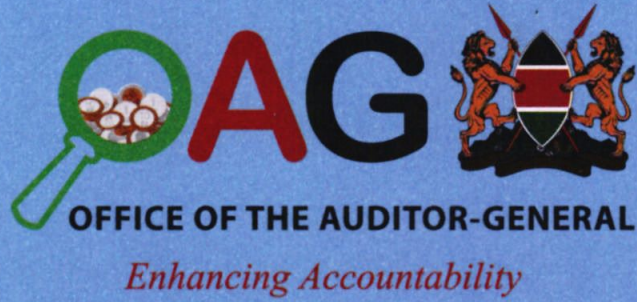


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF SAMBURU

FOR THE YEAR ENDED
30 JUNE, 2024

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep Maj Whip
COMMITTEE	
CLERK AT THE TABLE	Maalim

OFFICE OF THE AUDITOR - GENERAL
ISIOLO REGION OFFICE

17 DEC 2024

P. O. Box 1027 - 60300, ISIOLO

RECEIVED



SAMBURU COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

Comparative FY Means the financial year preceding the current financial year.

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

2. Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constituted by twenty-five (25) Members of the County Assembly (MCAs), comprising of fifteen (15) elected and ten (10) nominated members representing the public from their respective wards. The MCAs are responsible for making laws for the effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

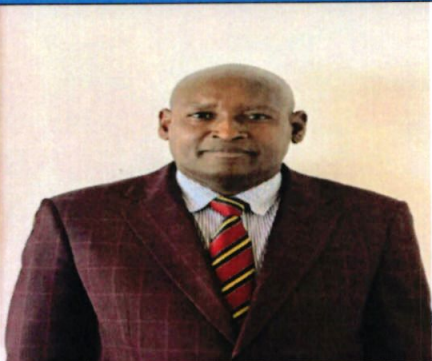

(b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Stephen Lenamarle
2.	Clerk of the County Assembly	Hon. Leparleen Fred Lenapeer
3.	Directorate of Finance & Accounting services	Cpa Nelson Joseph Lesorogol
4.	Directorate of Legislative Procedures & Committee services	Simon Lamani Lekupe
5.	Directorate of Human Resources & Administration	Sein Faustine Leshornai
6.	Directorate of Communication and Information Services	Haron Moro Lelenguya

(c) Fiduciary Management

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

No.	Designation	Name
	The Clerk	Leparleen Fred Lenapeer
2. 	Director Finance and Accounting	Nelson Joseph Lesorogol

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

- County assembly service board CASB
- An Established Audit committee
- A risk management policy in place
- Established oversight committees i.e. finance committee, budget committee and public and accounts committee

(e) Samburu County Assembly Headquarters

P.O. Box 3-20600
County Assembly Headquarters.
Maralal, KENYA

(f) Samburu County Assembly Contacts

Telephone: (254) 722 385 184
E-mail: info@samburucountyassembly.go.ke
Website: <http://www.samburuassembly.go.ke/>

(g) Samburu County Assembly Bankers

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

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. Governance Statement

The County Assembly

The MCAs of Samburu county constitutes the County Assembly. The Speaker who is elected by the MCAs heads it. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly Executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

LEADERSHIP

SPEAKER : **STEPHENN LENAMARLE**

DEPUTY SPEAKER : **JACKSON LELENGEJU**

- | | | |
|------------------------------|---|--------------------------------|
| 1. Leader of Majority | : | Hon. Christopher |
| 2. Deputy Leader of Majority | : | Hon. Joseph Lekoren Loloju |
| 3. Majority Whip | : | Hon. Stacy Nareyio Lekirimpoto |
| 4. Deputy Majority Whip | : | Hon. Esther Lenolkulal |
| 5. Leader of Minority | : | Hon. James Koileken Leleruk |

SPEAKER’S PANEL

1. Hon. Stephen Lenamarle
2. Hon. Jackson Layan Lelengeju
3. Hon. Jonathan Lemoosa
4. Hon. Felix Caunda Lenamparasio
5. Hon. Stacy Nareyo Lekirimpoto

