate effort to ensure that the funds provided were put into proper utilization within a period of one month resulting to a balance of KES 767,032,521.10 at the close of the period. This basically represented pending bills for the year that were work in progress.</p> <p>Attached as <b>annexure 10</b> is an extract of CRF bank statement at the close of the period, confirming the disbursement delays mentioned.</p>	Unresolved	
	<b>Basis for Conclusion</b>			
498	<b>Non-Compliance with the Law on Fiscal Responsibility - Wage Bill</b>	Mr. Chairman, having learned of the over expenditure in the County's staff	Unresol	

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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 reflects compensation of employees' expenditure of Ksh. 1,999,286,955 which represents 38% of the total receipts of Ksh. 5,269,366,461. The County Executive therefore exceeded the 35% limit set under 233 Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>compensation, management will closely monitor future performance with a view of adopting the following measures;</p> <ul style="list-style-type: none"> <li>• Freezing new employment</li> <li>• Conducting a staff head count to weed out ghost workers</li> </ul> <p>Further improving our revenue collection system to boost own source revenue.</p>	<p>ved</p>	
499	<p><b>Non-Compliance with Law on Staff Ethnic Composition</b></p> <p>Review of ethnic composition of employees of the County Executive in the year 2020/2021 revealed that out of total of 2,212 staff on permanent and pensionable and contractual terms, 1,791 or 81 % were from the dominant ethnic community in the County. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which requires County Government to ensure that at least thirty percent of the vacant posts at entry level are filled by</p>	<p>Mr. Chairman, I wish to state that the imbalance noted in our staff ethnic composition is be attributed to the following reasons;</p> <p>-Most of the County Government Staff were inherited from the defunct Local Authorities and the National Government Ministries. The bulk of the staffing inherited were from the dorminant ethnic community.</p> <p>-Geographical and security challenges also plays a role in deterring new prospective</p>	<p>Unresolved</p>	

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	<p>candidates who are not from the dominant ethnic community in the county.                      In the circumstances, Management was in breach of the law.</p>	<p>employees.                      Nonetheless, Mr. Chairman, effective 1<sup>st</sup> July 2021 to date, this trend has been reversing as other communities are now highly represented.  <b>Annexure 11</b> gives an example of the composition of staffing in that department.</p>		
500	<p><b>Irregular Payment of Salary</b>                      The County Executive has an automated Integrated Payroll and Personnel Database (IPPD) system in place. However, a review of the monthly payrolls revealed that five hundred and forty-six (546) staff had not been included in the database and were being paid salaries outside the IPPD payroll amounting to Ksh. 245,598,376. This was contrary to Treasury Circular No 9/2017 that requires Personnel emolument to be supported by IPPD.                      In the circumstances, Management was in breach of the law.</p>	<p>Mr. Chairman, as we strive towards having in place a single automated integrated payroll and personnel database system, this has not fully been achieved due to the following unavoidable reasons;</p> <ul style="list-style-type: none"> <li>a) Job groups that are not defined in IPPD system – Samburu County has engaged a total of 462 ECDE Teachers and placed at job group E. The basic job group defined in IPPD system if Job group G (Diploma Holders). Our ECDE teachers are certificate holders.</li> <li>b) Engagement of 50 years and above</li> </ul>	Unresolved	

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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>staffing – situations may arise where it is necessary to engage senior citizens who may have been identified with special skills and talents in certain areas. Unfortunately, IPPD system is programmed to take in new recruits who are younger than 50 years.</p> <p>c) New transferees from other government agencies and departments – occasionally we receive staff transferred from other government entities but who fail to immediately bring their bio data for integration into the County’s IPPD system.</p> <p>d) Current staff with active cases in court – a directive from the anti-corruption court not to pay certain allowances from staff who are awaiting clearance from court.</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>e) Newly employed County Staff still on probation.</p> <p>The process of acquiring IPPD numbers for the newly recruited staff may be unnecessarily long.</p>		
501	<p><b>Overpayment of House Allowance</b></p> <p>The statement of receipts and payments reflects compensation of employees' expenditure of Ksh. 1,999,286,955. However, an analysis of the house allowance payable to the County staff in reference to Salaries and Remuneration Commission (SRC) circular referenced SRC/TS/MDP/3/1/2 (2) revealed that one hundred and seventy-three (173) staff were paid house allowance of Ksh. 34,147,000 instead of Ksh. 5,478,300 during the financial year 2020/2021, resulting to overpayment of Ksh. 28,668,700.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>Mr. Chairman, I wish to state that the SRC circular Ref No.SRC/ADM/CIR/1/13 Vol. 111(126) and dated 10th Dec 2014 only gives guidance for house allowances for job groups A-R and leaves out S and T in the Public service.</p> <p>However, an update SRC circular Ref No.SRC/TS/MDP/3/1/2(2) and dated 11<sup>th</sup> Aug 2015 allows payments of housing allowances to the Chief Officers at the rate of KES 48,000 in other towns, including Maralal. As a result, housing allowances were processed in arrears and paid in FY 2020/21 explaining the sharp increase.</p> <p>Attached as <b>annexure 12</b> is the current SRC</p>	Unresolved	

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
		circular.		
502	<p><b>Long Serving Employees in Probation</b> Review of a sample drawn from employees' register for the year 2020/2021 revealed that twenty-four (24) employees were still on probation yet they were in employment for more than six (6) months. This is contrary to Section 1 of the County Public Service Human Resource Manual 2013, which requires that an officer appointed to the service in a pensionable post shall be confirmed in appointment and admitted in permanent and pensionable establishment on completion of probation period of six (6) months. In the circumstances, Management was in breach of the law.</p>	<p>Mr. Chairman, Section 71 of the County Government Act, 2015 states that if the relevant authority fails to confirm an appointment of public officer initially appointed on probationary terms, and the term lapses with or without an extension, the officer shall be deemed confirmed for the appointment on the due date.</p> <p>Mr. Chairman, the 24 employees mentioned and hereby indicated as serving on probation had already been absorbed from the National Government Ministries, after the lapse of their probationary periods in line with Section 71 of the County Government Act, 2015.</p> <p>In conclusion Mr. Chairman, this therefore means that no staff serves on probation longer than the stipulated period.</p>	Unresolved	
503	<p><b>Remuneration of Full Time Board Members</b> Review of monthly gross pay made to County Public Service Board members during the year under review</p>	Mr. Chairman, reference to circular Ref. No. SRC/TS/CGOVT/3/61Vol.IV (49) dated Dec.2017 and addressed to all County Public	Unresolved	

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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>revealed that, seven (7) members were paid an amount of Ksh. 11,219,635, which was one scale above their level, instead of an amount of Ksh. 9,518,110, thereby occasioning overpayments of Ksh. 1,701,525. This was contrary to the provisions of SRC Circular Ref No. SRC/TS/CGOVT/3/61 VOL.IV(49) of 8 December, 2017.</p> <p>In the circumstances, Management was in breach of the law</p>	<p>Service Board Secretaries on remuneration and benefits for board members of the County Public Service Board (CPSB), members who are on full time basis and appointed or assuming office on or after the effective date of this letter shall be paid the monthly gross remuneration package advised herein.</p> <p>Going by the intent of the above circular, the gross amount paid to each member in the year is hereby provided as a schedule in <b>annexure 13</b>. It's also important to mention that members had not been appointed at the same time, resulting to compensation scale being different.</p> <p>Also attached as <b>annexure 13</b> is the SRC circular referred to above.</p>		
504	<p><b>Use of Goods and Services Expenditure</b></p> <p>As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects an amount of Ksh. 1,216,178,191 on use of goods and services.</p> <p>Review of documents provided for audit revealed the</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)
	following anomalies:			
504.1	<p><b>Irregular Payment of Airtime Allowances</b>                      The expenditure includes communication supplies and services payments of Kshs. 5,436,858, which further includes an amount of Kshs. 3,611,268 paid in form of airtime allowance to staff. However, the Management did not provide SRC approval or any other policy for payment of airtime allowance.                      In the circumstances, the regularity of the expenditure of airtime allowance of Kshs.3,611,268 could not be confirmed.</p>	<p>Mr. Chairman, in the initial Office of the President circular dated 5th March 2010, government departments were given express authority to incur airtime expenses on different cadres of staff as per the first circular attached in <b>annexure 14</b>.                      In the new circular currently in use reference SRC/TS/JE/CG/3/33/6 VOL.III (30) dated 8 July 2020, the question on whether or not government departments would incur costs of staff airtime was not expressly stated. Additionally, Mr. Chairman, Section C(2) states 'Other existing terms and conditions of service will continue to apply.' It is on this basis Mr. Chairman, that the County Executive incurred airtime costs across the ten departments. However, expenditure on staff airtime was therefore abolished and the same have not been incurred in the subsequent years.                      Attached as <b>annexure 14</b> is the circular in</p>	Unresolved	

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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)
		question.		
504.2	<p><b>Irregular Payment to Council of Governors</b> The expenditure includes other operating expenses of Ksh. 523,267,516, which further includes an amount of Ksh. 1,936,280 paid to Council of Governors. However, the payment was not based on any legislation or policy. This was contrary to Section 37 of the Inter-Governmental Relations Act, 2012 which provides that operational expenses for the structures and institutions established by the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government. In the circumstances, Management was in breach of the law.;</p>	<p>Mr. Chairman, since inception the council of Governors leased offices in Delta House for all County Governments for ease of coordination of County operations in Nairobi. Therefore an agreement between the Council of Governors and the landlord is hereby attached as <b>annexure 15</b></p>	Unresolved	
504.3	<p><b>Irregular Repair of Motor Vehicles</b> The expenditure includes an amount of Ksh. 23,633,758 on routine maintenance vehicles and other transport equipment which further includes an amount of Ksh. 564,890 on repair of motor vehicles. Review of documents revealed that the repair services were</p>	<p>Mr. Chairman, details of the beneficiaries had been sent to payroll for salary recoveries as per <b>annexure 16.</b></p>	Unresolved	

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	<p>directly procured. This was contrary to Section 91 of the Public Procurement and Asset Disposal Act, 2015 which provides that open tendering shall be the preferred procurement method for procurement of goods, works and services and the procuring entity may use an alternative procurement procedure only if that procedure is allowed and satisfies the conditions under this Act for use of that method. Further, motor vehicle inspection reports 235 were not provided for audit review to validate the expenditure. In addition, the repairs were not recorded in the respective motor vehicle work tickets/log books.</p> <p>In the circumstances, the regularity and value for money for the expenditure of Ksh. 564,890 on repair of motor vehicles could not be confirmed.</p>			
504.4	<p><b>Irregular Payment of Allowances to Village Council Members</b></p> <p>The expenditure includes hospitality supplies and services expenditure of Ksh. 86,069,350, which further includes an amount of Ksh. 48,661,400 sitting</p>	<p>Mr. Chairman, I wish to state that the County Government Act NO. 17 of 2012 section 53(1) and the Samburu County village units delineation Act 2015 part 2 section 6(1) establishes the administration of village units. The County Government Act NO 17 of 2012</p>	Unresolved	

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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>allowances paid to village council of elders during the year under review. However, there was no evidence provided for audit that the allowances were approved by SRC.</p> <p>In the circumstances, the regularity of the expenditure of Kshs.48,661,400 could not be confirmed.</p>	<p>Part 4 establishes the determination of sitting allowances by the County assembly. Mr. Chairman, since the Village Council Members are appointed by the board, and as such, they are only entitled to sitting allowances. The above mentioned documentation is hereby provided as <b>annexure 17</b>.</p>		
504.5	<p><b>Irregular Payment of Imprest</b>                      The expenditure includes domestic travel and subsistence expenditure of Ksh. 112,838,958, which further includes an amount of Ksh. 95,125,163 paid as reimbursements. However, applications for imprests were not provided for audit. This is contrary to Regulation 51(1) and Regulation 93(1) of the Public Finance Management (County Governments) Regulations, 2015 that requires that no public officer shall spend or commit funds until he or she has been properly authorized by means of an Authority to Incur Expenditure and an imprest shall be issued for a specific purpose, and any payments made from it,</p>	<p>Mr. Chairman, since the County is funded only once a month, there are instances of unavailability of funds. Since some activities are strictly time bound eg. World aids day celebrations, staff are forced to make their private arrangements to ensure that these activities are implemented and later on raise a reimbursement claim on costs incurred. It is also worth to note that even before staff are reimbursed for amounts spent on such activities, it is the responsibility of the respective departmental Accounting Officers to provide approvals on the costs to be reimbursed</p>	Unresolved	

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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>shall be only for the purposes specified in the imprest warrant.                      In the circumstances, Management was in breach of the law.</p>	<p>before the County Treasury commences to process the transactions in question. The County Treasury does not reimburse any claims that are not approved by the designated Accounting Officers.</p>		
504.6	<p><b>Unutilized Bio-Medical Incinerators</b>                      The expenditure includes other operating expenses expenditure of Ksh. 523,267,516, which further includes an amount of Ksh. 26,800,000 spent on supply, delivery and commissioning of two (2) Bio-Medical Incinerators. However, physical verification carried out in November, 2021 at Maralal Level IV Hospital revealed that the incinerators were delivered on 12 May, 2021 but had not been operationalized. There was no evidence that testing, and commissioning of the incinerators was done. In addition, despite the project having been fully paid for, official handover had not been done to the hospital Management in November, 2021.                      In the circumstances, the value for money for the</p>	<p>Mr. Chairman, on behalf of the department of Health I wish to state that environmental impact assessment was conducted at the right time and the assessment report is hereby presented as part of <b>annexure 17B</b>.                      The department would like to put it clear that the incinerator has been in operation since being tested and commissioned on 2nd Aug 2021. Photos taken during the commissioning and testing of the facility are hereby attached in the same <b>annexure 17B</b>.                      Technical and user manual had been availed and currently in use. Attached in the same <b>annexure 17B</b> is the manual.                      Proper PPEs for users including special face</p>	Unresolved	

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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)
	expenditure of Ksh. 26,800,000 for the incinerators could not be confirmed.	shields, protection kits, gumboots and gloves was not part of this contract but the department is in the process of acquiring and distributing them to the users of the incinerator. Though installation of firefighting equipment is of much importance, it is vital to mention that this cost component had not been included as part of this activity and would therefore require further planning in terms of budget in order to implement.		
504.7	<p><b>Procurement of Motor Vehicles Insurance</b>                      The expenditure also includes insurance costs of Ksh. 186,686,340, which further includes an amount of Ksh. 7,997,854 spent on motor vehicles insurance. However, procurement of motor vehicles insurance services was split per department and sourced through request for quotations. This was contrary to the provisions of Section 54(1) of 236 Public Procurement and Asset Disposal Act, 2015 which requires that no procuring entity may structure</p>	Mr. Chairman, I wish to state that procurement process commences from the planning and budgeting platforms. Consequently, the budget and procurement plans for motor vehicles insurance is devolved to the departments each with its own accounting officer who is also the AIE holder. Lastly, each department has varying degrees of insurance needs since they are differently endowed with resources hence	Unresolved	

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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)
	procurement as two or more procurements for the purpose of avoiding the use of a procurement procedure except where prescribed. In the circumstances, Management was in breach of the law.	the need to have separate vehicle insurance budgets.		
505	<p><b>Irregular Engagement of Casuals</b></p> <p>The statement of receipts and payments reflects compensation of employees' expenditure of Ksh. 1,999,286,955, which includes an amount of Ksh. 9,715,192 paid to casuals working in the Department of Health. However, there was no formal engagement of casuals including approval of the County Public Service Board, letters of temporary employment and other personal credentials. Further, information such as date of hire, period served, duties performed and qualifications of the casuals was not provided for audit.</p> <p>In addition, the casuals were engaged for more than three months without review of their terms. This was contrary to Employment Act, 2007. Further, there was no evidence that staff rationalization to assess the</p>	<p>Mr. Chairman, there is a formal engagement letter that is normally provided in the department of health on how casuals are engaged. Further, these casuals are normally hired on the basis of need by the department.</p> <p>The casual workers are usually engaged on a renewable three (3) months contract period as per attached renewal of contract form depending on performance.</p> <p>The casuals hired have personal files where all their documents are filed.</p> <p>Rationalization was properly done as various cadres are distributed to various departments</p>	Unresolved	

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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>need for casuals was carried out. It was therefore, not possible to confirm that there was optimal use of available workforce. In addition, the actual work done by the casuals was not documented.</p> <p>In the circumstances, the propriety and value for money for the expenditure of Ksh. 9,715,192 on casual wages could not be confirmed.</p>	<p>within the facilities we have.</p> <p>Returns too are properly documented as their supervisors allocate them their duties and responsibilities from time to time.</p> <p>Attached <b>annexure 18</b> are and contract letters of engagement of the casuals from the Public Service Board</p>		
506	<p><b>Failure to Deduct and Remit Income Tax</b></p> <p>Review of the payroll revealed that an amount of Ksh. 463,629 in respect to PAYE was not deducted and remitted to Kenya Revenue Authority (KRA). This was contrary to Section 37(1) of Income Tax Act Cap 470, which states that ‘An employer paying emoluments to an employee shall deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed’.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>Mr. Chairman, this payment has not yet been made due to insufficient information. Critical data like names, identification and IPPD number of the employee mentioned would have provided the County Treasury with the basis to launch investigation and confirm the authenticity of this transaction. The same comment was also mentioned in the response to the management letter.</p>	Unresolved	

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
507	<p><b>Irregular Funding of the County Assembly</b>            During the year under review, the County Executive paid allowances amounting to Ksh. 2,649,700 to Members of the County Assembly(MCAs) and County Assembly staff for attending workshops and meetings. However, Management did not provide evidence on why the MCAs and County Assembly staff were facilitated by the County Executive despite the County Assembly having its own budget for such activities.            In the circumstances, the propriety of the expenditure of Ksh. 2,649,700 could not be confirmed.</p>	<p>Mr. Chairman, the County Executive acknowledged this anomaly and this was the last ever payment made to Members of the County Assembly.</p>	Unresolved	
508	<p><b>Acquisition of Assets</b>            As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects an amount of Ksh. 1,241,289,302 on acquisition of assets. Review of records provided for audit revealed the following anomalies:</p>			
508.1	<p><b>Uncertified Rehabilitation Works</b>            The expenditure includes rehabilitation and</p>	<p>Mr. Chairman, the department's Accounting Officer has always constituted an adhoc</p>	Unresolved	

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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>renovation of plant, machinery and equipment expenditure of Ksh. 24,864,214 which relates to water works and rehabilitation of water projects. However, review of project files revealed that the works were not certified by respective technical departments. This was contrary to Section 150(3) of Public Procurement and Asset Disposal Act, 2015 which requires certification where goods, works and services under subsection (2), are of technical nature and the specifications were provided by a technical department or professionals</p> <p>In the circumstances, the propriety and value for money for the expenditure of Ksh. 24,864,214 on the water works and rehabilitation of water projects could not be confirmed.</p>	<p>inspection and Acceptance committee who are technical in water issues through internal memo.</p> <p>Every project has its own inspection and Acceptance committee who are normally mandated to ascertaining the quality and quantity of work done in line with the contracted Bill of Quantities.</p> <p>On the Issue of Water projects rehabilitation, the department has always been mandated to rehabilitate water systems which have been broken- down or who's efficient and effectiveness is wanting. Consequently, it's only based on approved budget allocation of water projects that need rehabilitation.</p> <p>On the issue of inspection forms which are used by the inspection team, it was by default that some were not fully filled but the work done is clearly stipulated on the measurement sheet of respective projects signed and approved by the department director and the</p>		

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		contractor or his representative. Attached as <b>annexure 19</b> are certificates of completion for the works completed and paid, pre-determined standard inspection procedures issued to inspection and acceptance committees, inspection forms filled with clear details of work done.		
508.2	<p><b>Failure to Distribute Procured Furniture</b>                      The expenditure also includes purchase of office furniture and general equipment amounting to Ksh. 21,910,868, which further includes an amount of Ksh. 7,920,300 paid to a firm for supply and delivery of Early Childhood Development Education (ECDE) furniture. Review of records revealed that the furniture was delivered on 20 April, 2021, however, at the time of audit in November, 2021 the furniture had not been distributed to the respective ECDE schools.                      In the circumstances, the value for money for the expenditure of Ksh. 7,920,300 spent on ECDE furniture could not be confirmed.</p>	<p>Mr. Chairman, due to prolonged school holidays as a result of Covid 19 pandemic, there was delayed distribution of school items for safety purposes.</p> <p>Mr. Chairman, the furniture in question have since been delivered as per the evidence provided as <b>annexure 20</b>.</p>	Resolved	

