

REPUBLIC OF KENYA



*Paper laid on the  
Table of the Senate  
by Sen. Khalwale  
on 12/11/2015*

*LPS  
12/11/2015*

KENYA NATIONAL AUDIT OFFICE

PARLIAMENT  
OF KENYA  
LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
SAMBURU COUNTY GOVERNMENT

FOR THE SIXTEEN (16) MONTHS  
PERIOD ENDED 30 JUNE 2014

# REPUBLIC OF KENYA

Telephone: +254-20-342330  
Fax: +254-20-311482  
E-mail: [oag@oagkenya.go.ke](mailto:oag@oagkenya.go.ke)  
Website: [www.kenao.go.ke](http://www.kenao.go.ke)



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR GENERAL ON SAMBURU COUNTY GOVERNMENT FOR THE SIXTEEN (16) MONTHS PERIOD ENDED 30 JUNE 2014

---

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Samburu County Government set out on pages 7 to 38, which comprise the statement of assets as at 30 June 2014, and the statement of receipts and payments, statement of cash flow and summary statements of appropriation: recurrent and development for the period 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 8 of the Public Audit Act, 2003.

#### **Management's Responsibility for the Financial Statements**

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 such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Government's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the

reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### **Basis for Disclaimer of Opinion**

#### **1. Opening Balances – Omitted Inherited Assets and Liabilities from Defunct Local Authorities**

The Samburu County Government inherited assets and liabilities of undetermined value from the Defunct Local Authorities located within the jurisdiction of the County Government. However, no identification, validation, valuation and formal handing over by the Transition Authority to the County Government has been done even though the assets are being used.

Failure to identify, validate, value and record both the assets and liabilities of the defunct local authorities that were amalgamated into Samburu County Government implies that there was no basis for the County Government opening balances and the financial statements cannot show a true and fair view of the financial affairs of the County Government.

#### **2. Compensation of Employees**

The County Government spent Kshs.711,170,331 in compensation of employees (wages and salaries) in the financial year 2013/2014 while the total receipts to the County Government was Kshs.2,998,316,440. This expenditure comprised twenty (24%) percent of the total funding. However, the County Treasury did not set the expenditure limit on wages and employee benefits as required by fiscal responsibility principle set out under Section 107 (2) of the Public Finance Management Act 2012. The County Government was therefore in breach of the Law.

#### **3. Outstanding Imprests**

The cash and cash equivalents balance of Kshs.741,893,285 includes overdue imprests amounting to Kshs.21,864,478 supported by a schedule under Note 23D of the financial statements. However, these imprests have remained outstanding for over six (6) months, contrary to Government financial regulations and procedures.

In the circumstance, recoverability of the outstanding imprests balance of Kshs.21,864,478 as at 30 June 2014 could not be confirmed.

#### **4. Development Expenditure**

As reported in the statement of receipts and payments, the County Government utilized Kshs.630,553,433 (or 21 %) out of the total funding of Kshs.2,998,316,440 on development expenditure. The percentage is below the minimum required by fiscal responsibility principle in public finance management that requires the County Governments to allocate a minimum of 30% of its budget to development expenditure during the year.

The County Government was therefore in breach of the law.

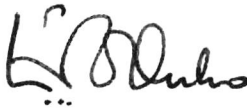
## **5. Other Grants and Transfer**

The County Government disbursed funds amounting to Kshs.141,800,325 in form of scholarships and other educational benefits, subsidies and other grants to various beneficiaries. However, the County Government did not provide records of the beneficiary institutions, particular students receiving the bursaries, and the details of the small businesses receiving the subsidies and grants.

In the circumstances, the propriety of the expenditure of Kshs.141,800,325 could not be confirmed.

### **Disclaimer of Opinion**

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**16 October 2015**



---

**COUNTY GOVERNMENT OF SAMBURU**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR 16 MONTH FINANCIAL YEAR ENDED**  
**JUNE 30, 2014**

---

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

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

---

Table of Content	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT .....	2
II. FORWARD BY THE CEC .....	4
III. STATEMENT OF THE COUNTY GOVERNMENT OF SAMBURU MANAGEMENT RESPONSIBILITIES.....	5
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY GOVERNMENT OF SAMBURU .....	6
V. STATEMENT OF RECEIPTS AND PAYMENTS .....	7
VI. STATEMENT OF ASSETS .....	8
VII. STATEMENT OF CASHFLOW .....	9
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	10
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT .....	12
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT .....	14
XI. SUMMARY STATEMENT OF PROVISIONINGS .....	16
XII. SIGNIFICANT ACCOUNTING POLICIES.....	17
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	19-32

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

**I. 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.

**(b) Key Management**

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

- The Governor
- The County Assembly
- Chief Executive Committees and
- The Chief Officers

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2013 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer – Finance	- Daniel Lenolkirna
2.	Head of Treasury- Accounting	- Joseph Lekalkuli

**(d) Fiduciary Oversight Arrangements**

Key fiduciary oversight arrangements in place include County Assembly that is mandated by Section 166/4(A) to be presented with quarterly financial reports not later than one month after closure of each quarter. Under the same section, the Act consequently requires that copies of the same are presented to Controller of Budgets, the National Treasury and the Commission for Revenue Allocation. The house finance and audit committee activities also provides an important oversight role as it works closely with the County Treasury in the budget preparations, engagement of public in budgeting processes, reviews of finance bills, investigative roles and follow up on audit issues. The Senate's Public Accounts Committee is also presented with audit results and mandated to make summons to the County Executives to appear before the committee as may deemed necessary.

We also have in place an internal audit department in line with provisions of PFM Act Section 155 and this department will ensure that our systems and controls are continuously improved to enhance service delivery.