	Sectoral Committees	Areas of focus	Current membership
1	Finance, Economic Planning And ICT	County finance and planning, development including statistics; land survey and mapping; boundaries and fencing; housing and electricity and gas reticulation and energy regulation	Hon. Loloju Joseph Lekoren Hon. Lenyakopiro Charity Hon. Hassan Mohamed Asha Hon. Lealmusia Ali Hon. Lemartile Francis Hon. Lpesina Kelvin Hon. Leerte Patrick
2	Cooperative Development, Trade and Tourism	Trade development and regulation including the markets; trade licenses (excluding regulation of professions); fair trading practices, local tourism and cooperative societies	Hon. Lpesina Kelvin Hon. Stacy Nareyo Hon. Lenamatiyo Silapia Hon. Lealmusia Ali Hon. Lemartile Francis Hon. Leleruk James Koileken Hon. Lolosoli Rebecca Samaria
3	Culture, Gender, Social Services, Sports and Youth Affairs	All matters relating to labor, trade union relations, manpower or human resource planning, gender, culture and social welfare. All matters related to cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries, museums, sports and cultural activities and facilities and county parks, beaches and recreation facilities; fire fighting	Hon. Lenanguram James Hon. Lolosoli Rebecca Hon. Lorunyei Lawrence Hon. Osman Adan dube

		services and disaster management, control of drugs and pornography; and annual animal control and weifare, including licensing of dogs and facilities for the accommodation, care and burial of animals	Hon. Stacy Nareyo Hon. Lenyakopiro Charity Hon. Ngigi Stephen Kagiri
4	Lands, Physical Planning, Housing and Urban Development	All matters related to lands including; Physical planning, Housing and urban development coordination within the County Government.	Hon. Leerte Patrick Hon. Esther Lenolkulal Hon.Lelenkeju Jackson Layan Hon. Lealmusia Ali Hon. Lekuchula David Leinas Hon. Eunice Serah Lekirenyei Hon. Loloju Joseph Lekoren
5	Environment, Water and Natural Resources	All matters related to Environmental conservation and Natural resources including soil and water conservation and forestry and control of air pollution, noise pollution, other public nuisances and outdoor advertising	Hon. Lemartile Francis Ltirisen Hon. Hassan Mohamed Asha Hon. Esther Lenolkulal Hon. Leleruk James Koileken Hon.Lenanguram James Hon. Loregae Jane Nakinyi Hon. Lenamparasio Phelix
6	Agriculture, Livestock, Veterinary Services and Fisheries	All matters related to agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries; implementation of specific national government policies on natural resources	Hon. Lenamparasio Phelix Hon. Lenamatiyo Silapia Hon. Christopher Ientukunye Hon. Leshimpiro Paul Husima Hon. Leitoro Jeremiah Loitemu

			Hon. Leerte Patrick Hon. Lolosoli Rebecca Samaria
7	Public Works, Roads and Transport	All matters related to County transport, including county roads, street lighting, traffic and parking, public transport and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; county public works and services including storm water management systems in built up areas and water sanitation services	Hon. Lekuchula David Leina Hon. Osman Adan dube Hon. Christopher lentukunye Hon. Lenamatiyo Silapia Hon. Lenanguram James Hon. Loregae Jane Nakinyi Hon. Lenamparasio Phelix
8	Medical Services, Public Health and Sanitation	All matters related to County health services including in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession), cemeteries, funeral parlors and crematoria and refuse removal, refuse dumps and solid waste disposal	Hon. Leitoro Jeremiah Hon. Loregae Jane Nakinyi Hon. Lorunyei Lawrence Hon. Osman Adan dube Hon. Hassan Mohamed Asha Hon. Leshimpiro Paul Husima Hon. Ngigi Stephen Kagiri
9	Education and vocational training	All matters related to pre-primary education, village polytechnics, home craft centers and childcare youth and children welfare. Youth and children welfare.	Hon. Lorunyei Lawrence Hon. Eunice Serah Lekirenyei Hon. Lemoosa Maura lekuram Hon. Lelenkeju Jackson Layan Hon. Lenyakopiro Charity Hon. Loloju Joseph Lekoren

			Hon. Lpesina Kelvin
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Select Committees

The mandate of Select Committees is specifically outlined in the Standing Orders

	Name of Select Committee	Current members
1	County Assembly Business Committee	<ol style="list-style-type: none"> 1. Hon. Stephen Lenamarle 2. Hon. Jackson Lelenkeju 3. Hon. Lentukunye Christopher 4. Hon. Leleruk James 5. Hon. Stacy Nareyio 6. Hon. Charity Lenyakopiro 7. Hon. Jonathan Lemoosaa 8. Hon. Patrick Leerte 9. Hon. Paul Leshimpiro
2	Committee on Selection	<ol style="list-style-type: none"> 1. Hon. Chirstopher Lentukunye 2. Hon. James Koileken Leleru 3. Hon. Jeremiah Leitoro 4. Hon. Silapia Lenamatiyio 5. Hon. James Lenanguram 6. Hon. Francis Lemartile 7. Hon. David Lekuchula 8. Hon. Rebecca Lolosoli 9. Hon. Lpesina Kelvin Lemantaan
3	County Public Investments and Accounts Committee	<ol style="list-style-type: none"> 1. Hon. Leshimpiro Paul Husima 2. Hon. Ngigi Stephen Kagiri