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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)																
509	<p><b>Unsatisfactory Implementation of Projects</b>                      Physical verification of a sample of development projects valued at Ksh. 16,261,100 revealed several unsatisfactory issues as detailed below:</p> <table border="1" data-bbox="405 762 1055 1380"> <thead> <tr> <th></th> <th>Project Description</th> <th>Amount Paid(Kshs.)</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Construction of Nonkupuli Dispensary, Staff House and Sanitary Block</td> <td>7,245,580</td> <td>Sanitary and windows fittings were not done, electrical works were incomplete, poor workmanship on paintwork, walls and ceiling.</td> </tr> <tr> <td>2</td> <td>Construction of classroom at Mugur ECD Centre</td> <td>1,192,990</td> <td>Poor drainage system leading to flooding of the classroom, electrical works were not done.</td> </tr> <tr> <td>3</td> <td>Drilling and Equipping of Silango and Sukurio Boreholes</td> <td>6,631,200</td> <td>The Projects were incomplete, and the contractor had abandoned site. The water levels were low. There was no evidence of drill logs, material testing, water</td> </tr> </tbody> </table>		Project Description	Amount Paid(Kshs.)	Remarks	1	Construction of Nonkupuli Dispensary, Staff House and Sanitary Block	7,245,580	Sanitary and windows fittings were not done, electrical works were incomplete, poor workmanship on paintwork, walls and ceiling.	2	Construction of classroom at Mugur ECD Centre	1,192,990	Poor drainage system leading to flooding of the classroom, electrical works were not done.	3	Drilling and Equipping of Silango and Sukurio Boreholes	6,631,200	The Projects were incomplete, and the contractor had abandoned site. The water levels were low. There was no evidence of drill logs, material testing, water	<p>Mr. Chairman, in the construction of Nonkupuli Dispensary, staff house and sanitary block, the Contractor had been tasked to undertake the defects that the technical team had identified as per their report dated 5th July 2021. However, the defects mentioned had not been acted upon immediately due to the disruptions caused by the Covid 19 outbreak. Nonetheless, this was eventually completed as per the photos and completion certificate hereby attached as <b>annexure 21</b>.</p> <p>Mr. Chairman, in the construction of classroom at Mugur ECD, However, the bill of quantities for the construction of the said class did not include installation of electric works and as such the Contractor was not obliged to install. With regards to flooding, the department will engage the Contractor to put this consideration since the County has not yet paid the retention amount. Extract of the bill of quantities is</p>	Unresolved Unresolved	
	Project Description	Amount Paid(Kshs.)	Remarks																	
1	Construction of Nonkupuli Dispensary, Staff House and Sanitary Block	7,245,580	Sanitary and windows fittings were not done, electrical works were incomplete, poor workmanship on paintwork, walls and ceiling.																	
2	Construction of classroom at Mugur ECD Centre	1,192,990	Poor drainage system leading to flooding of the classroom, electrical works were not done.																	
3	Drilling and Equipping of Silango and Sukurio Boreholes	6,631,200	The Projects were incomplete, and the contractor had abandoned site. The water levels were low. There was no evidence of drill logs, material testing, water																	

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				testing, equipment testing, stores receipts of pumps to confirm specifications as provided in the Bills of Quantity	hereby attached as <b>annexure 22</b> .  Mr. Chairman, with regards to stalled drilling and equipping of Silango Nanyokie and Sukuroi boreholes, I wish to highlight that the contractor had fully done the drilling works and equipping activities and the community has since been using the facility but unfortunately the contractor left the site unceremoniously without completing the contracted works and also without informing the water office of his action. The department has severally made some efforts of re-engaging the contractor in a view of resume to the site to complete the stalled works but with no positive response. In view of the above, the department has taken a remedial action by officially terminating the contract hence intend to use the available project retention monies withheld by the county treasury to engage another contractor to finish the remaining works with minimal time.			
	4	Construction of classroom at Lopeswo ECD Centre	1,191,330	The floor was not done with red oxide as per Bill of quantity requirements, electrical works were not done and the floor has visible cracks and potholes.				
		<b>Totals</b>	<b>16,261,100</b>					
In the circumstances, the value for money for the expenditure of Ksh. 16,261,100 spent on the projects could not be confirmed.								

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		<p>The termination letter is hereby attached as <b>annexure 23</b>.</p> <p>Lastly, Mr. Chairman, in the case of Lopeswo ECD Centre, the project was satisfactorily completed as per the photos and completion certificate hereby attached as <b>annexure 24</b>.</p>																
510	<p><b>Failure to Remit Pension Contributions</b>                      Review of The National Treasury Circular referenced IGFR/PB/01/J (69) dated 28 October, 2021, and other records revealed that a total of Ksh. 235,647,419 staff pension contributions consisting of principal amount of Ksh. 32,542,004, interest of Ksh. 184,373,428 and actuarial valuation Ksh. 18,731,987, and respectively had not been remitted to the respective Pension Funds. This is contrary to Section 94(1) of Public Finance Management Act, 2012. The County Executive is likely to incur further huge interest and penalties on non-remittance of pension contributions and</p>	<p>Mr. Chairman, I wish to confirm the that as at the time of audit the total principle outstanding was as follows;</p> <table border="1" data-bbox="1093 1050 1594 1396"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>12% Non IPPD Employee contribution June 2020</td> <td>1,448,136.80</td> </tr> <tr> <td>15% Non IPPD Employer contribution June 2020</td> <td>1,791,667.50</td> </tr> <tr> <td>15% IPPD Employer contribution 33 June 2020</td> <td>5,830,659.60</td> </tr> <tr> <td>15% Employer contribution for December 2019</td> <td>6,899,723.50</td> </tr> <tr> <td>12% Non IPPD Employee contribution April 2021</td> <td>1,434,515.40</td> </tr> <tr> <td>15% Employer contribution 32 for October</td> <td>1,281,955.50</td> </tr> </tbody> </table>	Description	Amount	12% Non IPPD Employee contribution June 2020	1,448,136.80	15% Non IPPD Employer contribution June 2020	1,791,667.50	15% IPPD Employer contribution 33 June 2020	5,830,659.60	15% Employer contribution for December 2019	6,899,723.50	12% Non IPPD Employee contribution April 2021	1,434,515.40	15% Employer contribution 32 for October	1,281,955.50	Unresolved	
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	In the circumstances, Management was in breach of the law	<table border="1" data-bbox="1093 619 1594 743"> <tr> <td data-bbox="1093 619 1339 639">2020</td> <td data-bbox="1339 619 1594 639"></td> </tr> <tr> <td data-bbox="1093 639 1339 660"></td> <td data-bbox="1339 639 1594 660">1,434,515.40</td> </tr> <tr> <td data-bbox="1093 660 1339 681"></td> <td data-bbox="1339 660 1594 681">1,281,955.50</td> </tr> <tr> <td data-bbox="1093 681 1339 702"></td> <td data-bbox="1339 681 1594 702"></td> </tr> <tr> <td data-bbox="1093 702 1339 722"></td> <td data-bbox="1339 702 1594 722">21,403,129.20</td> </tr> </table> <p data-bbox="1093 783 1675 1040">This information was arrived at after a reconciliation meeting was held by representatives of both laptrust and Samburu Couty Government.                      I further confirm that the amounts have been settled as per the attached bank statement extracts hereby provided as <b>annexure 25</b></p>	2020			1,434,515.40		1,281,955.50				21,403,129.20		
2020														
	1,434,515.40													
	1,281,955.50													
	21,403,129.20													
	<b>Basis for Conclusion</b>													
511	<p data-bbox="409 1102 1070 1129"><b>Lack of Risk Management Policy</b></p> <p data-bbox="409 1137 1070 1380">As previously reported, the Management did not give evidence of the existence of a Risk Management Policy to guide on risk assessment and formulation of risk mitigation strategies in the year under review. This is contrary to Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting</p>	<p data-bbox="1093 1102 1675 1380">Mr. Chairman, following an official visit to the County by the Public Sector Accounting Standards Board last year, the County Officials requested the engagement of the board to help develop Samburu County’s Risk Management Policy, to which the board was gracious enough to agree to our request. A follow up</p>	Unresolved											

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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>Officer to develop risk management strategies which include fraud prevention mechanism and internal control that builds robust business operations.239</p> <p>In the circumstances, it has not been possible to confirm whether the internal controls built within the financial and operational systems were functioning as intended.</p>	<p>officially written request has since been drawn and sent and currently we are awaiting feedback from the Board. It is my hope Mr. Chairman, that this activity will kick off in the near future. A draft letter to the Public Sector Accounting Standards Board is hereby attached as <b>annexure 26</b></p>		
512	<p><b>Lack of a Reliable Revenue Collection System</b></p> <p>The County Executive has not developed a reliable revenue collection and management system and instead uses the outdated, Local Authority Integrated Financial Operations Management System (LAIFOM) which is unable to provide relevant information to aid Management in decision making.</p> <p>In the circumstances, existence of an effective revenue management system could not be confirmed.</p>	<p>Mr. Chairman, I wish to confirm that Samburu County Executive successfully purchased and installed its revenue collection system in the year 2023. The system is currently in use and has already positively impacted our collections for the year.</p>	Resolved	
1.0	<p><b>Unsupported Insurance Costs</b></p> <p>The statement of receipts and payments reflects</p>	<p>Mr. Chairman, the department of Water, Environment and Natural Resources procured annual insurance services for the department's</p>	Unresolved	

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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>expenditure of Kshs.1,673,450,405 for use of goods and services and as disclosed under Note 5 to the financial statements .</p> <p>This amount includes insurance costs of Kshs.225,141,922 out of which Kshs.3,096,775 is payment for insurance of motor vehicles. However, supporting documents including policy documents for the motor vehicles insured were not provided for audit .</p> <p>In the circumstances, accuracy and completeness of the expenditure of Kshs.3,096,775 incurred on insurance could not be confirmed.</p>	<p>motor vehicles at a cost of Ksh.3,096,775.00 from Mah Insurance Agency and Ntumoh Insurance. Provided as <b>annexure 1</b> are the payments vouchers with all the supportive documentation including insurance policies.</p> <table border="1" data-bbox="1086 794 1666 1161"> <thead> <tr> <th>PV No.</th> <th>Policy Bought Procured By:</th> <th>Vehicles Covered</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>2413</td> <td>4213</td> <td>25CG017A 25CG019A 25CG026A 25CG046A</td> <td>1,393,636</td> </tr> <tr> <td>2431</td> <td>4218</td> <td>25CG053A</td> <td>397,500</td> </tr> <tr> <td>2719</td> <td>4218</td> <td>25CG013A KBW 266V</td> <td>468,750</td> </tr> <tr> <td>2228</td> <td>4219</td> <td>25CG022A 25CG004A 25CG030A</td> <td>682,000</td> </tr> <tr> <td>1170</td> <td>4221</td> <td></td> <td>249,510</td> </tr> <tr> <td></td> <td></td> <td></td> <td>1,391,396</td> </tr> </tbody> </table>	PV No.	Policy Bought Procured By:	Vehicles Covered	Amount	2413	4213	25CG017A 25CG019A 25CG026A 25CG046A	1,393,636	2431	4218	25CG053A	397,500	2719	4218	25CG013A KBW 266V	468,750	2228	4219	25CG022A 25CG004A 25CG030A	682,000	1170	4221		249,510				1,391,396		
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2.0	<p><b>Variances Between the Statement of Receipts and Payments and Integrated Financial Management Information System (IFMIS)</b></p> <p>As disclosed in Notes 12, 15 and 17 to the financial statements, the statement of receipts and payments</p>	<p>Mr. Chairman, the County Treasury team with the support from National Treasury conducted a system clean up exercise and as a result, amounts in both system generated and the physical reports are synchronized as per</p>	Resolved																													

County Government of Samburu  
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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 amounts that were at variances with respective accounts in the IFMIS records as indicated below:</p> <table border="1" data-bbox="398 751 1070 1378"> <thead> <tr> <th>Component</th> <th>Note</th> <th>Financial Statements (A) (Kshs.)</th> <th>Financial Statements (A) (Kshs.)</th> </tr> </thead> <tbody> <tr> <td>Exchequer Releases (Transfers from the CRF)</td> <td>1</td> <td>4,927,105,342</td> <td>5,285,948,066</td> </tr> <tr> <td>Other Receipts</td> <td>3</td> <td>34,147,666</td> <td>0</td> </tr> <tr> <td>Use of Goods and Services</td> <td>5</td> <td>1,673,450,470</td> <td>1,708,627,053</td> </tr> <tr> <td>Surplus/Deficit</td> <td></td> <td>(346,327,310)</td> <td>(56,808,899)</td> </tr> <tr> <td>Bank Balances</td> <td>14A</td> <td>385,968,926</td> <td>(4,187,304,040)</td> </tr> <tr> <td>Cash Balances</td> <td>14B</td> <td></td> <td>15,128,563,108</td> </tr> <tr> <td>Total Cash and Cash Equivalent</td> <td></td> <td>385,968,926</td> <td>10,941,259,068</td> </tr> <tr> <td>Outstanding Imprests and Advances</td> <td>15</td> <td>37,159,044</td> <td>141,162,704</td> </tr> </tbody> </table>	Component	Note	Financial Statements (A) (Kshs.)	Financial Statements (A) (Kshs.)	Exchequer Releases (Transfers from the CRF)	1	4,927,105,342	5,285,948,066	Other Receipts	3	34,147,666	0	Use of Goods and Services	5	1,673,450,470	1,708,627,053	Surplus/Deficit		(346,327,310)	(56,808,899)	Bank Balances	14A	385,968,926	(4,187,304,040)	Cash Balances	14B		15,128,563,108	Total Cash and Cash Equivalent		385,968,926	10,941,259,068	Outstanding Imprests and Advances	15	37,159,044	141,162,704	annexure 2.		
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**County Government of Samburu**  
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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>				<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	Total Financial Assets		423,127,970	11,082,421,772			
	Deposits and Retentions	16	134,872,180	5,619,920,350			
	Net Financial Assets		288,255,790	5,462,501,422			
	Fund Balance B/Fwd.	17	1,405,933,732	1,679,443,887			
	In the circumstances, the accuracy and regularity of the balances could not be confirmed.						
<b>3.0</b>	<p><b>Doubtful Ownership of Land</b></p> <p>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 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 Executive did not maintain and update the register for its land and buildings to date. Further, no ownership documents were provided for land on</p>				<p>Mr. Chairman, the updated assets register reflects nil values for its land and building assets. This is because land in Samburu County is generally communally owned with only a few pockets in urban areas that are privately owned with titles.</p> <p>However, the County Government recently rolled out a massive titling exercise that is aimed at providing authentic ownership of land resource to the residents.</p>	Unresolved	

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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>which the County headquarters and the official Governor's residence is built.</p> <p>In the circumstance, ownership and completeness of the total assets value of Kshs.6,219,464,556 could not be confirmed.</p>	<p>Once this process is complete, the County Government will assume full ownership of its land and buildings upon which valuation can be conducted. This will further be fueled by the current roll over to accruals basis of accounting where valuation of its assets and liabilities will be fundamental to the process. Attached as <b>annexure 3</b> is evidence of the titling exercise already in process.</p>		
	<b>Other Matter</b>			
1.0	<p><b>Prior Year Unresolved Issues</b></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</p>	<p>Mr. Chairman, not much had been achieved in resolving issues raised in prior year audit exercises since their closure depends on invitations by either the County Assembly or the Senate's PAC committee. This particular invitation also covers FY 2020/21 and it is our desire that issues raised then will be resolved.</p>	Unresolved	

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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)
	Assembly were yet to deliberate on the audit report for the year ended 30 June, 2021.			
2.0	<p><b>Budgetary Control and Performance</b></p> <p>As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of assets payments of Ksh. 1,241,289,302 which includes research, studies, project preparation, design and supervision expenditure of Ksh. 97,522,446. The expenditure includes payments of Ksh. 14,000,000, in respect to KRA Agency Notice payment in respect of PAYE deductions for the month of June, 2021 wrongly charged to research, studies, project preparation, design and supervision expenditure instead of compensation of employees. In the circumstances, the accuracy and completeness of research, studies, project preparation, design and supervision expenditure of Ksh. 97,522,446 could not be confirmed.</p>	<p>Mr. Chairman, as we approached closure of FY 2020/21, the County Executive was not in a position to settle June 2021 payroll costs in its entirety as a result of insufficient funds as well as exhaustion of its payroll annual budget. As such, June 2021 PAYE of KES 25,924,032 was left out and as a result, an agency notice was issued. Since recurrent account only had a balance of only KES 201,934, KRA went ahead to recover KES 14,000,000 in development account, and later on when recurrent vote was funded, the balance of KES 11,924,032 was also recovered. It is for this reason Mr. Chairman, that the KES 14,000,000 was charged to the Development vote as the funds had been drawn from the same vote. Attached as <b>annexure 4</b> is the agency notice and copies of both the recurrent and</p>	Unresolved	

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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 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.</p> <p>Similarly, the County Executive spent Kshs.5,307,580,317 against an approved budget of Kshs.6,705,855,994 resulting to an under-expenditure of Kshs.1,398,275,677 or 21% of the budget. The under-funding and under-performance affected</p>	<p>development bank statements extract showing the recoveries made. IFMIS system and Bank statement extracts are also attached.</p> <p>Mr. Chairman, with regards to the under expenditure of 8%, I wish to state that this was basically due to late disbursement from National Government. Samburu County Executive had received its May 2022 CARA allocation of KES 456,564,413 on 29<sup>th</sup> June 2022 just a day shy of closure of the period. Further, we concluded the Financial Year with a total balance carried down of KES 425,333,956 on 8<sup>th</sup> of July 2022. Attached as <b>annexure 5</b> is FY 2021/22 funds movement schedule and the bank statement of the CRF account.</p> <p>Mr. Chairman, the statement of comparison of budget and actuals normally excludes funds transferred to the County Assembly and in this</p>		

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	<p>the planned activities and may have impacted negatively on service delivery to the public. 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. However, no explanation was provided on how the County Executive intended to seal the deficit contrary to section 31(c) of the PFM Act County government Regulations, 2015 which require budgeted revenues and expenditure to be balanced.</p> <p>In the circumstances, Management was in breach of the law. be confirmed.</p>	<p>particular financial year KES 672,270,174 relates to transfers to the Assembly. 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="1" data-bbox="1088 940 1668 1227"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Under expenditure according to statement of budget and actual amounts</td> <td>444,240,695</td> </tr> <tr> <td>Disbursement to the County Assembly</td> <td>672,270,174</td> </tr> <tr> <td>NarigP</td> <td>148,785,373</td> </tr> <tr> <td>Locust Fund</td> <td>35,176,647</td> </tr> <tr> <td><b>Totals</b></td> <td><b>1,300,472,889</b></td> </tr> </tbody> </table> <p>Attached as <b>annexure 6</b> 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</p>	Description	Amount	Under expenditure according to statement of budget and actual amounts	444,240,695	Disbursement to the County Assembly	672,270,174	NarigP	148,785,373	Locust Fund	35,176,647	<b>Totals</b>	<b>1,300,472,889</b>		
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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)
		and CRF bank statement for the year Finally, the County Executive had already taken appropriate measures in ensuring that deficit mentioned was addressed through successful implementation of supplementary 1 process, taking into account unspent amounts mentioned above. Attached as <b>annexure 7</b> are supplementary documentations.		
<b>1.0</b>	<b>Anomalies in Procurement</b>			
<b>1.1</b>	<b>Construction of Sewerage and Drainage Works</b> 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, out of which Kshs.5,677,000 was paid to a company (Stepline investment Ltd) 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	Mr. Chairman, the specific procurement was Tendered in the FY 2016-17 and awarded to M/S Stepline Investment Ltd. The Contractor was NOT paid within the same Financial Year but later paid in FY2021-22 as a pending bill and not a new procurement.  The applicable procurement Law during the initial stage of that project was Public Procurement and Disposal Act, 2005 & Public	Unresolved	

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	<p>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> <p>Further, the contract agreement for the winning bidder was not created and provided for audit contrary to Section 135 of the Public Procurement and Asset Disposal Act, 2015 which requires creation of a procurement contract.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>Procurement &amp; Disposal Regulation, 2006. The minimum threshold for use of Open Tender was Ksh.6,000,000 and above. <b>SEE ANNEXURE</b></p>		
1.2	<p><b>Construction of Gabions</b>                      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</p>	<p>Mr. Chairman, this was a request for quotation which was issued 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</p>	Unresolved	

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	<p>construction and civil works. This component includes Kshs.5,260,400 paid to a company(Saimen Enterprises ltd) for construction of gabions at Lpashie Wamba 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.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>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.</p> <p>Find attached in <b>annexure 8</b> an award decision and a professional opinion</p>		
1.3	<p><b>Construction of Tululug Rock Catchment</b>                      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</p>	<p>Mr. Chairman, this was an open local tender which was advertised on both Samburu county website and public notice boards and therefore open to all prequalified suppliers in the relevant</p>	Unresolved	

