REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF SAMBURU

FOR THE YEAR ENDED 30 JUNE, 2022

COUNTY GOVERNMENT OF SAMBURU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022

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

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1. Key Entity Information And Management

a) Background information

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

b) Key Management

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

No.	Name	Designation	Date of holding office
1.	H.E. Lati Lelelit	Governor	Aug 2022 to Date
2.	H.E. Sameer Leneng'wesi	Deputy Governor	Aug 2022 to Date
3.	Mr. Jonathan Leisen	CEC, Finance and Economic Planning	2013 to Date (Formally worked in Public Works Department)
4.	Mrs. Dorcas Lekisanyal	CEC, Transport and Public Works	2017 to Date (Formally worked in County Treasury, Health Services and in Water & Environment Departments)
5.	Mr. Lekupe Stephen	CEC, Education and Vocational Training	2013 to Date (Formally worked in Health Services, Public Works and Physical Planning Departments)
6.	Mr. Peter Lechakwet	CEC, Trade, Tourism and Industry	2013 to Date
7.	Mr. Benedict Lentumunai	CEC, Agriculture, Livestock and	2017 to Date (Formally

No.	Name	Designation	Date of holding office
		Fisheries	worked in Physical Planning, Gender and Water & Environment)
8.	Mr. Vincent Learaman	CEC, Health Services	2013 to Date (Formally Agriculture, Livestock and Fisheries)
9.	Mr. Peter Lolmodooni	CEC, Water, Environment and Natural Resources	2013 to Date (Formally worked in Education and Vocational Training and Health services)
10.	Mrs. Peinan Leitemu	CEC, Lands, Housing and Physical Planning and Urban Dev	2021 to Date
11.	Mrs. Rosemary Tenty Paul	CEC, Gender, Culture and Social Services, Sports and Youth Affairs	2020 to Date
12.	Silvana Kaparo	CEC, Finance, Economic Planning and ICT	October 2022 to Date

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Mr. Jonathan Leisen	CEC, Finance and Economic Planning
2.	Mr. David Lesamana	Chief Officer, Finance and Economic Planning
3.	Joseph Lekalkuli, CPA (K)	Head of County Treasury
4.	Charles Leleruk, CPA (K)	Deputy Director Accounting Services
5.	Erastine Momanyi, CPA (K)	Principal Accountant
6.	Daniel Lentiyoo, CPA (K)	Principal Accountant
5.	Alice Lenanyokie	CO Public Works
6.	Daniel Lesaigor	CO Disaster and Emergency Response
7.	Tyson Lemako	Ag.CO, Agriculture, Livestock and Fisheries
8.	Andrew Lanyasunya	CO, Health Services
9.	Marios Lerugum	CO, Gender, Culture and Social Services & Sports
10.	Moses Omondi	Ag.CO, Lands, Housing and Physical Planning and Urban Dev

No.	Designation	Name
11.	Lydia Letinina	CO, Tourism & Trade
12.	Joy Letooyia	CO, Education and Vocational Training
13.	Susan Lelemoyog	CO, Public Service Administration
14.	Samuel Nakope	CO, Water, Environment and Natural Resources
15.	Solomon Letirok	Ag.Chief Officer Finance

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2022 were:

1. County Assembly of Samburu County
   Samburu County Assembly was instrumental in the budgeting process to ensure that a balanced budget that would bring about optimal utilization of resources is finally passed and subsequently well implemented.
2. Audit Committee
   Samburu County Audit Committee has held a number of meetings where continuous audit processes were encouraged and audit reports both internal and external discussed.

3. Public Accounts Committee
   In the previous year, Samburu County Executive had appeared once before the Senate's Public Accounts Committee where audit queries for Yr 2018/19 were discussed and resolved.

4. Budget and Appropriations Committee.

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

e) County Executive Headquarters

Samburu County Headquarters,

P.O. Box 3-20600,

Maralal-Nyahururu Road,

Maralal, KENYA

f) County Executive Contacts

Telephone: +254 065 62456, +254 65 62075

E-mail: info@samburu.go.ke

Website: www.samburu.go.ke

g) County Executive Bankers

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

2. Other Commercial Banks
   A. Kenya Commercial Bank-Maralal Branch
      Telephone: +254 711 087 000
      E-mail: KCB@kcbgroup.com
      Website: www.kcbgroup.com
   B. Co-operative Bank of Kenya-Maralal Branch
      Telephone: +254 703 027 000
      E-mail: customerservice@co-opbank.co.ke
      Website: www.samburu.go.ke
   C. Equity Bank of Kenya-Maralal Branch
      Telephone: +254 763 000 000
      E-mail: info@equitybank.co.ke
      Website: www.equitybank.com

h) Independent Auditors

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

2. Forward by the CECM Finance and Economic Planning

The Financial Year 2021/2022 was a unique year, with Covid 19 pandemic, a prolonged drought as a result of climate change and also electioneering, which in turn led to diminishing fortunes economically. The content of the financial statement is evident enough that the consequence of the pandemic, drought, and desert locust had far-reaching impacts, not only at the household level where individuals suffered economically for basic needs but also on the county government which could not meet its revenue targets and also slow implementation of the budget.

a) 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.

(3) A County Government may seek assistance from the Kenya Law Reform Commission in the development or reform of county legislation under subsection (2)(a).

b) *Budget performance against actual amounts for 2021-2022*

In the year under review, the total expenditure was Ksh 5,307,580,317..40 against a total budget of Ksh 6,705,855,994.00. Absorption of development expenditure was 25% compared to the approved budget of 38 % which translates to Ksh.1,633,415,215.00. The County Government, however, remains resolute to increase spending on development to achieve the developmental targets.

The projected revenue is Ksh 7,377,540,025.00 comprising of Ksh 157,264,422 from own source revenue, Ksh 5,371,346,037.00 from equitable share, and the balance from development partners.

The actual receipts were Ksh 4,961,253,008 from equitable share and other receipts and a cash balance brought forward of Ksh 1,483,452,657.00. However, 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.

c) ***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 been largely been achieved. The outcomes will be indicated once the report for monitoring and evaluation is completed.

d) The County flagship projects and how they have been achieved

In the CIDP 2018-2022 the county had a number of flagship projects spread across the departments.

In the financial year the following have been achieved;

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

In the formulation of the CIDP we had factored projects to be done by National Government Which have not materialised to date. Construction of County abattoir was not in the CIDP but with support from European Union is almost complete

e) Value-for-money achievements -

The County 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 has been positive feedback on the County activities.

f) Implementation challenges

i. Low absorption of development funds as indicated by the expenditure.

ii. Under-performance of own source revenue.

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. Reduced global demand emanating from covid-19 fears and containment measures are expected to result in reduced demand for commodities from the county. This will affect the county's economy cognizant of the fact that the county plays a major role in the tourism sector.

v. 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.

vi. 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.

vii. 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.

g) *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.

h) Key risk management strategies applied by the County

i. The County Government departments' capacities continuously strengthened to enable them to perform their assigned functions effectively and efficiently. The key technical staff needs to be deployed and rationalized to streamline the county's activities.

ii. Extensive work has been done in providing reporting templates and issuance of budget guidelines to ensure consistency in reporting and monitoring progress.

iii. Strengthening the monitoring and evaluation unit in the finance and economic planning unit and linking up with the Service delivery unit will lead to a harmonized monitoring and evaluation system in the county.

iv. In addition, the implementation pace in the spending units continues to be a source of concern especially concerning the development expenditures and uptake of external resources. These risks will be monitored closely and the County Government would take appropriate measures in the context of the supplementary budget.

v. Adjustments to the 2022/23 budget will take into account actual performance of expenditure so far and absorption capacity in the remainder of the financial year because of the resource constraints. The Government will rationalize expenditures by cutting those that are non-priority. These may include slowing down or reprioritizing development expenditures and increased budgeting for debt resolution.

vi. On the Revenue side, the County Treasury is expected to institute corrective measures to curb the revenue leakages by enhancing compliance. Departments are expected to prioritize their expenditure and reallocate funds guided by the priorities during the preparation of the supplementary budget guided by the resource availability. Automation of revenue processes will be top priority for the department of Finance in this financial year.

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

3. Statement of Performance against County Predetermined Objectives

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

Below is Samburu County Government summary of development projects achievements 2021-2022.

Department	Objective	Outcome	Indicator	Performance
EDUCATION	To improve quality pre-primary education to all the children	Improved access, equity and quality of ECDE Programmes.	Number of ECD Classrooms constructed	42 ECD Classes constructed
	To improve the hygiene of ECDE Children	Improved access, equity and quality of ECDE Programmes.	Number of Modern Kitchen Constructed	14 Modern kitchens constructed
	To improve the service delivery in ECDE Centers and improve the security of learning resources.	Improved access, equity and quality of ECDE Programmes.	Number of Offices and stores constructed	16 Offices and Stores constructed
	To improve hygiene in ECDE Centers		Number of Pit Latrines constructed	15 Pit Latrines constructed
	To improve security and	Improved access, equity and	Number of fences	19 Fences constructed

	safety of learners and learning resources.	quality of ECDE Programmes.	constructed	
	To improve the enrolment, retention and completion rates amongst the ECDE Learners	Improved access, equity and quality of ECDE Programmes.	Number of ECD centers supplied with food rations	530 ECDE Centers supplied with food rations
	To improve the hygiene and water supply in the ECDE Centers.	Improved access, equity and quality of ECDE Programmes.	Number of ECD centers supplied with Water Tanks	60 NO water tanks purchased and installed.
	To improve the learning environment	Improved access, equity and quality of ECDE Programmes.	Number of furniture sets provided	Purchase of 54 sets of furniture.60% delivered to ECDE centers.

Department	Objective	Outcome	Indicator	Performance
WATER, ENVIRONMENT, NATURAL RESOURCES AND ENERGY				
	To increase availability and access to clean and safe water	Provision of Sufficient water & waste water disposal facilities.	Number of Water extension systems developed Number of Kms of water extension done	19 Water extension systems done - Kaoto Lmisigiyoi, Ladala, Napipera, Wamba Township Sepeei to Ndikir ee timi, Lchingei Alu,

				Laresoro, Loruko Lmari, airimirimo, Baawa, Barsaloi, Loruko-sawan, Parkuo, Natiti Logetei, Sere olipi, Nookworak to Lodungokwe, Ngilai Village and Loruko .
	To increase water volume in the dams for both Human and Livestock consumption	Provision of Sufficient water.	Number of Dams disilted	3 Dams disilted Ntarakwai, Ledero water pan and Lkitembe sand dam
	To increase availability & access to safe and clean water for both urban & rural dwellers	Improved water access to the communities	No. of water pan or dams constructed	10 Dams constructed - Lbaa Rongai, Loluaa , Lodua ,Moru Akonges, Loidongo, Moru Agubin, Nachola Lerata A, Laankaroi Murarat
	To enhance adoption of solar energy in boreholes operations	Improved water access to the communities	Number of boreholes solarized	9 boreholes solarized - Ngambo, Lolkunono, Ngapune , Lmsalaba, Naiborkeju, Loloono & lamuriaki Lengarde Mpongani
	To increase availability &	Improved water access to the	No. of boreholes drilled	Drilling and equipping of 21 boreholes –

	access to safe water for both livestock and human consumption	communities	no. of boreholes equipped	3- Elbarta &Ndoto, 4- Nachola Ward 3- Wamba North, 4- wamba West and Wamba East 3- Poro and Loosuk wards. 4- in suguta marmar &Maralal wards
	To secure and projects Barsilinga borehole	Improved water access to the communities	Number of boreholes rehabiltated	1 Borehole rehabilitated - Barsilinga
	To improve water storage and promote rain water harvesting	Improved water access to the communities	No. of water tanks supplied No. of masonry tanks constructed	28 Water tanks supplied 2 Masonry tanks constructed – Ledero and South Horr
	To control soil erosion	Improved water access to the communities	No. of soil erosion structures constructed	3 Gabions boxes constructed – Lorok Mixed, Lesirikan and South Horr

Department	Objective	Outcome	Indicator	Performance
COOPERATIVE, TRADE, INVESTMENTS, TOURISM AND ENTERPRISE DEVELOPMENT SUB-SECTOR:				
	To support the capacity building and growth of community conservancies in Samburu County	Reduced human/animal conflicts	Partnership with communities in conservation and security of	6 Conservancies supported

TOURISM AND MARKETING			wildlife in the County	
	To strengthen wildlife security through employment of scouts and provision of security equipment's	Economic benefits to the communities and improved livelihood	Number of Scouts employed	265 Scouts employed by the County
	To strengthen wildlife security through provision of security equipment's To promote peaceful coexistence between people and wildlife and among residents' communities themselves To improve staff welfare		Number of Rangers Camps constructed Number of Cafeteria equipped and staff units constructed	3 Rangers Camps constructed Equipped cafeteria in Malaso Campsite
	To improve the staff welfare, working condition and enhance service delivery	Enhanced security for wildlife. tourists and locals. Motivated	Number of houses renovated	Renovated rangers houses at Archers gate SNR and Directors House at Samburu Lodge

		Staff and enhanced service delivery		
	To empower and develop resilient community, transform livelihoods and conserve natural resource base. To provide incentives to community to promote sustainable management of natural resources	Increased number of sustainable conservancies Enhanced wildlife and environment conservation as well as promote tourism	Number of existing conservancies supported	2 existing conservancies were supported through Samburu National Reserve Revenue sharing- Kalama and Westgate
	To support the capacity building and growth of community conservancies in Samburu County b) To support the establishment of more tourist facilities across the county	Enhanced economic benefits to the communities and improved livelihood Improved revenue from ecotourism	Number of Conservancies supported with various facilities to promote tourism	- Constructed Sera community wildlife community conservancy Tourist Banda - Supported operation of Kirisia Nkoteyia community scout program and Kirisia Forest ecosystem was fully funded at grant of Ksh. 3 Million (WDF) - Supported operation program for Meibae

				community conservancy fully funded at grant of Ksh. 1.5 Million (WDF) - Supported operation of Ngilai Community Conservancy(Namunyak) community ranger operation program fully funded at grant of Ksh. 1 Million - Supported operation of Kalepo Community Conservancy(Namunyak) community ranger operation program - complete fully funded at grant of Ksh. 1 Million - Hydrological survey for Milgis trust borehole done - Drilling of Kalama borehole ongoing - 6 Conservancy Management boards trained
SUB SECTOR : COOPERATIVES DEVELOPMENT	Knowledgeable membership and self-sustaining	Enhance sustainable cooperative	Number of cooperative members	85 cooperative members were trained

	cooperatives	movement	trained	
	Equip cooperative leaders/officials with requisite knowledge on how to run profitable cooperatives	Enhance sustainable cooperative movement	Number of cooperative leaders trained	90 cooperative Leaders trained
	sell cooperative idea to members of public/potential groups	Enhance sustainable cooperative movement	Number of groups sensitized	15 Groups sensitized
	Improved access to markets for cooperative products/services	Improved access to markets	Volume of Products marketed Volume of sales	10 cooperative representatives facilitated to participate in different trade fairs/exhibitions locally and internationally
	Growth of Ushanga Sector		Number of Profitable Ushanga business & quality products	15 Ushanga Cooperatives supported
TRADE DEVELOPMENT AND PROMOTION	To enhance hygiene standards within public utilities	To enhance hygiene standards within public utilities	Number of Toilets constructed	3 Market toilets constructed
	To protect and	Enhance	Number of	1 bodaboda shed constructed

	enhance good business environment	business environment	business sheds constructed	

Department	Objective	Outcome	Indicator	Performance
AGRICULTURE, LIVESTOCK DEVELOPMENT, VETERINARY SERVICES AND FISHERIES	To enhance food security through provision of certified seeds to farmers	Enhanced crop production	Tons of seeds procured List of farmer beneficiaries	60 Tons maize harvested 20 tons of beans harvested 5,100 households benefitted and therefor became food secure
	To improve mechanization of agriculture in the county	Improved food production	Number of Machines rehabilitated	1 Plant Changlin rehabilitated
	To enhance food security in the county through irrigation	Enhanced food security	Acres of land developed List of beneficiaries Crops planted and yields realized.	33.5 acres developed 757 beneficiaries
SUB PROGRAMME: VETERINARY SERVICES	Ensure Meat hygiene	Improved quality of meat and meat products	Number of Modern abattoir completed and operational	Main building of the abattoir, Lairages, Fencing, Administration block and sewerage system constructed; Overhead rails and internal finishes, Borehole, blood tank, water tanks and electricity fixation are ongoing – 95% complete

	Ensure Animal welfare	Enhanced quality of health for animals	Number of crushes constructed	3 crushes completed and handed over to the community.
	Ensure Disease management and Control	Improved animal health	Number of livestock vaccinated	338,911 livestock treated and or vaccinated
	Pest Control	Improved animal health	Number of cattle dips constructed	Silango cattle dip renovated
	Disease surveillance		Number of disease surveillance done	12 missions achieved with assistance from partners

Department	Objective	Outcome	Indicator	Performance
GENDER CULTURE AND SOCIAL SERVICES	Promote and support recreational services	Ensure Cohesion in the community	Number of fencing done	Fencing of Maralal Green park done
	Promote and support community activities	Ensure Cohesion in the community	Number of Social Halls completed	6 Social Halls constructed and handed over to the respective communities- Nachola, Lesirikan, Wamba East, Wamba West, Longewan, Naiborkeju,
SPORTS & YOUTH AFFAIRS	Ensure competitiveness in sports and recreation	Enhanced competitiveness in sports and recreation	Number of Sports Facilities constructed	- 2 Playgrounds completed Loruko and Kurungu - 2 Basketball pitches completed – Archers Post and Maralal Polytechnic - 1 Stadium renovated –

				Baragoi Stadium

Department	Objective	Outcome	Indicator	Performance
MEDICAL SERVICES, PUBLIC HEALTH AND SANITATION	To provide integrated quality of outpatient and inpatient services for County residents	Improved quality health Services that is affordable, equitable, accessible and responsive to client needs in Samburu County	Number of Health facilities with Dispensary, sanitatiojn block and staff Houses constructed	- 5 Dispensaries completed- Suyan, Mugur, Sarima, Lodua, Masikita - 6 Staff Houses completed- Suyan, Angata, Mugur, Longewan, Lkiloriti, Sarima - 5 Sanitation Blocks constructed – Suyan, Naimaral, Lodua, Masikita, Naimaral - 1 marternity block at Baragoi Sub County Hospital - 4 Outpatients Blocks constructed – Ngilai, Barsaloi, Naimaral, Longewan - 1 Inpatient block at Samburu County Referral Hospital - 1 Surgical Ward at Wamba Sub County Hospital - 1 set of furniture for Samburu County Referral Hospital - Walkways for Baragoi Sub County Hospital

Department	Objective	Outcome	Indicator	Performance

ROAD AND PUBLIC WORKS	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	% Of motorable and passable roads within the county	- 148 Kms of roads opened - 458 Kms of roads maintained - 2 Minor bridges constructed - 3 Level drifts
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	% Reduction of crime	- 1 Flood light- Maralal - 1 Street light – Wamba

Department	Objective	Outcome	Indicator	Performance
LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT	To prepare physical and land use development plans for purposes of development planning, allocation and control	Improved Land use	Number of Spatial Plans developed	Spatial Plan complete awaiting County Assembly approval
	To demarcate boundaries within urban areas for purposes of allocation	Improved Land use	Number of urban areas planned	3 towns planned – Morijo, Lodungokwe and Sereolipi

4. Environmental and Sustainability Reporting

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.

2. Environmental performance

The County Government of Samburu is guided by a number of environmental management policies and laws to ensure that the development agenda does not compromise biodiversity conservation and environmental compliance. Such laws and policies include the Environmental Management and Coordination Act, 1999 (Revised in 2015); the Wildlife Conservation and Management Act, 2013; the Forest Conservation and Management Act, 2016; the Samburu County Sustainable Forest Management and Tree Growing Act, 2022; the Samburu County Climate Change Act, 2022; the National Environment policy, 2003; and Environmental Impact Assessment (EIA) Regulations (2003).

The Environmental Management and Coordination Act and its subsidiary legislation of the Environmental Impact Assessment Regulations (2003) in particular ensures that all development projects must undergo an Environmental Impact Assessment to ascertain both positive and negative impacts of the project in question to the environment and thereafter develop an Environmental Management Plan that stipulates how the negative impacts of the project can be mitigated. The county has been successful in ensuring that all development projects undergo environmental screening and those categorized has medium impacts projects that may have a negative impact to the environment are subjected to EIA studies and thereafter forwarded to the National Environment Management Authority for review of the reports and clearance through licencing before project commencement.