		<ol style="list-style-type: none"> 3. Hon. Esther Lenolkulal 4. Hon. Lemartile Francis Ltirisen 5. Hon. Leitoro Jeremiah Loitemu
4	County Budget and Appropriations Committee	<ol style="list-style-type: none"> 1. Hon. Lemoosa Maura Iekuram 2. Hon. Lenamparasio Phelix Caunda 3. Hon. Christopher Ientukunye 4. Hon. Lenamatiyo Silapia 5. Hon. Leshimpiro Paul Husima 6. Hon. Lenyakopiro Charity Pleipa 7. Hon. Lekuchula David Leinas 8. Hon. Leleruk James Koileken 9. Hon. Leitoro Jeremiah Loitemu
5	Committee on Implementation	<ol style="list-style-type: none"> 1. Hon. Lealmusia Ali 2. Hon. Ngigi Stephen Kagiri 3. Hon. Leerte Patrick 4. Hon. Lenamatiyo Silapia 5. Hon. Lenyakopiro Charity Pleipa 6. Hon. Eunice Serah Lekirenyei 7. Hon. Loregae Jane Nakinyi
6	Committee on Delegated County Legislation	<ol style="list-style-type: none"> 1. Hon. Lolosoli Rebecca Samaria 2. Hon. Lenanguram James Ntiituk 3. Hon. Lorunyei Lawrence Sebastia

		<ol style="list-style-type: none"> 4. Hon. Stacy Nareyo Lekirimpoto 5. Hon. Esther Lenolkulal 6. Hon. Loloju Joseph Lekoren 7. Hon. Lpesina Kelvin Lemantaan
7	Committee on Appointments	<ol style="list-style-type: none"> 1. Hon. Stephen Lenamarle 2. Hon. Jackson Lelenkeju 3. Hon. Lentukunye Christopher 4. Hon. Leleruk James 5. Hon. Stacy Nareyo 6. Hon. Charity Lenyakopiro 7. Hon. Jonathan Lemoosaa 8. Hon. Patrick Leerte 9. Hon. Paul Leshimpiro
8	Procedure and Rules Committee	<ol style="list-style-type: none"> 1. Hon. Stephen Lenamarle 2. Hon. Jackson Layan Lelenkeju- 3. Hon. Lemoosa Maura lekuram 4. Hon. Osman Adan dube 5. Hon. Leshimpiro Paul Husima 6. Hon. Stacy Nareyo Lekirimpoto 7. Hon. Esther Lenolkulal 8. Hon. Leleruk James Koileken 9. Hon. Lenamparasio Phelix Caunda
9	Liaison Committee	<ol style="list-style-type: none"> 1. Hon. Lelenkeju Jackson Layan 2. Hon. Stephen Lenamarle

		<ol style="list-style-type: none"> 3. Hon. Lealmusia Ali 4. Hon. Lolosoli Rebecca Samaria 5. Hon. Leleruk James Koileken 6. Hon. Loloju Joseph Lekoren 7. Hon. Lenamparasio Phelix Caunda 8. Hon. Leitoro Jeremiah Loitemu 9. Hon. Lemartile Francis Ltirisen 10. Hon . Lekuchula David Leinas 11. Hon. Lorunyei Lawrence Sebastia 12. Hon. Lpesina Kelvin Lemantaan 13. Hon. Leerte Patrick 14. Hon. Lenanguram James Ntiituk 15. Hon, Christopher Lentukunye 16. Hon. Leshimpiro Paul Husima 17. Hon. Lemoosa Maura lekuram
<p>10</p>	<p>Powers and Privileges Committee</p>	<ol style="list-style-type: none"> 1. Hon. Stephen Lenamarle 2. Hon. Jackson Layan Lelenkeju 3. Hon. Hassan Mohamed Asha 4. Hon. Lekuchula David Leinas 5. Hon. Lenanguram James Ntiituk 6. Hon. Loregae Jane Nakinyi 7. Hon. Leitoro Jeremiah Loitemu

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in Samburu to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in Samburu where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

Risk management

- County Assembly of Samburu risk management policy, risk fraud policy, training needs assessment, occupational, safety, and health administration (OSHA) are in place. All the above are effective arrangements for risk management and internal controls; also, they are formal processes to assess changes in the internal and external environment.