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

---

**(e) The County Government of Samburu Headquarters**

P.O. Box 3-20600  
MARALAL, KENYA

**(f) County Government of Samburu Contacts**

Telephone: (254) 712 232 058  
E-mail: info@samburu.go.ke  
Website: www.go.ke

**(g) County Government of Samburu Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
P.O. BOX 260  
Maralal

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

---

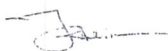
**II. FORWARD BY THE CEC**

Preparation of annual financial reports is a key requirement of the PFM Act Section 163 which stipulate that such report should be prepared in a format prescribed by Accounting Standards Boards and shared with the relevant bodies such as The National Treasury, Controller of Budget, The County Assembly, Commission on Revenue Allocation and the auditor general by the 30<sup>th</sup> September of the subsequent financial year. The financial year 2013/14 was so special in the history of devolution in Kenya because it was the first full year when Counties implemented budgets.

During the year the County Government of Samburu has recorded major achievements in its multi-sectorial implementation areas. Key among them include education where a total of 90 classrooms were constructed in the year, students were supported with bursaries, school feeding programs and employment of 320 ECD teachers. This has boosted school enrolment levels and has created a positive attitude towards education within the County. In Public works and roads, the County Government has been able to work on roads most of which previously were in very poor state and are now in good condition resulting in fast mobility within the county and lowering of fare charges. Additionally, access to water has been improved due to construction of bore holes in a number of locations within the county. In Health, there has been quite an improvement of services across the County as a result of improvement of existing health facilities and setting up of new infrastructures. There has been improvement of in lands management and in planning of towns within the county.

The County Government of Samburu has put up measures to ensure that value for money is achieved in its day to day operations majorly through subjecting all goods and services procured threshold set by the PPOA Act are sought through competitive bidding process. Additionally, during the budget making process the County Government ensures that it the community is engaged through Public Participation forums where projects earmarked for implementation are first vetted and prioritized according to need assessment.

During the implementation period, the County Government faced a number of challenges that ranged from office day to day operations to challenges that faced the County at large. Among operational challenges, the County Government did not have departmental Chief Officers for the better part of the year until May 2014; this meant that we rely on individuals who were not fully designated to manage departmental operations. We have had staffing issues, where bringing on board qualified operational staff took quite some time even for key positions like Procurement, Finance, Audit, Planning, Budgets, IT, HR among others. System challenges like introduction of IFMIS four months after commencement of the year, yet operations were still going on. Accounting staff had to first familiarize with the system through trainings while using the system. This resulted to a number of errors in system transactions most of which were corrected while adjustments for year-end financial reports. The County Government faced a number of challenges due to delays it experienced in accessing funds from the National Treasury. This resulted in the county recording pending bills by close of the financial year. Other challenges that affected implementation in general included incidences of insecurity and effects of drought across the County.



*Jonathan Leisen,*  
**CEC Finance and Economic Planning,**  
**SAMBURU COUNTY GOVERNMENT**

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

**III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a county government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

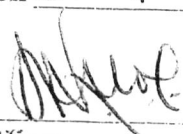
The Accounting Officer in charge of the County Government of Samburu is responsible for the preparation and presentation of the County Government of Samburu financial statements, which give a true and fair view of the state of affairs of the County Government of Samburu for and as at the end of the financial year (period) ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government of Samburu; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government of Samburu; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

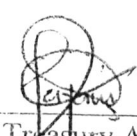
The Accounting Officer in charge of the County Government of Samburu accepts responsibility for the County Government of Samburu financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Government of Samburu financial statements give a true and fair view of the state of County Government of Samburu transactions during the financial year ended June 30, 2014, and of the County Government of Samburu financial position as at that date. The Accounting Officer charge of the County Government of Samburu further confirms the completeness of the accounting records maintained for the County Government of Samburu, which have been relied upon in the preparation of the County Government of Samburu financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the County Government of Samburu confirms that the County Government of Samburu has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government of Samburu funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the County Government of Samburu financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Government of Samburu financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> Sept 2014.

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

  
\_\_\_\_\_  
Head of Treasury Accounts



**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

---

**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY GOVERNMENT OF SAMBURU**

We have audited the accompanying (consolidated) financial statements of the County Government of Samburu for the year ended June 30, 2014, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2014; and (v) a summary of significant accounting policies and other explanatory information.

**Management's responsibility for the financial statements**

The County Government of Samburu Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' responsibility**

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County Government of Samburu preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Government of Samburu internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the County Government of Samburu as at June 30, 2014, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

---

Auditor General

---

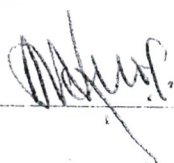
Date

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

**V. STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR 16 MONTH PERIOD ENDED JUNE 30, 2014**

	Note	2013
		K
<b>RECEIPTS</b>		
Tax Receipts	1	
Social Security Contributions	2	
Proceeds from Domestic and Foreign Grants	3	
Exchequer releases	4	2,75
Transfers from Other Government Entities	5	6
Proceeds from Domestic Borrowings	6	
Proceeds from Foreign Borrowings	7	
Proceeds from Sale of Assets	8	
Reimbursements and Refunds	9	
Returns of Equity Holdings	10	
Other Receipts	11	
<b>TOTAL RECEIPTS</b>		<b>2,99</b>
<b>PAYMENTS</b>		
Compensation of Employees	12	71
Use of goods and services	13	63
Interest payments	14	
Subsidies	15	
Transfers to Other Government Units	16	
Other grants and transfers	17	14
Social Security Benefits	18	
Acquisition of Assets	19	63
Finance Costs, including Loan Interest	20	
Repayment of principal on Domestic and Foreign borrowing	21	
Other Payments	22	13
<b>TOTAL PAYMENTS</b>		<b>2,25</b>
<b>SURPLUS/DEFICIT</b>		<b>74</b>

The accounting policies and explanatory notes to these financial statements form part of these financial statements. The County Government of Samburu financial statements for the period ended 30<sup>th</sup> Sept 2014 and signed by:




**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

Chief Officer

Head of Treasury Accounts

**VI. STATEMENT OF ASSETS**  
**AS AT 30<sup>TH</sup> JUNE 2014**

	Note	2013-2014
		Kshs
<b>FINANCIAL ASSETS</b>		
<b>Cash and Cash Equivalents</b>		
Bank Balances	23A	720,028,807
Cash Balances	23B	-
Cash Equivalents	23C	-
Outstanding Imprests	23D	21,864,478
<b>TOTAL FINANCIAL ASSETS</b>		<b>741,893,285</b>
<b>REPRESENTED BY</b>		
Fund balance b/fwd	24	00
Surplus/Deficit for the year		741,893,285
Prior year adjustments	25	-
<b>NET FINANCIAL POSITION</b>		<b>741,893,285</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Samburu financial statements were approved on 30th sept 2014 and signed by:

Chief Officer

Head of Treasury Accounts



**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

**VII. STATEMENT OF CASHFLOW**

<b>Receipts for operating income</b>		<b>2013-2014</b>
		<b>Kshs</b>
Tax Revenues	1	-
Social Security Contributions	2	-
Proceeds from Domestic and Foreign Grants	3	-
Exchequer Releases	4	2,731,912,490.00
Transfers from Other Government Entities	5	61,592,200.00
Reimbursements and Refunds	9	-
Returns of Equity Holdings	10	-
Other Revenues	11	204,811,750.00
<b>Payments for operating expenses</b>		
Compensation of Employees	12	(711,170,331.00)
Use of goods and services	13	(637,814,753.00)
Interest payments	14	-
Subsidies	15	-
Transfers to Other Government Units	16	-
Other grants and transfers	17	(141,800,325.00)
Social Security Benefits	18	(3,734,979.00)
Other Expenses	22	(131,349,333.00)
<b>Adjusted for:</b>		-
Adjustments during the year		-
<b>Net cash flow from operating activities</b>		<b>1,372,446,719.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>		
Proceeds from Sale of Assets	8	-
Acquisition of Assets	19	(630,553,433.00)
<b>Net cash flows from Investing Activities</b>		<b>(630,553,433.00)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>		
Proceeds from Domestic Borrowings	6	
Proceeds from Foreign Borrowings	7	
Repayment of principal on Domestic and Foreign borrowing	21	
<b>Net cash flow from financing activities</b>		
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>741,893,285</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	24	<b>00</b>
<b>Cash and cash equivalent at END of the year</b>		<b>741,893,285</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Samburu financial statements were approved on 30<sup>th</sup> SEPT 2014 and signed by:

Chief Officer

Head of Treasury Accounts

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	-	-		-	-	
Social Security Contributions	-	-		-	-	
Proceeds from Domestic and Foreign Grants	-	-		-	-	
Exchequer releases	2,998,316,440.00	-	2,998,316,440.00	2,998,316,440.00	0.00	100%
Transfers from Other Government Entities	-	-		-		
Proceeds from Domestic Borrowings	-	-		-		
Proceeds from Foreign Borrowings	-	-		-		
Proceeds from Sale of Assets	-	-		-		
Reimbursements and Refunds	-	-		-		
Returns of Equity Holdings	-	-		-		
Other Receipts	-	-		-		
	2,998,316,440.00	-	2,998,316,440.00	2,998,316,440.00	0.00	100%
PAYMENTS						
Compensation of Employees	810,528,215.00	(96,008,510.00)	714,519,705.00	711,170,331.00	34,530,198.00	95%
Use of goods and services	593,474,000.00	97,820,948.00	691,294,948.00	637,814,753.00	53,480,195.00	92%
Interest payments	-	-		-		
Subsidies	-	-		-		

COUNTY GOVERNMENT OF SAMBURU

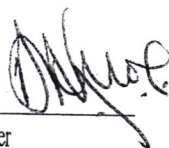
Reports and Financial Statements


For 16 month period ended June 30, 2014

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 %
Transfers to Other Government Units	-	-		-		
Other grants and transfers	207,200,000.00	(44,745,450.00)	162,454,550.00	141,800,325.00	20,654,225.00	87%
Social Security Benefits	31,623,132.00	(26,949,069.00)	4,674,063.00	3,734,979.00	939,084.00	80%
Acquisition of Assets	1,156,290,000.00	60,244,776.00	1,216,534,776.00	630,553,433.00	585,981,343.00	52%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-		
Other Payments	-	131,199,333.00	131,199,333.00	131,199,333.00	-	100%
	2,799,115,347.00	121,562,028.00	2,951,858,199.00	2,256,273,154.00	695,585,045.00	76%

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

The County Government of Samburu financial statements were approved on 30<sup>th</sup> Sept 2014 and signed by:

  
 Chief Officer

  
 Head of Treasury Accounts

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants						
Exchequer releases	2,612,616,440.00	0.00	2,612,616,440.00	2,612,616,440.00	0.00	100%
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts						
	2,612,616,440.00	0.00	2,612,616,440.00	2,612,616,440.00	0.00	100%
PAYMENTS						
Compensation of Employees	810,528,215.00	-96,008,510.00	745,700,529.00	711,170,331.00	34,530,198.00	95%
Use of goods and services	544,474,000.00	62,320,948.00	606,794,948.00	594,821,926.90	11,973,021.10	98%
Interest payments						
Subsidies						
Transfers to Other Government Units						
Other grants and transfers	121,100,000.00	-8,496,900.00	112,603,100.00	108,162,632.45	4,440,467.55	96%

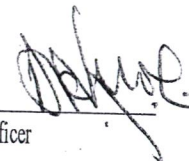
COUNTY GOVERNMENT OF SAMBURU  
 Reports and Financial Statements  
 For 16 month period ended June 30, 2014

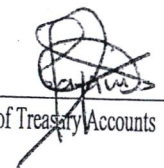
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Social Security Benefits	31,623,132.00	-26,949,069.00	4,674,063.00	3,734,979.00	939,084.00	80%
Acquisition of Assets	52,680,000.00	279,840,355.00	332,520,355.00	330,016,043.55	2,504,311.45	99%
Repayment of principal on Domestic and Foreign borrowing						
Other Payments	0	131,199,333.00	131,199,333.00	131,199,333.00	-	100%
	1,560,405,347.00	341,906,157.00	1,933,492,328.00	1,879,105,245.90	54,387,082.10	97%

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

(a) Compensation of employees was slightly overspent due to employment of ECD teachers towards the end of the financial year.