The county government has put in place the County Environment Committee as per Section 18 of the Environmental Management and Coordination Act, 1999 (Revised in 2015) to oversee environmental matters and address challenges that may arise through resolutions.

With regards to waste management, the county is yet to formulate county specific policy, however, the National Environment policy of 2003 and the National Sustainable Waste Management policy of 2021 and Environmental Management and Coordination Act of 1999 (Revised in 2015) are sufficient in guiding how waste management is managed and handled at the county.

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.

4. **Market place practices-**

   The organisation should outline its efforts to:

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

      Explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

   b) **Responsible ethical practices-**

      Corruption free environment

   c) **Stewardship of goods an-**

      Outline efforts to safeguard the rights and interests of its citizens

5. **Community Engagements**

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

6. **Others**

(The organisation gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

5. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2022. 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, 2022, 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.

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 10th Feb 2023.

....

County Executive Committee Member –

Finance and Economic Planning

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF SAMBURU FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Samburu set out on pages 1 to 91, which comprise of the statement of assets and liabilities as at

30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Samburu as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Unsupported Insurance Costs

The statement of receipts and payments reflects expenditure of Kshs.1,673,450,405 for use of goods and services and as disclosed under Note 5 to the financial statements . 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 .

In the circumstances, accuracy and completeness of the expenditure of Kshs.3,096,775 incurred on insurance could not be confirmed.

2.0 Variances Between Financial Statements and Integrated Financial Management Information System (IFMIS)

The financial statements provided for audit reflected the following unreconciled and unexplained variances.

Component	Note	Financial Statements (A) (Kshs.)	IFMIS (B) (Kshs.)	Variance (A-B) (Kshs.)
Exchequer Releases (Transfers from the CRF)	1	4,927,105,342	5,285,948,066	(358,842,724)
Other Receipts	3	34,147,666	-	34,147,666
Use of Goods and Services	5	1,673,450,470	1,708,627,053	(35,176,583)
Surplus/Deficit		(346,327,310)	(56,808,899)	(289,518,410.60)
Bank Balances	14A	385,968,926	(4,187,304,040)	4,573,272,966
Cash Balances	14B	-	15,128,563,108	(15,128,563,108)
Total Cash and Cash Equivalent		385,968,926	10,941,259,068	(10,555,290,142)

Component	Note	Financial Statements (A) (Kshs.)	IFMIS (B) (Kshs.)	Variance (A-B) (Kshs.)
Outstanding Imprests and Advances	15	37,159,044	141,162,704	(104,003,660)
Total Financial Assets		423,127,970	11,082,421,772	(10,659,293,802)
Deposits and Retentions	16	134,872,180	5,619,920,350	(5,485,048,170)
Net Financial Assets		288,255,790	5,462,501,422	(5,174,245,632)
Fund Balance B/Fwd.	17	1,405,933,732	1,679,443,887	(273,510,155)
Prior Year Adjustments	18	(771,350,632)	-	(771,350,632)
Net Financial Position		288,255,790	1,622,634,987	(1,334,379,197)

In the circumstances, the accuracy and completeness of the respective amounts could not be confirmed.

3.0 Doubtful Ownership of Land

Annex 6 to the financial statements on summary of non-current assets reflects total assets (Historical Cost) value of Kshs.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 which the County headquarters and the official Governor's residence is built.

In the circumstance, ownership and completeness of the total assets value of Kshs.6,219,464,556 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Prior Year Unresolved Issues

In the report of the previous year, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and

Report on Effectiveness of internal Controls, Risk management and Governance. However, although Management has indicated that some of the issues have been resolved the matters remained unresolved as the Senate and County Assembly were yet to deliberate on the audit report for the year ended 30 June, 2021.

2.0 Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.5,405,493,703 and Kshs.4,961,253,008, respectively, resulting to an under-funding of Kshs.444,240,695 or 8% of the budget. Similarly, the County Executive spent Kshs.5,307,580,317 against an approved budget of Kshs.6,705,855,994 resulting to an under-expenditure of Kshs.1,398,275,677 or 21% of the budget.

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

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 un balanced 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.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Anomalies in Procurement

1.1 Construction of Sewerage and Drainage Works

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 for sewerage and drainage works through a request for quotation contrary to section 105 (a) of the Public Procurement and Asset disposal Act ,2015 which states that a procuring entity can use request for quotation from the register of suppliers for procurement if the estimated value of goods, works or non-consultancy services being procured is less than the prescribed maximum value for using request for quotations as prescribed in regulations. The Public Procurement and Asset Disposal Regulations, 2020 second schedule fixed the allowable maximum threshold for class A procuring entities at Kshs.5,000,000.

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.

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

1.2 Construction of Gabions

The statement of receipts and payments and Note 10 to the financial statements reflects Kshs.1,305,083,568 in respect to acquisition of assets which includes Kshs.102,187,803 in respect to construction and civil works. This component includes Kshs.5,260,400 paid to a company for construction of gabions through a request for quotation contrary to Section 105 (a) of the Public Procurement and Asset disposal Act, 2015 which states that a procuring entity can use request for quotation from the register of suppliers for procurement if the estimated value of goods, works or non-consultancy services being procured is less than the prescribed maximum value for using request for quotations as prescribed in regulations. Public Procurement and Asset Disposal Regulations 2020 second schedule fixed the allowable maximum threshold for class A procuring entities at Kshs.5,000,000.

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

1.3 Construction of Tululug Rock Catchment

The statement of receipts and payments and Note 10 to the financial statements reflects Kshs.1,305,083,568 in respect to acquisition of assets which includes Kshs.102,187,803 in respect to construction and civil works. This item 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.

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

2.0 Compensation of Employees

2.1 Non-Compliance with the One-Third of Basic Salary Rule

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 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.

2.2 Non-Compliance with the Law on Fiscal Responsibility - Wage Bill

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 Public Finance Management (County Governments) Regulations, 2015 which provides a threshold of 35%.

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

2.3 Non-Compliance with Law on Ethnic Composition

During the year under review, the total number of employees of the County Executive was one thousand seven hundred and twenty-eight (1728) out of which one thousand three hundred and fifty-five (1355) or 78 % of the total number were members of the dominant ethnic community in the County. This is contrary to Section 65(1) (a) and (e) of the County Governments Act, 2012 which states that "In selecting candidates for appointment, the County Public Service Board shall consider: (a) the standards, values and principles set out in Articles 10, 27(4), 56(c) and 232(1) of the Constitution; and ((e) the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county;".

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

2.4 Employees Above Mandatory Retirement Age

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 Ref No: PSC/ADM/13(7) Dated 19 November 2020 on Mandatory Retirement Age of Public Officers that provides the mandatory retirement age to be 60 and 65 years for non-disabled and for people with disability, respectively.

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

3.0 Unsupported Payment of Allowances to Village Council Members

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 .

In the circumstance, the regularity of the expenditure of Kshs.44,940,000 could not be confirmed.

4.0 Procurement of Drugs without Contractual Agreement

The statement of receipts and payments and as further disclosed in Note 5 to the financial statements reflects Kshs.1,673,450,405 in respect to use of goods and services. This amount includes Kshs168,628,661 in respect to specialized materials and services. During the year under review, the County Executive procured drugs amounting to Kshs.59,072,372 from Kenya Medical Supplies Agency (KEMSA).

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.

In the circumstances, completeness and value for money on the expenditure of Kshs.10,403,289 could not be confirmed..

5.0 Unaccounted for Supply and Delivery of Food and Rations

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.

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 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.

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

6.0 Unsupported Reimbursements of Allowances

The statement of receipts and payments and as further disclosed in Note 5 to the financial statements reflects Kshs.1,673,450,405 in respect to use of goods and services which includes Kshs.814,558,977 and Kshs.149,122,297 in respect to other operating expenses and domestic travel and subsistence, respectively. Included in the operating expenses and domestic travel and subsistence expense is Kshs.2,942,400 and Kshs.510,400, respectively, totalling to Kshs.3,452,800 paid to various members of staff as reimbursements or claims for night outs and coincidental expenses while on various activities. However, no supporting documents for the activities including prior approval from the accounting officer were provided for audit .

In the circumstances, completeness and value for money on the expenditure of Kshs.3,452,800 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1.0 Lack of a Risk Management Policy

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

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

2.0 Lack of ICT Strategic Plan and ICT Steering Committee

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 safeguarding the Executive's ICT assets. Further, without a sound and approved framework, users do not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality, integrity and availability.

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

3.0 Payment of Salaries Outside Intergraded Personnel and Payroll Data (IPPD)

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. 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.

In the circumstances, accuracy and propriety of personnel emoluments totalling Kshs.228,107,701 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to dissolve the County Executive or 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

01 March, 2023

7. Statement of Receipts and Payments for the year ended 30th June 2022.

	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	4,927,105,342	5,195,951,477
Proceeds from sale of assets	2	-	-
Other receipts	3	34,147,666	73,414,984
Total receipts		**4,961,253,008**	**5,269,366,461**
Payments			
Compensation of employees	4	1,951,850,999	1,999,286,955
Use of goods and services	5	1,673,450,405	1,216,178,191
Subsidies	6	-	-
Transfers to other government entities	7	208,126,876	771,276,806
Other grants and transfers	8	169,068,470	168,146,271
Social security benefits	9	-	3,693,259
Acquisition of assets	10	1,305,083,568	1,241,289,302
Finance costs, including loan interest	11	-	-
Repayment of principal on domestic & foreign Borrowing	12	-	-
Other payments	13	-	-
Total payments		**5,307,580,317**	**5,399,870,784**
Surplus/deficit		**-346,327,310**	**-130,504,323**

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 10th Feb 2023 and signed by:

Name: Solomon Letirok
Chief Officer –Finance
ICPAK M/No: 23327

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

8. Statement of Assets and Liabilities as at 30th June 2022

	Notes	2021-2022 Kshs	2020-2021 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	**14A**	385,968,926	1,483,452,657
Cash balances	**14B**	-	-
Total cash and cash equivalent		**385,968,926**	**1,483,452,657**
Outstanding imprests and advances	**15**	37,159,044	41,297,918
Total financial assets		**423,127,970**	**1,524,750,575**
Financial liabilities			
Deposits and retentions	**16**	134,872,180	118,816,843
Net financial assets		**288,255,790**	**1,405,933,732**
Represented by			
Fund balance b/fwd.	17	**1,405,933,732**	**1,567,471,621**
Prior year adjustments	18	**-771,350,632**	**-31,033,567**
Surplus/deficit for the year		**-346,327,310**	**-130,504,323**
Net financial position		**288,255,790**	**1,405,933,732**

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 10th Feb 2023 and signed by:

……………………………………… ………………………………………

Name: Solomon Letirok
Chief Officer –Finance
ICPAK M/No: 23327

Name: Joseph Lekalkuli
Head of Accounting Services

ICPAK M/No: 6711

9. Statement of Cash Flows for the period ended 30th June 2022.

	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	4,927,105,342	5,195,951,477
Other receipts	3	34,147,666	73,414,984
Payments for operating expenses			
Compensation of employees	4	-1,951,850,999	-1,999,286,955
Use of goods and services	5	-1,673,450,405	-1,216,178,191
Subsidies	6	-	-
Transfers to other government units	7	-208,126,876	-771,276,806
Other grants and transfers	8	-169,068,470	-168,146,271
Social security benefits	9	-	-3,693,259
Finance costs, including loan interest	11	-	-
Other payments	13	-	-
Adjusted for:			
Other adjustments Prior year adjustments	18	-771,350,632	-31,033,567
Decrease/(increase) in outstanding imprests & advances	19	4,138,874	29,836,343
Increase/(decrease) in deposits and retentions	20	16,055,337	68,954,925
Net cash flow from operating activities		**207,599,837**	**1,178,542,680**
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	-1,305,083,568	-1,241,289,302
Net cash flows from investing activities		**-1,305,083,568**	**-1,241,289,302**
Cash flow from borrowing activities			
Repayment of principal on domestic and foreign Borrowing	12	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		**-1,097,483,730**	**-62,746,622**
Cash and cash equivalents at beginning of the year		**1,483,452,657**	**1,546,199,279**
Cash and cash equivalents at end of the year		**385,968,926**	**1,483,452,657**

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 10th Feb 2023 and signed by:

....

Name: Solomon Letirok

Chief Officer Finance

ICPAK M/No: 23327

....

Name: Joseph Lekalkuli

Chief Officer Finance

ICPAK Member Number: 6711

10. Statement of Comparison of Budget & Actual Amounts: Combined Recurrent and Development

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	5,371,346,037	-	5,371,346,037	4,927,105,342	444,240,695	92%
Proceeds from sale of assets						
Other receipts	34,147,666	-	34,147,666	34,147,666	-	100%
Total	**5,405,493,703**	**-**	**5,405,493,703**	**4,961,253,008**	**444,240,695**	**92%**
Payments						
Compensation of employees	2,025,004,838	25,606,041	2,050,610,879	1,951,850,999	98,759,880	95%
Use of goods and services	1,660,952,752	393,679,971	2,054,632,723	1,673,450,404	381,182,319	81%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	216,200,000	2,000,000	218,200,000	208,126,876	10,073,124	95%
Other grants and transfers	151,700,000	36,400,313	188,100,313	169,068,470	19,031,843	90%
Social security benefits	-	-	-	-	-	
Acquisition of assets	1,807,371,872	386,940,207	2,194,312,079	1,305,083,568	889,228,511	59%
Finance costs, including loan interest						
Repayment of principal on borrowings						
Other payments						
Total	**5,861,229,462**	**844,626,532**	**6,705,855,994**	**5,307,580,317**	**1,398,275,677**	**79%**
Surplus/(Deficit)	**(455,735,759)**	**(844,626,532)**	**(1,300,362,291)**	**(346,327,310)**	**(954,034,982)**	**0**

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

(a) Late disbursement of funds by National treasury. The National Treasury did not disburse June 2022 allocation of Ksh. 429,707,684.00 by close of financial year 2021/2022 which resulted to under expenditure in both acquisition of assets and use of goods and services.

(b) Delay in completion of projects by contractors. The contractors did not complete some capital projects by close the financial year which resulted to unspent CRF balance of Ksh. 425,333,956.00 thus leading to under expenditure in acquisition of assets.

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

The County Executive's financial statements were approved on 10th Feb 2023 and signed by:

....	....
Name: Solomon Letirok	**Name: Joseph Lekalkuli**
Chief Officer Finance	**Head of Accounting Services**
ICPAK M/No: 23327	**ICPAK Member Number: 6711**

11. Statement of Comparison of Budget & Actual Amounts: Recurrent

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	3,580,921,583	-	3,580,921,583	3,580,921,583	-	100%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	34,147,666	-	34,147,666	34,147,666	-	100%
Total	**3,615,069,249**	**-**	**3,615,069,249**	**3,615,069,249**	**-**	**100%**
Payments						
Compensation of employees	2,025,004,838	25,606,041	2,050,610,879	1,951,850,999	98,759,880	95%
Use of goods and services	1,355,549,064	393,264,971	1,748,814,035	1,455,120,223	293,693,812	83%
Subsidies	-	-	-	-	-	-
Transfers to other government units	59,000,000	2,000,000	61,000,000	59,126,876	1,873,124	97%
Other grants and transfers	151,700,000	36,400,313	188,100,313	169,068,470	19,031,843	90%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	55,250,000	33,358,100	88,608,100	38,998,534	49,609,566	44%
Finance costs, including loan interest						
Repayment of principal on borrowings						
Other payments						
Total	**3,646,503,902**	**490,629,425**	**4,137,133,327**	**3,674,165,102**	**462,968,225**	**89%**
Surplus/(deficit)	**-31,434,653**	**-490,629,425**	**-522,064,078**	**-59,095,854**	**-462,968,225**	**0**

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

(a) Late disbursement of funds by National treasury. The National Treasury did not disburse June 2022 allocation of Ksh. 429,707,684.00 by close of financial year 2021/2022 which resulted to under expenditure in both acquisition of assets and use of goods and services.

(b) Delay in completion of projects by contractors. The contractors did not complete some capital projects by close the financial year which resulted to unspent CRF balance of Ksh. 425,333,956.00 thus leading to under expenditure in acquisition of assets.

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

The County Executive's financial statements were approved on 10th Feb 2022 and signed by

....	....
Name: Solomon Letirok	**Name: Joseph Lekalkuli**
Chief Officer Finance	**Head of Accounting Services**
ICPAK M/No: 23327	
	ICPAK Member Number: 6711

12. Statement of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	1,790,424,454	-	1,790,424,454	1,346,183,759	444,240,695	75%
Proceeds from sale of assets						
Other receipts						
Total	**1,790,424,454**	**-**	**1,790,424,454**	**1,346,183,759**	**444,240,695**	**75%**
Payments						
Compensation of employees						
Use of goods and services	305,403,688	415,000	305,818,688	218,330,181	87,488,507	71%
Subsidies	-	-	-	-	-	-
Transfers to other government units	157,200,000	-	157,200,000	149,000,000	8,200,000	95%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	1,752,121,872	353,582,107	2,105,703,979	1,266,085,034	839,618,945	60%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Totals	**2,214,725,560**	**353,997,107**	**2,568,722,667**	**1,633,415,215**	**935,307,452**	**64%**
Surplus/(deficit)	**-424,301,106**	**-353,997,107**	**-778,298,213**	**-287,231,456**	**-491,066,757**	**0**

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

(a) Late disbursement of funds by National treasury. The National Treasury did not disburse June 2022 allocation of Ksh. 429,707,684.00 by close of financial year 2021/2022 which resulted to under expenditure in both acquisition of assets and use of goods and services.

(b) Delay in completion of projects by contractors. The contractors did not complete some capital projects by close the financial year which resulted to unspent CRF balance of Ksh. 425,333,956.00 thus leading to under expenditure in acquisition of assets.