Compliance

County Assembly of Samburu is a people centred assembly with the best parliamentary practices, we enhanced stakeholder engagement and a professional approach to doing business to promote representation, legislation and oversight in achieving sustainable development for the great people of Samburu County.

The County Assembly of Samburu has embraced the following policies and guidelines.

4. The Kenya Vision 2030
5. Medium Term Plan III (2023 – 2027)
6. The County Integrated Development Plan, 2023-2027
7. County Assembly of Samburu Policies and guidelines
8. The County Assembly of Samburu Strategic plan 2019-2023
9. Annual Development plan

10. Forward by the Clerk of the Assembly

These are the financial statements for the County Assembly of Samburu for the financial year ended 30th June 2024, that are prepared in accordance with the standards and formats prescribed by the International Public Sector Accounting Standards - IPSAS (Cash basis). The report shows the revenue received from the national equitable share versus the expenditure incurred by the county assembly of Samburu in provision of services as per the approved budget.

(i) Budget performance

3	RECEIPT/EXPENSE ITEM	ORIGINAL BUDGET	ADJUSTMENTS	FINAL BUDGET	ACTUAL ON COMPARABLE BASIS	% Utilisation
	Exchequer Releases	681,932,892	0	681,932,8921	681,932,8921	100%
	Payments	681,932667.10	0	681,932667.10	681,932667.10	100%
	SURPLUS /DEFICIT				224.90	

The percentage utilization of the exchequer releases was 100% while the percentage utilization of the payments was 100%. There was a surplus of Kshs 224.90. Exchequer releases were 100% funded as per the budget for the financial year 2023/2024.

(i) Operational Performance

The County Assembly also subjected three bills through public participation and other legislation achievements for the financial year as listed below.

Trainings/capacity building of members

1. Training of liaison committee
2. Training of committee on delegated legislation
3. Training of public accounts committee
4. Budget and appropriation committee

Bills

1. Finance Bill, 2023
2. Appropriation Bill, 2023

Approvals

1. Approval of CFSP
2. Approval of ADP

(ii) Performance of key development projects

- a) For the financial year ended 30 June 2024, the county assembly chambers and offices block that has been under construction from the year 2017 had incurred total cumulative payment of Kshs 36,754,844 representing (41.3%) of the total development cost.

(iii) Comment on value-for-money achievements

From the above development projects, the assembly has enough office space for the members and staff to operate from. Additionally, the assembly has adequate committee rooms for the committees to operate in.

The assembly chamber is well equipped with furniture and requisite systems that make the assembly to function effectively.

The cafeteria will ensure that the welfare of the staff and members is taken care of which will ensure high productivity of employees and members.

The construction of perimeter wall will enhance the security of assembly premises.

(iv) Challenges and Recommended Way Forward

- Inadequate ceilings set by commission on revenue allocation. This has in effect limited the assembly achievements.
- Ageing assembly vehicle pushing maintenance costs to unmanageable levels and increased vehicle down time. This has in return increased the cost of hiring vehicles
- Unresolved budget issues by the national commissions on benefits to members and members of staff
- Late forwarding and approval of supplementary budget for year 2023/2024 affected the operations of the assembly.
- Delay in disbursement of assembly exchequers from the national treasury slowed down the operations of the assembly.

R. Lengauer

.....
Name: *Leparleen Fred Lengauer*
Clerk of the County Assembly



11. Statement of Performance Against County Assembly Predetermined Objectives

Guidance

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 entity 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.

The key mandate of the County Assembly of Samburu is legislation, oversight, and representation. To achieve this, the assembly’s program was documented in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2023/2024

Program	Objective	Outcome	Indicator	Performance
Legislation	To enhance Legislation process in the Assembly	Full knowledge of Assembly procedures and practices by all members	1 Budget passed 1 CFSP adopted 1 ADP adopted	In FY 23/24 MCA’s carried out exposure visits and ward visits. They also attended Assembly plenary and committees. They adhered to strict codes of Ethics and conduct for MCAs.
Oversight	To improve on the oversight function in the Assembly	Prudent distribution and absorption of County Resources Transparent and Effective oversight	Trainings carried out Oversight field visits undertaken	Realistic implementation of Quarterly work plans Adherence to Budget cycle Ensured financial commitments reflect the policy programs of the County