The County Government of Samburu financial statements were approved on 30<sup>th</sup> Sept 2014 and signed by:

  
 Chief Officer

  
 Head of Treasury Accounts

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Tax Receipts			-		-	-
Social Security Contributions			-		-	-
Proceeds from Domestic and Foreign Grants			-		-	-
Exchequer releases			-	385,700,000.00	-385,700,000.00	-
Transfers from Other Government Entities			-		-	-
Proceeds from Domestic Borrowings			-		-	-
Proceeds from Foreign Borrowings			-		-	-
Proceeds from Sale of Assets			-		-	-
Reimbursements and Refunds			-		-	-
Returns of Equity Holdings			-		-	-
Other Receipts			-		-	-
	-	-	-	385,700,000.00	-385,700,000.00	-
<b>PAYMENTS</b>						
Compensation of Employees			-		-	-
Use of goods and services	49,000,000.00	35,500,000.00	84,500,000.00	42,992,826.10	41,507,173.90	51%
Interest payments			-		-	-
Subsidies			-		-	-
Transfers to Other Government Units			-		-	-
Other grants and transfers	86,100,000.00	-36,248,550.00	49,851,450.00	33,637,692.55	16,213,757.45	67%
Social Security Benefits			-		-	-
Acquisition of Assets	1,103,610,000.00	-219,595,579.00	884,014,421.00	300,537,389.45	583,477,031.55	34%
Repayment of principal on Domestic and Foreign borrowing			-		-	-

COUNTY GOVERNMENT OF SAMBURU  
 Reports and Financial Statements  
 For 16 month period ended June 30, 2014

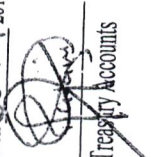
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation F=d/c %
Other Payments						
TOTALS	1,238,710,000.00	-220,344,129.00	1,018,365,871.00	377,167,908.10	641,197,962.90	37%

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

(a) The actual expenditure for acquisition of assets and overall development are less than 50% because we did not receive the requested amount of K.sh.318,000,000.00 for development for the last quarter for financial year 2014.

The County Government of Samburu financial statements were approved on 30<sup>th</sup> Sep 2014 and signed by:

  
 Chief Officer

  
 Head of Treasury Accounts

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

---

**XI. SUMMARY STATEMENT OF PROVISIONINGS**

- Details of General Accounts On Vote

	<b>2013 - 2014</b>
	<b>Kshs</b>
GAV Provisioning account balance	964,166,915.45
<b>Total</b>	<b>964,166,915.45</b>

- Details of Exchequer Account

	<b>2013 - 2014</b>
	<b>Kshs</b>
Exchequer Provisioning account balance	714,467,727
<b>Total</b>	<b>714,467,727</b>

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

---

**XII. SIGNIFICANT ACCOUNTING POLICIES**

---

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

**1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Government of Samburu and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the County Government of Samburu.

**2. Recognition of revenue and expenses**

The County Government of Samburu recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the County Government of Samburu. In addition, the County Government of Samburu recognises all expenses when the event occurs and the related cash has actually been paid out by the County Government of Samburu.

**3. In-kind contributions**

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

**4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**COUNTY GOVERNMENT OF SAMBURU**

**Reports and Financial Statements**

**For 16 month period ended June 30, 2014**

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

---

**5. Pending bills**

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

**6. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Government of Samburu budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the County Government of Samburu actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1 TAX REVENUES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Taxes on Income, Profits and Capital Gains	xxx
Taxes on Property	xxx
Taxes on Goods and Services	xxx
Taxes on International Trade and Transactions	xxx
Other Taxes (not elsewhere classified)	xxx
<b>Total</b>	<u>xxx</u>

**2 SOCIAL SECURITY CONTRIBUTIONS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Receipts for Health Insurance Contribution	xxx
Receipts to NHIF for Health Insurance Contributions	xxx
Receipts from Govt Employees to Social & Welfare Schemes in Govt	xxx
<b>Total</b>	<u>xxx</u>

**3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	2013 - 2014
			Kshs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>			
(Insert name of donor)	xxx	xxx	xxx
(Insert name of donor)	xxx	xxx	xxx
<b>Grants Received from Multilateral Donors (International Organisations)</b>			
(Insert name of donor)	xxx	xxx	xxx
(Insert name of donor)	xxx	xxx	xxx
<b>Grants Received from other levels of government</b>			
(Insert name of donor)	xxx	xxx	xxx
(Insert name of donor)	xxx	xxx	xxx
<b>Total</b>			

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4 EXCHEQUER RELEASES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Total Exchequer Releases for quarter 1	575,445,316
Total Exchequer Releases for quarter 2	259,815,322
Total Exchequer Releases for quarter 3	753,464,434
Total Exchequer Releases for quarter 4	1,143,187,418
<b>Total</b>	<b>2,731,912,490</b>

**5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2013 - 2014</b>
	<b>Kshs</b>
Transfers from Central government entities (Transition Authority) (insert name of budget agency)	61,592,200 xx
Transfers from Counties (insert name of budget agency) (insert name of budget agency)	xx xx
<b>TOTAL</b>	<u><u>61,592,200</u></u>

**6 PROCEEDS FROM DOMESTIC BORROWINGS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Borrowing within General Government	xxx
Borrowing from Monetary Authorities (Central Bank)	xxx
Other Domestic Depository Corporations (Commercial Banks)	xxx
Borrowing from Other Domestic Financial Institutions	xxx
Borrowing from Other Domestic Creditors	xxx
Domestic Currency and Domestic Deposits	xxx
<b>Total</b>	<u><u>xxx</u></u>

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7 PROCEEDS FROM FOREIGN BORROWINGS**

	2013 - 2014
	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	xxx
Foreign Borrowing - Direct Payments	xxx
Foreign Currency and Foreign Deposits	xxx
<b>Total</b>	<b>xxx</b>