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	<p>which includes Kshs.102,187,803 in respect to construction and civil works. This item 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 (3) quotations to be submitted prior to evaluation.</p> <p>In the circumstances, Management was in breach of the law</p>	<p>categories. Advertisement on the Samburu county website was made on the 19th February 2021, while adverts on quotation closed on the 5th march 2021. Mr. Chairman, despite the adverts being open to the public for two weeks, only one bidder responded and was eligible to the mandatory requirements set out as per section 96 of the PPDA 2015 (2)(3)(a)(b).</p> <p>Mr. Chairman, in conclusion therefore, the department was justified in adopting the mode of procurement process explained. Attached as <b>annexure 9</b> is the tender notice.</p>		
2.0	<b>Compensation of Employees</b>			
2.1	<p><b>Non-Compliance with the One-Third of Basic Salary Rule</b></p> <p>During the year under review, 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</p>	<p>Mr. Chairman, I acknowledge this issue being a big challenge to the overall well being of our staff. Financial institutions privately approach individual staff and end up successfully persuading staff to take up their loan products.</p>	Unresolved	

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	<p>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 Human Resources Manual on Pecuniary embarrassment states that a public officer will be expected to retain a net salary of not less than 1/3 of his basic salary per month. In the circumstances, Management was in breach of the law</p>	<p>The office comes into the picture long after the agreement was entered to and loans already disbursed. At this point Mr. Chairman there isn't much that the Management can do, other than exploring ways of trying to create awareness within our staffing circles to avert risks associated with taking commercial loans haphazardly. Additionally, management will continue to encourage staffing to take advantage of its staff mortgage scheme fund currently in operation whose interest cost is greatly low compared to commercial loans.</p>		
2.2	<p><b>Non-Compliance with the Law on Fiscal Responsibility - Wage Bill</b>                      The statements of receipts and payments reflects an expenditure of Kshs.1,951,850,999 on compensation of employees which represents 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</p>	<p>Mr. Chairman, I would like to first bring out clearly three aspects of this issue;</p> <p>a) The total annual budget for the County Executive for the year ended June 2022 was KES 6,705,855,944. At the point of budget making, the assumption was the</p>	Unresolved	

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	<p>Public Finance Management (County Governments) Regulations, 2015 which provides a threshold of 35%. In the circumstances, Management was in breach of the law</p>	<p>anticipation that the entire amount would be received by the county. Given that the actual cost of staff compensation for the year was KES 1,951,850,999, this represented 29%.</p> <p>b) The total amount approved and transferred into the County Revenue Fund Account in the year was KES 5,386,586,964. This essentially represented total receipts for the year and the ratio of total compensation to total amounts received is therefore 36%.</p> <p>c) June 2022 CARA allocation of KES 429,707,684 had not been disbursed before 30<sup>th</sup> June 2022 by the National Treasury. In factoring June's 2022 allocation, total receipts would have been KES 5,816,294,648. Total annual compensation is therefore translated as</p>		

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		<p>34% of the amount.</p> <p>d) Total amounts approved and transferred to the County’s operational accounts in the year ended June 2022 was KES 4,961,253,008. Total annual compensation is therefore translated as 39% of the amount.</p> <p>Mr. Chairman, given that staff compensation is a fixed and high priority cost, it therefore means that the County Government would consider it for settlement with actual amounts received inspite of cash flow or any other challenges that may arise.</p> <p>Mr. Chairman, taking into account the above explained scenarios, it is crystal clear that Samburu County Executive had all the good intentions right from the budget and planning stage to comply with this requirement. The fact that we eventually received a total of KES</p>		

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		<p>4,961,253,008 instead of the planned KES 5,816,294,648 part of which remained in our CRF account and part that was disbursed in the month of July 2027 due to forces that were beyond the operations of the County, means that we had all the intention to comply with this Act.</p> <p>Attached as <b>annexure 10</b>, is a schedule of the movement of funds in the CRF account and a copy of CRF bank statement for the year ended June 2022.</p>		
2.3	<p><b>Non-Compliance with Law on Ethnic Composition</b>                      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</p>	<p>Mr. Chairman, I wish to state that the imbalance noted in our staff ethnic composition is be attributed to the following reasons;                      -Most of the County Government Staff were inherited from the defunct Local Authorities and the National Government Ministries. The</p>	Unresolved	

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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>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.                      In the circumstances, Management was in breach of the law</p>	<p>bulk of the staffing inherited were from the dominant ethnic community.                      -Geographical and security challenges also plays a role in deterring new prospective employees.                      Nonetheless, Mr. Chairman, effective 1<sup>st</sup> July 2021 to date, this trend has been reversing as other communities are now highly represented. <b>Annexure 11</b> gives an updated composition of staffing in that department.</p>		
2.4	<p><b>Employees Above Mandatory Retirement Age</b>                      Review of employees records reflected that a total of eighteen (18) employees were active in the payroll despite having attained the mandatory retirement age of sixty(60)years. The County Executive did not explain why the employees had not retired. This contravened the provisions of the Public Service Commission Circular RefNo: PSC/ADM/13(7) Dated 19 November 2020 on Mandatory Retirement Age of Public Officers that provides the mandatory</p>	<p>Mr. Chairman, the County may be faced with unique needs that may necessitate the engagement of staff above the retirement age.                       Attached as <b>annexure 12</b>, is a summary schedule of the eighteen staff members and reasons for their engagement and their appointment letters.</p>	Unresolved	

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	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			
3.0	<p><b>Unsupported Payment of Allowances to Village Council Members</b></p> <p>As previously reported, 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.110,883,438 in respect to hospitality supplies and services. This amount 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 .</p> <p>In the circumstance, the regularity of the expenditure of Kshs.44,940,000 could not be confirmed.</p>	<p>Mr. Chairman, I wish to state that the County Government Act NO. 17 of 2012 section 53(1) and the Samburu County village units delineation Act 2015 part 2 section 6(1) establishes the administration of village units. The County Government Act NO 17of 2012 Part 4 establishes the determination of sitting allowances by the County assembly.</p> <p>Mr. Chairman, since the Village Council Members are appointed by the board, they are only entitled to sitting allowances.</p> <p>The above mentioned documentation is hereby provided as <b>annexure 13</b>.</p>	Unresolved	

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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)
4.0	<p><b>Procurement of Drugs without Contractual Agreement</b></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. This amount includes Kshs168,628,661 in respect to specialized materials and services.</p> <p>During the year under review, the County Executive procured drugs amounting to Kshs.59,072,372 from Kenya Medical Supplies Agency (KEMSA).</p> <p>However, the contract between the County Executive and KEMSA expired on 26 July, 2021 hence the procurement of drugs worth Kshs.59,072,372 was made without valid contractual obligations. Further, inspection and acceptance committee report and stores record (S13 forms) indicated that all the drugs had been delivered whereas as at August,2022 drugs worth Kshs.10,403,289 were yet to be delivered.</p> <p>In the circumstances, completeness and value for</p>	Mr. Chairman, we hereby provide the signed formal contracts agreements as <b>annexure 14.</b>		

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	money on the expenditure of Kshs.10,403,289 could not be confirmed.			
5.0	<p><b>Unaccounted for Supply and Delivery of Food and Rations</b></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. This amount includes Kshs.3,934,620 paid for supply and delivery of food and rations.</p> <p>However, 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 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 goods, works or services; inspect and where necessary, test</p>	Mr. Chairman, the store records are hereby provided as per attached bin cards, S3 and S11 in <b>annexure 15</b> .	Unresolved	

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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 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 circumstances, Management was in breach of the law and regulations.</p>													
6.0	<p><b>Irregular Reimbursements of Allowances</b></p> <p>In the year under review various payments were made to staffs as reimbursements or claims for night outs and coincidental expenses while on official duties. However, an audit of the sample reimbursements revealed some gaps as follows;</p> <table border="1" data-bbox="405 1169 1055 1391"> <thead> <tr> <th>PV No.</th> <th>Payee</th> <th>Activity</th> <th>Amount</th> <th>Audit Findings</th> </tr> </thead> <tbody> <tr> <td>144</td> <td>Godfrey Lolkiniyati</td> <td>Reimbursement for the cost incurred by staff while conducting post-harvest training in</td> <td>756,000</td> <td>Prior approval from the accounting officer and budget for the activity not attached. Program and signed</td> </tr> </tbody> </table>	PV No.	Payee	Activity	Amount	Audit Findings	144	Godfrey Lolkiniyati	Reimbursement for the cost incurred by staff while conducting post-harvest training in	756,000	Prior approval from the accounting officer and budget for the activity not attached. Program and signed	<p>Mr. Chairman, details of the beneficiaries had been sent to payroll for salary recoveries as per <b>annexure 16.</b></p>	Unresolved	
PV No.	Payee	Activity	Amount	Audit Findings										
144	Godfrey Lolkiniyati	Reimbursement for the cost incurred by staff while conducting post-harvest training in	756,000	Prior approval from the accounting officer and budget for the activity not attached. Program and signed										

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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)
			Samburu North		attendance registers not attached to evidence the training to farmers. Work ticket used to surrender was doubtful as Motor vehicle Reg No. GKB 011G work tickets no. N759841 & no. P805127 same vehicle same dates in the month of April 2021.			
	1332	Fred Leakono	Claim of per diem for participating in the capacity building workshop under the Kenya Municipal Program in Nairobi	952,000	Invitation letter to the training not attached. Approval to attend the capacity building workshop not provided.			

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1582	<p>Fred Leakono</p> <p>Night allowance for officers for 4 days while in Nairobi for preparation of community land report and preparation of collaborative land plan.</p>	<p>574,400</p> <p>No approval from the accounting officer. Payment was made on 9<sup>th</sup> March 2022 while the officers had acknowledged having received the allowances on 02/02/22 rendering the payment register fictitious. Exact location and exact dates of the meeting not provided. Further, no report was attached to justify the payment.</p>		
330	<p>Francis Kahiga</p> <p>Reimbursement of officers while attending training from 9<sup>th</sup>-14<sup>th</sup> August 2021</p>	<p>660,000</p> <p>Training for the youths was not approved by the accounting officer. Training program and signed attendance registers were not provided. A total of 160</p>		

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				<p>youths were each paid Kshs.2,500 for attending the training. Its not clear how the officer came up with the rate of payment to the youths. Further the schedules of payment were all doubtful as they were prepared by a single handwriting, with youths using fingerprints to acknowledge the receipt of funds. Payment was made on 9th March 2022 which is 8 months after the training casting further doubts on the regularity of the payment.</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)
	1467	Tom Lolwas	Reimbursement Of Expenses incurred while Training The Community On Promotion Of Social Protection	510,400			
		<b>TOTAL</b>		<b>3,452,400</b>			
	<b>Basis for Conclusion</b>						
<b>2.0</b>	<p><b>Lack of ICT Strategic Plan and ICT Steering Committee</b>                      Review of the Executive’s information technology systems revealed that the County 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 County Executive 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</p>				<p>Mr. Chairman, I wish to confirm that the ICT strategic plan is now available. The ICT policy initially at draft level has now been approved. The ICT Steering Committee is well spelled out in the approved policy.</p> <p>Attached as <b>annexure 18</b> is the approved ICT policy and the Strategic Plan.</p>	Unresolved	

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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>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.</p> <p>In the circumstance, the effectiveness of the ICT internal control processes of the County Executive could not be confirmed.</p>			
3.0	<p><b>Payment of Salaries Outside Intergrated Personnel and Payroll Data (IPPD)</b></p> <p>The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects Kshs.1,951,850,999 in respect to compensation of employees.</p> <p>Review of salary records on the expenditure revealed that the expenditure included wages totalling to 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 circumstances, accuracy and propriety of</p>	<p>Mr. Chairman, as we strive towards having in place a single automated integrated payroll and personnel database system, this has not fully been achieved due to the following unavoidable reasons;</p> <p>f) Job groups that are not defined in IPPD system – Samburu County has engaged a total of 462 ECDE Teachers and placed at job group E. The basic job group defined in IPPD system if Job group G (Diploma Holders). Our ECDE teachers are certificate holders.</p>	Unresolved	

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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)
	personnel emoluments totalling Kshs.228,107,701 could not be confirmed	g) Engagement of 50 years and above staffing – situations may arise where it is necessary to engage senior citizens who may have been identified with special skills and talents in certain areas. Unfortunately, IPPD system is programmed to take in new recruits who are younger than 50 years. h) New transferees from other government agencies and departments – occasionally we receive staff transferred from other government entities but who fail to immediately bring their bio data for integration into the County’s IPPD system. i) Current staff with active cases in court – a directive from the anti-corruption court not to pay certain allowances from staff who are awaiting clearance from		

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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)
		court. j) Newly employed County Staff still on probation.  The process of acquiring IPPD numbers for the newly recruited staff may be unnecessarily long.		
1.0	<p><b>Wrong Classification of Expenditure</b></p> <p>Note 4 to the financial statements reflects a balance of KES 1,719,399,588 in respect to use of goods and services which includes KES 869,329,942 in respect to other operating expenses. Included in this component is KES 150,226,038 which was spent on various items including construction of market buildings, purchase of computers, payment for construction of water pans, purchase of solar panels, tyres, laptops and printers and daily subsistence allowance. However, they were wrongly under other operating expenses. There was no journal entry passed to correct the anomaly and no explanation</p>	<p>Mr. Chairman, the County Executive had budgeted a total of KES 740,229,828 under other operating costs to basically take care of donor and grants transfers among other scheduled expenses that do not have matching descriptions with our chart of accounts. Attached as <b>annexure 1A</b> is an extract of the approved budget of other operating expenses in FY 2022/23 annual budget.</p> <p>Mr. Chairman, the vote description being other operating costs gives a wide scope for charges to be made. Management takes cognizant of this as gap and will endeavor to improve its</p>	Unresolved	

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	<p>was provided for the wrong classification.</p> <p>Further, the statement of receipts and payments and Note 9 to the financial statements reflect KES 1,381,600,923 in respect to acquisition of assets. This includes a balance of KES 106,723,914 in respect to rehabilitation of civil works which further includes KES 2,399,985 paid through the department of Agriculture Livestock and Fisheries for purchase of fingerlings which is not construction in nature.</p> <p>In the circumstances, the accuracy of respective account balances reflected in the financial statements could not be confirmed.</p>	<p>budgeting process including abolishing the allocation of budget under other operating expenses. The misclassifications noted by the auditor are expenses incidental to the main projects where the funds were transferred to since the expenditure was being done by the County. Attached as <b>annexure 1B</b> is a schedule of specific expenditure charged to other operating costs, the bulk being transfers of funds for grants in line with the budget approved.</p>		
<b>2.0</b>	<b>Cash and Cash Equivalents</b>			
<b>2.1</b>	<p><b>Non Reconciliation of Cash and Bank Balances</b></p> <p>The statement of assets and liabilities and as disclosed in Note 13A to the financial statements reflects cash and cash equivalents balance of KES</p>	<p>Mr. Chairman, the total payments made from the Deposit Account as borrowings to facilitate operational activities that remain outstanding to date stands at KES 65,310,760.60. Of this total amount KES 21,110,760.60 relate to borrowings made between May 2017 and Oct</p>	Unresolved	

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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>295,953,028. Included in the balance is an amount of KES 21,110,761 being payments in the bank statement not captured in the cash book for Samburu County Deposit Account. Further management did not explain the nature of these payments and why the same had not been posted to the cash book as at 30<sup>th</sup> June 2023.</p>	<p>2018 as highlighted below;</p> <table border="1" data-bbox="1093 687 1671 1257"> <thead> <tr> <th>Cashbook date</th> <th>Cheque No.</th> <th>Payment Particulars</th> <th>Amount Kshs.</th> </tr> </thead> <tbody> <tr> <td>FT171327S WT2</td> <td>12-May-17</td> <td>Samburu County Recurrent</td> <td>2,844,827.60</td> </tr> <tr> <td>FT18009NH TC3</td> <td>09-Jan-18</td> <td>Samburu County Recurrent</td> <td>148,600.00</td> </tr> <tr> <td>FT180096B 7QS</td> <td>09-Jan-18</td> <td>Samburu County Recurrent</td> <td>482,483.00</td> </tr> <tr> <td>FT18024RN PC2</td> <td>24-Jan-18</td> <td>Samburu County Recurrent</td> <td>2,374,350.00</td> </tr> <tr> <td>FT1802410 M4W</td> <td>24-Jan-18</td> <td>Samburu County Recurrent</td> <td>2,446,950.00</td> </tr> <tr> <td>FT18029YY WZD</td> <td>29-Jan-18</td> <td>Samburu County Recurrent</td> <td>2,250,000.00</td> </tr> <tr> <td>FT1803732 K32</td> <td>06-Feb-18</td> <td>Samburu County Recurrent</td> <td>2,250,000.00</td> </tr> <tr> <td>FT18240QV DP4</td> <td>28-Aug-18</td> <td>Samburu County Recurrent</td> <td>6,317,400.00</td> </tr> <tr> <td>FT182929Q BZ9</td> <td>19-Oct-18</td> <td>Samburu County Recurrent</td> <td>1,996,150.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>21,110,760.60</td> </tr> </tbody> </table> <p>It is important to mention that since these withdrawals are normally made with an</p>	Cashbook date	Cheque No.	Payment Particulars	Amount Kshs.	FT171327S WT2	12-May-17	Samburu County Recurrent	2,844,827.60	FT18009NH TC3	09-Jan-18	Samburu County Recurrent	148,600.00	FT180096B 7QS	09-Jan-18	Samburu County Recurrent	482,483.00	FT18024RN PC2	24-Jan-18	Samburu County Recurrent	2,374,350.00	FT1802410 M4W	24-Jan-18	Samburu County Recurrent	2,446,950.00	FT18029YY WZD	29-Jan-18	Samburu County Recurrent	2,250,000.00	FT1803732 K32	06-Feb-18	Samburu County Recurrent	2,250,000.00	FT18240QV DP4	28-Aug-18	Samburu County Recurrent	6,317,400.00	FT182929Q BZ9	19-Oct-18	Samburu County Recurrent	1,996,150.00				21,110,760.60		
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		<p>intention to refund as soon as our cash flow situation stabilizes, we therefore recognize both the withdrawals and receipts in the cash book against a single entry in the bank statement thereby becoming a reconciling item in the bank reconciliation statement. This reconciling item will clear once refunds are received.</p> <p>Mr. Chairman, attached as <b>annexure 2</b> are the schedule of the make-up of the total borrowings made to date with a highlighted section of the make-up of KES 21,110,760.60. Also attached to the same <b>annexure 2</b> was the final cash book and bank reconciliation statement for the deposit account.</p>		
2.2	<p><b>Doubtful Long Outstanding Reconciling Items</b></p> <p>The statement of assets and liabilities and Note 13A reflect cash and cash equivalents balance of KES</p>	<p>Mr. Chairman, in the cash book and bank reconciliation statement for the Deposit Account, prior periods un-booked receipts totals KES 772,989.70. They all relate to</p>	Unresolved	

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	<p>295,953,028. Excluded from the balance is KES 3,536,530 relating to receipts in bank statements not captured in the cash book for Samburu County Deposit Account. The receipts had been rolled over for more than three financial years without being posted to the cash book since the financial years 2016/17, 2017/18 and 2018/19.</p> <p>In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of KES 295,953,028 could not be confirmed.</p>	<p>retention amounts received twice into the bank account for the same transactions. This was a systemic anomaly given that the suppliers concerned were just deducted once as retention funds but double the amounts hit the Deposit Account.</p> <p>These transactions will remain as reconciling items up to when the Management will undertake the refund process back to the development account.</p> <p>Attached as <b>annexure 3</b> is the Deposit Account bank statement and the corresponding operational Account extracts proving the above described transfers. Cash book and bank reconciliation statements for the Deposit account are also provided in the same annexure.</p>		
3.0	<b>Lack of Non-Current Assets Register and</b>	Mr. Chairman, the updated assets register	Unresol	

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	<p><b>Ownership Documents</b></p> <p>Annex 6 to the Financial Statements on summary of non-current assets register reflects total assets (Historical Cost) balance of KES 7,601,065,479 but with nil balance for land. However, the County Government 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 for land on which the County Headquarters and the official governor’s residence are built.</p> <p>In the Circumstances, accuracy, ownership and completeness of the total assets balance of KES 7,601,479 could not be confirmed.</p>	<p>reflects nil values for its land and building assets. This is because land in Samburu County is generally communally owned with only a few pockets in urban areas that are privately owned with titles.</p> <p>However, the County Government recently rolled out a massive titling exercise that is aimed at providing authentic ownership of land resource to the residents.</p> <p>Once this process is complete, the County Government will assume full ownership of its land and buildings upon which valuation can be conducted. This will further be fueled by the current roll over to accruals basis of accounting where valuation of its assets and liabilities will be fundamental to the process. Attached as <b>annexure 3B</b> is evidence of the titling exercise already in process.</p>	ved	