				Increased public participation in the budget preparation phase
Representation	To enhance representation role of members of County Assembly	<p>Increase County legislation comprising of Citizen Priorities</p> <p>Increase Citizen priorities in County Development plans</p>	<p>99% Attendance of Assembly business</p> <p>97% on Budget implementation</p>	<p>Encouraged public participation in the Assembly processes</p> <p>MCA's encouraged to use various digital platforms to access and disseminate Assembly information</p>

12. Corporate Social Responsibility Statement/Sustainability Reporting

Samburu County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on three pillars: legislation, oversight and representation. The Assembly endeavoured to reach out to the public and show case the Assembly's activities where it organised and participated in various forums in order to interact with the public. This enabled the Assembly to inspire public confidence and trust to the public as well as establish networks and partnership with key stakeholders like media, business community, NGO's, community based organisation, religious based organisation, Judiciary, provincial administration and professionals. Below is a brief highlight of our achievements in each pillar

a) Sustainability strategy and profile –

The Assembly as part of its sustainability measures ensured that there is Monitoring and Evaluation framework that ensured implementation of the Strategic Plan and its review based on the set key performance indicators. The Assembly has a risk policy that identifies risk factors that hinder the implementation of strategic plan and develops appropriate mitigating strategy.

b) Environmental performance

The County Assembly of Samburu is duly registered with DOSH (Directorate of Occupational Safety and Health), it has appointed Occupational Safety and Health Committee which conducts assessment of work environment and recommends to the Management Committee on any improvements to be carried out.

c) Employee welfare

The County Assembly has a welfare committee that take care of general wellness of the Assembly staff and members. It also takes care of working conditions, benefits, sports, grievances and representation issues relating to the welfare of the staff. It has mandates like being voice of the people, handling wellness of the staff members, handling staff complains and sensitizing staff on the importance of the welfare as well as implementation of the policy. Also in place is a Safety and Health Committee, which deals with safety of the staff, and Members.

d) Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

Samburu county assembly endeavours to maintain good relationship with its suppliers. We fast track the payment of suppliers by honouring their contracts as soon as we get funding from the national treasury. As a result, by end of this financial year we had minimal pending bills. Any advertisement made by the Assembly is usually done via the website or the local newspaper to reach as many citizens as possible.

b) Responsible ethical practices-

Samburu County Assembly is a Corruption free environment. We ensure responsible competition practices by advertising for various procurement tenders through our website and through the national newspaper. Suppliers are given an equal opportunity to apply for the tenders to promote fair competition. Evaluation is done and the award is given to the best-suited supplier

c) Stewardship of goods and services

County Assembly of Samburu has safeguarded all his goods and service providers through respective departments.

e) Community Engagements

The Assembly contributed to communities and Schools fund kitty where a number of vulnerable households were given food and financial support to supplement their livelihood.

The Assembly participated in peace reconciliation meetings in various wards that were affected by cattle rustling and insecurity during the year

13. Statement of Management Responsibilities

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. This responsibility includes:

(i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly, 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 Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly'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 Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

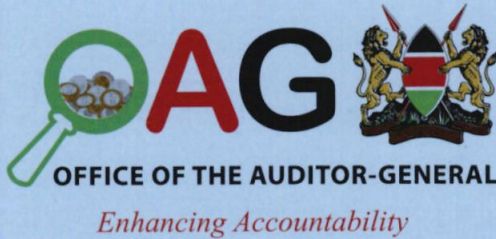
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 28/09/2024

A. [Signature]

Name: *Lepanleen Fred Kenapeer*
Clerk of the County Assembly



REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Samburu set out on pages 1 to 37, which comprise the statement of financial assets and liabilities

Report of the Auditor-General on County Assembly of Samburu for the year ended 30 June, 2024

as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Samburu as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Variances of disclosed balances in the Financial Statements

Review of the financial statements reflects variances of the disclosed balances in the financial statements and the balances disclosed in the corresponding Notes to the financial statements as detailed below:

Component	Balances as per Financial Statements (Kshs.)	Balances as per corresponding Notes (Kshs.)	Variance (Kshs)
Compensation of Employees	300,710,114	300,710,339	(25)
Third Party Deposits and Retention	-	3,675,484	(3,675,484)
Increase/Decrease in Accounts Payable	-	(9,210,550)	9,210,550

1.2 Variance in Pending Accounts Payables

Annex 1 to the financial statements reflects a balance of Kshs.18,595,650 in respect to pending account payables. However, Note 1 to the financial statements under other disclosures reflects a Nil balance in respect to pending account payables resulting to unexplained variance of Kshs.18,595,650.