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

The County Executive's financial statements were approved on 10th Feb 2023 and signed by:

....	....
Name: Solomon Letirok	**Name: Joseph Lekalkuli**
Chief Officer Finance	**Head of Accounting Services**
ICPAK M/No: 23327	**ICPAK Member Number: 6711**

13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Final Budget 2022 Kshs	Indicators %/ numbers	Outcome 2022 %/ numbers	Actual on comparable basis 2022 Kshs	Budget utilization difference Kshs
101004210	**308,845,661.00**	**100%**	**62%**	**191,391,841.80**	**117,453,819.20**
101014210	308,845,661.00	100%	62%	191,391,841.80	117,453,819.20
102004210	**15,729,924.00**	**100%**	**66%**	**10,338,892.45**	**5,391,031.55**
102014210	6,021,006.00	100%	81%	4,882,598.50	1,138,407.50
102034210	8,826,752.00	100%	58%	5,098,656.95	3,728,095.05
102044210	882,166.00	100%	41%	357,637.00	524,529.00
103004210	**61,910,517.00**	**100%**	**82%**	**50,652,618.15**	**11,257,898.85**
103014210	12,548,584.00	100%	81%	10,135,877.95	2,412,706.05
103024210	15,867,032.00	100%	93%	14,801,706.20	1,065,325.80
103034210	24,639,666.00	100%	71%	17,592,898.10	7,046,767.90
103044210	8,855,235.00	100%	92%	8,122,135.90	733,099.10
104004210	**7,134,552.00**	**100%**	**89%**	**6,323,412.80**	**811,139.20**
104014210	7,134,552.00	100%	89%	6,323,412.80	811,139.20
105004210	**46,395,966.00**	**100%**	**91%**	**42,362,956.70**	**4,033,009.30**
105014210	30,478,776.00	100%	92%	28,113,781.75	2,364,994.25
105024210	15,917,190.00	100%	90%	14,249,174.95	1,668,015.05
106004210	**39,685,282.00**	**100%**	**86%**	**34,193,208.50**	**5,492,073.50**
106014210	39,685,282.00	100%	86%	34,193,208.50	5,492,073.50
201004210	**68,825,840.00**	**100%**	**68%**	**46,608,832.55**	**22,217,007.45**
201014210	54,712,980.00	100%	67%	36,478,714.70	18,234,265.30
201034210	2,787,226.00	100%	72%	2,003,961.00	783,265.00

Programme/Sub-Programme	Final Budget	Indicators	Outcome	Actual on comparable basis	Budget utilization difference
	2022		2022	2022	
201044210	11,325,634.00	100%	72%	8,126,156.85	3,199,477.15
202004210	**43,816,528.00**	**100%**	**78%**	**34,378,155.55**	**9,438,372.45**
202014210	11,190,542.00	100%	62%	6,948,471.90	4,242,070.10
202024210	10,354,651.00	100%	96%	9,947,592.00	407,059.00
202034210	14,832,454.00	100%	89%	13,245,531.95	1,586,922.05
202044210	7,438,881.00	100%	57%	4,236,559.70	3,202,321.30
301004210	**25,537,923.00**	**100%**	**77%**	**19,686,423.00**	**5,851,500.00**
301014210	25,537,923.00	100%	77%	19,686,423.00	5,851,500.00
302004210	**27,948,406.00**	**100%**	**77%**	**21,428,413.30**	**6,519,992.70**
302014210	27,948,406.00	100%	77%	21,428,413.30	6,519,992.70
304004210	**112,730,617.00**	**100%**	**83%**	**93,447,268.35**	**19,283,348.65**
304014210	112,730,617.00	100%	83%	93,447,268.35	19,283,348.65
305004210	**9,720,775.00**	**100%**	**57%**	**5,531,736.50**	**4,189,038.50**
305014210	9,720,775.00	100%	57%	5,531,736.50	4,189,038.50
306004210	**28,644,226.00**	**100%**	**42%**	**12,168,149.00**	**16,476,077.00**
306014210	28,644,226.00	100%	42%	12,168,149.00	16,476,077.00
401004210	**294,897,381.00**	**100%**	**99%**	**290,794,823.75**	**4,102,557.25**
401044210	108,972,827.00	100%	98%	106,569,292.60	2,403,534.40
401054210	94,731,472.00	100%	100%	94,412,310.45	319,161.55
401064210	37,912,158.00	100%	97%	36,840,309.50	1,071,848.50
401074210	53,280,924.00	100%	99%	52,972,911.20	308,012.80
402004210	**713,003,767.00**	**100%**	**93%**	**662,569,326.05**	**50,434,440.95**
402014210	15,014,900.00	100%	94%	14,137,453.70	877,446.30

Programme/Sub-Programme	Final Budget 2022	Indicators	Outcome 2022	Actual on comparable basis 2022	Budget utilization difference
402044210	561,555,241.00	100%	93%	521,634,006.50	39,921,234.50
402054210	136,433,626.00	100%	93%	126,797,865.85	9,635,760.15
403004210	**207,349,342.00**	**100%**	**93%**	**193,014,438.25**	**14,334,903.75**
403014210	10,415,840.00	100%	94%	9,822,627.35	593,212.65
403034210	72,050,220.00	100%	99%	71,013,053.65	1,037,166.35
403044210	4,887,284.00	100%	117%	5,726,612.95	-839,328.95
403054210	28,050,403.00	100%	58%	16,224,952.10	11,825,450.90
403064210	91,945,595.00	100%	98%	90,227,192.20	1,718,402.80
501004210	**180,659,431.00**	**100%**	**86%**	**155,925,026.75**	**24,734,404.25**
501014210	180,659,431.00	100%	86%	155,925,026.75	24,734,404.25
502004210	**318,434,722.00**	**100%**	**98%**	**312,281,377.05**	**6,153,344.95**
502014210	318,434,722.00	100%	98%	312,281,377.05	6,153,344.95
503004210	**48,550,000.00**	**100%**	**100%**	**48,309,020.00**	**240,980.00**
503034210	48,550,000.00	100%	100%	48,309,020.00	240,980.00
504004210	**11,226,812.00**	**100%**	**85%**	**9,516,427.35**	**1,710,384.65**
504014210	11,226,812.00	100%	85%	9,516,427.35	1,710,384.65
701004210	**409,265,888.00**	**100%**	**92%**	**376,664,688.65**	**32,601,199.35**
701014210	203,115,344.00	100%	89%	180,882,765.50	22,232,578.50
701034210	166,947,707.00	100%	95%	158,910,574.65	8,037,132.35
701044210	39,202,837.00	100%	94%	36,871,348.50	2,331,488.50
704004210	**68,987,568.00**	**100%**	**95%**	**65,523,906.30**	**3,463,661.70**
704014210	68,987,568.00	100%	95%	65,523,906.30	3,463,661.70
705004210	**503,385,506.00**	**100%**	**95%**	**476,693,769.05**	**26,691,736.95**

Programme/Sub-Programme	Final Budget 2022	Indicators	Outcome 2022	Actual on comparable basis 2022	Budget utilization difference
705014210	478,550,718.00	100%	95%	454,975,578.90	23,575,139.10
705024210	24,834,788.00	100%	87%	21,718,190.15	3,116,597.85
706004210	**246,380,253.00**	**100%**	**97%**	**240,218,149.25**	**6,162,103.75**
706014210	13,812,800.00	100%	89%	12,269,097.60	1,543,702.40
706024210	67,934,838.00	100%	99%	67,082,240.80	852,597.20
706034210	20,163,870.00	100%	94%	18,903,124.75	1,260,745.25
706044210	20,968,886.00	100%	93%	19,434,524.65	1,534,361.35
706054210	43,011,009.00	100%	96%	41,235,718.15	1,775,290.85
706064210	80,488,850.00	100%	101%	81,293,443.30	-804,593.30
712004210	**24,842,922.00**	**100%**	**90%**	**22,403,221.65**	**2,439,700.35**
712014210	24,842,922.00	100%	90%	22,403,221.65	2,439,700.35
713004210	**7,551,952.00**	**100%**	**85%**	**6,437,101.50**	**1,114,850.50**
713014210	7,551,952.00	100%	85%	6,437,101.50	1,114,850.50
901004210	**35,353,480.00**	**100%**	**94%**	**33,206,190.55**	**2,147,289.45**
901014210	35,353,480.00	100%	94%	33,206,190.55	2,147,289.45
902004210	**51,555,328.00**	**100%**	**82%**	**42,296,920.70**	**9,258,407.30**
902014210	978,000.00	100%	145%	1,416,200.00	-438,200.00
902024210	7,932,448.00	100%	77%	6,095,771.00	1,836,677.00
902034210	36,438,000.00	100%	79%	28,856,840.00	7,581,160.00
902044210	6,206,880.00	100%	96%	5,928,109.70	278,770.30
903004210	**2,825,000.00**	**100%**	**68%**	**1,914,604.00**	**910,396.00**
903014210	2,825,000.00	100%	68%	1,914,604.00	910,396.00
904004210	**16,836,373.00**	**100%**	**58%**	**9,835,756.45**	**7,000,616.55**

Programme/Sub-Programme	Final Budget 2022	Indicators	Outcome 2022	Actual on comparable basis 2022	Budget utilization difference
904014210	16,836,373.00	100%	58%	9,835,756.45	7,000,616.55
1001004210	**17,677,983.00**	**100%**	**83%**	**14,613,243.95**	**3,064,739.05**
1001014210	17,677,983.00	100%	83%	14,613,243.95	3,064,739.05
1002004210	**24,009,208.00**	**100%**	**53%**	**12,677,255.00**	**11,331,953.00**
1002014210	12,690,922.00	100%	73%	9,214,589.00	3,476,333.00
1002024210	11,318,286.00	100%	31%	3,462,666.00	7,855,620.00
1003004210	**14,745,250.00**	**100%**	**72%**	**10,587,534.70**	**4,157,715.30**
1003024210	4,713,494.00	100%	63%	2,989,935.50	1,723,558.50
1003034210	1,782,572.00	100%	78%	1,381,770.00	400,802.00
1003044210	8,249,184.00	100%	75%	6,215,829.20	2,033,354.80
1004004210	**142,668,944.00**	**100%**	**84%**	**120,170,411.80**	**22,498,532.20**
1004014210	4,921,845.00	100%	94%	4,650,637.20	271,207.80
1004024210	137,747,099.00	100%	84%	115,519,774.60	22,227,324.40
103004210	**220,874,348.00**	**100%**	**71%**	**156,818,223.00**	**64,056,125.00**
103024210	130,965,600.00	100%	87%	113,720,209.00	17,245,391.00
103034210	0	0	0	0	0
103044210	89,908,748.00	100%	48%	43,098,014.00	46,810,734.00
104004210	**3,915,000.00**	**100%**	**51%**	**2,000,000.00**	**1,915,000.00**
104014210	3,915,000.00	100%	51%	2,000,000.00	1,915,000.00
105004210	**324,203,688.00**	**100%**	**84%**	**237,218,872.40**	**86,984,815.60**
105014210	324,203,688.00	100%	84%	237,218,872.40	86,984,815.60
105024210	0	0	0	0	0
106004210	**94,984,809.00**	**100%**	**35%**	**33,502,180.00**	**61,482,629.00**

Programme/Sub-Programme	Final Budget 2022	Indicators	Outcome 2022	Actual on comparable basis 2022	Budget utilization difference
106014210	94,984,809.00	100%	35%	33,502,180.00	61,482,629.00
201004210	**0**	**0**	**0**	**0**	**0**
201014210	0	0	0	0	0
201034210	0	0	0	0	0
202004210	**367,069,080.00**	**100%**	**74%**	**271,807,296.00**	**95,261,784.00**
202014210	331,173,080.00	100%	74%	246,135,974.80	85,037,105.20
202034210	35,896,000.00	100%	72%	25,671,321.20	10,224,678.80
301004210	**187,763,810.00**	**100%**	**89%**	**167,862,788.00**	**19,901,022.00**
301014210	187,763,810.00	100%	89%	167,862,788.00	19,901,022.00
302004210	**8,000,000.00**	**100%**	**63%**	**5,000,000.00**	**3,000,000.00**
302014210	8,000,000.00	100%	63%	5,000,000.00	3,000,000.00
305004210	**18,651,420.00**	**100%**	**11%**	**1,960,000.00**	**16,691,420.00**
305014210	18,651,420.00	100%	11%	1,960,000.00	16,691,420.00
401004210	**83,450,000.00**	**100%**	**43%**	**35,874,965.50**	**47,575,034.50**
401044210	83,450,000.00	100%	43%	35,874,965.50	47,575,034.50
402004210	**56,000,000.00**	**100%**	**64%**	**35,927,911.50**	**20,072,088.50**
402044210	56,000,000.00	100%	64%	35,927,911.50	20,072,088.50
403004210	**403,940,244.00**	**100%**	**52%**	**211,216,006.10**	**192,724,237.90**
403054210	403,940,244.00	100%	52%	211,216,006.10	192,724,237.90
502004210	**195,053,687.00**	**100%**	**90%**	**175,108,134.50**	**19,945,552.50**
502014210	195,053,687.00	100%	90%	175,108,134.50	19,945,552.50
503004210	**15,900,000.00**	**100%**	**58%**	**9,271,800.00**	**6,628,200.00**
503034210	15,900,000.00	100%	58%	9,271,800.00	6,628,200.00

Programme/Sub-Programme	Final Budget 2022	Indicators	Outcome 2022	Actual on comparable basis 2022	Budget utilization difference
504004210	**10,500,000.00**	**100%**	**76%**	**8,013,618.00**	**2,486,382.00**
504014210	10,500,000.00	100%	76%	8,013,618.00	2,486,382.00
701004210	**43,000,000.00**	**100%**	**90%**	**38,828,132.00**	**4,171,868.00**
701014210	35,000,000.00	100%	100%	34,940,154.00	59,846.00
701034210	8,000,000.00	100%	49%	3,887,978.00	4,112,022.00
705004210	**44,880,686.00**	**100%**	**66%**	**29,420,696.00**	**15,459,990.00**
705024210	44,880,686.00	100%	66%	29,420,696.00	15,459,990.00
706004210	**4,000,000.00**	**100%**	**0%**	**0**	**4,000,000.00**
706054210	4,000,000.00	100%	0%	0	4,000,000.00
901004210	**46,761,605.00**	**100%**	**86%**	**40,139,642.00**	**6,621,963.00**
901014210	46,761,605.00	100%	86%	40,139,642.00	6,621,963.00
1002004210	**17,500,000.00**	**100%**	**0%**	**0**	**17,500,000.00**
1002024210	17,500,000.00	100%	0%	0	17,500,000.00
1004004210	**422,274,290.00**	**100%**	**41%**	**173,444,951.00**	**248,829,339.00**
1004024210	422,274,290.00	100%	41%	173,444,951.00	248,829,339.00
Grand Total	**6,705,855,994**	**100%**	**79%**	**5,307,580,317.40**	**1,398,275,676.60**

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

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

i) 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.

ii) Proceeds from sale of assets

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

b) 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, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to KShs. 134,872,179.95 compared to KShs. 118,816,843.05in prior period as indicated on note 16.

There were no other restrictions on cash during the year

7. Imprests and Advances

For the purposes of these financial statements, impresses 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.

8. 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.

9. 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.

10. 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.

11. Contingent Liabilities

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

A contingent liability is:

a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

b) A present obligation that arises from past events but is not recognised because:

   i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

   ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 7 of this financial statement is a register of the contingent liabilities in the year.

12. 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.

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive*'s* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was two 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.

14. Comparative figures

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

15. 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.

16. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

17. 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.

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

15. Notes to the Financial Statements

1. Exchequer Releases(Transfer from the CRF)

	2021-2022 Kshs	2020-2021 Kshs
Total exchequer releases for quarter 1	414,567,489	-
Total exchequer releases for quarter 2	900,160,120	762,448,500
Total exchequer releases for quarter 3	1,567,362,224	1,730,276,477
Total exchequer releases for quarter 4	2,045,015,509	2,703,226,500
Total	**4,927,105,342**	**5,195,951,477.05**

Due to changes in reporting template format, the comparative figure of Ksh. 5,195,951,477.05 comprises of the following;

i. Equitable share of Ksh. 4,620,900,000.00
ii. DANIDA - Universal Healthcare in Devolved Units Programme of Ksh. 13,140,000.00
iii. World Bank – THUSCP of Ksh. 29,873,032.00
iv. National Agricultural & Rural Inclusive Growth Project (NARIGP) of Ksh. 163,980,369.00
v. Kenya Devolution Support Programme of Ksh. 147,491,953.00
vi. Youth Polytechnic support grant of Ksh. 10,549,894.00
vii. Abolishment of user fees in health centres and dispensaries of Ksh. 5,235,578
viii. Kenya Urban Support Programme UDG of Ksh. 63,069,989.00
ix. Kenya Urban Support Programme UIG of Ksh. 8,800,000.00
x. Kenya Climate Smart Agriculture Project (KCSAP) of Ksh. 14,051,516.00

2. Proceeds from Sale of Assets

	2021-2022 Kshs	2020-2021 Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-

Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

3. **Other Receipts**

	2021-2022 Kshs	2020-2021 Kshs
Tender Fees received	-	-
Other Receipts, Reimbursements and Refunds	10,947,666.00	73,414,984.00
Other Receipts	23,200,000.00	-
Other Receipts IV	-	-
Total	**34,147,666**	**73,414,984**

The comparative amount of other receipts of Ksh.73,414,984.00 comprises of own generated revenue of Ksh.68,285,168, Return to CRF issue of Ksh.279,817.00 and Reimbursement and Refunds (Motor Vehicle Insurance refund) of Ksh.4,850,000.00.

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022 Kshs	2020-2021 Kshs
Basic salaries of permanent employees	1,285,118,480	1,067,149,417
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	517,029,501	706,810,239
Personal allowances paid as reimbursements	-	3,149,714
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	149,703,018	222,177,585
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**1,951,850,999**	**1,999,286,955**

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	KShs
Utilities, supplies and services	15,304,922	15,274,238
Communication, supplies and services	2,267,530	5,436,858
Domestic travel and subsistence	149,122,297	112,838,958
Foreign travel and subsistence	18,330,476	5,777,162
Printing, advertising and information supplies & services	14,009,551	9,920,689
Rentals of produced assets	1,078,132	635,000
Training expenses	77,937,471	70,565,749
Hospitality supplies and services	110,883,438	86,069,350
Insurance costs	225,141,922	186,686,340
Specialized materials and services	168,628,661	130,833,156
Office and general supplies and services	13,247,330	8,495,103
Fuel, oil and lubricants	32,620,964	33,373,244
Other operating expenses	814,558,977	523,267,516
Routine maintenance – vehicles and other transport equipment	24,374,204	23,633,758
Routine maintenance – other assets	5,944,530	3,371,069
Total	**1,673,450,405**	**1,216,178,191**

Notes to the Financial Statements (Continued)

6. Subsidies

Description	2021-2022 Kshs	2020-2021 Kshs
Subsidies to Public Corporations		
See List Attached	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises	-	-
See List Attached	-	-
(Insert Name)	-	-

7. Transfer to Other Government entities

Description	2021-2022 Kshs	2020-2021 Kshs
Transfers to county government entities		
SAWASCO and other entities	59,126,876	51,000,000
County Assembly	-	597,546,907
Conservancies	149,000,000	122,729,900
Transfers to other counties		
(Insert name of budget agency)	-	-
(Insert name of budget agency)	-	-
Transfers to national government entities		
Transfer to the council of governors	-	-
Transfer to xxx	-	-
Total	**208,126,876**	**771,276,806**

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

Notes to the Financial Statements (Continued)

8. Other Grants and Payments

	2021-2022 Kshs	2020-2021 Kshs
Scholarships and other educational benefits	82,000,000	68,999,500
Emergency relief and refugee assistance	62,368,470	75,747,771
Other current grants	24,700,000	23,399,000
Total	**169,068,470**	**168,146,271**

Other Current grants of Ksh.24,700,000.00 relate to educational benefits and funds disbursed to bursary account for further transmission to beneficiaries.

9. Social Security Benefits

	2021-2022 Kshs	2020-2021 Kshs
Government Pension and Retirement Benefits	-	3,693,259
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	**3,693,259**

Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Non- financial assets	2021-2022	2020-2021
	Kshs	Kshs
Purchase of buildings		
Construction of buildings	460,526,000	314,582,272
Refurbishment of buildings	6,841,971	66,605,581
Construction of roads	218,423,325	223,504,613
Construction and civil works	102,187,803	171,940,370
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	24,251,000	8,342,638
Overhaul of vehicles and other transport equipment	199,529	1,241,824
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	37,805,993	21,910,868
Purchase of specialized plant, equipment and machinery	145,954,319	3,960,000
Rehabilitation and renovation of plant, machinery and equip.	86,280,198	24,864,214
Purchase of certified seeds, breeding stock and live animals	110,072,000	41,905,270
Research, studies, project preparation, design & supervision	33,502,180	97,522,446
Rehabilitation of civil works	79,039,250	264,909,208
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	-	-
Financial assets	-	-
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**1,305,083,568**	**1,241,289,302**

Notes to the Financial Statements (Continued)

11. Finance Costs, including Loan Interest

	2021-2022	2020-2021
	Kshs	Kshs
Bank charges	-	-
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

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

	2021-2022	2020-2021
	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

13. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

Notes to the Financial Statements (Continued)

14. Cash and Bank Balances

14A. Bank Balances

[redacted]				
			Kshs	Kshs
Samburu County CRF	1000171437	CRF	-	766,059,929.25
Samburu County Recurrent	1000170808	Recurrent	472.30	201,933.50
Samburu County Development	1000170743	Development	4,028.85	634,774.90
Samburu County Deposit	1000201948	Deposit	134,872,179.95	118,816,843.05
Samburu County Special Purpose	1000274597	Special Purpose	15,746,606.35	53,040,998.65
Samburu County RMLF	1000283483	Special Purpose	11,615,658.30	23,551,886.85
Samburu County NARIGP	1000367199	Special Purpose	2,395,221.20	156,672,925.60
Samburu County ASDSP	1000367218	Special Purpose	6,000,000.00	21,340,184.00
Samburu County Village Polytechnic	1000368071	Special Purpose	1,181,872.00	1,181,872.00
Samburu County ASAL	1000377518	Special Purpose	69,793.80	69,793.80
Samburu County KUSP	1000380012	Special Purpose	13,241,789.00	72,041,789.00
Samburu County KDSP	1000438525	Special Purpose	57,215,708.80	166,063,523.00
KCB IDEAS	1217494561	Operational acc	48,251,853.00	57,108,748.50
KCB NARIGP	1233178458	Operational acc	1,646.00	13,564,068.00
KCB POLYTECHNIC	1232887668	Operational acc	2,706,344.00	250,046.00
Samburu County KUSP UDG	01141999572700	Operational acc	27,743,069.00	9,790,849.00

Samburu County KUSP UIG	01141999588000	Operational acc	1,157,184.50	608,116.50
Samburu County COVID Response	1000455551	Special Purpose	2,000	602,000.00
KCB ASDSP Account	1233307428	Operational acc	28,586,852	21,852,375.00
Emergency Locust Response		Special Purpose	35,176,647.00	
Total			**385,968,926.05**	**1,483,452,657**

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

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

14 B Cash in Hand

	2021-2022 Kshs	2020-2021 Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2021-2022 Kshs	2020-2021 Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

15. Outstanding imprests and advances

Description	2021-2022 Kshs	2020-2021 Kshs
Government Imprests	21,631,642	25,770,516
Salary Advance	-	-
Receivable from County Assembly	15,527,402	15,527,402
Total	**37,159,044**	**41,297,918**

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

Breakdown of Imprest and Salary Advance per Department Imprest	2021-2022 Kshs	2020-2021 Kshs
Department of Executive	600	800
Department of Agriculture and Livestock	20	916,600
Department of Education	-	100
Department of Health Services	300	-
Department of Tourism, Trade and Cooperatives Dev	314,200	-
Sub-Total	**315,120**	**917,500**
Salary Advance	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	**315,120**	**917,500**

Notes to the Financial Statements (Continued)

16. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Deposits	134,872,180	118,816,843
Retention Monies	-	-
Total	**134,872,180**	**118,816,843**

17. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	1,483,452,657	1,546,199,279
Cash in Hand	-	-
Accounts Receivables	41,297,919	71,134,261
Accounts Payables	-118,816,843	-49,861,918
Total	**1,405,933,733**	**1,567,471,621**

The fund balances brought forward refers to the previous financial year's closing balances

18. Prior Year Adjustments

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

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2021-2022
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	1,483,452,657	766,059,929	717,392727.35
Cash in Hand	-	-	-
Accounts Payables	-	-	-
Receivables	41,297,918	4,453,994.20	36,843,923.80
Others-Return to CRF	0	836,708	836,708
Total	**1524750575**	**771,350,631**	**755,073,360**

i. Due to change of reporting template, the adjustment of Bank Account Balance of Ksh. 766,059,929 during the year relate to County Revenue Fund (CRF) closing balance for previous FY 2020/2021w hich is currently reported separately in CRF Financial Statements.
ii. The adjustment in receivables during the year of Ksh.4,453,994.20 related to imprest recovered and transferred to County Revenue collection account.

iii. Return to CRF amount of Ksh.836,708.00 reported as adjustment during the year is brought about by change in reporting template which reports return to CRF balance b/f in a separate CRF financial statements.