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4.0	<p><b>Salaries Paid Outside the Integrated Personnel and Payroll Database (IPPD)</b></p> <p>The statement of Receipts and Payments and as disclosed in Note 3 to the Financial Statements reflects KES 1,965,732,294 in respect to compensation of employees. Review of the salaries records on the expenditure revealed that the expenditure included wages totaling to KES 355,522,201 which was paid through a manual payroll system. The manual payroll is prone to errors and other forms of misstatement.</p> <p>In the circumstances, accuracy and propriety of personnel emoluments of KES 355,522,201 paid through manual payroll could not be confirmed.</p>	<p>Mr. Chairman, it has always been our wish to have a single integrated payroll system that takes on board all our staffing. However, this has not been achieved due to the following unavoidable reasons;</p> <p>a) Job groups that are not defined in IPPD system – Samburu County has engaged a total of 462 ECDE Teachers and placed at job group E. The basic job group defined in IPPD system is Job group G (Diploma Holders). Our ECDE teachers are certificate holders.</p> <p>b) Engagement of 50 years and above staffing – situations may arise where it is necessary to engage senior citizens who may have been identified with special skills and talents in certain areas. Unfortunately, IPPD system is programmed to take in new recruits who are younger than 50 years.</p> <p>c) New transferees from other government agencies and departments – occasionally we receive staff transferred from other government</p>	Unresolved	

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		entities but who fail to immediately bring their bio data for integration into the County's IPPD system. d) Current staff with active cases in court – a directive from the anti-corruption court not to pay certain allowances for staff who are awaiting clearance from court. e) Newly employed County Staff still on probation. The process of acquiring IPPD numbers for the newly recruited staff may be unnecessarily long		
	<b>Other Matter</b>			
1.0	<b>Budgetary Controls and Performance</b>  The statement of comparison of budget and actual amounts for the year under review reflects final expenditure budget and actual on comparable basis of KES 6,262,198,006 and KES 5,622,023,300	Mr. Chairman, as at the close of FY 2022/23, Samburu County had recorded the mentioned under expenditure due to late disbursement of funds by the National Government. June 2023 CARA allocation of KES 429,707,683 was deposited into the CRF account on 26 <sup>th</sup> June	Unresolved	

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	<p>respectively, resulting to an under spending of KES 640,174,706 or 10.2% of the budget.</p> <p>The under-performance affected the planned activities and may have negatively affected service delivery to the public.</p>	<p>2023, while own source of KES 56,717,974 was swept into the CRF account on 30<sup>th</sup> June 2023 and another KES 2,151,216 on 10<sup>th</sup> July 2023. These three transactions adding up to KES 488,576,873 had not been transferred to our operational accounts due to period closure and therefore not expended in the year mentioned. This is further confirmed by the closing balance in our CRF account of KES 464,053,488.55.</p> <p>Mr. Chairman, this balance was well represented by the year's pending bills of KES 624,107,960 also reported and audited in the year's financial statements.</p> <p>Attached as <b>annexure 4</b>, is a schedule of movement of funds in the CRF account and an extract of the annual bank statement of the same account.</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)
2.0				
	<b>Basis for Conclusion</b>			
1.0	<b>Compensation of Employees</b>			
1.1	<p><b>Non Compliance with Law Staff Ethnic Composition</b></p> <p>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.</p>	<p>Mr. Chairman, I wish to state that the imbalance noted in our staff ethnic composition is be attributed to the following reasons;</p> <ul style="list-style-type: none"> <li>-Most of the County Government Staff were inherited from the defunct Local Authorities and the National Government Ministries. The bulk of the staffing inherited were from the dominant ethnic community.</li> <li>-Geographical and security challenges also plays a role in deterring new prospective employees.</li> </ul> <p>Nonetheless, Mr. Chairman, effective 1<sup>st</sup> July 2021 to date, this trend has been reversing as other communities are now highly represented.</p>	Unresolved	

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	In the circumstances, management was in breach of law.	Annexure 5 gives an example of the composition of staffing in that department.		
1.2	<p><b>Irregular Engagement of Casuals</b></p> <p>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.</p> <p>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</p>	<p>Mr. Chairman, I wish to state that due to the nature of activities that take place at the referral hospital, engagement of casuals becomes inevitable.</p> <p>As such, the County Government takes steps to ensure due process is followed in the engagement of casuals.</p> <p>Attached as <b>annexure 6</b> are the letters of engagement of the casuals mentioned.</p>	Unresolved	

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	<p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>			
1.3	<p><b>Employees Above Mandatory Retirement Age</b></p> <p>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/ADM13(7) dated 19 November, 2020 on Mandatory Retirement Age of Public Officers that provides the mandatory retirement age to be 60 and</p>	<p>Mr. Chairman, the County may be faced with unique needs that may necessitate the engagement of staff above the retirement age.</p> <p>Mr. Chairman, the following are the former staff members in question with clear reasons for their continued engagement past their retirement ages;</p> <ol style="list-style-type: none"> <li>1. Bosco Sambu - Was retained after the mandatory retirement age because he</li> </ol>	Unresolved	

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	<p>65 years for nondisabled and for people with disability respectively.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>was both the acting County Secretary and Chief of Staff during this time of transition to the second term of Government.</p> <p>2. Letinina Lesevia - An inherent payroll error that occurred during the operations of the Defunct Local Authority which showed that he was to retire on 31<sup>st</sup> Dec 2019 instead of 11<sup>th</sup> Sept 2024. As a result, his compensation was automatically stopped but after a successful correction of the Year of Birth to read 12<sup>th</sup> Sept 1964 in accordance to his birth certificate, compensation resumed. <b>Annexure 7</b> provides further clarity on this matter.</p> <p>3. Lealmusia Charles Sayana - Recruited</p>		

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		<p>on 1st August 2023 for a period of 5 years ended on 30/07/2023 which then covers the FY 2022-2023. <b>Annexure 7</b> provides further clarity on this matter.</p> <p>4. Lenkurikuri Joseph Merereri- Recruited on 1st Dec 2021 for a period of 3 years on contractual terms, which then cover the period in question. <b>Annexure 7</b> provides further clarity on this matter.</p>		
1.4	<p><b>Irregular Remuneration of Full Time Board Members</b></p> <p>The statement of receipts and payments and as disclosed in Note 3 to the financial statement 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 Kshs 1,068,675,917. Included in this component is</p>	<p>Mr. Chairman, reference to circular Ref. No. SRC/TS/CGOVT/3/61Vol.IV (49) dated Dec.2017 and addressed to all County Public Service Board Secretaries on 'Remuneration and Benefits for Board Members of the County Public Service (CPSB)', members who are on full time basis and appointed or assuming office on or after the effective date of this letter shall be paid the monthly gross remuneration</p>	Unresolved	

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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>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.</p>	<p>package advised herein.</p> <p>Reference to a member Payroll Number 20160012788 where the above Circular indicates he is supposed to earn as per the system, KES 222,250 in 2021. It is also important to take note that members were not appointed at the same time and therefore compensation scale levels were also different.</p> <p>Attached as <b>annexure 8</b> is the SRC circular referred to above and copies of the documentation of the illustration mentioned above.</p>		
1.5	<p><b>Recruitment, Selection and Appointments: Governor's Service Delivery Unit</b></p> <p>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.</p>	<p>Mr. Chairman, Governor's Service Delivery Unit was established through an executive order, and approved by the cabinet on 7th July 2023. Attached <b>annexure 9</b>, are the minutes mentioned and a copy of the order passed.</p> <p>Also attached to the same <b>annexure 9</b>, is the</p>		

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	<p>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.</p> <p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>structure for GSDU stating duties and responsibilities of staff.</p>		
1.6	<p><b>Payment of Special House Allowance</b></p> <p>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</p>	<p>Mr. Chairman, I wish to state that the SRC circular Ref No.SRC/ADM/CIR/1/13 Vol. 111(126) and dated 10th Dec 2014 only gives approvals for payment of house allowances for job groups A-R and leaves out S and T in the Public service.</p>	Unresolved	

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	<p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>Just to illustrate a staff with payroll number as 20150019784 whose house allowance was 40,000 in the month of August 2015, in the following month of Sept 2015, his house allowance was split into rental house allowance of KES 14,667 and special house allowance of KES 25,333. That meant all staff were paid rental house allowance at the rates paid in Nairobi from inception of the County Government to August 2015.</p> <p>Attached as <b>annexure 10</b> is the current SRC circular in use and copies of the illustration explained above.</p>		
2.0	<p><b>Emergency Relief Expenditure</b></p> <p>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</p>		Unresolved	

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	refugee assistance. However, review of the expenditure revealed the following anomalies; -			
2.1	<p><b>Non-Establishment of County Emergency Fund</b></p> <p>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.</p>	<p>Mr. Chairman, I wish to affirm that Samburu County Emergency Fund establishment is currently work in progress.</p> <p>Samburu County Emergency Fund Bill, 2023 is hereby attached as <b>annexure 11</b></p>	Unresolved	
2.2	<b>Expenditure in Excess of Regulatory Thresholds</b>	Mr. Chairman, FY 2022/23 presented us with	Unresolved	

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	<p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>two major disasters that threatened the well-being of the residents of Samburu. The residents of Samburu and indeed the neighbouring frontier Counties experienced one of the worst droughts. Coupled with this, we also experienced an unprecedented banditry attacks not only in the usual Samburu North but also in the East and West simultaneously.</p> <p>This explains the expenditure levels beyond our initial plans.</p>	ved	
2.3	<p><b>Failure to Establish County Emergency and Disaster Management Committee</b></p> <p>Information available revealed that Management did</p>	<p>Mr. Chairman, attached as <b>annexure 12</b> are minutes for the establishment of the County’s Emergency and Disaster Committee</p>	Unresolved	

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	<p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>			
3.0	<p><b>Lack of Training Needs Assessment</b></p> <p>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</p>	<p>Mr. Chairman, Samburu County Executive has been budgeting for staff trainings and the same have been implemented according to the departmental needs.</p> <p>Mr. Chairman, with the recent adoption of HR policy, it will be a requirement that we conduct staff appraisals and from the appraisal exercise</p>	Unresolved	

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	<p>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.</p> <p>In the circumstances, the County Executive may not have gotten value for money from the training expense of Kshs.66,676,217.</p>	<p>staff training needs will be identified and documented which will then inform the needs assessment that will form the basis for our future implementation of staff trainings. Attached as <b>annexure 13</b> is the HR policy now in place.</p>		
4.0	<p><b>Irregular Procurement for Supply of Fuel for Water Trucks</b></p> <p>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</p>	<p>Mr. Chairman, the fuel was procured through framework agreement as per Section 114 of Public Procurement and Disposal Act 2015 and NOT request for quotation.</p>	Unresolved	

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	<p>expenditure supporting documents revealed the following anomalies: -</p> <p>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.</p> <p>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.</p> <p>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.</p>			
<b>5.0</b>	<b>Irregular Subscriptions to Council of Governors and Frontier Development Council</b>	Mr. Chairman, in the formative years of devolution the Council of Governors found the	Unresolved	

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	<p>The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflect 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.</p> <p>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.</p>	<p>need to centralize the coordination of County Government activities and therefore entered into a lease agreement with Garden Properties Ltd on 10<sup>th</sup> Dec 2014. In FY 2022/23, Samburu County Government made its share of contribution to this cause by budgeting and subsequently settling a total of KES 2,000,000 as pointed out in the audit report.</p> <p>Mr. Chairman, a conglomerate of like-minded County Governments entered into an MoU on 2<sup>nd</sup> March, 2016 to form Frontier Counties Development Council to among other things create an enabling environment for wealth and job creation of its citizens. Samburu County Government joined the Council on 12<sup>th</sup> Sept 2018. In FY 2022/23, Samburu County made its annual contribution of KES 1,500,000 in line with the MoU and the approved budgetary allocation for the activity.</p>		

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	<p>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.</p> <p>In the circumstances, Management was in breach of the Law.</p>	<p>Attached as <b>annexure 14</b> is the lease agreement with Garden Properties Ltd, the FCDC Memorandum of Understanding and the extract of the budgetary allocation under other operating costs.</p>		
6.0	<p><b>Irregular Procurement of Motor Vehicle Repairs and Maintenance</b></p> <p>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</p>	<p>Mr. Chairman, the repair of motor vehicle was procured through framework agreement as per Section 114 of Public Procurement and Disposal Act 2015 and NOT request for Quotation.</p>	Unresolved	

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	<p>follows:</p> <p>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.</p> <p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>			
7.0	<p><b>Construction of Governor's and Deputy Governor's Official Residence</b></p> <p>The statement of receipts and payment and Note 9 to</p>	<p>Mr. Chairman, Salaries and Remuneration Commission (SRC) issued a sealing of Ksh. 45,000,000 for the construction of Governors' residences, however as per the Engineer's</p>	Unresolved	

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	<p>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.</p> <p>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.</p> <p>In addition, Management had not allocated funds and prioritized construction of the official residence for the Deputy Governor on public land in accordance</p>	<p>estimate, the cost of the house stands at Ksh. 45,000,000 exclusive of perimeter wall and gazebos.</p> <p>When the department of Lands allocated the land for construction of the Governor's residence, it was prudent to fence the entire piece to avoid encroachment for future developments. The Bill of Quantities was therefore varied to include the perimeter wall and gazebos which formed part of the project.</p>		

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	<p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>			
<b>8.0</b>	<b>Pending Bills</b>			
<b>8.1</b>	<p><b>Pending Bills Not Paid as First Charge</b></p> <p>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</p>	<p>Mr. Chairman, KES 465,119,508 refers to the component of FY 2022/23 pending bills that relate to the supply of goods and services as presented in annex 2 of special disclosures in the Financial Statements for the year.</p> <p>Of this amount, prior years' bills were KES 8,369,348 relates to sum total of the outstanding bills inherited from the defunct</p>		

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	<p>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.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>local authorities. KES 621,284 payable to Nikmal investments represented the difference between total LSO value and total value of completion certificate. KES 2,220,052 payable to Value Consultants and Associates in Integrated Development who had provided Spatial Plans for the County had not been fully paid due to insufficient budget. Out of the reported KES 465,119,508, the County Government was able to settle a total of KES 256,332,788 leaving a balance of KES 208,786,719.</p> <p>Mr. Chairman, KES 134,884,756 refers to the component of FY 2022/23 pending bills that relate to owings to either National Government entities or County Government as presented in annex 4 of special disclosures in the Financial Statements for the year. Of this amount, prior years' bills are KES 21,110,762 being amounts borrowed from the County's Deposit Account</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 facilitate implementation of activities but are yet to be refunded by the County Executive. Consequently, KES 14,550,848 relates to amounts payable to the County Executive Mortgage Scheme Fund initially borrowed to facilitate implementation of activities as well, but has remained outstanding. Out of the reported KES 134,884,756, the County Government has been able to settle KES 2,349,152 leaving a balance of KES 132,535,605.</p> <p>Attached as <b>annexure 15</b> are the creditors ledgers depicting an up to date status of the of pending bills in question.</p>		
8.2	<p><b>Un-Supported Pending Bills</b></p> <p>Note 1 and 3 under other important disclosures</p>	<p>Mr. Chairman, creditors' ledgers for the two components of pending bills also as presented in Annex 2 and 4 of special disclosures as</p>	Unresolved	

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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>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.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>presented in the FY 2022/23 financial statements, outstanding balance being KES 132,535,605 in annex 4 and KES 465,119,508 in annex 2. The schedules in question are hereby presented in <b>annexure 16</b></p>		
9.0	<p><b>Un-Balanced Budget</b></p> <p>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</p>	<p>Mr. Chairman, this was an oversight on the part of our reporting team who erred who picked the total receipts for the year as the annual budget. The total budget was KES 6,262,198,006 while total expenses were KES 5,622,023,299. As such, there was no budget deficit. Our reporting</p>	Unresolved	

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	<p>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.</p> <p>In the circumstances, Management was in breach of the law</p>	<p>team has taken note of this and will endeavor to exercise utmost caution to avoid simple errors of this nature in future.</p>		
10.0	<p><b>Inaccuracy of the Asset Register</b></p> <p>The statement of receipts and payments and as disclose? 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.</p> <p>However, it was noted that the items were not taken</p>	<p>Mr. Chairman, Samburu County Executive management acknowledges the gaps identified in its asset register and the need to comply with IPSAS 17.</p> <p>The public address system has since been included in the updated assets register as per <b>annexure 17</b></p>	Unresolved	

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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>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.</p> <p>Further, the following weaknesses in Management of Non-current assets were noted.</p> <p>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.</p> <p>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</p>			

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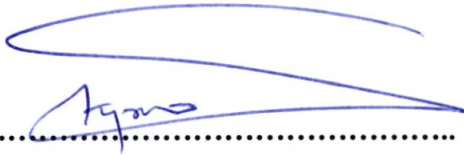
<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	<p>Public Finance Management (County Governments) Regulations, 2015 that 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.</p> <p>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.</p> <p>iv) The assets register maintained was</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>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.</p> <p>In the circumstances, Management was in breach of the law.</p>			
	<b>Basis of Conclusion</b>			
3.0	<p><b>Lack of a Functional Audit Committee and Independence of Internal Audit</b></p> <p>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.</p> <p>Further, review of the internal audit work revealed</p>	<p>Mr. Chairman, attached as <b>annexure 20</b> are the minutes, resolutions and reports of the Internal Audit Committee.</p>	Unresolved	

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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>that there was no performance assessment, appraisal reports, competency reports and professional assessment of its effectiveness.</p> <p>In the circumstances, effectiveness of governance in the County Executive could not be confirmed</p>			



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

Date 11/11/2024

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**15. Annexes**

**Annex 1 – Analysis Of Transfers From the CRF**

<b>Period 20xx</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	655,721,225	1,163,706,487	1,011,738,666	2,434,044,207	5,265,210,585
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	9,061,125	9,061,125
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	17,261,825	17,261,825
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Emergency Locust Response Program	-	-	-	199,785,419	199,785,419
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	-	6,853,066	6,853,066
Kenya Climate Change Fund	-	-	-	52,500,000	52,500,000
Water and Sanitation Development Project	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-
<b>Total</b>	<b>655,721,225</b>	<b>1,163,706,487</b>	<b>1,011,738,666</b>	<b>2,719,505,642</b>	<b>5,550,672,020</b>

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**Annex 2 – Analysis Of Pending Accounts Payable**

Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	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	
<b>Construction Of Buildings</b>								
1. OLENOOR GENERAL HARDWARE LIMITED	17-Jan-22	CONSTRUCTION OF GOVERNOR'S OFFICIAL RESIDENCE	27,146,375	27,146,375		-	27,146,375	Prior Years' Pending Bill
2. NIKMAL INVESTMENT LIMITED	17-Apr-18	Construction of 3 cottages and mess at west gate	621,284	621,284		621,284.00	0	Prior Years' Pending Bill
3. Ngangania construction ltd	04-Feb-22	CONSTRUCTION OF KAWAP DISPENSARY	930,000	930,000		930,000.00	0	Prior Years' Pending Bill
4. Ngangania construction ltd	05-Feb-22	CONSTRUCTION OF	656,110	656,110		656,110.00	0	Prior Years'

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		TUUM MATERNITY WARD						Pending Bill
5. Kisambu contractors ltd	06-Feb-22	CONSTRUCTION OF DORMITORY- LULU PRIMARY	1,000,000	1,000,000		1,000,000.00	0	Prior Years' Pending Bill
6. Kisambu contractors ltd	07-Feb-22	CONSTRUCTION OF DORMITORY -NKOROKA	1,000,000	1,000,000		1,000,000.00	0	Prior Years' Pending Bill
7. Kisambu contractors ltd	08-Feb-22	CONSTRUCTION OF TEACHERS HOUSES- GOLGOTI M WAMBA	649,000	649,000		649,000.00	0	Prior Years' Pending Bill
8. Kisambu contractors ltd	09-Feb-22	CONSTRUCTION OF	549,250	549,250		549,250.00	0	Prior Years'

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		CLASS ROOM-NE NTERIT WAMBA						Pending Bill
9. Kisambu contractors ltd	04-Feb-13	CONSTRUCTION OF A FENCE-R ANGAU LOLMOL OG	858,000	858,000		858,000.00	0	Prior Years' Pending Bill
10. Saimen Enterprises ltd	04-Feb-13	CONSTRUCTION OF CLASS ROOM	880,000	880,000		880,000.00	0	Prior Years' Pending Bill
11. Merigi building construction	11-Feb-22	CONSTRUCTION OF CLASS ROOM-NA IMARAL PRIMARY	558,228	558,228		558,228.00	0	Prior Years' Pending Bill
12. Merigi building construction	12-Feb-22	CONSTRUCTION OF CLASS	558,228	558,228		558,228.00	0	Prior Years' Pending

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		ROOM-LK WASI PRIMARY						Bill
13. Merigi building construction	13-Feb-22	CONSTRUCTION OF ADMINISTRATION BLOCK	730,532	730,532		730,532.00	0	Prior Years' Pending Bill
14. Narinyu limited	31-May-21	PROPOSED CONSTRUCTION OF PERIMETER WALL AT ARCHER POST SUB COUNTY	4,853,400	4,853,400		4,853,400.00	0	Prior Years' Pending Bill
15. Tesiran Engineering and Construction Limited	31-May-21	Proposed construction of male and female ward block at Loosuk	3,932,200	3,932,200		-	3,932,200	Prior Years' Pending Bill