In addition, excluded from the amount are voided payments as per Integrated Financial Management Information System (IFMIS) amounting to Kshs.23,146,328 which should have been disclosed as part of the pending bills balance.

1.3 Variance in Non-Current Asset Balance

The summary of non-current asset register in Annex 4 reflects total assets balance of Kshs.828,167,778 while the assets register provided for audit review reflects total assets of Kshs.481,589,313 resulting in an unexplained variance of Kshs.346,578,465. Further, physical inspection of assets revealed that asset tagging had not been done on all County Assembly assets.

In the circumstances, the accuracy and completeness of the financial statements balance as at 30 June, 2024 could not be confirmed.

2. Unsupported Expenditure on Legal Services

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects an amount of Kshs.209,524,644 in respect to use of goods and services which includes an amount of Kshs.10,205,037 in respect to other operating expenses. Included in this expenditure is an amount of Kshs.3,150,000 paid to two (2) law firms for the provision of legal services. However, supporting documents including written instructions to the advocates and status reports of the cases handled were not provided for audit review. This was contrary to section 104((1) of the Public Finance Management (County governments) Regulations 2015 which states that all receipts and payments of public moneys shall be supported by pre-numbered receipts, payment vouchers, appropriate authority and documentation.

In the circumstances, the occurrence and propriety of the legal expenses of Kshs.3,150,000 could not be confirmed.

3. Unconfirmed Transfers to Other Government Entities

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.55,300,000 in respect to transfers to other Government entities which relates to transfers to Samburu County Assembly Car Loan and Mortgage Scheme Fund. However, the financial statements of the Fund did not reflect the receipts of the Kshs.55,300,000 from the County Assembly.

In the circumstances, the accuracy and completeness of the transfers to other Government entities of Kshs.55,300,000 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2024. Management has not provided reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year issues are not disclosed under the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

Other Information

The Management is responsible for the other information set out on page iii to xxiv which comprise of Key Entity Information and Management, Governance Statement, forward by the Clerk, Statement of Performance Against the County Assembly's Predetermined Objectives, Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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. Presentation of the Financial Statements

The annual report and financial statements prepared and presented for audit reflects the following anomalies:

- i. Under Key Entity Information and Management, Fiduciary Management did not disclose the Principal Accountant and the Procurement Officer as per the PSASB reporting template.

- ii. The financial statements were incorrectly labeled as ending on 30 June, 2023 in the table of contents, whereas the correct year should be 30 June, 2024.
- iii. The Foreword by the Clerk of the Assembly was incorrectly referenced as being located on page xv in the table of contents, while it is actually located on page xvi.
- iv. The Table of Contents erroneously refers to the County Assembly of "xxxx" instead of the correct name, the County Assembly of Samburu.
- v. There were various incorrect references between the subheadings in the table of contents and the numbering of the corresponding sections in the financial statements.
- vi. Related party transactions balances were not disclosed under Note 6 of the financial statements, which constitutes a significant omission.

In the circumstances, the financial statements did not comply with the financial reporting templates issued by the Public Sector Accounting Standards Board.

2. Unauthorized Voided Payments

Review of IFMIS records revealed that one hundred (100) payment transactions amounting to Kshs.55,557,469 were processed and voided or canceled during the year ended 30 June, 2024. However, no documentary evidence was provided to support authorization and reasons for voiding the transactions, which had been presented and approved by the Controller of Budget (COB). Further, no evidence was provided to confirm that the Controller of Budget was informed of the voiding of the payments so as to make necessary adjustments.

In the circumstances, the funds in respect of the voided payments could not be confirmed.

3. Non-Adherence to Regulations on Training Expenditure

The statement of receipts and payments as disclosed in Note 5 to the financial statements reflects an amount of Kshs.209,524,644 under the use of goods and services which includes training expenses amounting to Kshs.30,978,573. This expenditure includes an amount of Kshs.2,916,000 issued as imprest to an officer on behalf of forty-three (43) members. The funds were intended to cover transportation costs, conference facility charges, and facilitation fees for a training conducted at a Nakuru Hotel. However, it was noted that all the participants were from County Assembly of Samburu. No justification was provided as to why the training could not be conducted in Samburu, given that the majority of participants were from the same County. This was contrary to Treasury Circular No.20/2015 of 4 November, 2015 Part(vi) (12) which stipulates that accounting officers are required to ensure that all workshops and retreats with majority of participants drawn from one duty station are held within the precincts of the duty station.

In the circumstances, the value for money for the payment of Kshs.2,916,000 could not be confirmed and the Management was in breach of the law.