Notes to the Financial Statements (Continued)

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances As At 1st July (A)	41,297,918	71,134,261
Imprest and Advances As At 30th June (B)	37,159,044	41,297,918
Increase)/ Decrease In Imprest and Advances (C=(B-A))	**-4,138,874**	**-29,836,343**

(Receivable as at 1St July for FY 2020/21 should be the same as receivable as at 30th June for FY 2021/22)

20. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1st July (A)	118,816,843	49,861,918
Deposits and Retention as at 30th June (B)	134,872,180	118,816,843
Increase/ (Decrease) in Deposits and Retentions C= B-A	**16,055,337**	**68,954,925**

(Payables as at 1St July for FY 2020/21 should be the same as Payable as at 30th June for FY 2021/22)

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

Description	Balance b/f FY 2020-2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021-2022 Kshs
Construction of Buildings	156,336,377	144,510,972	107,900,528	192,946,821
Construction of Civil Works	305,487,946	62,929,450	23,798,010	344,619,386
Supply of Goods	85,090,480	8,557,539	12,178,690	81,469,329
Supply of Services	36,716,471	11,950,178	7171800	41,494,849
Total	**583,631,274**	**233,460,636**	**151,049,028**	**660,530,385**

2. Pending Staff Payables (See Annex 3)

Description	Balance b/f FY 2020-2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021-2022 Kshs
Senior management	-	9,989,968.00	0	9,989,968.00
Middle management	5,708,620.00	13,813,729.00	5,708,620	13,813,729.00
Unionisable employees	976,600.00	300,000.00	976,600	300,000.00
Others	-	-	0	-
Total	**6,685,220.00**	**4,103,697.00**	**6,685,220.00**	**24,103,697.00**

Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 4)

Description	Balance b/f FY 2020-2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021-2022 Kshs
Amounts due to National Government Entities	0	5,402,631	0	5,402,631
Amounts due to County Government Entities	0	108,820,060	0	108,820,060
Amounts due to Third Parties	15,970,908.00	17,308,047	15,970,908	17,308,047
Total	**15,970,908.00**	**131,530,738.00**	**15,970,908.00**	**131,530,738.00**

4. External Assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
External Assistance received in Cash		
External Assistance received as Loans and Grants		
External Assistance received In Kind- as Payment by Third Parties		
Total		

Other Important Disclosures (Continued)

a) External assistance relating to loans and grants

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External Assistance received as Loans		
External Assistance received as Grants		
Total		

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
Description		Kshs	Kshs
Undrawn External Assistance - Loans			
Undrawn External Assistance - Grants			
Total			

c). Classes of providers of external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
Ngos		
National Assistance Organization		
Total		

Other Important Disclosures (Continued)

d. Non-monetary external assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Goods		
Services		
Total		

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

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

e. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	Kshs	**Kshs**
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		
Total		

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

Other Important Disclosures (Continued)

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

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

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
National Government		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
Ngos		
National Assistance Organization		
Total		

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

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

5.1 Classification by Source

Description	FY 2021-2022 Kshs	FY 2020-2021 Kshs
National Government		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
Ngos		
National Assistance Organization		
Total		

Other Important Disclosures (Continued)

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

Payments made by third parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
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		
Total		

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

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Other Important Disclosures (Continued)

Related party transactions

	FY 2021-2022 Kshs	FY 2020-2021 Kshs
Key Management Compensation (Governor, CEC Members And Cos)	116,112,000	116,112,000
Transfers To Related Parties		
Transfer to the County Assembly	-	597,546,907
Transfer to Conservancies	149,000,000	120,000,000
Transfers to Development Projects	1,369,407,567	1,075,087,473
Transfers to Bursary	106,700,000	92,400,000
Transfers to SAWASCO	59,126,876	37,840,402
Expenses paid on Behalf Of County Water Service Providers		
Total Transfers To Related Parties	**2,472,616,617**	**2,038,986,782**
Transfers From Related Parties		
Transfers From The Exchequer	5,307,580,317	5,551,376,104
Transfers From MDAs		
Transfers From SCs And SAGAs - National Government		
(Insert Any Other Transfers Received)		13,140,000
Total Transfers From Related Parties	**5,307,580,317**	**5,564,516,104**

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.

Other Important Disclosures (Continued)

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Samburu Water and Sewerage Company	May 2013	Maralal	Mr. Chris Lengusuranka
Bursary Fund	28th April 2016	Maralal	Mr. Robert Lentawuo
Women and Youth Enterprise Fund	2014	Maralal	Ms Naanyu Lenaseyian
Covid 19 Emergency Response	2020	Maralal	Dr. Nassir Lekudere
Samburu County Conservancies Fund	2020	Maralal	Mr. Lmakiya Lesarge
Samburu County PLWD Fund	2019	Maralal	Ms. Angela Nasieku
Executive Car Loans and Mortgage Scheme	5th March 2016	Maralal	Mr. Letrok Solomon

8. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021-2022	2020-2021
			Kshs	**Kshs**
KCB-Samburu County Revenue Acc-1140756516			46,818,651.00	20,125,387.65
KCB-Samburu County Revenue-1108196624	$92,647.79	120.325	5,633,454,182	638.47
Total			**5,680,272,833**	**20,126,026.12**

Other Important Disclosures (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2021/22 amounts relating to leased medical equipment was Kshs 153,297,872 (2021-2022 Kshs 153,297,872)

10. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court Case Xxx Against The Entity		
Bank Guarantees In Favour Of Subsidiary		
Contingent Liabilities Arising From Ppps		
Total		

(Give details- Update ANNEX 8 Contingent liabilities register)

11. Covid- 19 Funds

Covid-19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Balance b/d	**108,911,922**	**306,822,000**
Receipts from the National Government to fight Covid-19 (Note 3)	-	-
Other donations for Covid-19 received directly (Note 2)	-	-
Grant from Danida for Covid-19	-	-
Grant from Kenya Devolution Support Programme for Covid-19	-	-
Samburu County Own revenue allocated to Covid-19	-	25,000,000
Total Receipts	**108,911,922**	**331,822,000**
Payments		
Purchase of Covid-19 materials- masks, sanitizers and PPEs	297,000	25,337,852
Purchase of bed, ICU units, ICU consumables and Oxygen piping	51,300,000	81,911,622
Response, disease surveillance, training, sensitization & testing	-	27,026,893
Isolation facilities	8,479,400	8,537,705
Subsidies to the community	-	9,075,228
Payment of hospital bills	7,327,358	4,935,000
Donations to schools and other institutions	-	4,164,026
Allowances for frontline health care workers and accommodation	3,000,000	20,445,000
Administration of Covid-19 vaccine	29,245,301	1,658,500
Response on management of water supply as per guidelines and		

protocols by Ministry of Water, Sanitation and Irrigation	-	16,644,714
Communication, Coordination, Security, Publicity & advocacy	-	9,508,860
Monitoring, evaluation and review of response management	-	7,055,224
Funds administration cost	1,505,377	6,609,454
Total payments	**(101,154,436)**	**(222,910,078)**
Balance in the Covid-19 Funds as at 30th June	**7,757,487**	**108,911,922**

16. Progress on Follow up on Prior Year Auditor's Recommendations

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

<table>
<tr><th>[redacted]</th><th>[redacted]</th><th>[redacted]</th><th>[redacted]</th><th>[redacted]</th></tr>
<tr><td>1.0</td><td>Variances Between the Financial Statements Balances and Integrated Financial Management Information System (IFMIS) Reports Balances
Notes 12, 15 and 17 to the financial statements reflects amounts for use of goods and services, other grants and payments and acquisition of assets of Kshs. 1,216,178,191, Kshs. 168,146,271 and Kshs. 1,241,289,302 respectively. However, the amounts were at variances with respective accounts in the IFMIS records as indicated below.
<table>
<tr><th>Description</th><th>Amount as per Financial Statements-Kshs.</th><th>Amount as per IFMIS Report - Kshs.</th><th>Variance -Kshs.</th></tr>
<tr><td>Use of Goods and Services</td><td>1,216,178,191</td><td>914,582,393</td><td>301,595,798</td></tr>
<tr><td>Acquisition of Assets</td><td>1,241,289,302</td><td>896,452,819</td><td>344,836,483</td></tr>
<tr><td>Other Grants</td><td>168,146,271</td><td>194,899,483</td><td>(26,753,266)</td></tr>
</table></td><td>System clean up exercise will be conducted in consultation with the National Treasury.</td><td>Not Resolved</td><td></td></tr>
</table>

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 Payments | | | | Consequently, it was not possible to ascertain the accuracy and validity of the respective balances as at 30 June 2021.			
2.0	**Summary Statement of Appropriation** The statement of receipts and payments for the year ended 30 June 2021 reflects total payments of Kshs. 5,399,870,784 whereas the summary statement of appropriation: recurrent and development combined for the year ended 30 June 2021 reflects actual total payments of Kshs. 4,802,323,880 resulting to a variance of Kshs. 597,546,904. The Management has not explained or reconciled the difference as required by reporting template issued by Public Sector Accounting Standards Board. Further, the description of receipts items in the summary statement of appropriation is not aligned to the amounts as the exchequer releases row has nil amounts. In addition, total payments budget utilization amount of Kshs. 1,469,879,997 was over casted by Kshs. 122,042,987	The variance mentioned relates to funds that had been issued to the County Assembly for its operation in the financial year ended June 2021. Attached as annexure 1 are CRF bank statement and a schedule of the amounts to the County Assembly. The description of receipts items in the summary statement of appropriation has been aligned to the amounts as the exchequer releases row as indicated in the amended financial statements.		

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)
		Further, the budget utilization amount erroneously over casted by ksh. 122,042,987 was therefore corrected in Financial statements. Brief comments have now been provided on under-utilization and over-utilization on some components of the financial statements as indicated in the amended financial statements as per annexure 3.		
3.0	**Acquisition of Assets** Note 17 to the financial statements reflects construction of buildings amount of Kshs. 66,605,581, the amount includes Kshs. 3,600,000 indicated in the ledger as reversal entry on Polytechnic cost. However, supporting documents for the expenditure of Kshs. 3,600,000 were not provided for audit review. In the circumstances, the accuracy and validity of the expenditure amounting to Kshs.3,600,000 for the year ended 30 June 2021 could not be confirmed	The above expenditure was initially charged on default account which therefore was corrected through a journal to reverse the error. Payment Voucher number 228 is hereby attached as annexure 2 to support the expenditure.		

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	Use of Good and Services Insurance Costs Note 12 to the financial statements includes insurance costs of Kshs. 186,686,340. However, review of documents availed on Insurance expenditure revealed payments totaling Kshs. 9,950,757 were not related to insurance expenditure. Consequently, the propriety of insurance costs of Kshs. 9,950,757 for the year ended 30 June 2021 could not be ascertained. Research, Studies, Project Preparation, Design and Supervision Note 17 to the financial statements includes Research, Studies, Project Preparation, Design and Supervision expenditure of Kshs. 97,522,446, which further includes Kshs. 14,000,000 in respect to KRA Agency Notice payment in respect of PAYE deductions for the month of June 2021 wrongly charged to Research, Studies, Project Preparation, Design and Supervision expenditure instead of compensation of employees. Consequently, the accuracy and completeness of Research, Studies, Project Preparation, Design and Supervision expenditure of Kshs.	The misclassification noted has since been corrected through a journal to transfer costs to the relevant vote line. Updated Financial Statements hereby presented as annexure 3. This particular expense started with a wrongful demand notice from Kenya Revenue Authority dated 19th July 2021, requiring Samburu County Government to pay KES 25,924,032 being PAYE for June 2021. This was in spite that Samburu County Government had already settled all its PAYE obligations for the year including June's 2021 PAYE of KES 24,115,783 on 23rd June 2021.		

[redacted]				
	97,522,446 for the year ended 30 June 2021 could not be confirmed.	Since we had exhausted all the funds as of close of the year in recurrent account, the agency notice was directed to development on 3rd of Aug 2021 which had a total of KES 14,634,775 and a part payment of KES 14,000,000 was thereby effected. Since funds were drawn from source through an agency notice from the development account, we were left with no choice but to recognize the cost in development vote. Attached as annexure 4 are IFMIS transactional extract for entire year on payments made to KRA, bank statement extract confirming release of funds, the agency notice in question, bank		

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)
		statement extract showing June's PAYE settlement and bank statement extract showing debit entry of KES 14,000,000 from development account.		
5.0	Summary of Non-Current Assets Register Annex 6 to the financial statements reflects non-current assets balance of Kshs. 4,914,380,987 as at 30 June 2021. However, the land is reflected as having nil balance despite the County Executive owning several parcels of land including those inherited from the defunct Local Authorities. Consequently, the accuracy and completeness of summary of non-current assets register balance of Kshs.4,914,380,987 as at 30 June 2021 could not be confirmed.	Since Financial transactions must be expressed in monetary terms in Financial Statements, parcels of land owned by the County Government are yet to be quantified in monetary terms hence at the moment we are not in a position to report on their valuation.		
6.0	Pending Accounts Payables/Pending Bills Note 1 under other important disclosures to the financial statements reflects pending accounts payables totaling to Kshs. 583,631,274 as at 30 June 2021. However, the analysis of pending accounts payables under Annex 2 to the financial statements reflects total pending accounts payables of Kshs. 587,151,023, resulting to an unexplained difference of Kshs.	Attached as annexure 5 is a tabular format of FY 2019/20 pending bills that remained un paid by end of FY2020/21 with justification for non-payment. Pending bills for the year ended June 2020/21 has		

[redacted]				
	3,519,749. Consequently, the accuracy and completeness of pending accounts payables of as at 30 June 2021 could not be confirmed. Further, pending bills amounting to Kshs. 41,326,203, which should have been paid as a first charge in 2020/2021 financial year were still outstanding as at 30 June 2021 contrary to 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.	been updated having found out that Hydro Export had been paid in full in prior years and therefore KES 3,519,750 earlier reported as pending has been excluded in the amended list. In the updated list, amounts brought forward into the year 2020/21 amounts to KES 37,806,453. Also attached as part of annexure 5, is a proof that Hydro Export has since been paid in full.		
7.0	Accounts Receivables - Outstanding Imprests The statement of assets and liabilities reflects accounts receivables- outstanding imprests balance totaling Kshs. 41,297,918 as at 30 June 2021, as disclosed in Note 22 to the financial statements. As previously reported, included in the balance is Kshs. 15,527,402 reportedly owed by unnamed County Assembly Members and staff. Further, included in the outstanding imprests balance is	The total receivable amount of kes 41,297,918.00 is made up of the following; 1. Receivable from County Assembly of kes 15,527,402.00 (schedule presented as Annexure 6) 2. Outstanding imprest for FY2020/21		

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td></td><td>Kshs. 25,770,516 in respect of Government imprests as at 30 June 2021. However, annex 5 (analysis of accounts receivables) to the financial statements reflects government imprests balance of Kshs. 917,500 as at 30 June 2021, resulting in unexplained variance of Kshs. 24,853,016.
Consequently, the accuracy and completeness of accounts receivables balance of Kshs. 41,297,918 as at 30 June 2021 could not be confirmed.</td><td>of kes 917,500.00(imprest register attached as Annexure 6)
3. Balance of outstanding imprest for previous years of kes 24,853,016.00(schedule showing imprest taken, amount recovered and outstanding balance is attached as Annexure 6)</td><td></td><td></td></tr>
<tr><td>8.0</td><td>Cash and Bank Balances
Note 21A to the financial statements reflects Samburu County RMLF bank balance of Kshs. 23,551,887 as at 30 June 2021. Review of bank reconciliation statement for the month of June 2021 revealed that this balance excludes long outstanding payments in bank statements not captured in the cash book totaling to Kshs. 1,655,425 relating to the months of January and April 2021. However, the Management did not explain the nature of these payments and why they had not been posted to the cash book as at 30 June 2021.
Consequently, the accuracy and completeness of Samburu County RMLF bank balance of Kshs.23,551,887 as at 30 June 2021 could not be confirmed.</td><td>The amount mentioned relates to the following transactions found to be un-booked in RMLF cash book.
<table>
<tr><th>Date</th><th>Payee</th><th>Amount</th></tr>
<tr><td>14-Jan-21</td><td>TRFS Payments</td><td>239,700.00</td></tr>
<tr><td>22-Jan-21</td><td>TRFS Payments</td><td>36,517.25</td></tr>
<tr><td>22-Jan-21</td><td>TRFS Payments</td><td>41,327.60</td></tr>
<tr><td>22-Jan-21</td><td>TRFS Payments</td><td>63,540.00</td></tr>
<tr><td>22-Jan-21</td><td>TRFS Payments</td><td>71,910.00</td></tr>
<tr><td>22-Jan-21</td><td>TRFS Payments</td><td>239,700.00</td></tr>
<tr><td>29-Jan-</td><td>Tesiran Engineerin</td><td>820,976.30</td></tr>
</table></td><td></td><td></td></tr>
</table>

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)
		21 | g And Constructio | 29-Apr-21 | TRFS Payments | 16,598.80 29-Apr-21 | TRFS Payments | 28,881.90 29-Apr-21 | TRFS Payments | 96,273.00 | | **1,655,424.85** The mentioned transactions have now been booked through a journal entry, and cash book and bank reconciliation statement updated accordingly. Refer to **Annexure 6B.**		
9.0	Variances Between Financial Statement Figures and County Own Generated Receipts Schedules The statement of receipts and payments reflects County Own Generated Receipts of Kshs. 68,285,168 and as disclosed under Note 9 to the financial statements. However, the supporting schedules availed for audit review indicated Kshs 52,051,378 resulting in a variance of Kshs. 16,233,790. Consequently, the accuracy and completeness	The financial statement figure of KES 68,285,168.00 is supported by the amounts periodically transferred from Revenue collection account to CRF Account in Central bank. An extract of CRF bank statement highlighting local		