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/ contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
		GOK dispensary						
16. Getz Building And Construction	31-May-21	Proposed construction of staff house block at Marti GOK dispensary	260,488	260,488		-	260,488	Prior Years' Pending Bill
17. Tesiran Engineering and Construction Limited	31-May-21	Proposed construction of Lodungok we health Centre laboratory block	4,707,620	4,707,620		-	4,707,620	Prior Years' Pending Bill
18. Samburu Star Ltd	31-May-21	Proposed construction of South Horr health centre laboratory block	4,331,410	4,331,410		-	4,331,410	Prior Years' Pending Bill

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/ contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
19. NDOTO STAR CONTRACTORS LIMITED	31-May-21	Proposed construction of dispensary and sanitary block at Lodua	465,150	465,150		-	465,150	Prior Years' Pending Bill
20. Ltarakwai Ventures	31-May-21	Proposed construction of dispensary and sanitary block at Lorrok Onyokie	694,268	694,268		694,268.00	0	Prior Years' Pending Bill
21. MARAAI COMPANY LIMITED	30-Jun-21	PAYMENT FOR CONSTRUCTION OF BARAGOI MATERNITY	3,607,740	3,607,740		3,607,740.00	0	Prior Years' Pending Bill
22. Grand serian LTD	30-Jun-21	PROPOSED	4,903,590	4,903,590		-	4,903,590	Prior Years'

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		CONSTRUCTION OF MATERNITY AT KIRIMON						Pending Bill
23. Shamim Investment Limited	04-Jan-22	PROPOSED CONSTRUCTION OF SAMBURU COUNTY REFERRAL IN PATIENT BLOCK	19,460,225	19,460,225		10,300,000.00	9,160,225	Prior Years' Pending Bill
24. OMOM AGENCIES LIMITED	25-May-23	PAYMENT FOR PARTIAL CONSTRUCTION OF NDUME DISPENSARY, STAFF	4,786,760	4,786,760		4,308,084.00	478,676	Prior Years' Pending Bill

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Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		HOUSE & SANITARY BLOCK						
25. NDOTO STAR CONTRACTORS LTD	25-May-23	PAYMENT FOR CONSTRUCTION OF SOUTH HORN INPATIENT WARD	2,891,840	2,891,840		2,891,840.00	0	Prior Years' Pending Bill
26. EL-MALASO ENTERPRISES LIMITED COMPANY	05-Jun-23	PAYMENT FOR THE CONSTRUCTION OF OPD LESIRIKAN DISPENSARY	1,047,980	1,047,980		1,047,980.00	0	Prior Years' Pending Bill
27. SAIMEN ENTERPRISES LIMITED	30-May-23	PAYMENT FOR THE	2,956,770	2,956,770		2,956,770.00	0	Prior Years' Pending

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		CONSTRUCTION OF OPD LODUNG OKWE DISPENSARY						Bill
28. SAIMEN ENTERPRISES LIMITED	25-May-23	PAYMENT FOR PROPOSED CONSTRUCTION OF SUGUTA OPD BLOCK	4,679,300	4,679,300		4,679,300.00	0	Prior Years' Pending Bill
29. GETZ BUILDING AND CONSTRUCTION SOLUTIONS	24-Aug-22	PART PAYMENT FOR CONSTRUCTION OF SANITARY BLOCK AT	234,000	234,000		-	234,000	Prior Years' Pending Bill

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		LONJORI N AND FENCING WORKS AT UASO RONGAI						
30.NABORE LIMITED	26-Apr-23	PAYMEN T FOR CONSTRU CTION OF STAFF HOUSE AT TWALA DISPENSA RY	960,140	960,140		864,126.00	96,014	Prior Years' Pending Bill
31.NABORE LIMITED	26-Apr-23	PAYMEN T FOR CONSTRU CTION OF DISPENSA RY,STAFF HOUSE & PIT	894,140	894,140		804,726.00	89,414	Prior Years' Pending Bill

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		LATRINE AT MASIKIT A SIMITI						
32. HARPECE GENERAL CONTRACTORS LIMITED	22-May-20	PAYMENT FOR CONSTRUCTION OF STAFF HOUSE AND FENCING	5,000,000	5,000,000		5,000,000.00	0	Prior Years' Pending Bill
33. SHEOR ENTERPRISE LIMITED	17-Jun-22	PAYMENT FOR CONSTRUCTION OF STAFF HOUSE AND FENCING	4,000,000	4,000,000		-	4,000,000	Prior Years' Pending Bill
34. MNAZI ENGINEERING LTD	30-Jun-23	CONSTRUCTION OF TOILET AT	4,480,000	4,480,000		-	4,480,000	Prior Years' Pending Bill

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Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		MARALA L TOWN						
35. Ndotostar	14/11/2023	CONSTRUCTION OF 30NO.ECDE KITCHENS	20,592,000.00		20,592,000.00	11,576,000.00	9,016,000.00	Current Year pending Bills
36. Loijuk Limited	11/08/2023	Construction of pitlatrine in ECDE centers in Samburu	32,301,200.00		32,301,200.00	10,190,280.00	22,110,920.00	Current Year pending Bills
37. Dalma General Supplies	29/11/2023	Construction of 2no.classroom	2,499,800.00		2,499,800.00	-	2,499,800.00	Current Year pending Bills
38. Mwataat Enterprises Limited	02/02/2024	Construction of ECDE class and Pitlatrine at Loltulelei	1,895,080.00		1,895,080.00	-	1,895,080.00	Current Year pending Bills
39. SURMAT	22/06/2024	CONSTRU				-		Current

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
GEN.SUPPLIES LTD		CTION OF A ECDE CLASS AT LEMISIGI YO	1,200,000.00		1,200,000.00		1,200,000.00	Year pending Bills
40. Lkanto construction	22/06/2024	CONSTRUCTION OF AN ECDE CLASS & PITLATRINE AT NDONYO WUAS NDOTO WARD	2,491,075.00		2,491,075.00	-	2,491,075.00	Current Year pending Bills
41. NAKOS ENT. LTD	22/2/2024	CONSTRUCTION OF 2NO ECDE CLASSES & 2NO PITLATRINES AT NTIL, LOOSAYE	4,994,230.00		4,994,230.00	-	4,994,230.00	Current Year pending Bills

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		N NDOTO WARD						
42. Maraai Company	22/06/2024	REPAIR OF 150NO ECDE CENTRES COUNTY WIDE	3,512,160.00		3,512,160.00	-	3,512,160.00	Current Year pending Bills
43. Ndoto Star Contractors Limited	11/08/2023	Being the Final payment of Construction of Milgis of Construction OPD Block, Staff House, Sanitary Block and Fencing works at Milgis Dispensary	8,958,820.00		8,958,820.00	5,591,885.00	3,366,935.00	Current Year pending Bills

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/ contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
44. Ndoto Star Contractors Limited	04/08/2024	Construction of Simale Dispensary, Staff house and Fencing works at Samburu North	12,551,660.00		12,551,660.00	7,553,330.00	4,998,330.00	Current Year pending Bills
45. narinyu limited	14/11/2023	Construction of Nachola dispensary in Samburu North Sub-county	9,897,606.00		9,897,606.00	6,833,900.00	3,063,706.00	Current Year pending Bills
46. Nanapisho Limited	15/11/2023	Construction of Nkorika Maternity Unit in samburu North	4,982,460.00		4,982,460.00	2,985,300.00	1,997,160.00	Current Year pending Bills
47. SAIMEN	15/11/2023	Constructio						Current

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
ENTERPRISES LIMITED		n of 2No.Staff House Block at Ngilai Dispensary Samburu East	6,497,010.00		6,497,010.00	4,773,850.00	1,723,160.00	Year pending Bills
48. SIOKSIOK BUILDING AND CONSTRUCTION COMPANY LIMITED	28/02/2024	Shelves single sided for Rural Facilities	2,693,500.00		2,693,500.00	-	2,693,500.00	Current Year pending Bills
49. STAR AND SONS LIMITED	21/05/2024	CONSTRUCTION OF PUBLIC TOILET	4,430,000.00		4,430,000.00	-	4,430,000.00	Current Year pending Bills
50. PARSANTI HOLDINGS LIMITED	21/05/2024	CONSTRUCTION OF SLAUGHTER HOUSE	4,499,180.00		4,499,180.00	-	4,499,180.00	Current Year pending Bills
51. Nkusoro Limited	28-May-24	Renovation works at ndonyio empuya	2,800,000.00		2,800,000.00	-	2,800,000.00	Current Year pending Bills

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		rangers staff houses						
52. Nabore ltd	29/05/2024	Construction of Toilet at Garma	700,000.00		700,000.00	-	700,000.00	Current Year pending Bills
<b>Sub-Total</b>			<b>242,779,809</b>	<b>115,284,028</b>	<b>127,495,781</b>	<b>100,503,411</b>	<b>142,276,398</b>	
<b>Construction Of Civil Works</b>								
53. HARPECE GENERAL CONTRACTORS LTD	30-Apr-20	Construction of fortified camp Ndoto	2,960,783	2,960,783		2,960,783	0	Prior Years' Pending Bill
54. HARPECE GENERAL CONTRACTORS LTD	10-Apr-20	Construction of 5NO women market stalls at South Horr	2,824,710	2,824,710		2,824,710	0	Prior Years' Pending Bill
55. SILELAI LIMITED	25-May-22	CONSTRUCTION OF USHANGA SHADES AT PORO	2,991,650	2,991,650		2,991,650	0	Prior Years' Pending Bill

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/ contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
56. OMAR SALIM BASLUM	29-May-23	CONSTRUCTION OF PURA FORTIFIED CAMP	11,947,860	11,947,860		11,947,860	0	Prior Years' Pending Bill
57. SAMBURU IMANI ENTERPRISES	27-Jan-23	PROPOSED FENCING WORKS TO MELONI TANNERY	1,960,200	1,960,200		1,960,200	0	Prior Years' Pending Bill
58. Tesiran Engineering and Construction Limited	19-Apr-21	Construction and Completion of High Altitude Sports Training Centre at Lesidai	10,556,380	10,556,380		10,556,380	0	Prior Years' Pending Bill
59. SAIMEN ENTERPRISES LIMITED	14-Apr-23	PAYMENT FOR CONSTRUCTION	2,959,150	2,959,150		2,959,150	0	Prior Years' Pending

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		CTION OF A METALIC LIVESTOCK SALEYARD AT LONGEWAN						Bill
60. SAIMEN ENTERPRISES LIMITED	20-Mar-23	PAYMENT FOR CONSTRUCTION AND FENCING WORKS FOR ARCHERS POST SLAUGHTER HOUSE	7,828,666	7,828,666		0	7,828,666	Prior Years' Pending Bill
61. Mwataat Enterprises Limited	17-May-21	nchok water extension	2,999,547	2,999,547		0	2,999,547	Prior Years' Pending

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
								Bill
62. SAIMEN ENTERPRISES LIMITED	05-May-21	Loruko nyiro water extension	2,973,000	2,973,000		0	2,973,000	Prior Years' Pending Bill
63. NABORE LIMITED	06-May-21	Sirata lenkamarita rock catchment	3,176,750	3,176,750		0	3,176,750	Prior Years' Pending Bill
64. Lele Limited	19-Jan-22	Construction of Moru Akonges Dam	4,978,500	4,978,500		0	4,978,500	Prior Years' Pending Bill
65. Ntepes Constructions Ltd	04-Apr-12	Water extension at Sereolipi Waso awrd	2,678,135	2,678,135		2,678,135	0	Prior Years' Pending Bill
66. Linspring Suppliers and Mechandise ltd	04-Apr-22	Ngilai Dam to Ngilai village water extension	5,729,640	5,729,640		0	5,729,640	Prior Years' Pending Bill
67. Qualit company Limited	05-Apr-22	Drilling and equipping	8,519,900	8,519,900		8,519,900	0	Prior Years'

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		4no. Boheholes at Suguta marmar and Maralal Ward						Pending Bill
68. Rubrika Enterprises	19-Apr-22	Loruko Lmari water extension	3,584,067	3,584,067		0	3,584,067	Prior Years' Pending Bill
69. SAIMEN ENTERPRISES LIMITED	27-Mar-22	Rehabilitati on of Sere Borehole Nkejemuny	2,992,550	2,992,550		0	2,992,550	Prior Years' Pending Bill
70. EMIRISHOI E.A LITIMED	29-May-23	PROPOSE D PERIMET ER WALLING FOR SUGUTA DUMPING SITE	9,849,000	9,849,000		9,849,000	0	Prior Years' Pending Bill
71. SAIMEN	29-May-23	PROPOSE	9,471,250	9,471,250		0	9,471,250	Prior

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ENTERPRISES LT		D PERIMET ER WALLING FOR KISIMA DUMPING SITE						Years' Pending Bill
72. GUJILAND ETERPRISES LTD	05-Apr-23	PROPOSE D PERIMET ER WALLING FOR MARALA L DUMPING SITE	5,913,700	5,913,700		0	5,913,700	Prior Years' Pending Bill
73. NARINYU ENTERPRISES	07-Feb-23	OPIROI TO LMANARI E WATER EXTENSI ON	2,427,519	2,427,519		2,427,519	0	Prior Years' Pending Bill

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
74. LKANTO CONSTRUCTION LTD	22-Mar-23	SUYAN WATER EXTENSION	2,800,010	2,800,010		0	2,800,010	Prior Years' Pending Bill
75. KITORIAZ CO LTD	22-Oct-23	SEKETE NAIYELE WATER EXTENSION	2,600,000	2,600,000		2,600,000	0	Prior Years' Pending Bill
76. PUMPTECH SOLUTIONS LTD	28-Apr-23	Drilling & equipping of 3NO B/holes ( Leere , Naimaral & Mekewa ) at Samburu North	17,984,870	17,984,870		0	17,984,870	Prior Years' Pending Bill
77. DARGLOBE CO LTD	28-Apr-23	Drilling & equipping of 2NO B/holes ( Nkiseu & Embakai )	9,252,544	9,252,544		9,252,544	0	Prior Years' Pending Bill

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		at Samburu east						
78. Loijuk limited	29-May-23	Drilling & equipping of Gilati Borehole at Wamba NORTH WARD	5,990,742	5,990,742		0	5,990,742	Prior Years' Pending Bill
79. Loijuk limited	29-May-23	Drilling & equipping of LOCHOOT OM Borehole at Nachola ward	5,987,198	5,987,198		5,987,198	0	Prior Years' Pending Bill
80. Ndoto star contractors LTD	29-May-23	Ngiali Dam to Ngilai Village Water extension	7,727,250	7,727,250		7,727,250	0	Prior Years' Pending Bill
81. MWATAAT ENTERPRISES LTD	29-May-23	Lorian water	1,250,000	1,250,000		0	1,250,000	Prior Years'

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		extension						Pending Bill
82. QUALIT TRADING CO LTD	05-Apr-23	Drilling & equipping of 4NO B/HOLES AT SUGUTA & MARALA L	21,835,038	21,835,038		19,297,358	2,537,680	Prior Years' Pending Bill
83. LOIJUK LIMITED	12-May-23	Office Renovation s works WATER OLD OFFICE	1,191,000	1,191,000		1,191,000	0	Prior Years' Pending Bill
84. LOIJUK LIMITED	05-Jun-23	PAYMEN T FOR CHAIN LINK FENCING WORKS AT	50,000	50,000		50,000	0	Prior Years' Pending Bill

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		MURUAN KAI DISPENSARY						
85. KIRISIA ENGINEERING CO. LTD	04-Dec-21	CONSTRUCTION OF STREET LIGHTS AT KISIMA URBAN CENTER	2,903,750	2,903,750		2,903,750	0	Prior Years' Pending Bill
86. KIRISIA ENGINEERING CO. LTD	03-Aug-21	CONSTRUCTION OF STREET LIGHTS AT SUGUTA MAR MAR URBAN CENTER	2,760,000	2,760,000		2,760,000	0	Prior Years' Pending Bill
87. SORDO CONTRACTORS LTD	28-Feb-22	PAYMENT FOR CONSTRU	85,056	85,056		0	85,056	Prior Years' Pending

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		CTION OF DISPENSARY,STAFF HOUSE & PIT LATRINE AT MASIKIT A SIMITI						Bill
88. MAGILANI INVESTMENT LTD	21-Mar-23	CONSTRUCTION OF DRIFT AT LBAA ONYEKIE RIVER	3,999,000	3,999,000		3,999,000	0	Prior Years' Pending Bill
89. NARINYU ENTERPRISES LTD	30-Jan-23	IMPROVEMENT OF UNCL ROAD LAGA LPASHIE	2,957,500	2,957,500		2,957,500	0	Prior Years' Pending Bill
90. SAIMEN ENTERPRISES LTD	30-Mar-23	OPENING OF UNCL ROAD	4,500,000	4,500,000		4,500,000	0	Prior Years' Pending

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		NDONYO WASIN-N KII						Bill
91. SAIMEN ENTERPRISES LTD	29-May-23	IMPROVE MENT OF UNCL ROAD SAMBUR U NATIONAL RESERVE	16,674,200	16,674,200		16,674,200	0	Prior Years' Pending Bill
92. NARINYU ENTERPRISES LTD	29-May-23	IMPROVE MENT OF UNCL ROAD LPUSI LELUAI	3,979,000	3,979,000		3,979,000	0	Prior Years' Pending Bill
93. SAIMEN ENTERPRISES LTD	29-May-23	IMPROVE MENT OF UNCL ROAD SAMBUR U	3,996,000	3,996,000		3,996,000	0	Prior Years' Pending Bill

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		NATIONAL RESERVE						
94. SHAMIM INVESTMENT LTD	30-Jun-23	PROPOSED COMPLETION OF MARALAL RETAIL MARKET	20,000,000	20,000,000		16,695,203	3,304,797	Prior Years' Pending Bill
95. Lindsoil Enterprises Limited	12/04/2024	Construction Of Holding Pen At Maralal Livestock Market	8,141,510		8,141,510	-	8,141,510	Current Year pending Bills
96. Seyia Namayiana Limited	01/09/2024	ILAKWENY ROCK CATCHMENT AREA	4,961,150		4,961,150	-	4,961,150	Current Year pending Bills
97. Nakos Enterprise Limited	17/02/2024	CONSTRUCTION OF	3,999,600		3,999,600	-	3,999,600	Current Year

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		SIANGAN ROCK CATCHMENT						pending Bills
98. Lindsoil Enterprises Limited	17/02/2024	LOWAMARA TO LKITASIKE WATER EXTENSION	3,995,089		3,995,089	-	3,995,089	Current Year pending Bills
99. Maraai Company Limited	15/05/2024	LKEEK SAPUKI WATER EXTENSION	2,943,402		2,943,402	-	2,943,402	Current Year pending Bills
100. Linspring Supplies and Merchandise LTD	28/03/2024	Drilling and Equipping of Ntepes B/Hole	8,720,856		8,720,856	-	8,720,856	Current Year pending Bills
101. SIAMBU ENTERPRISES LTD	04/03/2024	DRILLING AND EQUIPPING OF LOOSUK	8,655,529		8,655,529	-	8,655,529	Current Year pending Bills

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		B/HOLE						
102.Naiputa Enterprises	01/04/2024	Fence of ECDE center at Kurdai	997,900.00		997,900.00	-	997,900.00	Current Year pending Bills
103.MAGILANI INVESTMENTS LIMITED	30/04/2024	INSTALLATION OF FLOOD LIGHTS	3,300,000		3,300,000		3,300,000	Current Year pending Bills
104.KATRECO COMPANY LIMITED	03/01/2024	INSTALLATION OF FLOOD LIGHTS	13,002,000		13,002,000		13,002,000	Current Year pending Bills
105.LOPEGULI ENTERPRISES LIMITED	30/04/2024	INSTALLATION OF FLOODLIGHTS IN KIRISIA AREA	3,285,000		3,285,000		3,285,000	Current Year pending Bills
106.ROYALINK LIMITED	16/02/2024	Construction and Installation of Loibor Nkare	2,990,000		2,990,000	-	2,990,000	Current Year pending Bills

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		Floodlights						
107.ROYALINK LIMITED	16/02/2024	Construction and Installation of Milimani Streetlights	2,990,400		2,990,400	-	2,990,400	Current Year pending Bills
108.HYDRO AND GENERAL LIMITED	16/02/2024	Construction and Installation of Nkutuk E Lmuget Streetlights	3,494,250		3,494,250	-	3,494,250	Current Year pending Bills
109.LOSIRA GENERAL CONTRACTORS COMPANY LIMITED	30/04/2024	Construction of Nontoto Footbridge	3,979,600		3,979,600	-	3,979,600	Current Year pending Bills
110.LESEPEN CONSTRUCTION AND ENGINEERING LIMITED	16/02/2024	Construction and Installation of South Horr Streetlights	3,467,580		3,467,580	-	3,467,580	Current Year pending Bills
111.GRAYAN	18/12/2023	Constructio			3,500,100	-	3,500,100	Current