**8 PROCEEDS FROM SALE OF ASSETS**

	2013 - 2014
	Kshs
Receipts from the Sale of Buildings	
Receipts from the Sale of Vehicles and Transport Equipment	xxx
Receipts from the Sale Plant Machinery and Equipment	xxx
Receipts from Sale of Certified Seeds and Breeding Stock	xxx
Receipts from the Sale of Strategic Reserves Stocks	xxx
Receipts from the Sale of Inventories, Stocks and Commodities	xxx
Disposal and Sales of Non-Produced Assets	xxx
Receipts from the Sale of Strategic Reserves Stocks	xxx
<b>Total</b>	<b>xxx</b>

**9 REIMBURSEMENTS AND REFUNDS**

	2013 - 2014
	Kshs
Refund from World Food Programme (WFP)	
Reimbursement of Audit Fees	-
Reimbursement on Messing Charges (UNICEF)	-
Reimbursement from World Bank – ECD	
Reimbursement from Individuals and Private Organisations	
Reimbursement from Local Government Authorities	-
Reimbursement from Statutory Organisations	-
Reimbursement within Central Government	-
Reimbursement Using Bonds	-
<b>Total</b>	<b>-</b>

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10 RETURNS OF EQUITY HOLDINGS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Returns of Equity Holdings in Domestic Organisations	xxx
Returns of Equity Holdings in International Organisations	xxx
	xxx
<b>Total</b>	<b>xxx</b>

**11 OTHER REVENUES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Interest Received	-
Profits and Dividends	
Rents	
Other Property Income	
Sales of Market Establishments	
Receipts from Administrative Fees and Charges	
Receipts from Administrative Fees and Charges - Collected as AIA	
Receipts from Incidental Sales by Non-Market Establishments	
Receipts from Sales by Non-Market Establishments	
Receipts from Sale of Incidental Goods	
Fines Penalties and Forfeitures	
Receipts from Voluntary transfers other than grants	
Other Receipts Not Classified Elsewhere	204,811,750.05
<b>Total</b>	<b>204,811,750.05</b>

**12 COMPENSATION OF EMPLOYEES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Basic salaries of permanent employees	604,735,413
Basic wages of temporary employees	1,714,519
Personal allowances paid as part of salary	61,242,701
Personal allowances paid as reimbursements	-
Personal allowances provided in kind	-
Pension and other social security contributions	
Compulsory national social security schemes	-
Compulsory national health insurance schemes	-
Social benefit schemes outside government	-
Other personnel payments	43,477,698
<b>Total</b>	<b>711,170,331</b>

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**13 USE OF GOODS AND SERVICES**

	2013 - 2014
	Kshs
Utilities, supplies and services	12,794,038
Communication, supplies and services	4,539,228
Domestic travel and subsistence	152,257,609
Foreign travel and subsistence	
Printing, advertising and information supplies & services	17,120,389
Rentals of produced assets	13,580,874
Training expenses	22,882,361
Hospitality supplies and services	103,864,179
Insurance costs	41,559,257
Specialised materials and services	79,521,065
Office and general supplies and services	8,296,381
Other operating expenses	83,328,724
Routine maintenance – vehicles and other transport equipment	56,829,898
Routine maintenance – other assets	41,240,750
<b>Total</b>	<b>637,814,753</b>

**14 INTEREST PAYMENTS**

	2013 - 2014
	Kshs
Interest Payments on Foreign Borrowing	xxx
Interest on Domestic Borrowing	xxx
Interest on Borrowing From Other Government Units	xxx
<b>Total</b>	<b>xxx</b>

**15 SUBSIDIES**

Description	2013 - 2014
	Kshs
Subsidies to Public Corporations	
<i>See list attached</i>	xx
(insert name)	xx
Subsidies to Private Enterprises	
<i>See list attached</i>	xx
(insert name)	xx
<b>TOTAL</b>	<b>xx</b>

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**16 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014 Kshs
Transfers to Central government entities See attached list	xx
Transfers to Counties (insert name of budget agency)	xx
(insert name of budget agency)	xx
<b>TOTAL</b>	<b>xx</b>

**17 OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014 Kshs
Scholarships and other educational benefits	49,246,920
Emergency relief and refugee assistance	-
Subsidies to small businesses, cooperatives, and self employed	30,577,743
Other current transfers, grants	61,975,662
Other capital grants and transfers	
<b>Total</b>	<b>141,800,325</b>

**18 SOCIAL SECURITY BENEFITS**

	2013 - 2014 Kshs
Government pension and retirement benefits	3,734,979
Social security benefits in cash and in kind	-
Employer Social Benefits in cash and in kind	-
<b>Total</b>	<b>3,734,979</b>

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**19 ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>	2013 - 2014
	Kshs
Purchase of Buildings	-
Construction of Buildings	33,309,083
Refurbishment of Buildings	39,014,099
Construction of Roads	16,075,285
Construction and Civil Works	61,469,038
Overhaul and Refurbishment of Construction and Civil Works	8,550,956
Purchase of Vehicles and Other Transport Equipment	197,818,873
Overhaul of Vehicles and Other Transport Equipment	
Purchase of Household Furniture and Institutional Equipment	
Purchase of Office Furniture and General Equipment	32,049,223
Purchase of ICT Equipment	49,713,901
Purchase of Specialised Plant, Equipment and Machinery	164,293,249
Rehabilitation and Renovation of Plant, Machinery and Equip.	6,637,558
Purchase of Certified Seeds, Breeding Stock and Live Animals	19,473,900
Research, Studies, Project Preparation, Design & Supervision	1,969,843
Rehabilitation of Civil Works	
Acquisition of Strategic Stocks and commodities	
Acquisition of Land	
Acquisition of Intangible Assets	178,425
<u>Financial Assets</u>	
Domestic Public Non-Financial Enterprises	
Domestic Public Financial Institutions	
Foreign financial Institutions operating Abroad	
Other Foreign Enterprises	
Foreign Payables - From Previous Years	
<b>Total</b>	<b><u><u>630,553,433</u></u></b>