<table>
<tr><th>[redacted]</th><th>[redacted]</th><th>[redacted]</th><th>[redacted]</th><th>[redacted]</th></tr>
<tr><td></td><td>of County own generated receipts of Kshs.68,285,168 for the year ended 30 June 2021 could not be confirmed.</td><td>revenue received is presented as Annexure 7</td><td></td><td></td></tr>
<tr><td>10</td><td>Variances Between Approved Expenditure Budget Figures and Summary Statement of Appropriation Figures
Review of approved expenditure budget revealed variances totaling to Kshs. 9,800,000 between approved budget figures and summary statement of Appropriation: recurrent and development combined figures as shown below:
<table>
<tr><th>Item</th><th>Budget Amount as Per Summary Statement of Appropriation -Kshs.</th><th>Budget as Per Approved Budget-Kshs.</th><th>Variance-Kshs.</th></tr>
<tr><td>Compensation of Employees</td><td>1,966,263,066</td><td>1,965,263,066</td><td>1,000,000</td></tr>
<tr><td>Use of Goods and Services</td><td>1,505,615,770</td><td>1,491,315,770</td><td>14,300,000</td></tr>
<tr><td>Transfers to Other Government Units</td><td>169,300,000</td><td>182,000,000</td><td>(12,700,000)</td></tr>
<tr><td>Other Grants and Transfers</td><td>182,000,000</td><td>167,400,000</td><td>14,600,000</td></tr>
<tr><td>Social Security Benefits</td><td>4,315,000</td><td>11,715,000</td><td>(7,400,000)</td></tr>
<tr><td>Total</td><td>3,827,493,836</td><td>3,817,693,836</td><td>9,800,000</td></tr>
</table>
In the circumstances, the accuracy of summary statement of appropriation for the year ended</td><td></td><td></td><td></td></tr>
</table>

[redacted]				
	30 June 2021 could not be confirmed.			
11	**Prior Year Adjustments** The statement of assets and liabilities reflects prior year adjustments balance of Kshs. 31,033,567 as at 30 June 2021 as disclosed under Note 25 to the financial statements. However, the nature of the prior year adjustments was not disclosed in the financial statements as required by reporting template issued by Public Sector Accounting Standards Board. Further, analysis of prior year adjustments was not provided for audit review. In the circumstances, the accuracy and completeness of prior year adjustments balance of Kshs. 31,033,567 as at 30 June 2021 could not be confirmed.	The amount of KES 30,753,843.05 relates to prior years' recoveries made on outstanding impressts in order to report the correct outstanding imprests under receivables. This entry was necessitated by a finding in the management letter where it was indicated that outstanding imprest in Financial Statements was over stated given that recoveries had been made over a period of time but this had not resulted in reduction of overall outstanding imprest. Schedule for recoveries totaling to KES 30,753,843.05 related to prior periods are hereby presented as **annexure 8.** The balance of KES 279,724.00 relates to CRF returns for recurrent		

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)
		KES 261,743.00 and development KES 17,981.00. This amount was included in the opening bank balances for FY2020/21 and was also reported in note 10 of Financial statements as returned CRF issues. Therefore, in ensuring that the above figure was not double accounted, then prior year adjustment of similar amount was passed. Recurrent and development bank statements showing closing balances for previous financial year is hereby presented as **Annexure 8**		
	Other Matter			
1.1	**Budget Under Expenditure** The statement of appropriation: recurrent and development combined reflects final expenditure budget and actual on comparable basis totaling to Kshs. 6,150,160,890 and Kshs. 4,802,323,880 respectively resulting in an under-expenditure of Kshs. 1,347,837,010	Given that a budget is a plan of action expressed in monetary terms, actual expenditure most often than not deviates from the amounts provided as budget.		

[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	or 22% of the budget. The under-expenditure mainly occurred in the development vote with Kshs. 1,336,839,673 spent against an allocation of Kshs. 2,417,072,416 resulting in under-absorption of Kshs. 1,080,232,743 or 45% of the budget. There is need therefore for the County Executive to have a proper budgeting mechanism with a view to utilizing the budget in full for better service delivery to the citizens of Samburu County.	In our updated pending bills for the year ended June 2021 indicates that total pending bills added up to KES 636,344,954.83, broken down as KES 545,409,479.73 representing development vote while KES 90,935,475.10 represented recurrent vote. Therefore, putting the above information in cost consideration, the overall expenditure stood at 13% while that of development vote amounted to 18%. An updated list of pending bills is hereby incorporated into the final FS as per **annexure 9**		
1.2	Failure to Meet Revenue Targets on County Own-Generated Receipts Review of summary statement of	In the year of review, the County Government of Samburu had managed to		

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)
	appropriation: Recurrent and Development Combined indicates that the County Executive had budgeted to raise Kshs. 80,312,319 in own-generated receipts from local sources in the financial year ended 30 June 2021. However, actual amount collected was Kshs. 68,285,168 representing 85% of projected own-generated receipts, resulting in a revenue shortfall of 12,027,152 or 15 % Failure to achieve revenue targets is an indication of inadequate revenue collection internal control systems and possible revenue leakages which the management should address.	collect a total of KES 70,378,826.45 out of a target of KES 80,312,319 representing 87.6% collection rate. The main challenge for the FY 2020/2021 was as a result of the outbreak of Covid-19 pandemic that affected the tourist arrivals to Samburu National Reserve which represents the main source of local revenue. 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.		
1.3	**Late Exchequer Release** Note 1 to the financial statements shows total exchequer releases of Kshs. 4,620,900,000, out of which an amount of Kshs. 1,548,001,500 or 33.5% of the exchequer releases were received	Though Samburu County Executive Management could not state precisely the reason for the delay		

<table>
<tr><th>[redacted]</th><th></th><th></th><th></th><th></th></tr>
<tr><td></td><td>during the months of June and July 2021, an indication of delayed disbursements of funds by the National Treasury as detailed below:
<table>
<tr><th>Date</th><th>Details</th><th>Amount-Kshs.</th></tr>
<tr><td>23-Jun-21</td><td>Exchequer release</td><td>369,672,000</td></tr>
<tr><td>23-Jun-21</td><td>Exchequer release</td><td>415,881,000</td></tr>
<tr><td>30-Jun-21</td><td>Exchequer release</td><td>369,672,000</td></tr>
<tr><td>02-Jul-21</td><td>Exchequer release</td><td>392,776,500</td></tr>
<tr><td>Total</td><td></td><td>1,548,001,500</td></tr>
</table>
Consequently, the delayed Exchequer releases may have affected the County Executive's ability to implement its planned programmes and possible underutilization of the budget, resulting to negative impact on service delivery to the Citizens of Samburu County.</td><td>in disbursements by the National Treasury, there was 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. Attached as annexure 10 is an extract of CRF bank statement at the close of the period.</td><td></td><td></td></tr>
<tr><td></td><td>Basis for Conclusion</td><td></td><td></td><td></td></tr>
<tr><td></td><td>High Wage Bill
The statement of receipts and payments for the year ended 30 June 2021 reflects compensation of employees' expenditure of Kshs. 1,999,286,955 which represents 38% of the total receipts of Kshs. 5,269,366,461. The County Executive therefore exceeded the 35% limit set under regulation 25(1)(b) of the Public Finance Management (County</td><td>This slight over expenditure was as a result of an agency notice from KRA having conducted a tax audit and went ahead to recover KES 29,617,912.00 which had not been budgeted for. This was</td><td></td><td></td></tr>
</table>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
	Governments) Regulations, 2015. The regulation requires that the county government expenditure on wages and benefits for public officers should not exceed 35% of the county total revenue. Consequently, the County Executive was in breach of the law.	contrary to our calculations of KES 9,493,456.60. Attached as annexure 11 are bank statement extract showing the recovery and our back and forth correspondence with KRA Officials.		
2.0	Staff Ethnic Diversity An analysis of ethnic composition of employees of the County Executive of Samburu in the year 2020/2021`revealed that out of total of 2,212 staff on permanent and pensionable and contractual terms, 1,791 or 81 % were drawn from the dominant ethnic community in the County. This is contrary to Section 65(1) (e) of the County Governments Act, 2012 which requires County Government to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county In the circumstances, the county government was in breach of the law.	Most of the County Government Staff were inherited from the local Authority and the National Government Ministries'. The County Public Service Board has however recruited a number of staff majority of which being ECDE Teachers (500 in number) in all the 15 wards are, Non – dominant communities occupy only 5 wards in Samburu and therefore the remaining 10 wards are occupied by the		

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 community and the ECDE teachers are drawn from the wards they come from to ensure regional balance and proximity to the work stations. The issues of insecurity also make it difficult to recruit other communities to take up jobs in such wards. This case of ECDE teachers' distribution and the community conservancies rangers who are drawn from the communities around on the concerns of insecurity make ethnic balancing a tall order in some positions. Nonetheless, other communities are highly represented in other departments performing managerial and technical jobs.		
3.0	**Payment of Permanent Staff Outside IPPD**	Reasons for payment of		

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)
	Payroll The County Executive of Samburu has an automated Integrated Payroll and Personnel Database (IPPD) system in place. However, a review of the monthly payrolls revealed that five hundred and forty-six (546) staff had not been included in the database and were being paid salaries outside the IPPD payroll accumulating to Kshs. 245,598,376. There is a risk of unauthorized payments as the off-shell payroll is not integrated and centrally managed and controlled in the public personnel database contrary to Treasury Circular no 9/2017 that requires Personnel emolument to be supported by IPPD. Consequently, Management was therefore, in breach of the law.	salaries outside the IPPD System; A. 462 ECDE Teachers –They cannot be paid from the IPPD System because they are in job group E, while the basic job group defined in the IPPD system for ECD Teacher 3 is G (Diploma Holder). Therefore, they cannot be integrated into the system because of budget implications. B. 46 are on contract who are grouped as follows; - Staff employed while above 50 years who cannot be processed for IPPD numbers - Those from other Government ministries/agencies employed by the County,		

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)
		but have not brought their Bio data for integration to the County IPPD system. - Other senior suspended County Officers pending clearances from the Court, which the IPPD system does not pay other allowances as indicated by the Anti-Corruption Court - Newly employed County Staff still on probation period, but in the process of acquiring IPPD personal numbers. The process of acquiring IPPD Numbers has been slower than in the previous years.		
4.0	**Overpayment of House Allowance** The statement of receipts and payments reflects compensation of employees' expenditure of Kshs. 1,999,286,955 for the year ended 30 June 2021. However, an analysis of the house allowance payable to the county staff in reference to Salaries and Remuneration Commission (SRC) Circular	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		

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)
	referenced SRC/TS/MDP/3/1/2 (2) revealed that one hundred and seventy-three (173) county staff during the financial year 2020/2021 were paid house allowance of Kshs. 34,147,000 instead of Kshs. 5,478,300, resulting to overpayment to the tune of Kshs. 28,668,700. The overpayment was caused by application of higher rates than the ones stipulated by the said SRC circular. Consequently, Management was therefore, in breach of the law.	service. However, an update from IPPD which was sent on Sept 2015 for the month picked house allowances for the Chief Officers at the rate of KES 48,000 in other towns, KES 60,000 in Nairobi and 52,000 in County Headquarters.		
5.0	**Staff Recruitment** During the year under review the Samburu County Public Service Board advertised for sixty-eight (68) posts for various cadres as per Daily Nation advert of 13 February 2021. However, the staff establishment availed for audit review did not indicate vacant posts for the positions filled and the capacity and skills assessment and workload analysis were not carried during the year under review to identify gaps and positions to be filled, placements and establish optimum human resource capacity. Consequently, the regularity in the recruitment of 68 staff could not be confirmed.	The County Public Service Board acknowledges the advertisement of 68 posts in February; the recruitment was informed by needs for the skills in the various departments as per communication from the relevant chief officers. The positions were mainly a replacement of staff who had exited service either on retirement or through death. The County Executive is in the process of finalizing the county		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timef rame: (Put a date when you expect the issue to be resolv ed)
		staff Establishment which shall be forwarded to CPSB for approval. Meanwhile the county has been relying on the various departmental organograms, identified needs and approved budgets as basis for recruitments. This is while ensuring that the County wage bill is within the statutory threshold. The recruitment is not yet over and therefore conclusion on the ethnic or gender distribution cannot be accurately derived. In the positions filled there is a representation of other communities as shown by in the successful list attached as **annexure 12**.		
6.0	**Long Serving Employees in Probation** A sample drawn from employees' register for the year 2020/2021 revealed that twenty-four (24) employees were still on probation yet they were in employment for more than six (6)	The employees indicated as serving on probation were absorbed from the National Government Ministries before		

[redacted]				
	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, the County Executive management was in breach of the law.	confirmation. The IPPD system has not been updated by the payroll manager since no staff are serving on probation currently longer than the stipulated period. Section 71 of the County Government Act states that if the relevant authority fails to confirm an appointment of public officer initially appointed on probationary terms, and the term has lapsed with or without an extension, the officer shall stand confirmed in the appointment on the due date. This therefore implies that no staff serves on probation longer than the stipulated period.		
7.0	**Remuneration of Full Time Board Members** Review of monthly gross pay made to County Public Service Board members during the year under review revealed that, seven (7) members	Reference to circular Ref. No. SRC/TS/CGOVT/3/61Vol.IV (49) dated Dec.2017 and addressed		

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)
	were paid Kshs. 11,219,635, which is one scale above their level, instead of Kshs. 9,518,110, thereby occasioning overpayments of Kshs. 1,701,525, contrary to the provisions of SRC Circular Ref No. SRC/TS/CGOVT/3/61 VOL.IV(49) of 8 December 2017. In the circumstances, the County Executive management was in breach of the law.	to all County Public 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 as for Samburu County Public service board. Taking an example of member payroll number 20160012788 (Silvana Ndarama) applicable to the above circular indicates she was supposed to earn KES 222,250 in 2021. It's also important to mention that members had not been appointed at the same time and resulting to scale being different.		

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)
		Attached as **annexure 13** is the SRC circular referred to above.		
8.0	**Payment of Airtime Allowances** Note 12 to the financial statements reflects communication supplies and services of Kshs 5,436,858, which includes Kshs 3,611,268 paid in form of airtime allowance to Samburu County executive staff. However, the Management did not avail for audit review SRC approval or any other policy for payment of airtime allowance. In the circumstances, the regularity of the expenditure of Kshs.3,611,268 for the year ended 30 June 2021 could not be confirmed.	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 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. However, Section C(2) states 'Other existing terms and conditions of service will continue to apply.' This applies to airtime subsistence which was not categorically		

[redacted]				
		mentioned as an abolished cost and therefore formed part of existing terms and conditions of service. Attached as **annexure 14** are the two circulars in question.		
9.0	**Payment to Council of Governors** Note 12 to the financial statements reflects other operating expenses expenditure of Kshs. 523,267,516, which includes Kshs. 1,936,280 paid to Council of Governors. However, the payment was not based on any legislation or policy and contravened Section 37 of the Inter-Governmental Relations Act, 2012 which provides that operational expenses for the structures and institutions established by the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government. In the circumstances, the management was in breach of the law.	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 **annexure 15**.		
10.0	**Payment of Casual Wages** The statement of receipts and payments for the year ended 30 June 2021 reflects compensation of employees' expenditure of Kshs. 1,999,286,955, which includes Kshs. 9,715,192 paid to casual working in the department of Health within the County. However, there was no formal engagement of	The casuals are under hospital administrator who delegate, direct, and supervise them on daily basis take master roll of each casual. In order to achieve short		

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)
	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. In addition, the casuals were engaged for more than three months without review of their term's contrary to Employment Act 2007. Staff rationalization to assess the need for casuals had not been done, therefore it was not possible to confirm that there was optimal use of available workforce and the actual work done by the casuals was not documented. Consequently, the regularity and value for money in respect of the expenditure of Kshs.9,715,192 on casual wages could not be confirmed.	term hospital goals, it is important to mention that casuals must be engaged. Though their employment or long term engagement would be infeasible due to budgetary constraints, their short term engagement is mandatory.		
11.0	**Failure to Deduct and Remit Income Tax (PAYE)** Analysis of IPPD Payroll for the year under review revealed that an amount of Kshs 463,629 in respect to PAYE was not deducted and remitted to Kenya Revenue Authority (KRA) contrary to Section 37(1) of Income Tax Act Cap 470, which states that 'An employer paying emoluments to an employee shall deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed'. Consequently, the non-deduction and	The County Treasury will verify this and make remittances as required.		

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td></td><td>remittance of taxes exposed the County Executive to the risk of non-compliance with the Kenya Revenue Authority and also loss of National Government revenue on taxes of Kshs 463,629 not deducted at source and remitted. In addition, the County management was in breach of the law.</td><td></td><td></td><td></td></tr>
<tr><td>12.0</td><td>Repair of Motor Vehicles
Note 12 to the financial statements reflects routine maintenance -vehicles and other transport equipment expenditure of Kshs. 23,633,758, which includes Seven (7) claimed payments totaling Kshs. 564,890 as reimbursements of expenses for the repair of motor vehicles. The services were directly procured contrary to Section 91 of the Public Procurement and Asset Disposal Act, 2015 which provides that open tendering shall be the preferred procurement method for procurement of goods, works and services and the procuring entity may use an alternative procurement procedure only if that procedure is allowed and satisfies the conditions under this Act for use of that method. Further, motor vehicle inspection reports were not provided for audit review to validate the claims and the repairs were not recorded in the respective motor vehicle work tickets/log books. Consequently, regularity and value for money for the Kshs. 564,890 expenditure on repair of motor vehicles could not be confirmed.</td><td>
<table>
<tr><th>Name</th><th>PV. No</th><th>Motor -vehicle reg no.</th><th>Amount</th><th>Purpose</th></tr>
<tr><td>Samson Langi</td><td>Pv. 2705</td><td>KCK 757U</td><td>67,000</td><td>Payment for service</td></tr>
<tr><td>Richard Lesuuda</td><td>2241</td><td>25CG 051A</td><td>50,000</td><td>Reimbursement Service and repair</td></tr>
<tr><td>Ropilo Lanyasunya</td><td>1596</td><td>25CG 051A, 26CG 003A, KAB 366Q ,</td><td>94,300</td><td>Reimbursement repair of motor vehicles</td></tr>
<tr><td>Magdalene Maliti</td><td>1741</td><td>25CG 045A, 26CG 003A, 25CG 051A, 25CG 045A</td><td>76,030</td><td>Reimbursement repair of motor vehicles</td></tr>
<tr><td>Magdalene Maliti</td><td>1739</td><td>25CG 051A</td><td>10,100</td><td>Reimbursement repair of motor vehicles</td></tr>
<tr><td>Ropilo</td><td>835</td><td>25CG 045A</td><td>59,280</td><td>Reimbursement</td></tr>
</table>
</td><td></td><td></td></tr>
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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)

Lanyasunya				repair of motor vehicles
Ropilo Lanyasunya	837	GKK 895, KAB 366Q	61,980	Reimbursement repair of motor vehicles
Ropilo Lanyasunya	836	26CG 003A, KCK 757U, 25CG 045A	79,200	Reimbursement repair of motor vehicles
Samson Langi	2705	KCK 757U	67,000	Reimbursement for servicing and repair
		TOTAL	564,890	

From the above schedule, one can deduce the fact that the lumpsum amount of KES 564,890 represent minor repairs carried on multiple County vehicles on varied dates in the department of Water and Environment. Due to the emergency nature of some of our activities it may be found as a necessity to incur

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)
		immaterial costs by referring vehicles to approved dealers to conduct these repairs rather than subjecting communities to unnecessary delays in the implementation processes.		
13.0	**Payment of Allowances to Village Council Members** Note 12 to the financial statements reflects hospitality, supplies and services expenditure of Kshs. 86,069,350, which includes Kshs. 48,661,400 sitting allowances paid to village council of elders during the year under review. However, there was no evidence provided for audit review that the sitting allowances payments were approved by SRC. In the circumstances, the regularity of the expenditure of Kshs. 48,661,400 could not be confirmed.	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. Village council members are on a board appointment hence their sitting allowance is not a salary to be determined by the SRC.		