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INVESTMENT LIMITED		n of Storm Water Manageme nt at Baawa	3,500,100					Year pending Bills
112.Star and sons ltd	18/06/2023	Improveme nt of Lingatuny -Parkati road	3,595,529		3,595,529	-	3,595,529	Current Year pending Bills
113.Omom Agencies Ltd	18/12/2023	Improveme nt of Barsilinga -Nalepo boo -Lmooli Road	3,512,500		3,512,500	-	3,512,500	Current Year pending Bills
114.Nalepo Ltd	18/12/2023	Improveme nt of Naisunyai-Sukuroi road	2,726,750		2,726,750	-	2,726,750	Current Year pending Bills
115.Dalma Supplies Ltd	18/12/2023	Improveme nt of Baragoi	2,382,500		2,382,500	-	2,382,500	Current Year pending

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		town -Market road						Bills
116.Omom Agencies Ltd	18/06/2024	Improveme nt of Lkanto -Loruko rapod	3,289,500		3,289,500	-	3,289,500	Current Year pending Bills
117.Calpine Ltd	18/06/2024	Improveme nt of Nkopeliani -loiragai road	3,977,000		3,977,000	-	3,977,000	Current Year pending Bills
118.Siok Siok Building Contractors Ltd	18/06/2024	Improveme nt of Sura adoru-Nkot eiya road	2,900,800		2,900,800	-	2,900,800	Current Year pending Bills
119.LOOLENYOK BUILDERS LTD	12/04/2023	Constructio n of Lodungok we Boda boda sheds	998,200		998,200.00		998,200	Current Year pending Bills
120.SIAMBU ENTERPRISES	04/10/2023	Constructio n of Mlima	11,934,975		11,934,975	-	11,934,975	Current Year

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		Blue						pending Bills
121.Lemakenya ltd	01/09/2023	Solarization f rangers camp	2,993,000		2,993,000		2,993,000	Current Year pending Bills
122.Kitoriaz company ltd	12/02/2023	Construction pf rangers camp	2,955,470		2,955,470		2,955,470	Current Year pending Bills
123.Nkusoro Limited	12/02/2023	Construction of ndoyo empuya rangers camp	9,375,500		9,375,500	7,575,500	1,800,000	Current Year pending Bills
124.Calphine contractors ltd	12/02/2023	Payment for fencing works of nkume Naturkan	2,999,300		2,999,300	-	2,999,300	Current Year pending Bills
125.Lesepe Construction and Eng Ltd	25/03/2024	Construction of Kisima Youth Car wash	1,950,010		1,950,010	-	1,950,010	Current Year pending Bills

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126.Loijuk Ltd	22/02/2024	Proposed preparation of opiroi and lailelais playgrounds	3,950,000		3,950,000	-	3,950,000	Current Year pending Bills
127.Fiokha Gen Merchants con ltd	29/05/2024	Construction of Maralal Car wash	3,996,200		3,996,200	-	3,996,200	Current Year pending Bills
<b>Sub-Total</b>			<b>393,807,315</b>	<b>247,846,115</b>	<b>145,961,200</b>	<b>171,820,790</b>	<b>221,986,525</b>	
<b>Supply Of Goods</b>								
128.LOIJUK LIMITED	29-May-23	Supply & delivery of 18No plastic water tanks to lengei community wanba west ward	990,000	990,000.00		990,000.00	0	Prior Years' Pending Bill
129.Web Tribe Limited	05-Apr-23	SUPPLY OF SOFTWARE	23,988,800	23,988,800		14,993,000	8,995,800	Prior Years' Pending

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		E						Bill
130.NCHEKUT LTD	30-Jun-23	SUPPLY AND DELIVERY OF UNIFORMS	794,400	794,400.00		794,400.00	0	Prior Years' Pending Bill
131.SANGE GENERAL SUPPLIES	20-Jan-23	Supply of office stationery	48,640	48,640.00		48,640	0	Prior Years' Pending Bill
132.SANGE GENERAL SUPPLIES	06-Apr-23	Supply of office stationery	48,750	48,750.00		48,750	0	Prior Years' Pending Bill
133.SANGE GENERAL SUPPLIES	02-Mar-23	Supply of office stationery	39,290	39,290.00		39,290	0	Prior Years' Pending Bill
134.LEKOS SERVICE STATION	01-Apr-23	Supply of fuel	875,000	875,000.00		-	875,000	Prior Years' Pending Bill
135.SANGE GENERAL	15-Mar-22	Supply of	28,000	28,000.00		28,000	0	Prior

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SUPPLIERS		office stationery						Years' Pending Bill
136.Nkisulata Omom Company Limited	12-Jan-22	Supply of office stationery	49,500	49,500.00		49,500	0	Prior Years' Pending Bill
137.DENSHER	20-Apr-23	DELIVER Y OF EXECUTI VE DESK 1.6M	45,000	45,000.00		45,000	0	Prior Years' Pending Bill
138.DENSHER	13-Mar-23	DELIVER Y OF 4-WAY WORKST ATION CLERICA L ARM CHAIR	49,999	49,999.00		49,999	0	Prior Years' Pending Bill
139.DENSHER	17-May-23	DELIVER Y OF CLERICA L ARM	50,000	50,000.00		50,000	0	Prior Years' Pending Bill

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		CHAIR						
140.DENSHER	20-Apr-23	DELIVER Y OF ORTHOPA EDIC CHAIR	48,000	48,000.00		48,000	0	Prior Years' Pending Bill
141.DENSHER	10-May-23	DELIVER Y OF CLERICA L ARM CHAIR	50,000	50,000.00		50,000	0	Prior Years' Pending Bill
142.DENSHER	05-Mar-23	DELIVER Y OF 4-WAY WORKST ATION CLERICA L ARM CHAIR	49,999	49,999.00		49,999	0	Prior Years' Pending Bill
143.DENSHER	30-Mar-23	DELIVER Y OF 3 SEATER VISITOR'S CHAIR	50,000	50,000.00		50,000	0	Prior Years' Pending Bill

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
144.DENSHER	19-Mar-22	DELIVER Y OF 3 SEATER VISITOR'S CHAIR	50,000	50,000.00		50,000	0	Prior Years' Pending Bill
145.SAMBURU CGUEST HOUSE	10-Mar-23	PAYMEN T FOR LUNCH DURING ENVIRON MENT MEETING	33,050	33,050.00		33,050	0	Prior Years' Pending Bill
146.NIKMAL INVESTMENT	10-May-23	PAYMEN T FOR SUPPLY AND DELIVER Y OF OFFICE PRINTING PAPERS	49,650	49,650.00		49,650	0	Prior Years' Pending Bill
147.NIKMAL INVESTMENT	10-May-23	PAYMEN T FOR SUPPLY	49,000	49,000.00		49,000	0	Prior Years' Pending

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		AND DELIVER Y OF OFFICE SCANNER						Bill
148.NIKMAL INVESTMENT	10-May-23	PAYMEN T FOR SUPPLY AND DELIVER Y OF BROWN ENVELOP S	48,750	48,750.00		48,750	0	Prior Years' Pending Bill
149.Multi-level consultant LTD	26-May-23	Supply & delivery of solar pumps & boreholes accessories	3,996,215	3,996,215		3,996,215	0	Prior Years' Pending Bill
150.LEKOS SERVICES STATION	29-May-23	Supply of fuel	2,191,200	2,191,200		27,000.00	2,164,200	Prior Years' Pending Bill

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151.AISHNOOR INVESTMENT LTD	22-Mar-23	Supply of IT Equipment	1,760,000	1,760,000		48,800.00	1,711,200	Prior Years' Pending Bill
152.LEKOS SERVICES STATION	15-Feb-23	Supply of DIESEL FUEL 8,000 LTRS	1,400,000	1,400,000		1,400,000	0	Prior Years' Pending Bill
153.Mwatat Enterprises ltd	02-Mar-23	SUPPLY OF RECEIPT BOOKS	495,500	495,500		37,440.00	458,060	Prior Years' Pending Bill
154.PRINT OPTIONS LIMITED	03-Feb-23	SUPPLY OF RECEIPT BOOKS	448,826	448,826		44,300.00	404,526	Prior Years' Pending Bill
155.JOSMOS SPARES AND HARDWARE	09-Jan-23	SUPPLY OF TYRES	1,307,069	1,307,069		49,520.00	1,257,549	Prior Years' Pending Bill
156.MISSION FOR ESSENTIAL DRUGS AND SUPPLIES.	05-May-21	supply and delivery of lab reagent.	626,281	626,281.00		16,500.00	609,781	Prior Years' Pending

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								Bill
157.MISSION FOR ESSENTIAL DRUGS AND SUPPLIES.	05-May-21	supply and delivery of pharmaceuticals and non-pharmaceuticals.	1,784,032	1,784,032		36,550.00	1,747,482	Prior Years' Pending Bill
158.NABORE LIMITED	30-Jun-22	PAYMENT FOR IPHONE 13 256GB,SAMSUNG,HP core i7 spectra and HP pavilion	1,250,000	1,250,000		27,000.00	1,223,000	Prior Years' Pending Bill
159.BELLIROS COSMETIC	05-Nov-20	Hiring of tents and seats	40,400	40,400.00		40,400	0	Prior Years' Pending Bill
160.LEKOS SERVICE STATION	23-May-23	SUPPLY AND DELIVERY OF	5,000,000	5,000,000		5,000,000	0	Prior Years' Pending Bill

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		DIESEL FUEL FOR AMBULANCES AND OTHER UTILITY						
161.JOSMOS SPARES AND HARDWARE LIMITED	30-May-23	PAYMENT FOR SUPPLY AND DELIVERY OF TYRES	2,405,300	2,405,300		49,392	2,355,908	Prior Years' Pending Bill
162.A.A.A FILLING STATION	30-May-23	PAYMENT FOR THE SUPPLY AND DELIVERY FUEL FOR AMBULANCES	10,000,000	10,000,000		10,000,000	0	Prior Years' Pending Bill

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		AND OTHER UTILITY VEHICLES						
163.NABORE LIMITED	14-Jun-22	PAYMENT FOR IPHONE 13 256GB,SAMSUNG,HP core I7spectra and HP Pavilion	1,250,000	1,250,000		49,636	1,200,364	Prior Years' Pending Bill
164.SYSTEMS PARTNERS LIMITED	08-Jun-22	PAYMENT FOR UPGRADE OF FUNSOFT HMIS	1,998,800	1,998,800		42,050.00	1,956,750	Prior Years' Pending Bill
165.ALLMED MEDICAL SUPPLIES	10-Jun-20	PAYMENT FOR SUPPLY	7,012,000	7,012,000		47,600.00	6,964,400	Prior Years' Pending

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		AND DELIVER Y OF DRUGS						Bill
166.SYSTEMS PARTNERS LIMITED	08-Jun-22	PAYMEN T FOR UPGRADE OF FUNSOFT HMIS	1,998,800	1,998,800		16,390.00	1,982,410	Prior Years' Pending Bill
167.SUN RISE SAMBURU INVESTMENT	06-Feb-22	REPAIR OF OFFICE FURNITURES	245,000	245,000.00		33,400.00	211,600	Prior Years' Pending Bill
168.MARAAI COMPANY LTD	01-Mar-23	SUPPLY OF OFFICE FURNITURES	995,000	995,000.00		27,000.00	968,000	Prior Years' Pending Bill
169.BAYYINAH COMPANY LTD	29-Jun-23	SUPPLY OF ICT EQUIPMENTS	2,500,000	2,500,000		-	2,500,000	Prior Years' Pending Bill

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
170.A.A.A FILLING STATION	06-Dec-23	SUPPLY OF FUEL	1,575,000	1,575,000		-	1,575,000	Prior Years' Pending Bill
171.MARAAI COMPANY LTD	30-Jun-23	SUPPLY & DELIVERY OF ICT EQUIPMENTS	1,580,000	1,580,000		-	1,580,000	Prior Years' Pending Bill
172.LNGERIYOI LIMITED	24/04/2024	SUPPLY OF OFFICE FURNITURE	3,295,000		3,295,000	-	3,295,000	Current Year Pending Bills
173.Magilani Investments Ltd	24/04/2024	SUPPLY AND DELIVERY OF ICT EQUIPMENTS	3,975,000		3,975,000	-	3,975,000	Current Year Pending Bills
174.Gkudu General suppliers Ltd	24/04/2024	SUPPLY AND DELIVERY OF ICT	3,989,160		3,989,160	-	3,989,160	Current Year Pending Bills

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/ contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
		EQUIPMENTS						
175.NDOTO STAR CONTRACTORS LTD	24/04/2024	SUPPLY AND DELIVERY OF FISHING NETS AND WATER TANKS	3,990,000		3,990,000	-	3,990,000	Current Year Pending Bills
176.Lesepe Construction And Engineering Limited	24/04/2024	Payment of Supply and Installation of Powered Fridges for Samburu North	1,983,640		1,983,640	-	1,983,640	Current Year Pending Bills
177.SIASIDAI GENERAL CONTRACTORS	24/04/2024	SUPPLY OF ICT EQUIPMENT	2,995,000		2,995,000	-	2,995,000	Current Year Pending Bills
178.MEMBAK ENTERPRISES	24/04/2024	INSTALLATION OF	25,000.00		25,000.00	-	25,000.00	Current Year

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		LOCKS						Pending Bills
179.MEMBAK ENTERPRISES	24/04/2024	INSTALLATION OF LOCKS	49,000.00		49,000.00	-	49,000.00	Current Year Pending Bills
180.SANGE GENERAL MERCHANTS	24/04/2024	SUPPLY OF STATIONERY	45,000.00		45,000.00	-	45,000.00	Current Year Pending Bills
181.Webtech Solution Ltd	24/04/2024	Supply of Ict equipment	1,052,750		1,052,750	-	1,052,750	Current Year Pending Bills
182.Magilani investment	24/04/2024	Supply of office furniture	240,000.00		240,000.00	-	240,000.00	Current Year Pending Bills
183.Magilani investment	24/04/2024	Supply of Furniture	850,000.00		850,000.00	-	850,000.00	Current Year Pending Bills
184.Josmos Spare parts	24/04/2024	Supply of Tyres	950,000.00		950,000.00	-	950,000.00	Current Year

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/ contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
								Pending Bills
185.Qualibit co ltd	24/04/2024	Supply of revnue equipments	3,000,000		3,000,000	-	3,000,000	Current Year Pending Bills
186.Velocity print and Design	24/04/2024	Supply for server room equipments	2,490,000		2,490,000	-	2,490,000	Current Year Pending Bills
187.Nchekut Limited	24/04/2024	Supply of Tyres	482,500.00		482,500.00	-	482,500.00	Current Year Pending Bills
188.Nchekut Limited	24/04/2024	Supply of mobile phones and laptops	490,000.00		490,000.00	-	490,000.00	Current Year Pending Bills
189.Magilani investment	24/04/2024	Supply of office furniture	258,500.00		258,500.00	-	258,500.00	Current Year Pending Bills
190.Senalt Enterprises Company ltd	24/04/2024	Supply and delivery of	199,700.00		199,700.00	-	199,700.00	Current Year

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		office stationaries						Pending Bills
191.Nabore Limited	24/04/2024	Supply and delivery of ICT	900,000.00		900,000.00	-	900,000.00	Current Year Pending Bills
192.Narinyu Enterprises Ltd	30/06/2024	Supply of ECDE cooking oil	1,925,000		1,925,000		1,925,000	Current Year Pending Bills
193.Stars and sons Ltd	30/06/2024	Transportation of ECDE food to whole of Samburu county	3,474,834		3,474,834	3,000,000	474,834.00	Current Year Pending Bills
194.Nabore Limited	30/06/2024	Supply and delivery of stationeries for the month of september	21,390.00		21,390.00		21,390.00	Current Year Pending Bills
195.A.A.A Filling Station	30/06/2024	Supply and	1,500,000		1,500,000	-	1,500,000	Current

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		Delivery of Fuel and Lubricants						Year Pending Bills
196.Ashburton Enterprises	30/06/2024	Being payment for supply and delivery of Lubricants and spare parts	2,997,500		2,997,500	-	2,997,500	Current Year Pending Bills
197.Naiputa Enterprises Ltd	30/06/2024	Being payment for supply and delivery of Medical Records	2,968,000		2,968,000	-	2,968,000	Current Year Pending Bills
198.Naalarin Enterprises Limited	30/06/2024	SUPPLY OF OFFICE STATIONERY	398,000.00		398,000.00	-	398,000.00	Current Year Pending Bills
199.Velocity Print And Design Limited	30/06/2024	SUPPLY OF LAPTOPS	290,000.00		290,000.00	-	290,000.00	Current Year Pending

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/ contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
								Bills
200.MAGILANI INVESTMENTS LIMITED	30/06/2024	SUPPLY OF OFFICE STATIONERY	49,500.00		49,500.00	-	49,500.00	Current Year Pending Bills
201.MAGILANI INVESTMENTS LIMITED	30/06/2024	SUPPLY OF TONNERS 26A	50,000.00		50,000.00	-	50,000.00	Current Year Pending Bills
202.MAGILANI INVESTMENTS LIMITED	30/06/2024	SUPPLY OF TONNERS 225A	49,500.00		49,500.00	-	49,500.00	Current Year Pending Bills
203.MAGILANI INVESTMENTS LIMITED	30/06/2024	SUPPLY OF OFFICE SUPPLIES	42,000.00		42,000.00	-	42,000.00	Current Year Pending Bills
204.BULAA GENERAL CONTRACTORS AND SUPPLIERS LIMITED	30/06/2024	SUPPLY AND DELIVERY OF ICT EQUIPMENTS	1,205,000		1,205,000	-	1,205,000	Current Year Pending Bills

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205.SURMAT GENERAL SUPPLIES LIMITED	30/06/2024	SUPPLY OF OFFICE FURNITURES	367,030		367,030	-	367,030	Current Year Pending Bills
206.LEKOS SERVICE STATION	30/06/2024	supply of fuel	1,146,000		1,146,000		1,146,000	Current Year Pending Bills
207.A.A.A FILING STATION	30/06/2024	supply of fuel	750,000		750,000		750,000	Current Year Pending Bills
208.A.A.A FILING STATION	30/06/2024	supply of fuel	800,000		800,000		800,000	Current Year Pending Bills
209.RASHID MOHAMMUD G MERCHANTS	30/06/2024	SUPPLY 06 16 NO OF TYRES	799,200		799,200		799,200	Current Year Pending Bills
210.Ngarramat contractors and general suppliers ltd	30/06/2024	Payment for supply of kitchen	45,000		45,000		45,000	Current Year Pending

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		utesil						Bills
211.Tanasha general merchants ltd	30/06/2024	Payment for supply and delivery of beads and beading looms	3,039,000		3,039,000		3,039,000	Current Year Pending Bills
212.Magilani investment	30/06/2024	Payment for supply and delivery of general office supplies	460,000		460,000		460,000	Current Year Pending Bills
213.Bulaa general contractors	30/06/2024	Payment and delivery of office cabinet	48,000		48,000		48,000	Current Year Pending Bills
214.NCHEKUT	30/06/2024	SUPPLY AND DELIVER Y OF ICT	1,395,000		1,395,000	-	1,395,000	Current Year Pending Bills

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		EQUIPMENTS						
215.JUMBO COMMODITIES	30/06/2024	supply and delivery of rangers uniform	2,993,200		2,993,200	-	2,993,200	Current Year Pending Bills
216.JUMBO COMMODITIES	30/06/2024	SUPPLY AND DELIVERY OF FOOD STUFF	1,498,800		1,498,800	-	1,498,800	Current Year Pending Bills
217.Ashburton	30/06/2024	SUPPLY AND DELIVERY OF FUEL	1,109,948		1,109,948	-	1,109,948	Current Year Pending Bills
218.SANGE GENERAL SUPPLIES	30/06/2024	SUPPLY AND DELIVERY OF STATIONARY	425,000		425,000	-	425,000	Current Year Pending Bills
<b>Sub-Total</b>			<b>140,402,403</b>	<b>79,295,251</b>	<b>61,107,152</b>	<b>41,554,221</b>	<b>98,848,182</b>	

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<b>Supply Of Services</b>								
219.KISUMU NDOGO AUTO GARAGE	08-Feb-22	Vehicle services and maintenance	41,465	41,465		41,465	-	Prior Years' Pending Bill
220.KISUMU NDOGO AUTO GARAGE	16-Mar-22	Vehicle services and maintenance	41,465	41,465		41,465	-	Prior Years' Pending Bill
221.NKOPILO LTD	23-Jun-22	Supply of stationery	47,000	47,000		47,000	-	Prior Years' Pending Bill
222.LEGACY HOTEL	14-Jan-22	Supply of conference services	142,000	142,000			142,000	Prior Years' Pending Bill
223.NATION MEDIA GROUP LIMITED	26-May-21	Advertisements Service	183,280	183,280			183,280	Prior Years' Pending Bill
224.NATION MEDIA GROUP LIMITED	18-Sep-17	Advertisements Service	356,120	356,120			356,120	Prior Years' Pending