**20 FINANCE COSTS, INCLUDING LOAN INTEREST**

	2013 - 2014
	Kshs
Exchange Rate Losses	xxx
Interest Payments on Foreign Borrowings	xxx
Interest Payments on Guaranteed Debt Taken over by Govt	xxx
Interest on Domestic Borrowings (Non-Govt)	xxx
Interest on Borrowings from Other Government Units	xxx
<b>Total</b>	<b><u><u>xxx</u></u></b>

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**21 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Repayments on Borrowings from Domestic	xxx
Principal Repayments on Guaranteed Debt Taken over by Government	xxx
Repayments on Borrowings from Other Domestic Creditors	xxx
Repayment of Principal from Foreign Lending & On – Lending	xxx
<b>Total</b>	<b>xxx</b>

**22 OTHER EXPENSES**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Budget Reserves	
Civil Contingency Reserves	
Capital Transfers to Non-Financial Public Enterprises	
Capital Transfer to Public Financial Institutions and Enterprises	
Capital Transfer to Private Non-Financial Enterprises	
Other expenses	131,199,333
Domestic Accounts	
	<b>131,199,333</b>

**23A: Bank Accounts**

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014
			<b>Kshs</b>
Central bank of Kenya, Ac no. 1000170743 (Kshs)	xxx	xxx	2,993,851
Kenya Commercial bank, Ac no. 1140816381 (Kshs)	xxx	xxx	5,751,461
Central bank of Kenya, Ac no. 1000170808 (Kshs)	xxx	xxx	197,379
Revenue Account			695,585,045
Deposit Account			15,501,070
<b>Total</b>			<b>720,028,807</b>

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**23B: CASH IN HAND**

	2013 - 2014
	Kshs
Location 1	xxx
Location 2	xxx
Location 3	xxx
Other Locations ( <i>specify</i> )	xxx
<b>Total</b>	<u>xxx</u>

*[Provide cash count certificates for each]*

**23C: Cash equivalents (short-term deposits)**

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014
			Kshs
<i>Describe the nature of deposit</i>	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx
<b>Total</b>			<u>xxx</u>

**23D: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>
FREDRICK NDICHU NJUGUNA	594,000.00	0.00
SAMUEL MWAURA GATERI	198,700.00	0.00
LEMOOSA, Mr. MAURA LEKURAM	353,582.00	0.00
GEOFFREY KIRUKI MWITARI	14,000.00	0.00
JOSEPH LENGUPAE NCHUKUDO	10,000.00	0.00
ZEVERIO K MUGAMBI	42,000.00	0.00
RICHARD KAMAU KAMUKU	20,000.00	0.00
STEPHEN KIMANI CHEGE	193,400.00	0.00
SAMUEL DAVID KIRIMA	42,000.00	0.00
LENOLKIRNA, Mr. DANIEL NAKUO	397,000.00	0.00
LENGAUR, Mr. JAMUHURI	30,000.00	0.00
LERETEN, Mr. JOSEPH	49,000.00	0.00
LEPIREI, Mr. ISAYA LODUNGA	28,500.00	0.00
SIMON KUNGU MBUGUA	20,000.00	0.00

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

LEPARIYO, Mr. GABRIEL KERENDE	100,800.00	0.00
SERAPHINO N. MURIITHI	14,000.00	0.00
KENNEDY SATSIRU SAVATIA	44,000.00	0.00
ALFRED MUGI KAMAU	55,900.00	0.00
MESHACK NGARI KARIUKI	217,895.00	0.00
SAMSON ODHIAMBO LANGI	106,000.00	0.00
LEMARKAT LTANGERIAN	12,000.00	0.00
ARNESTI NTETETE LEPARSANTI	15,000.00	0.00
JOHN KANGAU MWANGI	15,000.00	0.00
FRANCIS NGANGA NDUNGU	50,000.00	0.00
MARK JESKI LEAGILE	3,000.00	0.00
JOSEPH GICHUKI GICHUHI	51,000.00	0.00
LEMARKAT, Mr. SITON	25,000.00	0.00
JOSEPH WAGURA GICHUKI	88,200.00	0.00
BENSON DAVID LEPARMORIJO	20,000.00	0.00
SIMON PETER LEMOOGUE	50,000.00	0.00
FRED LEPARLEEN LENAPEER	36,000.00	0.00
WYCLIFFE NAMULATA WANGWE	150,000.00	0.00
PHILIP SINEI	62,000.00	0.00
LEAKONO, Mr. SAMUEL KIPANAI	200,000.00	0.00
LENOLNGIRO, Mr. SIMON SURUAI	40,000.00	0.00
JOSPHAT MBIRI WAWERU	50,000.00	0.00
DAVID MUIIMI KINYOI	58,595.00	0.00
LETININA, Mr. BENSON KASAINI	124,500.00	0.00
KIMTAI, Mrs. CHRITINE CHEBET	745,200.00	0.00
EMMANUEL LOPONU LERUGUN	712,500.00	0.00
LESHORE, Mr. PATRICK KAMAIS	931,000.00	0.00
LEPARTANAPA DAVID MILLAN	84,600.00	0.00
LENDOROP, Mr. SYMON	30,000.00	0.00
LEMPUSHUNA, Mr. DANIEL DIROP	3,600.00	0.00
LORONYOKWE, Ms. STEPHANIA	15,000.00	0.00
LEMPOE, Mr. GEOFFRY DIPSON	18,000.00	0.00
LEKISAAT, Mr. STEPHEN SAIDIMU	15,000.00	0.00
ALEX PHILIP KIRAGU	145,100.00	0.00
LESORI, Mr. MINGA	28,500.00	0.00
JOSPHAT LENGURIS LMIMBAS	400	0.00
ROBERT NATO SIFUNA	150,800.00	0.00
BENSON MUSEMBI MUSAU	478,000.00	0.00
KENNETH KIPLANGAT MALEL	12,000.00	0.00
MOSES MPISILI LEMUNA	835,500.00	0.00
MICHAEL KIPTARUS ROP	22,000.00	0.00
SOLOMON MISIKO AYUKU	84,000.00	0.00
KENNEDY LINO LESARGE	395,500.00	0.00
MICHAEL LETIPIILA	10,000.00	0.00