[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
		The above documentation is hereby provided as **annexure 16.**		
14.0	**Failure to Adhere to Vote Control Procedures for Imprest** Note 12 to the financial statements reflects domestic travel and subsistence expenditure of Kshs. 112,838,958, which includes Kshs. 95,125,163 paid as reimbursements. However, applications for imprests were not availed for audit to confirm the vote control procedures. This is contrary to section 51(1) and section 93(1) of the Public Finance Management (County Governments) Regulations, 2015 that requires that no public officer shall spend or commit funds until he or she has been properly authorized by means of an Authority to Incur Expenditure and an imprest shall be issued for a specific purpose, and any payments made from it, shall be only for the purposes specified in the imprest warrant. In the circumstance, the management was in breach of the law.	Though it is every staff's wish to have their activities funded prior to implementation period, this at times proves infeasible since the County is funded mainly once a month and instances of unavailability of funds are a common occurrence. Since some activities are strictly time bound, staff are forced to make their private arrangements to ensure that these activities are attended to and later on raise a reimbursement claim on costs incurred. It is also worth to note that even before staffs are reimbursed amounts spent on such activities, it is the prerogative of the respective departmental Accounting		

[redacted]				
		Officers to provide approvals on the costs to be reimbursed before the County Treasury commence to process the transactions in question. The County Treasury does not reimburse any claims that are not approved by the designated Accounting Officers.		
15.0	**Supply, Delivery, Installation and Commissioning of 2 Bio-Medical Incinerators** Note 12 to the financial statements reflects other operating expenses expenditure of Kshs. 523,267,516, which includes Kshs.26,800,000 spent on supply, delivery and commissioning of two (2) Bio-Medical Incinerators. However, physical verification carried out in November 2021 at Maralal Level IV Hospital revealed that the incinerators were delivered on 12 May 2021 but had not been operationalized. There was no evidence that testing, and commissioning of the incinerators was done. Despite the project having been fully paid for, official handover had never been done to the hospital management. In the circumstances, the value for money for	The department of Health wishes to state that environmental impact assessment was conducted at the right time and the assessment report is hereby presented as part of annexure 6. 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		

[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	the expenditure of Kshs.26,800,000 for the incinerators could not be confirmed.	testing of the facility are hereby attached in the same **annexure 17.** Technical and user manual had been availed and currently in use. Attached in the same annexure 6 is the manual. Proper PPEs for users including special face 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.		
16.0	**Facilitation of County Assembly Staff and Members of County Assembly (MCAs)** During the year under review, the County Executive of Samburu paid allowances amounting to Kshs. 2,649,700 to MCA's and County assembly staff for attending workshops and meetings. However, the Management did not provide evidence on why the MCAs and County Assembly staff were facilitated by the County executive despite the County Assembly having its own budget and	The County Executive occasionally demands technical support from the County Assembly in regards to policy formulation. In such cases, the County Executive is obliged to facilitate Assembly personnel accordingly.		

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)
	resources for such activities. Consequently, the validity and regularity of the expenditure of Kshs. 2,649,700 could not be confirmed.			
17.0	**Uncertified Rehabilitation Works** Note 17 to the financial statements reflects rehabilitation and renovation of plant, machinery and equipment expenditure of Kshs. 24,864,214 for the year ended 30 June 2021. This expenditure relates to water works and rehabilitation of water projects. However, review of project files revealed that the works were not certified by respective technical departments. This is contrary to Section 150(3) of Public Procurement and Assets Disposal Act, 2015 which requires that where goods, works and services under subsection (2), are of technical nature and the specifications were provided by a technical department or professionals engaged to work on behalf of the accounting officer, that technical department or professionals engaged to work on behalf of the accounting officer shall be responsible for confirming the right quality and quantity of goods, works or services have been delivered and issue a certificate to the recipient accounting officer. In the circumstances, value for money for the expenditure of Kshs.24,864,214 on the water	The department's Accounting Officer has always constituted an adhoc inspection and Acceptance committee who are technical in water issues through internal memo. Every project has its own inspection and Acceptance committee who are mandated to ascertaining the quality and quantity of work done in line with the contracted Bill of Quantities. 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.		

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)
	works and rehabilitation of water projects could not be confirmed.	Consequently, it's only based on approved budget allocation of water projects that need rehabilitation. 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 contractor or his representative. Attached as **annexure 18** 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		

<table>
<tr><th colspan="5">[redacted]</th></tr>
<tr><td></td><td></td><td>done.</td><td></td><td></td></tr>
<tr><td>18.0</td><td>Unsatisfactory Implementation of Projects
Audit inspection of a sample of development projects valued at Kshs. 16,261,100 revealed several unsatisfactory issues as detailed below:
<table>
<tr><th>ription</th><th>Amount Paid (Kshs.)</th><th>Remarks</th></tr>
<tr><td>of Nonkupuli Dispensary, nd Sanitary Block</td><td>7,245.580</td><td>Sanitary and win done, electrical w poor workmanshi and ceiling.</td></tr>
<tr><td>of classroom at Mugur ECD</td><td>1,192,990</td><td>Poor drainage sy of the classroom, not done.</td></tr>
<tr><td>Equipping of Silango and holes</td><td>6,631,200</td><td>The projects wer contractor had al levels were low. drill logs, materia equipment testin pumps to confirm provided in the B</td></tr>
<tr><td>of classroom at Lopeswo</td><td>1,191,330</td><td>The floor was no per Bill of quantit works were not d visible cracks an</td></tr>
<tr><td></td><td>16,261,100</td><td></td></tr>
</table>
In view of these issues, value for money for Kshs.16,261,100 spent on the projects is in doubt.</td><td>In the construction of Nonkupuli Dispensary, staff house and sanitary block, the Contractor had been tasked to undertake the defects that the technical team brought forward in a letter dated 5th July 2021, however there was a delay in repairing the defects due to COVID-19 disruptions.
A letter from the contractor agreeing to repair the defects is hereby attached as part of annexure 19
Works have since been accomplished to the satisfaction of our technical teams and a completion certificate in the same annexure 19.

In the construction of classroom at Mugur ECD, the budget allocation was Kshs. 314,582,272. However, the bill of quantities for</td><td></td><td></td></tr>
</table>

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)
		the construction of the said class did not include installation of electric works. Additionally, the area around Mugur ECD has no history of flooding and thus this was an unusual case as the area is arid. This issue of flooding will be addressed with the use of retention monies that have not been paid to the contractor. 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		

[redacted]				
		the water office of his action. The department has severally made some efforts of engaging the contractor in a view of jump- starting 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 (balance) withheld by the county treasury to engage another contractor to finish the remaining works with minimal time. For the case of Lopeswo ECD Centre, the department wishes to state that by the date of inspection there were no signs of default occurrence.		
19.0	**Failure to Distribute Procured Furniture** Note 17 to the financial statements reflects			

[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	purchase of office furniture and general equipment expenditure of Kshs. 21,910,868, which includes Kshs. 7,920,300 paid to a firm for supply and delivery of Early Childhood Development Education (ECDE) furniture. Review of County Executive records revealed that the furniture was delivered on 20 April 2021 at County Government of Samburu headquarters. However, at the time of audit in November 2021 the furniture had not been distributed to respective ECDEs schools. In view of the foregoing, the value for money for Kshs.7,920,300 spent on ECDE furniture could not be confirmed.			
20.0	**Procurement of Motor Vehicles Insurance** Note 12 to the financial statements reflects insurance costs of Kshs. 186,686,340, which includes Kshs. 7,997,854 spent on motor vehicles insurance for various departments. However, procurement of motor vehicles insurance services was split per department and sourced through request for quotations contrary to the provisions of Section 54 (1) of Public Procurement and Assets Disposal Act, 2015 which requires that no procuring entity may structure procurement as two or more procurements for the purpose of avoiding the use of a procurement procedure except where prescribed. In the circumstances, the Management was in breach of the law.	Procurement process commences from the planning and budgeting platforms. Samburu County's Executive budget and procurement plans for insurance of motor vehicles are departmental based. This is also informed by the fact that each department has varying degrees of insurance needs since they are differently endowed with resources.		

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)
21.0	**Failure to Remit Pension Contributions** Review of National Treasury Circular referenced IGFR/PB/01/J (69) dated 28 October 2021, and other County Executive records revealed that a total of Kshs. 235,647,419 staff pension contributions consisting of Kshs. 32,542,004, 184,373,428 and Kshs. 18,731,987 principal amount, interest and actuarial valuation respectively had not been remitted to the respective Pension Funds. This is one of the additional indicators of serious or persistent material breach of law as per section 94(1) of Public Finance Management Act,2012 where a public entity has failed to make any payments as and when due. Consequently, the County Executive is likely to incur further huge interest and penalties on non-remittance of pension contributions. In addition, the management was in breach of the law.	In July 2021, the CPF/LAPTrust County Relations Officer visited our office to follow up on the fund's payments following an email sent to him from their head office. The payments in question were for the month of June 2020 as follows: i) Non-IPPD (Aren payroll) - 12% Employee contribution = 1,448,136.80 - 15% Employer contribution = 1,791,667.50 ii) IPPD - 15% Employer contribution 33 = 5,830,659.60 After perusing our records we realized that these payments were made as follows Kshs. 1,448,136.80 – PV 2895 Kshs. 1,791,667.50 + 5,830,659.60 = Kshs. 7,622,327.10 – PV 2901		

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 September 2021, CPF/LAPTRUST officers from Nakuru and Nairobi visited our office also to follow up on the undermentioned payments; 1) Total 15% Employer contribution for December 2019 of KShs. 6,899,723.50 was not paid. 2) 12% Employee contribution for non-IPPD for the month of April 2021 Kshs. 1,434,515.40 was also not paid. 3) 15% Employer contribution 32 for October 2020 of Kshs. 1,281,955.50 was not paid We also noted that in April 2020, an amount of Kshs. 5,584,768.80 was erroneously paid – PV 2547, resulting to an overpayment. We reconciled the payments and the difference in the payments for December		

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)
		2019 was processed and paid on 8th November 2021 – PV 440. The total of all the above payments = 18,686,658.30 Only the amount of Kshs. 1,434,515.40 and 1,281,955.50 was not paid as at the audit period. The same is in the process of payment as per PV 22277/1 and PV 924 and expected to be settled hand in hand with December 2021 payroll. Attached as annexure 55 is a bank statement extract proving the above statement.		
	Basis for Conclusion			
1.0	**Lack of Risk Management Policy** As previously reported, the Management did not give evidence of the existence of a risk management policy to guide the Management on risk assessment and formulation of risk mitigation strategies in the year under review. This is contrary to Section 158(1)(a) and (b) of the Public Finance Management Act (County Government) Regulations, 2015 which requires the Accounting Officer to develop	The County Treasury Management had initiated the process of coming up with a risk management policy and at this point it is considered work in progress. Attached as		

[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
	risk management strategies which include fraud prevention mechanism and internal control that builds robust business operations. In the absence of a risk management, it has not been possible to confirm whether the internal controls built within the financial and operational systems were functioning as intended during the year under review.	**Annexure 20** is a draft risk management policy which will be enforced in due time once approval is given by the cabinet and the County Assembly.		
2.0	**Lack of a Reliable Revenue Collection System** County Executive of Samburu has not developed a reliable revenue collection and management system and instead use the outdated, Local Authority Integrated Financial Operations Management System (LAIFOM) revenue system which is unable to provide relevant information to aid management in decision making. This is contrary to Regulation 63(1)(a) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the receiver of revenue to ensure adequate safeguards exist for prompt collection and proper accounting for all county government revenue. The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were	Samburu County Revenue department wishes to acknowledge the importance of installing an integrated revenue system in order to enhance revenue collection, administration, enforcement and provision of information to aid management in decision making. The County Government of Samburu was among the five Counties chosen to pilot the National standardized revenue Collection and management system as per PFM Act being		

[redacted]				
	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.	developed by The National treasury, CRA, ICTA and CoG for the Counties which is still pending implementation since April,2019 during the launch of the National Spatial Plan at KICC.		

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report.

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue.

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

....

CEC, County Treasury

Date

17. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	409,331,911.00	1,016,052,640.00	1,413,160,420.00	1,858,804,160.00	**4,697,349,131.00**
Level 5 Hospitals	-	-	-	-	-
Own Generated Revenue	-	28,974,495.00	26,587,252.00	29,819,947.00	**85,381,694.00**
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	-	-
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	38,532,719	**38,532,719**
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	5,235,578	-	-	-	**5,235,578**
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	-	6,000,000	**6,000,000**
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-
Kenya Roads Board	-	-	-	59,429,573	**59,429,573**
Emergency Locust Response Program	-	-	-	35,176,647	**35,176,647**
Total	**414,567,489**	**1,045,027,135**	**1,439,747,672**	**2,027,763,046**	**4,927,105,342**

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

Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Construction Of Buildings							
Nikmal Investment ltd	17-Apr-18	7,444,796	3,349,421		1,558,908	1,790,513	Work in Progress
Richern Building and Construction Ltd		4,836,200	4,836,200		-	4,836,200	Work in Progress
Tesiran Co. Ltd		3,932,200	3,932,200		-	3,932,200	Work in Progress
Getz Building and Construction Ltd		2,605,330	2,605,330		2,344,842	260,488	Work in Progress
Tesiran Co. Ltd		4,707,620	4,707,620		-	4,707,620	Work in Progress
Samburu Star Ltd		4,331,410	4,331,410		-	4,331,410	Work in Progress
Getz Building and Construction Ltd		4,534,040	4,534,040		-	4,534,040	Work in Progress
Ndoto Star Contractors Ltd		4,920,765	4,920,765		4,455,615	465,150	Work in Progress
Ltarakwai Ventures		4,807,325	4,807,325		4,113,057	694,268	Work in Progress
Ngangania construction ltd	4TH FEB, 2013	930,000	930,000			930,000	Prior Year's Pending bill
Ngangania construction ltd	4TH FEB, 2013	656,110	656,110			656,110	Prior Year's Pending bill
Kisambu contractors ltd	4TH FEB, 2013	1,000,000	1,000,000			1,000,000	Prior Year's Pending bill
Kisambu contractors ltd	4TH FEB, 2013	1,000,000	1,000,000			1,000,000	Prior Year's Pending bill
Kisambu contractors ltd	2ND FEB, 2013	649,000	649,000			649,000	Prior Year's Pending bill

Kisambu contractors ltd	2ND FEB, 2013	549,250	549,250			549,250	Prior Year's Pending bill
Kisambu contractors ltd	4TH FEB, 2013	858,000	858,000			858,000	Prior Year's Pending bill
Merigi building construction	4TH FEB, 2013	558,288	558,288			558,288	Prior Year's Pending bill
Merigi building construction	4TH FEB, 2013	558,288	558,288			558,288	Prior Year's Pending bill
Merigi building construction	4TH FEB, 2013	730,532	730,532			730,532	Prior Year's Pending bill
Saimen Enterprises ltd	4TH FEB, 2013	880,000	880,000			880,000	Prior Year's Pending bill
GRAND SERIAN LIMITED	25/05/2021	2,317,430	2,317,430			2,317,430	Annual Activity Pending bill
LPOROKWAI ENTERPRISES	20/06/2021	1,154,075	1,154,075			1,154,075	Annual Activity Pending bill
MEHRAB INVESTMENT LIMITED	30-Jun-21	1,973,677	1,973,677			1,973,677	Annual Activity Pending bill
SALAMAT LTD	30-Jun-21	2,597,290	2,597,290			2,597,290	Annual Activity Pending bill
NDOTO STAR CONTRACTORS LIMITED	09-May-22	1,299,615	1,299,615			1,299,615	Annual Activity Pending bill
Ole Noor Enginering	17TH JANUARY 2022	87,586,528	87,586,528		34,940,154	52,646,374	Annual Activity Pending bill
Mayian General enterprises	19TH APRIL 2022	3,902,020	3,902,020			3,902,020	Annual Activity Pending bill
Maraai Company Limited		3,607,740	3,607,740			3,607,740	Annual Activity Pending bill
narinyu limited		7,839,825	7,839,825			7,839,825	Annual Activity Pending bill
AISHNOOR INVESTMENT LIMITED		4,989,011	4,989,011			4,989,011	Annual Activity Pending bill
Lparuni Limited		2,862,955	2,862,955			2,862,955	Annual Activity Pending bill
Mnazi Engineering Limited		4,987,135	4,987,135			4,987,135	Annual Activity Pending bill

Bayyinah Company Limited		2,000,000	2,000,000			2,000,000	Annual Activity Pending bill
Grand serian LTD		4,903,590	4,903,590			4,903,590	Annual Activity Pending bill
narinyu limited		4,853,400	4,853,400			4,853,400	Annual Activity Pending bill
Shamim Investment Limited		116,951,010	116,951,010		60,487,952	56,463,058	Annual Activity Pending bill
Nikmal Investment ltd	17-Apr-18	628,269	628,269			628,269	Work in Progress
Sub-Total		**156,336,377**	**156,336,377**	**144,510,972**	**107,900,528**	**192,946,821**	
Construction Of Civil Works							
Dalma Gen Supplies	22/06/2018	1,000,000	1,000,000			1,000,000	Work in Progress
Mwataat Enterprises ltd	17/05/2021	2,999,547	2,999,547			2,999,547	Work in Progress
Afaad Stationaries	09/06/2021	1,914,000	1,914,000			1,914,000	Work in Progress
Saimen Enterprises ltd	05/05/2021	2,973,000	2,973,000			2,973,000	Work in Progress
Nabore ltd	06/05/2021	3,176,750	3,176,750			3,176,750	Work in Progress
Kica Engineering ltd	17/05/2021	1,868,209	1,868,209			1,868,209	Work in Progress
Tesiran Engineering and Construction Limited	25-Apr-21	3,687,812	3,687,812			3,687,812	Work in Progress
Omom Agencies limited	25-Apr-21	4,800,275	4,800,275			4,800,275	Work in Progress
Herpece General Contractors Ltd	30-Apr-20	2,960,783	2,960,783			2,960,783	Work in Progress
NARINYU LTD		1,774,800	1,774,800			1,774,800	Work in Progress
Kica Engineering ltd	18/05/2021	4,200,000	4,200,000			4,200,000	Work in Progress
Tesiran Engineering and Construction Limited	19-Apr-21	17,970,240	17,970,240		7,413,860	10,556,380	Work in Progress
Herpece General Contractors Ltd	10-Apr-20	2,824,710	2,824,710			2,824,710	Work in Progress

KIRISIA ENGINEERING LTD	04-Dec-22	2,903,750	2,903,750			2,903,750	Annual Activity Pending bill
KIRISIA ENGINEERING LTD	03-Aug-22	2,760,000	2,760,000			2,760,000	Annual Activity Pending bill
KIRISIA ENGINEERING LTD	03-Aug-22	2,825,750	2,825,750			2,825,750	Annual Activity Pending bill
CIRCUIT FIELD ELECTRICAL CONTRACTORS LTD	03-Aug-22	2,746,350	2,746,350			2,746,350	Annual Activity Pending bill
KIRISIA ENGINEERING LTD	04-Dec-22	4,820,000	4,820,000			4,820,000	Annual Activity Pending bill
KIRISIA ENGINEERING LTD	04-Dec-22	4,720,000	4,720,000			4,720,000	Annual Activity Pending bill
NGARRAMATT CONTRACTORS	20/5/2022	796,000	796,000			796,000	Annual Activity Pending bill
KITORIAZ COMPANY LTD	03-Aug-22	2,809,700	2,809,700			2,809,700	Annual Activity Pending bill
EZRA ENGINEERING LTD	29/3/2022	3,915,590	3,915,590			3,915,590	Annual Activity Pending bill
SAMBURU IMANI ENTERPRISES LTD	04-Dec-22	3,978,000	3,978,000			3,978,000	Annual Activity Pending bill
SAINIA HOLDINGS LTD	03-Aug-22	4,302,350	4,302,350			4,302,350	Annual Activity Pending bill
MT KULAL CONTRACTORS LTD	03-Aug-22	4,605,000	4,605,000			4,605,000	Annual Activity Pending bill
SAMBURU IMANI ENTERPRISES LTD	21/3/2022	4,879,000	4,879,000			4,879,000	Annual Activity Pending bill
LDONYO LEMAYIAN	21/3/2022	4,905,500	4,905,500			4,905,500	Annual Activity Pending bill
SAIMEN ENTERPRISES LTD	27/12/2021	6,504,500	6,504,500			6,504,500	Annual Activity Pending bill
SIAMBU ENTERPRISE LTD	27/12/2021	6,799,000	6,799,000			6,799,000	Annual Activity Pending bill
SIAMBU ENTERPRISE LTD	21/3/2022	11,210,000	11,210,000			11,210,000	Annual Activity Pending bill
Multilevel Consultanta Kenya Limited	27-May-22	2,499,560	2,499,560			2,499,560	Annual Activity Pending bill
Saimen Enterprises	31-Mar-22	3,974,700	3,974,700			3,974,700	Annual Activity Pending bill