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								Bill
225.NATIONAL CEREALS AND PRODUCE BOARD	17-Jun-20	Supply of foodstuff	357,729	357,729			357,729	Prior Years' Pending Bill
226.KENYA POWER AND LIGHTING COMPANY	30-Jun-22	Electricity bill	910,575	910,575			910,575	Prior Years' Pending Bill
227.NATIONAL CEREALS AND PRODUCE BOARD	15-Jun-21	Supply of foodstuff	913,272	913,272			913,272	Prior Years' Pending Bill
228.VALUE CONSULTANTS LTD	02-Jun-16	PREPARATION OF BARAGOI SPATIAL PLAN	1,988,820	1,988,820			1,988,820	Prior Years' Pending Bill
229.ASSOCIATES IN INTERGRATED DEVELOPMENT AFRICAN LTD	06-Feb-16	COUNTY SPATIAL PLAN	231,232	231,232			231,232	Prior Years' Pending Bill
230.JIT MACHINERY SERVICES LTD	14-Mar-23	Repair and servicing of	1,720,130	1,720,130			1,720,130	Prior Years'

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		motor vehicles						Pending Bill
231.SYAGGA AND ASSOCIATES	30-Jun-23	CONSULTANCY SERVICE FOR PREPARATION OF VALUATION ROLL FOR MARALAL MUNICIPALITY	8,120,000	8,120,000			8,120,000	Prior Years' Pending Bill
232.KENYA POWER	30-Jun-23	Electricity bill	3,851	3,851		3,851	-	Prior Years' Pending Bill
233.KISUMU NDOGO AUTO GARAGE	15-May-23	Repair and servicing of motor vehicles	49,856	49,856		49,856	-	Prior Years' Pending Bill
234.KISUMU NDOGO	18-May-23	Repair and	49,756	49,756		49,756	-	Prior

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AUTO GARAGE		servicing of motor vehicles						Years' Pending Bill
235.KAHIGA'S GARAGE MARALAL	19-Jun-23	Repair and servicing of motor vehicles	49,950	49,950		49,950	-	Prior Years' Pending Bill
236.KENYA POWER	21-Jun-23	Electricity bill	22,170	22,170		22,170	-	Prior Years' Pending Bill
237.JIT MACHINERY SERVICES LTD	06-Jun-23	Repair and servicing of motor vehicles	34,724	34,724		34,724	-	Prior Years' Pending Bill
238.ORTIZ AUTO GARAGE & SPARES	09-May-23	Repair and servicing of motor vehicles	27,000	27,000		27,000	-	Prior Years' Pending Bill
239.ORTIZ AUTO GARAGE & SPARES	16-May-23	Repair and servicing of motor vehicles	48,800	48,800		48,800	-	Prior Years' Pending Bill
240.SIDAI LAUNDRY	24-Mar-23	Cleaning	600,000	600,000		-	600,000	Prior

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		services						Years' Pending Bill
241.KAHIGA'S GARAGE	23-Mar-23	Repair and servicing of motor vehicles	37,440	37,440		37,440	-	Prior Years' Pending Bill
242.JITMACHINERY	09-Mar-23	Repair and servicing of motor vehicles	44,300	44,300		44,300	-	Prior Years' Pending Bill
243.KAHIGA'S GARAGE	14-Apr-23	Repair and servicing of motor vehicles	49,520	49,520		49,520	-	Prior Years' Pending Bill
244.JITMACHINERY	14-Jun-23	Repair and servicing of motor vehicles	16,500	16,500		16,500	-	Prior Years' Pending Bill
245.ORTIZ GARAGE	15-Jun-23	Repair and servicing of motor vehicles	36,550	36,550		36,550	-	Prior Years' Pending Bill
246.ORTIZ GARAGE	16-Jun-23	Repair and	27,000	27,000		27,000	-	Prior

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/ contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
		servicing of motor vehicles						Years' Pending Bill
247.ORTIZ GARAGE	05-Apr-23	Repair and servicing of motor vehicles	36,800	36,800		36,800	-	Prior Years' Pending Bill
248.A.A.A FILLING STATION	27-Apr-23	Supply of fuel	1,200,000	1,200,000		1,200,000	-	Prior Years' Pending Bill
249.KAHIGA'S GARAGE	25-Jan-23	Repair and servicing of motor vehicles	49,392	49,392		49,392	-	Prior Years' Pending Bill
250.KISUMU NDOGO GARAGE	22-May-23	Repair and servicing of motor vehicles	49,836	49,836		49,836	-	Prior Years' Pending Bill
251.KISUMU NDOGO GARAGE	18-May-23	Repair and servicing of motor vehicles	49,636	49,636		49,636	-	Prior Years' Pending Bill
252.KISUMU NDOGO	24-Mar-23	Repair and	42,050	42,050		42,050	-	Prior

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
GARAGE		servicing of motor vehicles						Years' Pending Bill
253.ORTIZ GARAGE	26-May-23	Repair and servicing of motor vehicles	47,600	47,600		47,600	-	Prior Years' Pending Bill
254.JITMACHINERY	15-May-23	Repair and servicing of motor vehicles	16,390	16,390		16,390	-	Prior Years' Pending Bill
255.ORTIZ GARAGE	16-May-23	Repair and servicing of motor vehicles	33,400	33,400		33,400	-	Prior Years' Pending Bill
256.ORTIZ GARAGE	12-May-23	Repair and servicing of motor vehicles	27,000	27,000		27,000	-	Prior Years' Pending Bill
257.NATION MEDIA GROUP LTD	02-Feb-23	Advertisements Service	216,920	216,920		-	216,920	Prior Years' Pending Bill
258.NATION MEDIA	08-Mar-23	Advertisem	356,120	356,120		-	356,120	Prior

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<b>Supplier Of Goods Or Services</b>	<b>Dzte invoiced/ contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
GROUP LTD		ents Service						Years' Pending Bill
259.KISUMU NDOGO	24-May-23	Repair and servicing of motor vehicles	336,270	336,270		-	336,270	Prior Years' Pending Bill
260.KISUMU NDOGO	30-Jun-23	Repair and servicing of motor vehicles	430,500	430,500		-	430,500	Prior Years' Pending Bill
261.THE STANDARD GROUP LIMITED	11-Apr-23	Advertisem ents Service	173,166	173,166		-	173,166	Prior Years' Pending Bill
262.THE STANDARD GROUP LIMITED	20-Sep-22	Advertisem ents Service	180,294	180,294		-	180,294	Prior Years' Pending Bill
263.THE STANDARD GROUP LIMITED	20-Sep-22	Advertisem ents Service	189,975	189,975		-	189,975	Prior Years' Pending Bill
264.NATION MEDIA	21-Sep-22	Advertisem	248,800	248,800		-	248,800	Prior

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
GROUP LIMITED		ents Service						Years' Pending Bill
265.THE STANDARD GROUP LIMITED	22-Sep-22	Advertisem ents Service	250,289	250,289		-	250,289	Prior Years' Pending Bill
266.KAHIGAS GARAGE MARALAL	20-Feb-23	Repair and servicing of motor vehicles	454,640	454,640		-	454,640	Prior Years' Pending Bill
267.KAHIGAS GARAGE MARALAL	06-Feb-23	Repair and servicing of motor vehicles	369,940	369,940		-	369,940	Prior Years' Pending Bill
268.KISUMU NDOGO AUTO GARAGE	06-Feb-23	Repair and servicing of motor vehicles	389,950	389,950		-	389,950	Prior Years' Pending Bill
269.NATION MEDIA GROUP	05-Mar-23	Advertisem ents Service	183,280	183,280		-	183,280	Prior Years' Pending Bill
270.NATION MEDIA	05-Sep-23	Advertisem	183,280	183,280		-	183,280	Prior

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Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
GROUP		ents Service						Years' Pending Bill
271.STANDARD GROUP MEDIA	30-Jun-23	Advertisem ents Service	177,480	177,480		177,480.00	-	Prior Years' Pending Bill
272.STANDARD GROUP MEDIA	30-Jun-23	Advertisem ents Service	177,480	177,480		177,480.00	-	Prior Years' Pending Bill
273.STANDARD GROUP MEDIA	30-Jun-23	Advertisem ents Service	177,480	177,480		-	177,480	Prior Years' Pending Bill
274.KAHIGA GARAGE	30-Jun-23	Repair and servicing of motor vehicles	495,640	495,640		-	495,640	Prior Years' Pending Bill
275.ESRI EASTERN AFRICA LIMITED	28/06/2024	PROVISIO N OF SERVICES FOR INSTALL	7,978,387.20		7,978,387.20		7,978,387.20	Current Year Pending Bills

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		ATION OF GIS						
276.SAMBURU COMMUNITY RADIO	28/06/2024	COVERAGING OF END YEAR PARTY	45,000.00		45,000.00		45,000.00	Current Year Pending Bills
277.SAMBURU COMMUNITY RADIO	28/06/2024	COVERAGING OF END YEAR PARTY	45,000.00		45,000.00		45,000.00	Current Year Pending Bills
278.STANDARD MEDIA GROUP	28/06/2024	Provision of Advert Services	913,036.00		913,036.00		913,036.00	Current Year Pending Bills
279.Safaricom Plc	28/06/2024	Provision of internet services	1,498,749.00		1,498,749.00		1,498,749.00	Current Year Pending Bills
280.Lish Limited	28/06/2024	Training of youth on Ict online jobs	2,000,000.00		2,000,000.00		2,000,000.00	Current Year Pending Bills

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
281.Dynamics Nav Systems	28/06/2024	Designing of county website	1,300,000.00		1,300,000.00		1,300,000.00	Current Year Pending Bills
282.Nakos enterprises ltd	28/06/2024	Installation of local area network	3,990,880.00		3,990,880.00		3,990,880.00	Current Year Pending Bills
283.MOTOR AND HEALTH INSURANCE AGENCY	28/06/2024	COMPREHENSIVE INSURANCE FOR REG. NO KBY 681C	246,143.00		246,143.00		246,143.00	Current Year Pending Bills
284.CAJANKA LIMITED	28/06/2024	REPAIR AND MAINTENANCE OF COUNTY TRACTORS	3,967,615.00		3,967,615.00		3,967,615.00	Current Year Pending Bills
285.WALKER AUTOMECH	28/06/2024	Provision of Major motor	594,700.00		594,700.00		594,700.00	Current Year Pending

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		vehicle service for GKB 886G						Bills
286.ORTIZ GARAGE AND SPARES	28/06/2024	MOTORV EHCLE REPAIR	33,400.00		33,400.00		33,400.00	Current Year Pending Bills
287.ORTIZ GARAGE AND SPARES	28/06/2024	MOTORV EHCLE REPAIR	25,700.00		25,700.00		25,700.00	Current Year Pending Bills
288.ORTIZ GARAGE AND SPARES	28/06/2024	MOTORV EHCLE REPAIR	31,500.00		31,500.00		31,500.00	Current Year Pending Bills
289.ORTIZ GARAGE AND SPARES	28/06/2024	MOTORV EHCLE REPAIR	42,750.00		42,750.00		42,750.00	Current Year Pending Bills
290.ORTIZ GARAGE AND SPARES	28/06/2024	MOTORV EHCLE REPAIR	48,400.00		48,400.00		48,400.00	Current Year Pending Bills
291.ORTIZ GARAGE AND	28/06/2024	MOTORV	36,550.00		36,550.00		36,550.00	Current

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
SPARES		EHICLE REPAIR						Year Pending Bills
292.ORTIZ GARAGE AND SPARES	28/06/2024	MOTORV EHICLE REPAIR	27,000.00		27,000.00		27,000.00	Current Year Pending Bills
293.KISUMU NDOGO AUTO GARAGE	28/06/2024	MOTORV EHICLE REPAIR	48,450.00		48,450.00		48,450.00	Current Year Pending Bills
294.KISUMU NDOGO AUTO GARAGE	28/06/2024	MOTORV EHICLE REPAIR	45,800.00		45,800.00		45,800.00	Current Year Pending Bills
295.KISUMU NDOGO AUTO GARAGE	28/06/2024	MOTORV EHICLE REPAIR	46,316.00		46,316.00		46,316.00	Current Year Pending Bills
296.KISUMU NDOGO AUTO GARAGE	28/06/2024	MOTORV EHICLE REPAIR	45,200.00		45,200.00		45,200.00	Current Year Pending Bills
297.KISUMU NDOGO	28/06/2024	MOTORV	47,860.00		47,860.00		47,860.00	Current

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
AUTO GARAGE		EHICLE REPAIR						Year Pending Bills
298.KISUMU NDOGO AUTO GARAGE	28/06/2024	MOTORV EHICLE REPAIR	49,036.00		49,036.00		49,036.00	Current Year Pending Bills
299.KISUMU NDOGO AUTO GARAGE	28/06/2024	MOTORV EHICLE REPAIR	32,050.00		32,050.00		32,050.00	Current Year Pending Bills
300.KISUMU NDOGO AUTO GARAGE	28/06/2024	MOTORV EHICLE REPAIR	434,240.00		434,240.00		434,240.00	Current Year Pending Bills
301.KAHIGA GARAGE	28/06/2024	MOTORV EHICLE REPAIR	49,520.00		49,520.00		49,520.00	Current Year Pending Bills
302.KAHIGA GARAGE	28/06/2024	MOTORV EHICLE REPAIR	37,440.00		37,440.00		37,440.00	Current Year Pending Bills
303.KAHIGA GARAGE	28/06/2024	MOTORV	49,392.00		49,392.00		49,392.00	Current

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		EHICLE REPAIR						Year Pending Bills
304.JITMACHINERY SERVICES LTD	28/06/2024	MOTORV EHICLE REPAIR	1,122,780.00		1,122,780.00		1,122,780.00	Current Year Pending Bills
305.NATION MEDIA GROUP LTD	28/06/2024	PROVISIO N OF NEWSPAP ER ADVERTI SEMENT	183,280.00		183,280.00		183,280.00	Current Year Pending Bills
306.NATION MEDIA GROUP LTD	28/06/2024	PROVISIO N OF NEWSPAP ER ADVERTI SEMENT	216,920.00		216,920.00		216,920.00	Current Year Pending Bills
307.The Standand Group	28/06/2024	Advertisem ent of tenders	336,400.00		336,400.00		336,400.00	Current Year Pending Bills
308.The Standand Group	28/06/2024	Advertisem	216,920.00		216,920.00		216,920.00	Current

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		ent of tenders						Year Pending Bills
309.Ntumo insurance agecy	28/06/2024	Provision of comprehensive insurance Education	398,400.00		398,400.00		398,400.00	Current Year Pending Bills
310.Jomo Kenyatta university	28/06/2024	School fees	97,600.00		97,600.00		97,600.00	Current Year Pending Bills
311.Jit Machinery Services Ltd	28/06/2024	Repair and maintenance expenses for motor vehicle	47,780.80		47,780.80		47,780.80	Current Year Pending Bills
312.Jit Machinery Services Ltd	28/06/2024	Repair and maintenance expenses for motor vehicle	49,404.98		49,404.98		49,404.98	Current Year Pending Bills
313.Jit Machinery Services	28/06/2024	Repair and	44,800.70		44,800.70		44,800.70	Current

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/ contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
Ltd		maintenanc e expenses for motor vehicle						Year Pending Bills
314.Jit Machinery Services Ltd	28/06/2024	Repair and maintenanc e expenses for motor vehicle	49,059.68		49,059.68		49,059.68	Current Year Pending Bills
315.Jit Machinery Services Ltd	28/06/2024	Repair and maintenanc e expenses for motor vehicle	30,517.77		30,517.77		30,517.77	Current Year Pending Bills
316.Samburu Water and Sanitation Company Ltd	28/06/2024	Being payment of Water Bill at Samburu County Teaching and Referral Hospital	605,221.00		605,221.00		605,221.00	Current Year Pending Bills
317.Nation Media Group	28/06/2024	Payment	320,508.00		320,508.00		320,508.00	Current

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<b>Supplier Of Goods Or Services</b>	<b>Date invoiced/contracted</b>	<b>Particulars</b>	<b>Original Amount</b>	<b>Balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amount paid During the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
PLC		for provision of advertisement as per the space order						Year Pending Bills
318.STANDARD GROUP PLC	28/06/2024	Being payment of provision of space order Newspaper advertisement for health department projects	394,400.00		394,400.00		394,400.00	Current Year Pending Bills
319.Njomer insurance Agency Co. Ltd	28/06/2024	INSURANCE SERVICES	221,250.00		221,250.00		221,250.00	Current Year Pending Bills
320.THE STANDARD GROUP LTD	28/06/2024	ADVERTISEMENT SERVICES	177,480.00		177,480.00		177,480.00	Current Year Pending Bills
321.THE STANDARD	28/06/2024	ADVERTI	88,160.00		88,160.00		88,160.00	Current

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Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
GROUP LTD		SEMENT SERVICES						Year Pending Bills
322.THE STANDARD GROUP LTD	28/06/2024	ADVERTI SEMENT SERVICES	198,220.00		198,220.00		198,220.00	Current Year Pending Bills
323.THE STANDARD GROUP LTD	28/06/2024	ADVERTI SEMENT SERVICES	177,480.00		177,480.00		177,480.00	Current Year Pending Bills
324.JITMACHINERY	28/06/2024	VEHICLE MAINTEN ANCE	32,276.00		32,276.00		32,276.00	Current Year Pending Bills
325.ORYTIZ GARAGE	28/06/2024	Repair of 25cg047A	42,510.00		42,510.00		42,510.00	Current Year Pending Bills
326.NATION MEDIA GROUP LTD	28/06/2024	Cost of advertisem ent	183,280.00		183,280.00		183,280.00	Current Year Pending Bills
327.NATION MEDIA	28/06/2024	Cost of	183,280.00		183,280.00		183,280.00	Current

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
GROUP LTD		advertisem ent						Year Pending Bills
328.NTUMOH INSURANCE	28/06/2024	cost of insurance cover	1,292,680.00		1,292,680.00		1,292,680.00	Current Year Pending Bills
329.NATION MEDIA GROUP LTD	28/06/2024	Cost of advertisement	356,000.00		356,000.00		356,000.00	Current Year Pending Bills
330.BULAA G CONTRACTORS	28/06/2024	COST OF RENOVATION	1,339,700.00		1,339,700.00		1,339,700.00	Current Year Pending Bills
331.Kahigas Garage Maralal	28/06/2024	Payment for repair of motor vehicle Reg. No. KCD 762G	49,938.00		49,938.00		49,938.00	Current Year Pending Bills
332.Ortiz Auto garage spares	28/06/2024	Payment for repair of motor	592,050.00		592,050.00		592,050.00	Current Year Pending

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		vehicle						Bills
333.Acidic Images	28/06/2024	Payment for designing and printing various rollup banners and fliers	43,500.00		43,500.00		43,500.00	Current Year Pending Bills
334.Ortiz Auto garage spares	28/06/2024	Payment for repair of motor Vehicles	42,500.00		42,500.00		42,500.00	Current Year Pending Bills
335.Acidic Images	28/06/2024	Payment for designing and printing various rollup banners and fliers	33,000.00		33,000.00		33,000.00	Current Year Pending Bills
336.Acidic Images	28/06/2024	Payment for designing	33,000.00		33,000.00		33,000.00	Current Year Pending

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Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		and printing various rollup banners and fliers						Bills
337.Mah insurance agency	28/06/2024	Provision of motor vehicle insurance services	661,500.00		661,500.00		661,500.00	Current Year Pending Bills
338.STANDARD MEDIA GROUP	28/06/2024	PROVISION FOR ADVERT SERVICES	355,200.00		355,200.00		355,200.00	Current Year Pending Bills
<b>Sub-Total</b>			<b>56,621,224</b>	<b>22,694,113</b>	<b>33,927,111</b>	<b>2,534,411</b>	<b>54,086,813</b>	
<b>Grand Total</b>			<b>833,610,751</b>	<b>465,119,507</b>	<b>368,491,244</b>	<b>316,412,833</b>	<b>517,197,918</b>	

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**Annex 3 – Analysis Of Pending Staff Payables**

<b>Name of Staff</b>	<b>Job Group</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY 2023/24</b>	<b>Outstanding Balance Previou FY 2022/23</b>	<b>Comments</b>
			<b>a</b>	<b>b</b>	<b>c=a-b</b>		
<b>Senior Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**Annex 4 – Analysis Of Other Pending Payables**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY 2023/24</b>	<b>Outstanding Balance Comparative FY 2022/23</b>	<b>Comments</b>
			<b>a</b>	<b>b</b>	<b>c=a-b</b>		
<b>Amounts Due To National Govt Entities</b>							
1. LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-22	2,848,162		2,848,162		Prior Years' Pending Bill
2. LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-22	6,199,125		6,199,125		Prior Years' Pending Bill
3. LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-22	6,303,997		6,303,997		Prior Years' Pending Bill
4. LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-22	7,561,406		7,561,406		Prior Years' Pending Bill
5. LAPFUND	SALARY DEDUCTIONS	30-Jun-22	13,517,862		13,517,862		Prior Years' Pending