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

MUIKIA, Mr. NAFTALY MWANGI	168,000.00	0.00
LEKISANYAL, Mrs. DORCAS NTIAM	65,500.00	0.00
ELIZAPHAN MWANGI KAMAU	293,000.00	0.00
MICHAEL MEME MUTERO	222,250.00	0.00
ALEX KIBICHII SANGUT	80,000.00	0.00
IBRAHIM NJOROGE MUIGAI	124,000.00	0.00
DAVID MURIUKI KIRIMI	4,500.00	0.00
SETH BWIVUYA MAHELI	17,000.00	0.00
LEPEERE, Mr. TINDERET	24,000.00	0.00
LALAIKIPIANI, Mrs. SEIN SARAH	20,000.00	0.00
BONIFACE SOINETY LEKARSIA	80,000.00	0.00
DICKSON JAMES LENTAAYA	21,000.00	0.00
BENSON MUCHIRI NYAGA	80,750.00	0.00
LORUNYEI, Mr. LAWRENCE SEBASTIAN	100,000.00	0.00
LOLOSOLI, Mr. FABIAN DAVID	100,000.00	0.00
LESHOOMO, Mr. JERIAS	130,000.00	0.00
LEMARKAT, Mr. JOSEPH	823,536.00	0.00
LOBUK, Mr. PIUS LEYARO	100,006.00	0.00
LESINGIRAN, Mr. TIMOTHY KOILEKEN	139,000.00	0.00
LANYASUNYA, Mr. ADAMSON	1,547,500.00	0.00
LELENKEJU, Mr. JACKSON LAYAN	100,000.00	0.00
LETURA, Mr. AHAMED RAISY	300,000.00	0.00
LESOIPA, Mr. SHADRACK NAKINI	200,000.00	0.00
LOLDEPE, Mr. ELLY STEPHEN	100,000.00	0.00
LENTUKUNYE, Mr. CHRISTOPHER	401,272.00	0.00
LETIKTIK, Mr. LAZARO	400,000.00	0.00
LEITORE, Mr. BENJAMIN	320,000.00	0.00
LOLKILE, Mr. JOHN LEPIL	200,000.00	0.00
LEUYA, Mr. WILLIAM	31,500.00	0.00
SAMBU, Mr. BOSCO NGETICH	1,274,110.00	0.00
LOLMODOONI, Mr. PETER	153,000.00	0.00
LEAJORE, Mr. RICHARD NABEI	320,500.00	0.00
LELUATA, Mrs. IRENE SENEI	730,000.00	0.00
LESHAKWET, Mr. PETER	241,000.00	0.00
LEISEN, Mr. JONATHAN KIPAMBI	179,000.00	0.00
LENTOIMAGA, Mrs. CHRISTINE NTIRABA	907,100.00	0.00
LEMPEEI, Ms. GRACE	414,002.00	0.00
LEMPUSHUNA, Mr. SAMUEL MUNGONI	30,000.00	0.00
LENEMIRIA, Mr. DAVID ABEDNEGO	100,000.00	0.00
LENARONKOITO, Mr. BERNARD SAIDIMU	30,000.00	0.00
LEKIMAIN, Mr. PATRICK YAMAKO	70,500.00	0.00
LELESIT, Mr. SIMON ETIENI	3,000.00	0.00
LEKIMAIN, Mr. STEPHEN MWANIKI	132,500.00	0.00
NABAALA, Mr. PARMALE	826,000.00	0.00

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

LETAMBUL, Mr. SIMON KRYPTON	412,860.00	0.00
MOIRA, Mrs. REBECCA	30,000.00	0.00
LEMETEKI, Mr. ANTHONY	153,000.00	0.00
LETININA, Mr. STEPHEN SIRINGA	47,000.00	0.00
LENANYOKIE, Mr. ANDREW	3,500.00	0.00
LETUNTA, Mrs. CHRISTINE SILANTOI	15,000.00	0.00
LENANYOKIE, Mr. SAMMY SANTERON	128,000.00	0.00
MUSARINI LENTOIJONI	70,000.00	0.00
LOLONYOKIE, Mr. SIMON	352,000.00	0.00
LEMPERE, Mr. SOLOMON LTEPERUAN	96,000.00	0.00
LERNO, Mr. LMASINTAE DAVID	116,020.00	0.00
RAMAIS MAMAYO LESEPEITA	18,000.00	0.00
MAULIDI NUUR LEKUDERE	24,000.00	0.00
JOSEPH MAYANI LEKALKULI	30,000.00	0.00
MARK LESEPE	115,000.00	0.00
LENOLNGENJE, Mr. LINUS MIL	29,000.00	0.00
LENTOIJONI, Mr. JEMEN	323,800.00	0.00
FREDRICK NDICHU NJUGUNA	594,000.00	0.00
SAMUEL MWAURA GATERI	198,700.00	0.00
LEMOOSA, Mr. MAURA LEKURAM	353,582.00	0.00
<b>Total</b>	<b>21,864,478</b>	<b>0.00</b>

**COUNTY GOVERNMENT OF SAMBURU**

**Reports and Financial Statements**

**For 16 month period ended June 30, 2014**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**24. BALANCES BROUGHT FORWARD**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Bank accounts	xxx
Cash in hand	xxx
Cash equivalents (short-term deposits)	xxx
Imprest	xxx
<b>Total</b>	<hr/> <hr/>
<i>[Provide short appropriate explanations as necessary]</i>	<hr/> <hr/>

**25. PRIOR YEAR ADJUSTMENTS**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Bank accounts	xxx
Cash in hand	xxx
Cash equivalents (short-term deposits)	xxx
Imprest	xxx
<b>Total</b>	<hr/> <hr/>

**COUNTY GOVERNMENT OF SAMBURU**  
**Reports and Financial Statements**  
**For 16 month period ended June 30, 2014**

**26. OTHER IMPORTANT DISCLOSURES**

**26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Construction of buildings	22,645,738
Construction of civil works	108,802,818
Supply of goods	12,270,820
Supply of services	538,082
	<b>144,257,458</b>