Loijuk Limited	31-Mar-22	3,500,300	3,500,300			3,500,300	Annual Activity Pending bill
Lparuni Limited	31-Mar-22	2,956,870	2,956,870			2,956,870	Annual Activity Pending bill
Ngarramat contractors&Gen supplies	26-Apr-22	2,987,800	2,987,800			2,987,800	Annual Activity Pending bill
Kirimon Holdings Limited	26-Apr-22	2,989,050	2,989,050			2,989,050	Annual Activity Pending bill
Siambu Enterprises	27-May-22	4,977,000	4,977,000			4,977,000	Annual Activity Pending bill
Sioksiok	26-Apr-22	2,950,600	2,950,600			2,950,600	Annual Activity Pending bill
Maraai	19-Jan-22	3,749,353	3,749,353			3,749,353	Annual Activity Pending bill
Tirgamo Enterprises		7,178,600	7,178,600			7,178,600	Annual Activity Pending bill
Maraai	31-Jan-22	3,333,106	3,333,106			3,333,106	Annual Activity Pending bill
Mpaa contractors	31-Mar-22	1,999,000	1,999,000			1,999,000	Annual Activity Pending bill
Lele Limited	19-Jan-22	4,978,500	4,978,500			4,978,500	Annual Activity Pending bill
Ntepes Constructions Ltd	04-Apr-12	6,792,285	6,792,285			6,792,285	Annual Activity Pending bill
Salamat Ltd	19-Jan-22	3,824,480	3,824,480			3,824,480	Annual Activity Pending bill
Falam constructions limited	05-Apr-22	21,794,305	21,794,305			21,794,305	Annual Activity Pending bill
Bulaa General	26-Apr-22	2,435,100	2,435,100			2,435,100	Annual Activity Pending bill
Lkanto Construction Ltd	26-Apr-22	3,425,000	3,425,000			3,425,000	Annual Activity Pending bill
Kirisia Engineering	27-May-22	3,598,483	3,598,483			3,598,483	Annual Activity Pending bill
Mt Kulal	27-May-22	2,905,718	2,905,718			2,905,718	Annual Activity Pending bill
Mt Kulal	26-Apr-22	2,970,200	2,970,200			2,970,200	Annual Activity Pending bill

Linspring Suppliers and Mechandise ltd	04-Apr-22	5,729,640	5,729,640			5,729,640	Annual Activity Pending bill
Salamat Ltd	26-Apr-22	1,789,746	1,789,746			1,789,746	Annual Activity Pending bill
Emalaso enterprises company	31-Mar-22	3,484,800	3,484,800			3,484,800	Annual Activity Pending bill
Salamat Ltd	05-Apr-22	6,834,890	6,834,890			6,834,890	Annual Activity Pending bill
Parsanti holdings	30-May-22	1,280,000	1,280,000			1,280,000	Annual Activity Pending bill
Salamat Ltd	10-Nov-21	2,317,000	2,317,000			2,317,000	Annual Activity Pending bill
Ole noor	04-Apr-22	15,099,073	15,099,073			15,099,073	Annual Activity Pending bill
Gienemes	31-Jan-22	2,975,000	2,975,000			2,975,000	Annual Activity Pending bill
Mnazi	19-Jan-22	4,933,160	4,933,160			4,933,160	Annual Activity Pending bill
Mnazi	04-Apr-21	6,881,103	6,881,103			6,881,103	Annual Activity Pending bill
Maraai co limited	31-Mar-22	3,435,011	3,435,011			3,435,011	Annual Activity Pending bill
Ole noor	04-Apr-22	8,643,129	8,643,129			8,643,129	Annual Activity Pending bill
Mwataat Enterprises ltd	27-May-22	3,641,508	3,641,508			3,641,508	Annual Activity Pending bill
Qualit company Limited	05-Apr-22	8,519,900	8,519,900			8,519,900	Annual Activity Pending bill
Ndoto Star contractors	19-Jan-22	4,970,000	4,970,000			4,970,000	Annual Activity Pending bill
Sesen Enterprises	31-Jan-22	2,987,402	2,987,402			2,987,402	Annual Activity Pending bill
Rubrika Enterprises	19-Apr-22	3,584,067	3,584,067			3,584,067	Annual Activity Pending bill
Lporokwai Enterprises	26-Apr-22	2,999,851	2,999,851			2,999,851	Annual Activity Pending bill
Saimen Enterprises	27-Mar-22	2,992,550	2,992,550			2,992,550	Annual Activity Pending bill

Ilbarok agencies limited	27-Mar-22	3,484,760	3,484,760			3,484,760	Annual Activity Pending bill
SORDO CONTRACTORS LTD	28-Feb-22	3,827,220	3,827,220			3,827,220	Annual Activity Pending bill
NGARRAMATT CONTRACTORS AND GENERAL	06-Apr-22	1,184,450	1,184,450			1,184,450	Annual Activity Pending bill
JOMY ENTERPRISES	09-Mar-22	1,175,600	1,175,600			1,175,600	Annual Activity Pending bill
OMOM AGENCIES LIMITED	14-Apr-22	1,801,600	1,801,600			1,801,600	Annual Activity Pending bill
Tyke Trading Co. Limited	19-May-22	1,992,800	1,992,800			1,992,800	Annual Activity Pending bill
SILELAI LIMITED	25-May-22	2,991,650	2,991,650			2,991,650	Annual Activity Pending bill
SAMBURU IMANI ENTERPRISES	25-Mar-22	4,117,250	4,117,250			4,117,250	Annual Activity Pending bill
KIRISIA ENGINEERING CO. LTD	25-Mar-22	4,920,000	4,920,000			4,920,000	Annual Activity Pending bill
Ndoto Star Contractors Limited	25-May-22	7,990,050	7,990,050			7,990,050	Annual Activity Pending bill
K.M Roberts General Merchants Samburu Ltd	25-Mar-22	1,999,410	1,999,410			1,999,410	Annual Activity Pending bill
Sub-Total		**305,487,946**	**305,487,946**	**62,929,450**	**23,798,010**	**344,619,386**	
Supply Of Goods							
LKANTO CONSTRUTION CO. LTD		1,000,000	1,000,000			1,000,000	Work in Progress
JIT Macheries services ltd		6,138,872	6,138,872		888,690	5,250,182	Work in Progress
SAINIA HOLDINGS LIMITED	19TH FEBRUARY 2021	452,000	452,000			452,000	Work in Progress
NGARRAMAT INVESTMENT COMPANY	19TH MAY 2020	475,000	475,000			475,000	Work in Progress
MERKAF		49,350	49,350			49,350	Work in Progress
JOSMOS SPARES		168,000	168,000			168,000	Work in Progress

JOSMOS SPARES		482,500	482,500			482,500	Work in Progress
MISSION FOR ESSENTIAL DRUGS AND SUPPLIES.		626,281	626,281			626,281	Work in Progress
MISSION FOR ESSENTIAL DRUGS AND SUPPLIES.		1,784,032	1,784,032			1,784,032	Work in Progress
Nchekut Limited	22nd March, 2022	500,000	500,000			500,000	Annual Activity Pending bill
Sange General Suppliers ltd	22nd March, 2022	466,500	466,500			466,500	Annual Activity Pending bill
Mwatat Enterprises ltd	2nd March, 2022	495,500	495,500			495,500	Annual Activity Pending bill
Lekos service station	2nd March, 2022	2,569,420	2,569,420			2,569,420	Annual Activity Pending bill
Bright innovation ltd	24TH MAY, 2022	2,988,856	2,988,856			2,988,856	Annual Activity Pending bill
GIENEMS COMPANY LIMITED	13-Apr-22	1,888,200	1,888,200			1,888,200	Annual Activity Pending bill
LEGACY HOTEL	14-Jan-22	142,000	142,000			142,000	Annual Activity Pending bill
A.A.A.FILLING STATION	1ST APRIL-2022	1,876,000	1,876,000			1,876,000	Annual Activity Pending bill
JOSMOS SPARES AND HARDWARE	20-May-22	998,000	998,000			998,000	Annual Activity Pending bill
SAINIA HOLDINGS LIMITED	08-Mar-22	800,000	800,000			800,000	Annual Activity Pending bill
MARAAI COMPANY LIMITED	1ST APRIL-2022	3,400,000	3,400,000			3,400,000	Annual Activity Pending bill
NARINYU ENTERPRISES LIMITED	1ST APRIL-2022	990,000	990,000			990,000	Annual Activity Pending bill
PULELNANGA LTD	08-Mar-22	1,176,000	1,176,000			1,176,000	Annual Activity Pending bill
PARSANTI HOLDINGS	10-Jan-22	1,550,000	1,550,000			1,550,000	Annual Activity Pending bill

BRIGHT INNOVATIONS		49,300	49,300			49,300	Annual Activity Pending bill
NOMULEI CO LTD	03-Aug-22	999,900	999,900			999,900	Annual Activity Pending bill
Sange general Supplies	15-Mar-22	28,000	28,000			28,000	Annual Activity Pending bill
Nkisulata omom	12-Jan-22	49,890	49,890			49,890	Annual Activity Pending bill
Nkisulata omom	12-Jan-22	49,500	49,500			49,500	Annual Activity Pending bill
Nkopilon LDT	16-May-22	49,600	49,600			49,600	Annual Activity Pending bill
Nkopilon LDT	15-May-22	48,600	48,600			48,600	Annual Activity Pending bill
Nkopilon LDT	25-May-22	45,000	45,000			45,000	Annual Activity Pending bill
Nkopilon LDT	25-Apr-22	50,000	50,000			50,000	Annual Activity Pending bill
Nkisulata omom	12-Jan-22	19,000	19,000			19,000	Annual Activity Pending bill
AAA Petrol Station	18-Mar-22	5,610,000	5,610,000			5,610,000	Annual Activity Pending bill
Josmos Spares	26-Jan-22	2,486,006	2,486,006			2,486,006	Annual Activity Pending bill
KIBOCH VENTURES	02-Feb-22	6,123,959	6,123,959			6,123,959	Annual Activity Pending bill
Nchekut Ltd	15-Feb-07	148,700	148,700			148,700	Annual Activity Pending bill
Lekos services station	20-Aug-66	97,388	97,388			97,388	Annual Activity Pending bill
Lekos services station	04-Sep-73	99,960	99,960			99,960	Annual Activity Pending bill
Lekos services station	21-Jan-10	149,771	149,771			149,771	Annual Activity Pending bill
Lekos services station	05-Sep-07	148,902	148,902			148,902	Annual Activity Pending bill
LEKOS SREVICE STATION		119,408	119,408			119,408	Annual Activity Pending bill

BRIGHT INNOVATION		148,300	148,300			148,300	Annual Activity Pending bill
QUALIBIT COMPANY		560,000	560,000			560,000	Annual Activity Pending bill
PARSANTI HOLDINGS LTD		1,695,000	1,695,000			1,695,000	Annual Activity Pending bill
NCHEKUT LIMITED		400,000	400,000			400,000	Annual Activity Pending bill
CFAO MOTORS KENYA LIMITED		20,980,000	20,980,000			20,980,000	Annual Activity Pending bill
JUMBO COMMODITIES LIMITED		2,900,000	2,900,000			2,900,000	Annual Activity Pending bill
Parsanti Holdings Ltd		997,600	997,600			997,600	Annual Activity Pending bill
NABORE LIMITED		1,250,000	1,250,000			1,250,000	Annual Activity Pending bill
CFAO MOTORS KENYA LIMITED		1,027,750	1,027,750			1,027,750	Annual Activity Pending bill
KONOM FARM		1,007,974	1,007,974			1,007,974	Annual Activity Pending bill
SANGE GENERAL SUPPLIERS	30-Jun-22	114,500	114,500			114,500	Annual Activity Pending bill
Ndoto Star Contractors Limited	25-Apr-22	1,899,500	1,899,500			1,899,500	Annual Activity Pending bill
Mnazi Engineering Limited	25-Apr-22	1,988,000	1,988,000			1,988,000	Annual Activity Pending bill
Sub-Total		**85,090,480**	**85,090,480**	**8,557,539**	**12,178,690**	**81,469,329**	
Supply Of Services							
VALUE CONSULTANTS LTD			1,988,820			1,988,820	Work in Progress
ASSOCIATES IN INTERGRATED DEVELOPMENT AFRICAN LTD	2015-2016	119,705,968	9,937,200			9,937,200	Work in Progress
SAMBURU WATER AND SANITATION		48,120	48,120			48,120	Work in Progress
BELLIROS COSMETIC		40,400	40,400			40,400	Work in Progress
NATIONAL CEREALS AND		913,272					Work in Progress

PRODUCE BOARD			913,272			913,272	
ORTZ AUTO GARAGE	29th March, 2022	48,500	48,500			48,500	Annual Activity Pending bill
BRIGHT INNOVATION LTD	10th June, 2022	3,944,000	3,944,000			3,944,000	Annual Activity Pending bill
NATIONAL CEREALS AND PRODUCE BOARD		357,729	357,729			357,729	Annual Activity Pending bill
SAIMEN ENTERPRISES LIMITED	30-Jun-22	2,422,800	2,422,800			2,422,800	Annual Activity Pending bill
JIT MACHINERY SERVICES LTD	22ND MARCH 2022	1,132,097	1,132,097			1,132,097	Annual Activity Pending bill
MAH INSURANCE AGENCY	31ST MAY 2022	2,930,175	2,930,175			2,930,175	Annual Activity Pending bill
JIT MACHINERY SERVICES LTD		34,291	34,291			34,291	Annual Activity Pending bill
JIT MACHINERY SERVICES LTD		37,720	37,720			37,720	Annual Activity Pending bill
JIT MACHINERY SERVICES LTD		38,675	38,675			38,675	Annual Activity Pending bill
JIT MACHINERY SERVICES LTD		44,462	44,462			44,462	Annual Activity Pending bill
JIT MACHINERY SERVICES LTD		45,974	45,974			45,974	Annual Activity Pending bill
JIT MERCHINERY SERVICES LTD	28/4/2022	344,459	344,459			344,459	Annual Activity Pending bill
SUN RISE SAMBURU INVESTMENT	06-Feb-22	245,000	245,000			245,000	Annual Activity Pending bill
Nation Media group	17-Nov-21	284,896	284,896			284,896	Annual Activity Pending bill
Ortiz Auto garage and Spares	02-May-22	31,300	31,300			31,300	Annual Activity Pending bill
Ortiz Auto garage and Spares	16-May-22	42,500	42,500			42,500	Annual Activity Pending bill
Ortiz Auto garage and Spares	04-May-22	30,100	30,100			30,100	Annual Activity Pending bill
Ortiz Auto garage and Spares	25-Apr-22	49,700	49,700			49,700	Annual Activity Pending bill

Ortiz Auto garage and Spares	27-Apr-22	37,150	37,150			37,150	Annual Activity Pending bill
Ortiz Auto garage and Spares	07-May-22	48,500	48,500			48,500	Annual Activity Pending bill
Kahigas Garage	04-Mar-22	287,416	287,416			287,416	Annual Activity Pending bill
Kisumu Ndogo	01-Mar-22	459,480	459,480			459,480	Annual Activity Pending bill
Jit Machinery Services Ltd	06-May-22	377,832	377,832			377,832	Annual Activity Pending bill
Jit Machinery Services Ltd	11-Feb-22	47,212	47,212			47,212	Annual Activity Pending bill
Jit Machinery Services Ltd	18-Nov-21	48,154	48,154			48,154	Annual Activity Pending bill
Jit Machinery Services Ltd	02-Jun-22	50,000	50,000			50,000	Annual Activity Pending bill
Jit Machinery Services Ltd	20-Apr-22	44,159	44,159			44,159	Annual Activity Pending bill
Jit Machinery Services Ltd	216-5-22	49,500	49,500			49,500	Annual Activity Pending bill
Jit Machinery Services Ltd	04-Nov-21	46,500	46,500			46,500	Annual Activity Pending bill
Jit Machinery Services Ltd	10-Dec-21	41,937	41,937			41,937	Annual Activity Pending bill
Jit Machinery Services Ltd	11-Nov-21	49,365	49,365			49,365	Annual Activity Pending bill
Jit Machinery Services Ltd	16-May-22	49,050	49,050			49,050	Annual Activity Pending bill
Jit Machinery Services Ltd	28-May-22	48,778	48,778			48,778	Annual Activity Pending bill
Jit Machinery Services Ltd	14-Dec-21	49,210	49,210			49,210	Annual Activity Pending bill
Jit Machinery Services Ltd	14-Apr-22	49,687	49,687			49,687	Annual Activity Pending bill
Jit Machinery Services Ltd	07-Apr-22	49,055	49,055			49,055	Annual Activity Pending bill
Kisumu Ndogo	08-Feb-22	41,465	41,465			41,465	Annual Activity Pending bill

Kisumu Ndogo	16-Mar-22	41,465	41,465			41,465	Annual Activity Pending bill
Mah Insurance Agrncy ltd		3,096,775	3,096,775			3,096,775	Annual Activity Pending bill
Jameson Agencies Ltd		2,970,000	2,970,000			2,970,000	Annual Activity Pending bill
SAMBURU GUEST HOUSE		150,000	150,000			150,000	Annual Activity Pending bill
STANDARD MEDIA GROUP		176,320	176,320			176,320	Annual Activity Pending bill
MAH INSURANCE AGENCY		379,270	379,270			379,270	Annual Activity Pending bill
KENYA SCHOOL OF GOVERNMENT LOWER KABETE	30-Jun-22	227,940	227,940			227,940	Annual Activity Pending bill
NATION MEDIA GROUP	18/09/2017	356,120	356,120			356,120	Annual Activity Pending bill
NATION MEDIA GROUP	25/5/2022	296,960	296,960			296,960	Annual Activity Pending bill
NATION MEDIA GROUP	26/5/2021	183,280	183,280			183,280	Annual Activity Pending bill
NATION MEDIA GROUP	26/05/2021	183,280	183,280			183,280	Annual Activity Pending bill
NKOPILON LTD	17/05/2022	45,000	45,000			45,000	Annual Activity Pending bill
NKOPILON LTD	23/06/2022	47,600	47,600			47,600	Annual Activity Pending bill
PARSANTI HOLDINGS LTD	24/5/2022	1,475,000	1,475,000			1,475,000	Annual Activity Pending bill
HASHIM AND LESAIGOR ASSOCIATE ADVOCATE		3,648,000	3,648,000			3,648,000	Annual Activity Pending bill
SAMBURU COUNTY UIG	18/3/2022	171,800	171,800			171,800	Annual Activity Pending bill
MNAZI ENGINEERING LTD	22/3/2022	1,180,000	1,180,000			1,180,000	Annual Activity Pending bill
Sub-Total		**36,716,471**	**36,716,471**	**11,950,178**	**7171800**	**41,494,849**	
Grand Total		**583,631,274**	**583,631,274**	**233,460,636**	**151,049,028**	**666,042,882**	

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

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
ALICE LENANYOKIE	S		42,000		42,000		Annual Activity Pending Bill
Benson Lengalen	R		167,500		167,500		Annual Activity Pending Bill
Marios Lerugum	S		145,000		145,000		Annual Activity Pending Bill
Peter Lenchodor	Q		380,000		380,000		Annual Activity Pending Bill
Peter Lenchodor	Q		635,000		635,000		Annual Activity Pending Bill
Peter Lenchodor	Q		515,000		515,000		Annual Activity Pending Bill
CHRISTOPHER LMAMBIAN LENGUSURANGA	R		109,950		109,950		Annual Activity Pending Bill
JOSPHAT LENGURIS LMIMBAS	Q		153,000		153,000		Annual Activity Pending Bill
APUA LENAMUNYI	M		187,050		187,050		Annual Activity Pending Bill
PETER ZABLON LODOKIYIAA	M		352,850		352,850		Annual Activity Pending Bill
PETER ZABLON LODOKIYIAA	M		653,300		653,300		Annual Activity Pending Bill
JANE NAKINYI LOREGAE	L		210,500		210,500		Annual Activity Pending Bill
JOYCE LOLMEWETI	L				365,400		Annual Activity Pending