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Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023/24	Outstanding Balance Comparative FY 2022/23	Comments
							Bill
6. NSSF	SALARY DEDUCTIONS	30-Jun-23	248,800		248,800		Prior Years' Pending Bill
7. LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-22	636,749		636,749		Prior Years' Pending Bill
8. PAYE IPPD JUNE 2024	SALARIES JUNE, 2024	30-Jun-24	28,982,698		28,982,698		Current Years' Pending Bill
9. PAYE NON IPPD JUNE 2024	SALARIES JUNE, 2024	30-Jun-24	3,152,334	-	2,848,162		Current Years' Pending Bill
10. HOUSING LEVY (EMPLOYEE CONTRICBUTION) JUNE 2024	SALARIES JUNE, 2024	30-Jun-24	2,443,683	-	6,199,125		Current Years' Pending Bill

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY 2023/24</b>	<b>Outstanding Balance Comparative FY 2022/23</b>	<b>Comments</b>
11. LAP TRUST (EMPLOYER CONTRIBUTION) JUNE 2024	SALARIES JUNE, 2024	30-Jun-24	8,999,406	-	6,303,997		Current Years' Pending Bill
12. HOUSING LEVY (EMPLOYER CONTRICBUTION) JUNE 2024	SALARIES JUNE, 2024	30-Jun-24	2,443,679	-	7,561,406		Current Years' Pending Bill
13. HIGHER EDUCATION LOANS BOARD	SALARY DEDUCTIONS	30-Jun-24	308,697	-	13,517,862		Current Years' Pending Bill
14. LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-24	62,202,870	-	248,800		Current Years' Pending Bill
15. NATIONAL HOSPITAL INSURANCE FUND	SALARY DEDUCTIONS	30-Jun-24	1,537,000	-	636,749		Current Years' Pending

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY 2023/24</b>	<b>Outstanding Balance Comparative FY 2022/23</b>	<b>Comments</b>
							Bill
16.NSSF	SALARY DEDUCTIONS	30-Jun-24	7,177,405	-	28,982,698		Current Years' Pending Bill
<b>Sub-Total</b>			<b>154,563,873</b>	<b>-</b>	<b>154,563,873</b>		
<b>Amounts Due To County Govt Entities</b>							
17. SAMBURU COUNTY GOVERNMENT STANDING	SALARY DEDUCTIONS	30-Jun-23	92,925	-	92,925		Prior Years' Pending Bill
18. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	09-Jan-18	148,600	-	148,600		Prior Years' Pending Bill
19. SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	150,382	-	150,382		Prior Years' Pending Bill
20. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	09-Jan-18	482,483	-	482,483		Prior Years' Pending

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY 2023/24</b>	<b>Outstanding Balance Comparative FY 2022/23</b>	<b>Comments</b>
							Bill
21. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	500,000	-	500,000		Prior Years' Pending Bill
22. SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	699,200	-	699,200		Prior Years' Pending Bill
23. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	700,000	-	700,000		Prior Years' Pending Bill
24. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-23	227,164	-	227,164		Prior Years' Pending Bill
25. SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	831,600	-	831,600		Prior Years' Pending Bill
26. SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	959,800	-	959,800		Prior Years' Pending Bill

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY 2023/24</b>	<b>Outstanding Balance Comparative FY 2022/23</b>	<b>Comments</b>
27. SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	978,209	-	978,209		Prior Years' Pending Bill
28. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	1,000,000	-	1,000,000		Prior Years' Pending Bill
29. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	1,000,000	-	1,000,000		Prior Years' Pending Bill
30. SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	1,018,950	-	1,018,950		Prior Years' Pending Bill
31. SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	1,284,640	-	1,284,640		Prior Years' Pending Bill
32. SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	30-Jun-22	1,303,892	-	1,303,892		Prior Years' Pending Bill
33. SAMBURU COUNTY	UNREMITTED	30-Jun-22	1,488,359	-	1,488,359		Prior Years'

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY 2023/24</b>	<b>Outstanding Balance Comparative FY 2022/23</b>	<b>Comments</b>
DEPOSIT ACCOUNT	DEPOSIT						Pending Bill
34. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	19-Oct-18	1,996,150	-	1,996,150		Prior Years' Pending Bill
35. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	2,000,000	-	2,000,000		Prior Years' Pending Bill
36. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	2,000,000	-	2,000,000		Prior Years' Pending Bill
37. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	29-Jan-18	2,250,000	-	2,250,000		Prior Years' Pending Bill
38. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	06-Feb-18	2,250,000	-	2,250,000		Prior Years' Pending Bill
39. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	24-Jan-18	2,374,350	-	2,374,350		Prior Years' Pending

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Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023/24	Outstanding Balance Comparative FY 2022/23	Comments
							Bill
40. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	24-Jan-18	2,446,950	-	2,446,950		Prior Years' Pending Bill
41. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	12-May-17	2,844,828	-	2,844,828		Prior Years' Pending Bill
42. SAMBURU COUNTY EXECUTIVE MORTGAGE FUND	REFUND OF FUNDS	30-Jun-18	16,900,000	2,349,152	14,550,848		Prior Years' Pending Bill
43. SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	02-Jun-22	3,494,015	-	3,494,015		Prior Years' Pending Bill
44. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	4,000,000	-	4,000,000		Prior Years' Pending Bill
45. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	5,000,000	-	5,000,000		Prior Years' Pending Bill

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY 2023/24</b>	<b>Outstanding Balance Comparative FY 2022/23</b>	<b>Comments</b>
46. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	28-Aug-18	6,317,400	-	6,317,400		Prior Years' Pending Bill
47. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-22	7,000,000	-	7,000,000		Prior Years' Pending Bill
48. SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND OF FUNDS	30-Jun-23	21,110,760	-	21,110,760		Prior Years' Pending Bill
49. SAMBURU COUNTY EXECUTIVE MORTGAGES	SALARY DEDUCTIONS	30-Jun-24	5,963,773		5,963,773		Current Years' Pending Bill
50. SAMBURU COUNTY GOVERNMENT STANDING	SALARY DEDUCTIONS	30-Jun-24	2,185,442		2,185,442		Current Years' Pending Bill
51. SCA MORTGAGE AND CAR LOANS	SALARY DEDUCTIONS	30-Jun-24	441,230		441,230		Current Years'

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY 2023/24</b>	<b>Outstanding Balance Comparative FY 2022/23</b>	<b>Comments</b>
							Pending Bill
52. Youth and women enterprise development fund	Grant for youth and women enterprise development fund	30-Jun-24	10,000,000	-	10,000,000		Current Years' Pending Bill
53. SAMBURU COUNTY EXECUTIVE MORTAGES	Grant to community conservacies	30-Jun-24	19,000,000	-	19,000,000		Current Years' Pending Bill
<b>Sub-Total</b>			<b>132,441,103</b>	<b>(2,349,152)</b>	<b>130,091,951</b>		
<b>Amounts Due To Third Parties</b>							
54. EQUITY BANK LTD	SALARY DEDUCTIONS	30-Jun-23	2,717,999		2,717,999		Prior Years' Pending Bill
55. KENYA COMMERCIAL BANK (NET IPPD SALARY) JUNE 2024	SALARIES JUNE, 2024	30-Jun-23	15,249,913		15,249,913		Current Years' Pending Bill
56. KENYA COMMERCIAL BANK (NET NON IPPD	SALARIES JUNE, 2024	30-Jun-23	4,393,181		4,393,181		Current Years'

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY 2023/24</b>	<b>Outstanding Balance Comparative FY 2022/23</b>	<b>Comments</b>
	SALARY) JUNE 2024						Pending Bill
57. TOWER SACCO (NET IPPD SALARY) JUNE 2024	SALARIES JUNE, 2024	30-Jun-23	18,315,243		18,315,243		Current Years' Pending Bill
58. TOWER SACCO (NET NON IPPD SALARY) JUNE 2024	SALARIES JUNE, 2024	30-Jun-23	4,080,008		4,080,008		Current Years' Pending Bill
59. EQUITY BANK (NET IPPD SALARY) JUNE 2024	SALARIES JUNE, 2024	30-Jun-23	16,039,029		16,039,029		Current Years' Pending Bill
60. CO-OPERATIVE BANK (NET IPPD SALARY) JUNE 2024	SALARIES JUNE, 2024	30-Jun-23	3,339,232		3,339,232		Current Years' Pending Bill
61. BRITISH AMERICAN INSURANCE COMPANY	SALARY DEDUCTIONS	30-Jun-23	181,265		181,265		Current Years' Pending Bill
62. CO-OPERATIVE BANK	SALARY DEDUCTIONS	30-Jun-23	3,135,721		3,135,721		Current Years' Pending Bill

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY 2023/24</b>	<b>Outstanding Balance Comparative FY 2022/23</b>	<b>Comments</b>
63. EQUITY BANK LIMITED	SALARY DEDUCTIONS	30-Jun-23	137,815		137,815		Current Years' Pending Bill
64. EQUITY BANK LIMITED	SALARY DEDUCTIONS	30-Jun-23	2,717,999		2,717,999		Current Years' Pending Bill
65. IZWE LOANS KENYA LIMITED	SALARY DEDUCTIONS	30-Jun-23	384,068		384,068		Current Years' Pending Bill
66. IZWE LOANS KENYA LIMITED	SALARY DEDUCTIONS	30-Jun-23	475,477		475,477		Current Years' Pending Bill
67. KENYA COMMERCIAL BANK LIMITED	SALARY DEDUCTIONS	30-Jun-23	414,670		414,670		Current Years' Pending Bill
68. KENYA COMMERCIAL BANK LIMITED	SALARY DEDUCTIONS	30-Jun-23	3,840,000		3,840,000		Current Years' Pending Bill
69. PARLIAMENTARIANS SAVINGS AND CREDIT	SALARY DEDUCTIONS	30-Jun-23	297,980		297,980		Current Years'

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Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY 2023/24	Outstanding Balance Comparative FY 2022/23	Comments
							Pending Bill
70. SUPA SACCO SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-23	196,355		196,355		Current Years' Pending Bill
71. TOWER SACCO SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-23	194,132		194,132		Current Years' Pending Bill
72. TOWER SACCO SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-23	985,085		985,085		Current Years' Pending Bill
73. KENYA COMMERCIAL BANK (NET IPPD SALARY) JUNE 2024	SALARIES JUNE, 2024	30-Jun-23	15,249,913		15,249,913		Current Years' Pending Bill
<b>Sub-Total</b>			<b>77,095,171</b>	<b>-</b>	<b>77,095,171</b>		
<b>Others (Specify)</b>							
<b>Sub-Total</b>							
<b>Grand Total</b>			<b>364,100,147</b>	<b>2,349,152</b>	<b>361,750,995</b>		

**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 FY 2023/24</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Lemoosa, Mr. Maura Lekuram	YR 2013/14	353,582.00	-	353,582.00
Fred Leparleen Lenapeer	YR 2013/14	36,000.00	-	36,000.00
Leshore, Mr. Patrick Kamais	YR 2013/14	931,000.00	-	931,000.00
Lepartanapa David Millan	YR 2013/14	84,600.00	-	84,600.00
Moses Mpisili Lemuna	YR 2013/14	835,500.00	-	835,500.00
Lorunyei, Mr. Lawrence Sebastian	YR 2013/14	100,000.00	-	100,000.00
Lolosoli, Mr. Fabian David	YR 2013/14	100,000.00	-	100,000.00
Leshoomo, Mr. Jerias	YR 2013/14	130,000.00	-	130,000.00
Lobuk, Mr. Pius Leyaro	YR 2013/14	100,000.00	-	100,000.00
Lanyasunya, Mr. Adamson	YR 2013/14	1,547,500.00	-	1,547,500.00
Lelenkeju, Mr. Jackson Layan	YR 2013/14	100,000.00	-	100,000.00
Letura, Mr. Ahamed Raisy	YR 2013/14	300,000.00	-	300,000.00
Lesoipa, Mr. Shadrack Nakini	YR 2013/14	200,000.00	-	200,000.00
Loldepe, Mr. Elly Stephen	YR 2013/14	100,000.00	-	100,000.00
Lentukunye, Mr. Christopher	YR 2013/14	401,272.00	-	401,272.00

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Letiktik, Mr. Lazaro	YR 2013/14	400,000.00	-	400,000.00
Leitore, Mr. Benjamin	YR 2013/14	320,000.00	-	320,000.00
Lolkile, Mr. John Lepil	YR 2013/14	200,000.00	-	200,000.00
Moira, Mrs. Rebecca	YR 2013/14	30,000.00	-	30,000.00
Lolonyokie, Mr. Simon	YR 2013/14	352,000.00	-	352,000.00
Lempere, Mr. Solomon Lteperuan	YR 2013/14	96,000.00	-	96,000.00
Lerno, Mr. Lmasintae David	YR 2013/14	116,020.00	-	116,020.00
Fredrick Ndichu Njuguna	YR 2013/14	594,000.00	-	594,000.00
Stephen Kimani Chege	YR 2013/14	193,400.00	-	193,400.00
Lereten, Mr. Joseph	YR 2013/14	49,000.00	-	49,000.00
Joseph Wagura Gichuki	YR 2013/14	88,200.00	-	88,200.00
Benson David Leparmorijo	YR 2013/14	20,000.00	-	20,000.00
Emmanuel Loponu Lerugun	YR 2013/14	712,500.00	-	712,500.00
Solomon Misiko Ayuku	YR 2013/14	84,000.00	-	84,000.00
Alex Kibichii Sangut	YR 2013/14	80,000.00	-	80,000.00
Benson Musembi Musau	YR 2013/14	478,000.00	-	478,000.00
Michael Kiptarus Rop	YR 2013/14	22,000.00	-	22,000.00
Muikia, Mr. Naftaly Mwangi	YR 2013/14	168,000.00	-	168,000.00
Seraphino N. Muriithi	YR 2013/14	14,000.00	-	14,000.00
Lemarkat Ltangerian	YR 2013/14	12,000.00	-	12,000.00
Wycliffe Namulata Wangwe	YR 2013/14	150,000.00	-	150,000.00
Elizaphan Mwangi Kamau	YR 2013/14	293,000.00	-	293,000.00
Benson Muchiri Nyaga	YR 2013/14	80,750.00	-	80,750.00
Leajore, Mr. Richard Nabei	YR 2013/14	320,500.00	-	320,500.00
Meshack Ngari Kariuki	YR 2013/14	128,508.45	-	128,508.45

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Michael Meme Mutero	YR 2013/14	222,250.00	-	222,250.00
Seth Bwivuya Maheli	YR 2013/14	17,000.00	-	17,000.00
Grace Muthoni Lenolkirna	YR 2014/15	38,000.00	-	38,000.00
Dan Ochieng Onunga	YR 2014/15	24,800.00	-	24,800.00
Fredrick Ndichu Njuguna	YR 2014/15	315,000.00	-	315,000.00
Maura Lekuram Lemoosa	YR 2014/15	545,640.00	-	545,640.00
Patrick Kamis Leshore	YR 2014/15	60,000.00	-	60,000.00
David Millan Lepartanapa	YR 2014/15	61,600.00	-	61,600.00
Romanos Allan Leakono	YR 2014/15	300,096.00	-	300,096.00
Fabian David Lolosoli	YR 2014/15	600,096.00	-	600,096.00
Jerias Leshoomo	YR 2014/15	94,000.00	-	94,000.00
Adamson Lanyasunya	YR 2014/15	186,046.00	-	186,046.00
Benjamin Leitore	YR 2014/15	36,000.00	-	36,000.00
Steve Ltumbesi Lelegwe	YR 2014/15	400,020.00	-	400,020.00
Paul Lesieur Lenguro	YR 2014/15	150,000.00	-	150,000.00
Simon Lolonyokie	YR 2014/15	30,000.00	-	30,000.00
Benson David Leparmorijo	YR 2014/15	620,600.00	-	620,600.00
Moffat Nyairo Oyaro	YR 2014/15	120,000.00	-	120,000.00
Thomas Lekesike	YR 2015/16	200,000.00	-	200,000.00
Simon Paul Lekembe	YR 2015/16	118,100.20	27,492.40	90,607.80
Rebecca Moira	YR 2015/16	728,200.00	-	728,200.00
Jerias Leshoomo	YR 2015/16	191,000.00	-	191,000.00
Fred Leonard Leakono	YR 2016/17	125,539.20	125,539.20	-
Simon Paul Lekembe	YR 2017/18	964,753.00	964,753.00	-
Johnstone Matata Wambua	YR 2017/18	45,134.00	-	45,134.00

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Seth Bwivuya Maheli	YR 2018/19	1,388,400.00	-	1,388,400.00
Samson Lanapu Lelesiit	YR 2019/20	409,176.50	42,256.65	366,919.85
Francis Kimani Nganga	YR 2020/21	428,881.40	-	428,881.40
Syuki Arnold Mbuvi	YR 2021/22	98,857.40	98,857.40	-
Daniel Ljemerika Lesamaja	YR 2022/23	225,600.00	-	225,600.00
Lekoitat Loloolki	YR 2022/23	100.00	-	100.00
Samuel Kipanai Leakono	YR 2023/24	600.00	-	600.00
Lenas Leo Leshore	YR 2023/24	5,935,300.00	-	5,935,300.00
<b>Total</b>		<b>25,002,122</b>	<b>1,258,899</b>	<b>23,743,224</b>

**(b) Salary Advance**

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

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	-	-	-	-	-
Buildings And Structures	2,369,290,291	255,666,271	-	-	2,624,956,562
Transport Equipment	1,240,703,263	62,305,361	-	-	1,303,008,624
Office Equipment, Furniture And Fittings	146,440,611	45,306,805	-	-	191,747,416
ICT Equipment	33,617,265	-	-	-	33,617,265
Machinery And Equipment	677,619,021	115,477,759	-	-	793,096,780
Heritage And Cultural Assets	398,990,217	-	-	-	398,990,217
Biological Assets	199,867,466	184,184,586	-	-	384,052,052
Intangible Assets	130,251,603	-	-	-	130,251,603
Infrastructure Assets- Roads, Rails	2,404,285,742	489,318,581	-	-	2,893,604,323

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<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) Previous Year</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 2024</b>
Work In Progress	-	-	-	-	-
<b>Total</b>	<b>7,601,065,479</b>	<b>1,152,259,363</b>	-	-	<b>8,753,324,842</b>

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**Annex 7 – Inter-Entity Transfers**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	County Assembly	168,120,851	216,578,559	98,339,336	198,927,493	681,966,239	681,966,239	0	
2.	Recurrent Account	655,721,225	1,060,665,669	769,911,825	1,586,333,096	4,072,631,815	4,072,631,815	0	
3.	Development Account	0	103,040,818	241,826,841	847,711,111	1,192,578,770	1,192,578,770	0	
4.	Special purpose Accounts Locusts Response	0	0	0	199,785,419	199,785,419	199,785,419	0	
5.	Special purpose Accounts NARIGP	0	0	0	17,261,825	17,261,825	17,261,825	0	
6.	Special purpose Accounts ASDSP	0	0	0	6,853,066	6,853,066	6,853,066	0	
7.	Special purpose Accounts Primary Health Care	0	0	0	9,061,125	9,061,125	9,061,125	0	
8.	Special purpose Accounts	0	0	0	52,500,000	52,500,000	52,500,000	0	

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Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
	Climate Change								
	<b>Total</b>	823,842,076	1,380,285,046	1,110,078,002	2,918,433,135	6,232,638,259	6,232,638,259	0	

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**Director of Finance**  
**County Executive**

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**Director of Finance Joseph Lekalkuli**  
**Fund/project/board/water company/hospital**

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**Annex 8 – Contingent Liabilities Register**

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Currency</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
1	Decretal debt	Waiganjo & Company Advocates	Ksh	13,337,503	30 <sup>th</sup> June,2026	NYAHURURU J.R. APPL. NO. E001 OF 2022: Margaret Wambui Mucheru vs. County Government of Samburu
				<b>13,337,503</b>		

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**Annex: 9 Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Kirisia Community Forest Association	Assistance to Kirisia Community Forest Association	Strengthen capacity for sustainable forest management	Provide financial assistance and technical support to the association		500,000			GOK	
Financing Locally-Led Climate Action Program	Training of the Ward County Climate Planning Committees on climate Finance resource mobilization matters and other climate change aspects	Build capacity of Ward County Climate Planning Committees	Conduct training workshops on resource mobilization for climate finance				4,700,000	GOK, World Bank	World Bank
					<b>500,000</b>		<b>4,700,000</b>		

**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
Storm Water Management	Storm Water Management	Floods	Response	Storm water management at Wamba	4,573,000	Response to floods during the year
Storm Water Management	Storm Water Management	Floods	Response	Storm water management at Shabaa	3,999,460	Response to floods during the year
Storm Water Management	Storm Water Management	Floods	Response	Storm water management at Maralal Town	4,976,825	Response to floods during the year
					<b>13,549,285</b>	

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