**26.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Senior management	xxx
Middle management	2,550,313
Unionisable employees	xxx
Others ( <i>specify</i> )	xxx
	<b>2,550,313</b>

**26.3: OTHER PENDING PAYABLES (See Annex 3)**

	<b>2013 - 2014</b>
	<b>Kshs</b>
Amounts due to National Government entities	904,773,.25
Amounts due to County Government entities	63,877,725
Amounts due to third parties	10,873,854
Others ( <i>specify</i> )	xxx
	<b>75,656,352.25</b>

COUNTY GOVERNMENT OF SAMBURU

Reports and Financial Statements

For 16 month period ended June 30, 2014

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
Nyota Star Ltd				1,254,600.90		
Nyota Star Ltd				1,254,687.90		
Meagari Construction Ltd				3,754,594.60		
Saruni Enterprises				907,023.70		
Neemali Vision Enterprises Ltd				1,044,000.00		
Stepline Investments				1,836,561.30		
Stepline Investments				970,050.00		
Neemali Vision Enterprises Ltd				960,045.00		
Saimen Enterprises Limited				957,870.00		
Saruni Enterprises				1,721,147.10		
Nalmarei Enterprises Ltd Co				846,249.00		
Kirisia Engineering Co Ltd				861,300.00		
Kirisia Engineering Co Ltd				295,800.00		
Lorien General Construction Co Ltd				870,000.00		
Tekular Ventures				1,900,000.00		
Kiteri Limited				1,471,822.50		
Kiteri Limited				1,739,986.10		
<b>Sub-Total</b>				<b>22,645,738</b>		
<b>Construction of civil works</b>						
Eltons Technologies				8,788,740.00		
Kirisia Engineering Co Ltd				19,113,900.00		
Kirisia Engineering Co Ltd				2,608,327.55		
Maralal Agencies & Services				2,993,939.00		
Siambu Enterprises				7,360,200.00		
Siambu Enterprises				1,826,686.80		

COUNTY GOVERNMENT OF SAMBURU

Reports and Financial Statements

For 16 month period ended June 30, 2014

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Nalmarei Enterprises Ltd Co				6,274,010.20		
Kirisia Engineering Co Ltd				863,736.00		
Kirisia Engineering Co Ltd				133,110.00		
Kirisia Engineering Co Ltd				868,260.00		
Lpesie General Contractors Ltd				5,981,772.00		
Lpesie General Contractors Ltd				3,497,400.00		
Paraquons General Construction Supplies Ltd				2,642,886.00		
Meagari Construction Ltd				2,491,793.10		
Nalmarei Enterprises Ltd Co				2,083,476.00		
Loisiap Contractors and Civil Engineering Ltd				2,594,340.00		
Loisiap Contractors and Civil Engineering Ltd				17,385,408.35		
Tekular Ventures				3,296,500.00		
Paraquons General Construction Supplies Ltd				2,805,750.00		
Samburu Ramkil Construction Co Ltd				1,557,300.00		
Kirisia Samburu Constuction				1,894,860.00		
Burarat Construction Co				11,740,423.80		
Sub-Total				108,802,818		
<b>Supply of goods</b>						
Samburu Imani Enterprises				591,300.00		
System Partners Ltd				2,700,000.00		
Nasinya Company Ltd				124,200.00		
Samburu Mwanjo General Suppliers				1,995,000.00		
David Kuria Nganda				2,590,000.00		
General Energy				125,000.00		
Bright Innovation				159,080.00		
Narasha General Merchants				300,190.00		



COUNTY GOVERNMENT OF LAMBURU  
 Reports and Financial Statements  
 For 16 month period ended June 30, 2014

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
Jongure Enterprises				449,350.00		
Lekos Service Station				153,000.00		
Bashan Motor (k) ltd				802,200.00		
Oryx Service Station				40,000.00		
Samburu Imani Enterprises				1,757,700.00		
Bonobo General Suppliers				233,800.00		
Lekos Service Station				250,000.00		
Sub-Total				12,270,820.00		
<b>Supply of services</b>						
Rashid Mohamud				399,600.00		
Maralal Wananchi Traders and Transporters				114,482.00		
Samburu Guest House				24,000.00		
Sub-Total				538,082.00		
Grand Total				144,257,458.00		

COUNTY GOVERNMENT OF SAMBURU  
 Reports and Financial Statements  
 For 16 month period ended June 30, 2014

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4. Staff Claims					2,550,313		
5.							
6.							
<b>Sub-Total</b>					2,550,313		
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>					2,550,313		

COUNTY GOVERNMENT OF SAMBURU

Reports and Financial Statements

For 16 month period ended June 30, 2014

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
		a	b	c	d=a-c		
<b>Amounts due to National Govt Entities</b>							
1.	National Social Security Fund				457,600		
2.	Kenya Revenue Authority				293,260		
3.	National Hospital Insurance Fund				153,913.25		
	<b>Sub-Total</b>				<b>904,773.25</b>		
<b>Amounts due to County Govt Entities</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
<b>Amounts due to Third Parties</b>							
7.	Mary Immaculate Women Group				467,000		
8.	Samburu Youth and Women Enterprises				40,000,000		
9.	Laptrust				23,410,725		
	<b>Sub-Total</b>				<b>63,877,725</b>		
<b>Others (specify)</b>							
10.	Retention Fees				603,948		
11.	Bursaries				10,269,906		
12.							
	<b>Sub-Total</b>				<b>10,873,854</b>		
	<b>Grand Total</b>				<b>75,656,352.25</b>		

COUNTY GOVERNMENT OF SAMBURU  
 Reports and Financial Statements  
 For 16 month period ended June 30, 2014

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2013/14	Historical Cost (Kshs) 2012/13
Land		
Buildings and structures		
Transport equipment	163,348,402	
Office equipment, furniture and fittings	4,780,000	
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment	104,365,180	
Heritage and cultural assets		
Intangible assets		
<b>Total</b>	<b>272,494,214</b>	