			365,400				Bill
JAMES IKUAH IKONYA	M		926,100		926,100		Annual Activity Pending Bill
STEVE LEMETEKI	M		286,180		286,180		Annual Activity Pending Bill
MATTHEW SETI LEAKONO	R		53,470		53,470		Annual Activity Pending Bill
MATTHEW SETI LEAKONO	R		92,180		92,180		Annual Activity Pending Bill
MATTHEW SETI LEAKONO	R		96,418		96,418		Annual Activity Pending Bill
NAANYU LENASEIYAN	R		278,800		278,800		Annual Activity Pending Bill
KOMITU LESHOMO	R		281,400		281,400		Annual Activity Pending Bill
MATTHEW SETI LEAKONO	R		312,875		312,875		Annual Activity Pending Bill
KOMITU LESHOMO	R		378,800		378,800		Annual Activity Pending Bill
NAANYU LENASEIYAN	R		474,600		474,600		Annual Activity Pending Bill
KOMITU LESHOMO	R		493,500		493,500		Annual Activity Pending Bill
KOMITU LESHOMO	R		719,175		719,175		Annual Activity Pending Bill
DANIEL LJEMERIKA LESAMAJA	N		246,820		246,820		Annual Activity Pending Bill
DANIEL LJEMERIKA LESAMAJA	N		395,500		395,500		Annual Activity Pending Bill
NOAH LEKISIMA	M		462,000		462,000		Annual Activity Pending Bill
DANIEL LJEMERIKA LESAMAJA	N		575,600		575,600		Annual Activity Pending Bill
Sub-Total			9,989,968		9,989,968		
Middle Management							
James Lempei	K		235,200		235,200		Annual Activity Pending Bill

James Lempei	K		25,333		25,333		Annual Activity Pending Bill
Thomas lenairoshi	K		58,000		58,000		Annual Activity Pending Bill
Lenkupae Moses	K		378,800		378,800		Annual Activity Pending Bill
MARIAM ALI SALIM	K		268,500		268,500		Annual Activity Pending Bill
Sammy Lenolkulal	H		128,100		128,100		Annual Activity Pending Bill
Elisha Onyanfo	H		35,600		35,600		Annual Activity Pending Bill
Godfrey Lolkinyati	J		375,200		375,200		Annual Activity Pending Bill
Godfrey Lolkinyati	J		1,737,900		1,737,900		Annual Activity Pending Bill
Lembara Timothy	H		20,900		20,900		Annual Activity Pending Bill
Joseph Lengupae	J		294,600		294,600		Annual Activity Pending Bill
Monica Lotukoi	K		51,400		51,400		Annual Activity Pending Bill
Joseph Lengupae	J		1,423,500		1,423,500		Annual Activity Pending Bill
John Mwangi	K		170,400		170,400		Annual Activity Pending Bill
Nchukudo	J		1,575,000		1,575,000		Annual Activity Pending Bill
Kelvin Lesingiran	H		1,025,500		1,025,500		Annual Activity Pending Bill
Maliti Lepadaasa	K		381,700		381,700		Annual Activity Pending Bill
Maliti Lepadaasa	K		265,000		265,000		Annual Activity Pending Bill
Philip Lerasia	J		381,200		381,200		Annual Activity Pending Bill
Andwel Lesilele	J		353,700		353,700		Annual Activity Pending Bill

SIMON RAPUNYE LEPAKIYO	K		55,600		55,600		Annual Activity Pending Bill
JOSEPH MAHIHU KANUTHU	K		112,000		112,000		Annual Activity Pending Bill
BERNARD LMESIADU LENTAANO	K		758,200		758,200		Annual Activity Pending Bill
MARGARET LEKISHORIMONGI	K		294,350		294,350		Annual Activity Pending Bill
LEONARD LMELIAMAE LESIKOYO	H		1,299,500		1,299,500		Annual Activity Pending Bill
JOHN KALEN LENKULATE	H		78,000		78,000		Annual Activity Pending Bill
SAMMY SAMWELLY LENGOYIA LESEEWA	K		219,700		219,700		Annual Activity Pending Bill
ALOISE KERETINA LEKUPE	H		206,850		206,850		Annual Activity Pending Bill
DANSON MAINA GICHUKI	J		55,496		55,496		Annual Activity Pending Bill
JUSTUS SAILIAPU LESANJORE	K		49,000		49,000		Annual Activity Pending Bill
JUSTUS SAILIAPU LESANJORE	K		69,200		69,200		Annual Activity Pending Bill
PHILIP SANINGO LELERUK	J		510,200		510,200		Annual Activity Pending Bill
ROBERT LAIKIA LEABURIA	K		831,200		831,200		Annual Activity Pending Bill
DANIEL MAJISON LENGALA	H		24,500		24,500		Annual Activity Pending Bill
DANIEL MAJISON LENGALA	H		25,200		25,200		Annual Activity Pending Bill
DANIEL MAJISON LENGALA	H		39,200		39,200		Annual Activity Pending Bill
Sub-Total			**13,813,729**		**13,813,729**		
Unionisable Employees							
Sabrina Leparmorijo	G		300,000		300,000		Annual Activity Pending Bill
Sub-Total							

			300,000		300,000		
Others (*specify*)							
Sub-Total							
Grand Total			24,103,697		24,103,697		

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
LAPTRUST	SALARY DEDUCTIONS	30-Jun-22	50,400	-	50,400		Annual Activity Pending bill
LAPTRUST	SALARY DEDUCTIONS	30-Jun-22	40,320	-	40,320		Annual Activity Pending bill
LAPTRUST	SALARY DEDUCTIONS	30-Jun-22	240,767	-	240,767		Annual Activity Pending bill
LAPTRUST	SALARY DEDUCTIONS	30-Jun-22	1,108,651	-	1,108,651		Annual Activity Pending bill
LAPTRUST PENSION TRUST	SALARY DEDUCTIONS	30-Jun-22	1,014,236		1,014,236		Annual Activity Pending bill
KENYA POWER AND LIGHTING COMPANY	Supply of Power at SAWASCO	30-Jun-22	2,037,682		2,037,682		Annual Activity Pending bill
KENYA POWER AND LIGHTING COMPANY	Electricity bill for Hospitals	30-Jun-22	910,575		910,575		Annual Activity Pending bill
Sub-Total			**5,402,631**		**5,402,631**		
Amounts Due To County Govt Entities							
SAMBURU COUNTY BURSARY FUND	BURSARY FOR FORM ONES 2022	30-Jun-22	18,900,000		18,900,000		Annual Activity Pending bill
SAMBURU COUNTY EXECUTIVE MORTGAGE FUND	Salary Deductions	30-Jun-18	16,900,000		16,900,000		Prior Year's Pending bill

Samburu Water and Sanitation Company(SAWASCO)	Transfer of Grants from main Account to Sawasco Account-13% for Nkutuk Elmuget water project and Lpus public sanitation Project	30-Jun-22	11,736,632		11,736,632		Annual Activity Pending bill
DEPARTMENT OF HEALTH LEVEL II & III	25% County Counterparts Fund to Health II&III	30-Jun-22	3,285,000		3,285,000		Annual Activity Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	30-Jun-22	500,000		500,000		Annual Activity Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	30-Jun-22	700,000		700,000		Annual Activity Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	TRANSFER FROM DEPOSIT TO RECURRENT ACCOUNT	30-Jun-22	1,000,000		1,000,000		Annual Activity Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	30-Jun-22	1,000,000		1,000,000		Annual Activity Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	TRANSFER OF FUNDS	30-Jun-22	2,000,000		2,000,000		Annual Activity Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT	30-Jun-22	2,000,000		2,000,000		Annual Activity Pending bill

	TO DEPOSIT						
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	30-Jun-22	4,000,000		4,000,000		Annual Activity Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	30-Jun-22	5,000,000		5,000,000		Annual Activity Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	30-Jun-22	7,000,000		7,000,000		Annual Activity Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	12-May-17	2,844,828		2,844,828		Prior Year's Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	09-Jan-18	148,600		148,600		Prior Year's Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	09-Jan-18	482,483		482,483		Prior Year's Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	24-Jan-18	2,374,350		2,374,350		Prior Year's Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	24-Jan-18	2,446,950		2,446,950		Prior Year's Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT	29-Jan-18	2,250,000		2,250,000		Prior Year's Pending bill

	TO DEPOSIT						
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	06-Feb-18	2,250,000		2,250,000		Prior Year's Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	28-Aug-18	6,317,400		6,317,400		Prior Year's Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	REFUND FROM RECURRENT TO DEPOSIT	19-Oct-18	1,996,150		1,996,150		Prior Year's Pending bill
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT DEDUCTED	26-Jan-22	150,382		150,382		Ntepes Contractors Ltd
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT DEDUCTED	06-May-22	699,200		699,200		NANAI ENTERPRISES
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT DEDUCTED	04-May-22	831,600		831,600		Ndoto Star Contractors Limited
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT DEDUCTED	10-May-22	959,800		959,800		Ole Noor Engineering Limited
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT DEDUCTED	09-Jun-22	978,209		978,209		AISHNOOR INVESTMENT LIMITED
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT DEDUCTED	04-May-22	1,018,950		1,018,950		narinyu limited
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT DEDUCTED	10-May-22	1,284,640		1,284,640		Mnazi Engineering Limited
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT	11-May-22	1,303,892		1,303,892		AISHNOOR INVESTMENT

	DEDUCTED						LIMITED
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT DEDUCTED	12-May-22	1,478,621		1,478,621		Ole Noor Engineering Limited
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT DEDUCTED	10-May-22	1,488,359		1,488,359		AISHNOOR INVESTMENT LIMITED
SAMBURU COUNTY DEPOSIT ACCOUNT	UNREMITTED DEPOSIT DEDUCTED	20-Apr-22	3,494,015		3,494,015		Ole Noor Engineering Limited
Sub-Total			**108,820,060**		**108,820,060**		
Amounts Due To Third Parties							
COOPERATIVE BANK	SALARY ARREARS	30-Jun-22	386,910		386,910		Annual Activity Pending bill
SAMBURU TEACHERS SACCO	STAFFS SALARY	30-Jun-22	103,454		103,454		Annual Activity Pending bill
KENYA COMMERCIAL BANK	SALARY ARREARS	30-Jun-22	67,650		67,650		Annual Activity Pending bill
KENYA COMMERCIAL BANK	STAFFS GRATUITY	30-Jun-22	877,388		877,388		Annual Activity Pending bill
ECDE WELFARE	SALARY DEDUCTIONS	30-Jun-22	63,200		63,200		Annual Activity Pending bill
HAZINA SACCO	SALARY DEDUCTIONS	30-Jun-22	1,780		1,780		Annual Activity Pending bill
CIC GENERAL INSURANCE	SALARY DEDUCTIONS	30-Jun-22	12,900		12,900		Annual Activity Pending bill
HARAMBEE SACCO	SALARY DEDUCTIONS	30-Jun-22	30,498		30,498		Annual Activity Pending bill
UKULIMA SACCO	SALARY DEDUCTIONS	30-Jun-22	39,170		39,170		Annual Activity Pending bill
SAMBURU TEACHERS SACCO	SALARY DEDUCTIONS	30-Jun-22	57,619		57,619		Annual Activity Pending bill
SUPA SACCO SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-22	80,030		80,030		Annual Activity Pending bill
SHIRIKA SACCO LTD	SALARY	30-Jun-22	81,116				Annual Activity

	DEDUCTIONS				81,116		Pending bill
UNISON SACCO SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-22	86,125		86,125		Annual Activity Pending bill
ARTHI SACCO SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-22	134,354		134,354		Annual Activity Pending bill
IZWE LOANS KENYA LTD	SALARY DEDUCTIONS	30-Jun-22	611,039		611,039		Annual Activity Pending bill
EQUITY BANK LTD	SALARY ARREARS	30-Jun-22	647,280		647,280		Annual Activity Pending bill
EQUITY BANK LTD	SALARY ARREARS	30-Jun-22	2,717,999		2,717,999		Annual Activity Pending bill
EQUITY BANK LTD	STAFF GRATUITY	30-Jun-22	226,345		226,345		Annual Activity Pending bill
TOWER SACCO	STAFF GRATUITY	30-Jun-22	226,345		226,345		Annual Activity Pending bill
EQUITY BANK LTD	SALARY ARREARS	30-Jun-22	274,936		274,936		Annual Activity Pending bill
KENYA COMMERCIAL BANK	SALARY ARREARS	30-Jun-22	43,770		43,770		Annual Activity Pending bill
JAMII CO-OPERATIVE SAVINGS & CREDIT SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-22	707,099		707,099		Annual Activity Pending bill
KENYA CLINICAL OFFICERS ASSOCIATION	SALARY DEDUCTIONS	30-Jun-22	5,940		5,940		Annual Activity Pending bill
NATIONAL NURSES ASSOCIATION OF KENYA	SALARY DEDUCTIONS	30-Jun-22	109,200		109,200		Annual Activity Pending bill
PS MINISTRY OF LAND HOUSING AND URBAN DEVELOPMENT	SALARY DEDUCTIONS	30-Jun-22	824,300		824,300		Annual Activity Pending bill
SAMBURU SAVINGS & CREDIT SOCIETY LTD	SALARY DEDUCTIONS	30-Jun-22	169,940		169,940		Annual Activity Pending bill
SANLAM GENERAL INSURANCE LIMITED	SALARY DEDUCTIONS	30-Jun-22	36,699		36,699		Annual Activity Pending bill
Xplico Insurance Limited	Provision of Insurance Services	30-Jun-17	155,542,573	146,857,612	8,684,961		Prior Year's Pending bill
Sub-Total			**164,165,659**	**146,857,612**			

					17,308,047		
Others (*Specify*)							
Sub-Total			-	-	-		
Grand Total			**278,388,350**	**146,857,612**	**131,530,738**		

Annex 5 –Analysis Of imprests and Advances
(a)Government Imprest

Name Of Officer Or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Samwel Piwa Leterewa	11/01/2022	862,120.00	862,100.00	20.00
Anthony Muchemi Runo	18/10/2021			

		1,299,500.00	1,299,200.00	300.00
Lyson Samson Lesilele	29/11/2021	539,200.00	539,000.00	200.00
Syuki Arnold Mbuvi	24/01/2022	314,200.00	-	314,200.00
Total		**3,015,020.00**	**2,700,300.00**	**314,720.00**

(b) Salary Advance

Name Of Officer	*Date Advanced*	*Amount Advanced* Kshs	*Amount Recovered* Kshs	*Balance* Kshs
Name Of Officer	dd/mm/yy			
Name Of Officer	dd/mm/yy			
Name Of Officer	dd/mm/yy			
Name Of Officer	dd/mm/yy			
Total				

Annex 6 – Summary Of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2020-2021
Land					
Buildings And Structures	1,464,897,362	467,367,972	-	-	1,932,265,334
Transport Equipment	1,196,273,294	25,339,219	-	-	1,221,612,513
Office Equipment, Furniture And Fittings	90,453,282	31,026,088	-	-	121,479,370
ICT Equipment	6,395,569	18,453,205	-	-	24,848,774
Machinery And Equipment	404,096,955	131,432,329	-	-	535,529,284
Heritage And Cultural Assets	398,990,217	-	-	-	398,990,217
Biological Assets	41,905,270	110,072,000	-	-	151,977,270
Intangible Assets	97,522,446	1,960,000	-	-	99,482,446
Infrastructure Assets- Roads, Rails	1,213,846,593	519,432,755	-	-	1,733,279,348
Work In Progress	-	-	-	-	-
Total	**4,914,380,988**	**1,305,083,568**	-	-	**6,219,464,556**

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

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	71,546,399	178,170,947	183,022,638	239,530,190	672,270,174	672,270,174	0	
2	Kenya Roads Board				59,429,573	59,429,573	59,429,573	0	
3	IDEAS Project					0	0	0	
4	KUSP					0	0	0	
5	DANIDA					0	0	0	
6	THS					0	0	0	
7	User Fees	5,235,578				5,235,578	5,235,578	0	
8	NARIG				149,693,815	149,693,815	38,532,719	-111,161,096	Funds Could not be transferred to operational account due to late disbursement
9	ASDSP				6,000,000	6,000,000	6,000,000	0	

10	Executive Recurrent	409,331,911	825,660,120	1,055,067,701	1,262,402,465	3,552,462,197	3,552,462,197	0	
11	Executive Development		219,367,015	384,679,971	626,221,642	1,230,268,628	1,230,268,628	0	
12	KDSP					0	0	0	
13	Emergency Locust Response Program				35,176,647	35,176,647	35,176,647	0	
14	Primary Health Care Program				5,119,125	5,119,125	0	-5,119,125	Funds Could not be transferred to operational account due to late disbursement
15	Polytechnic					0	0	0	
	Total	486,113,888	1,223,198,082	1,622,770,310	2,383,573,457	5,715,655,737	5,599,375,516	-116,280,221	0

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Director of Finance

County Executive

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Director of Finance

County Assembly/fund/project

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

Annex 8: Contingent liabilities register

	Nature of contingent liability	Payables to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Court Case	Mr.Lenokirna	KES	3,145,935	Open	Case on going
2	Court Case	Mr.lemunyette	KES	3,145,935	Open	Case on going
3	Court Case	Mr.Barun Lekalkuli	KES	3,145,935	Open	Case on going
4	Court Case	Mr.Letinina stephen. S	KES	2,730,000	Open	Case on going
5	Court Case	Mr.Lesurmat Benard	KES	3,145,935	Open	Case on going
6	Court Case	Mr.Lolmingani Paul	KES	3,689,396	Open	Case on going
7	Court Case	Mr.Lenoljenge Linus	KES	2,725,515	Open	Case on going
8	Court Case	Eng.lekoomet Wilson	KES	4,114,950	Open	Case on going
9	Court Case	Hashim & Lesaigor Co. Advocates	KES	Not billed	Open	On Going
10	Court Case	Hashim & Lesaigor Co. Advocates	KES	2,500,000	Open	On Going
11	Court Case	Hashim & Lesaigor Co. Advocates	KES	3,000,000	Open	On Going
12	Court Case	Hashim & Lesaigor Co. Advocates	KES	6,050,000	Open	Finalized. Ruled in favour of SCG
13	Court Case	Hashim & Lesaigor Co. Advocates	KES	3,712,000	Open	On Going
14	Court Case	Hashim & Lesaigor Co. Advocates	KES	3,605,000	Open	Finalized. Orders sought declined
15	Court Case	Hashim & Lesaigor Co. Advocates	KES	Not billed	Open	On Going
16	Court Case	Hashim & Lesaigor Co. Advocates	KES	Not billed	Open	On Going
17	Court Case	G.M Gamma Advocates LLP	KES	Not billed	Open	On appeal
18	Court Case	G.M Gamma Advocates LLP	KES	Not billed	Open	On Going
19	Court Case	G.M Gamma Advocates LLP	KES	Not billed	Open	On Going
20	Court Case	G.M Gamma Advocates LLP	KES	Not billed	Open	On Going
21	Court Case	G.M Gamma Advocates LLP & J.M Mwangi & Co Advocates	KES	Not billed	Open	On Going
22	Court Case	G.M Gamma Advocates LLP	KES	Not billed	Open	On Going

Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) ....

[redacted]									
				Q1	Q2	Q3	Q4		
Formulation of the County Climate Change Policy, Legal and Institutional Framework	Formulation of Samburu County Cliamte Change Policy & Act of 2022	To develop policy, legal and institutional framework that will guide in mainstreaming of cliamte change matters in county planning, budgeting and implementation	Stakeholder inception meetings; Policy & Bills write-shop; Policy and Bill review workshop; County Assembly sensitization workshop; Public Participation	1,312,800	3,681,100	2,768,000	1,761,700	The Exchequer; Global Environment Facility (GEF); Mercy Corps; the Northerlands Development Orgaziation (SNV);	County Government, World Food Programme; Mercy Corps; LISTEN Project of the Northerlands Development Orgaziation (SNV); PACIDA

			n forums; Stakeholder Validation workshop						
Solarization of boreholes at Ngambo, Naiborkeju, Lengarde, Lolkono, Lamuriaki and Lodokejek	Equipping of boreholes using solar pumping systems	Provision of water to county citizens and livestock using solar pumping systems to reduce the use of diesel run generators to reduce carbon emissions into the atmosphere	Project Activities include procurement and installation of solar panels, procurement and installation of solar water pumping systems, water testing and training of water committees			1,463,500	14,110,624	The Exchequer	None
Construction of Sand dams at Laresoro, Moruarat, Lankaroi and Leratat A	Construction of embarkment wall across a dry river channel to obstarct sand and	Provisio of water to rural communities in the dry parts of the county	The activities include community mobilization, construction of embarkmen			2,900,000	9,364,650	The Exchequer, Swedish International Development Agency (SIDA)	County Government and Northern Rangelands Trust (NRT)

	store water under the sand		t wall across the dry river channel							

Annex 10 Disaster Expenditure Reporting Template

[redacted]

Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
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

712004213	712014210	Special Programs			22,555,721.65	
					22,555,721.65	

Annex 11: – Bank Reconciliation/FO 30 Reports

(Attach FO 30 Reports from IFMIS for all CBK Accounts)