4. Non-Compliance with the One-Third of Basic Salary Rule

As previously reported, the statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects payments totalling to Kshs.300,710,339 in respect of compensation of employees. However, examination of the payroll records revealed that ten (10) 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 two thirds (2/3) of such wages.

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

5. Non-Compliance with Law on Staff Ethnic Composition

As previously reported, examination of the payroll for Assembly during the month of June, 2024 revealed that the County Assembly had ninety-one (91) members of staff out of whom seventy-seven (77) employees were from one ethnic community representing 84% of the total work force. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community.

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

6. Irregular Payment on Subscriptions to Society of Clerks

As previously reported, the statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects an amount of Kshs.209,524,644 in respect to use of goods and services which includes an amount of Kshs.10,205,037 in respect of other operating expenses. This expenditure includes an amount of Kshs.750,000 paid as annual subscriptions to Society of Clerks (SOCATT). However, review of records revealed that the Society was not an intergovernmental relation body in legal capacity and the payment was not budgeted for under the County Assembly's estimate contrary to Regulation 42(1)(b) of the Public Finance Management (County Governments) Regulation, 2015 which requires the accounting officer to ensure public funds are applied for purposes for only which they were intended and appropriated by the County Assembly.

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

7. Irregularities in the Procurement of Library Books

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects an amount of Kshs.209,524,644 in respect to use of goods and services which includes specialized materials and services balance of Kshs.4,400,470. This expenditure includes an amount of Kshs.699,650 paid to a local company for the supply of library books. However, review of the payment voucher, delivery note and the local purchase order, and other procurement documents revealed the following anomalies:

- i. The local purchase order was issued on 15 March, 2023, but the books were delivered on 18 June, 2023, 65 days after the LPO's 30-day validity period had expired, as evidenced by Delivery Note. No explanation was provided for the failure to cancel the LPO after its expiry, contrary to Regulation 53(4) of the Public Finance Management (National Government) Regulations, 2015.
- ii. Procurement documents including quotations issued to the suppliers, tender opening and evaluation committee reports, notification of award and contract agreement with the supplier were not provided for audit review.
- iii. Store records showing how the books were received and recorded were not provided for audit review. This was contrary to Section 162 of the Public Procurement and Asset Disposal, 2015 which requires that an accounting officer to ensure that procured items are properly received, accounted for, and utilized for their intended purpose.

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

8. Delay in Completion of the Construction of County Assembly Chambers

The statement of financial position and as disclosed in Note 10 to the financial statements reflects an amount of Kshs.89,903,795 in respect of acquisition of assets which includes an amount of Kshs.17,765,000 being supply and delivery of office furniture to the County Assembly Chambers. The Assembly had awarded the tender to a local company for the construction of the chambers at a contract sum of Kshs.319,169,121. The Project commenced on 9 February, 2017, with an expected completion date of 8 August, 2018. However, audit review of the Project file and physical verification conducted in September, 2024 revealed that as of the time of audit, the Project had taken a total of 384 weeks which is approximately 270 weeks past the original completion date and the Project remained incomplete. The Tender Minutes or any correspondence with the contractor on the approval of the extension of the project duration beyond 8 August, 2018 was not provided for audit review.

Further, the County Assembly did not provide evidence that the project management and other stakeholders including representatives of the County Assembly held site meetings to assess the implementation of the Project and confirm the metrics during the engineers visit to give valuation certificates for payments.

In the circumstances, it was not possible to confirm that the County Assembly obtained value for money from the expenditure incurred on the Project.

9. Non-Establishment of a County Assembly Fund

The County Assembly Service Board had not established a County Assembly Fund. This is contrary to Section 34 of the County Assembly Service Act, 2017 which provides that there shall be established for each County, a fund to be known as the County Assembly Fund, whose purpose is to receive any grants, gifts, donations or bequests; monies from investments of the Board and such fees imposed or levies administered by the Board.

In the circumstances, the County Assembly was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Independence for the Internal Audit Department

Review of Samburu County Assembly Internal Audit Function revealed that the Department lacked functional independence since it did not have an independent budget to enable it to accomplish its mandate. It was also observed that the Department lacked adequate number of personnel since it had only one (1) employee to ensure that it effectively discharged its duties. In addition, the approved Internal Audit Charter and the Annual Work Plan that ought to have been submitted to the Audit Committee by 15 February each financial year was not provided for review. This was contrary to Regulation 163 (1) of the Public Finance Management (County Governments) Regulations, 2015. Further, the Internal Audit Reports for year under review were not provided for audit review contrary to Regulation 164(3)(c) of the Public Finance Management (County Governments) Regulations, 2015 which states that when updating the management of the progress of an audit assignment, the internal auditor shall issue a signed written report after each Internal Audit assignment that is objective, clear, concise and timely.

In the circumstances, the existence of an effective internal control and governance could not be confirmed.

2. Ineffective Audit Committee

The County Assembly had an audit committee in place. However, no notices or minutes of audit committee meetings were provided for audit review to confirm that the Committee convened at least once every three (3) months to discuss internal audit reports, as required. This was contrary to Regulation 172(1) of the Public Finance Management (County Governments) Regulations, 2015 172(1) which requires that the Audit Committee shall meet at least once in every three (3) months.

In the circumstances, the County Assembly did not benefit from the oversight role and advice from an effective Audit Committee.

3. Lack of ICT Strategic Plan, Approved Policy and ICT Steering Committee

The Assembly did not have an ICT Strategic Plan, ICT Steering Committee and ICT Strategic Committee, in place.

In the circumstances, the County Assembly may not have necessary strategies, policies and plans to guide on Business Improvement and Security Information.

4. Use of Personal Emails for Official Government Business

Review of the Assembly's communication systems revealed that all staff were using personal emails for official government business and did not have official email addresses despite being reported in the financial statement under Key Information and Management. This was contrary to the Head of Public Service circular SH/ADM 23(1) dated 14 June, 2022 Government ICT standards, 2019 prescribing that all Ministries, Counties, Departments and Agencies (MCDAs) shall acquire and ensure appropriate use and management of E-mail and Instant messaging applications.

In the circumstances, information security may be compromised by the use of personal email for official communication.

5. Lack of Risk Management Policy

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

In the circumstances, the effectiveness of risk management in the County Assembly could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to dissolve the County Assembly 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

20 December, 2024

16. Statement Of Financial Assets and Liabilities As At 30th June 2024

		2023-2024	2022-2023
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	225	47,714
Cash balances	13B	-	-
Total cash and cash equivalents			
Imprests and Advances	14	-	-
Retentions			
Total financial assets			
Financial liabilities			
Third party deposits and retention	15	-	-
Net financial assets		225	47,714
Represented by			
Fund balance b/fwd	16	-	-
Prior year adjustment	17	-	-
Surplus/(deficit) for the year		225	47,714
Net Financial Position		225	47,714

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 20/09/2024 and signed by:


.....

Name: Leparleen Fred Lenapeer
Clerk of the Assembly


.....

Name: Nelson Joseph Lesorogol
Chief Finance Officer – County Assembly
ICPAK Member Number: 22366




17. Statement Of Cash Flows for The Period Ended 30th June 2024

		2023-2024	2022-2023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	681,932,892	664,192,066
Miscellaneous receipts	3	-	-
Total receipts from operating income		681,932,892	664,192,066
Payments for operating expenses			
Compensation of employees	4	300,710,114	279,617,540
Use of goods and services	5	209,524,644	219,017,609
Subsidies	6	-	-
Transfers to other government entities	7	55,300,000	18,800,000
Other grants and transfers	8	-	-
Social security benefits	9	26,494,114	1,920,664
Finance costs	11	-	-
Other payments	12	-	-
Total payments for operating expenses		592,028,872	519,355,813
Net receipts/(payments) from operating activities		89,903,795	144,836,253
Adjusted for:			
Prior year adjustment	17	-	-
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	-	-
Net cash flows from operating activities		89,903,795	144,836,253
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(89,903,795)	(144,788,539)
Net cash flows from investing activities		(89,933,795)	(144,788,539)
Cash flow From Financing Activities			

		2023-2024	2022-2023
	Note	KShs	KShs
Return to exchequer		(47,714)	-
Net cash flow from financing activities		(47,714)	-
Net increase in cash and cash equivalents		225	47,714
Cash & cash equivalent at Start of the year		47,714	-
Cash & cash equivalent at end of the year		225	47,714

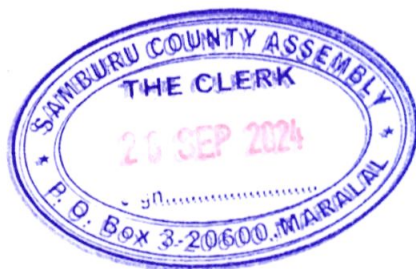
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28/09/2024 and signed by:



Name: Leparleen Fred Lenapeer
Clerk of the Assembly



Name: Nelson Joseph Lesorogol
Chief Finance Officer – County Assembly
ICPAK Member Number: 22366



18. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024

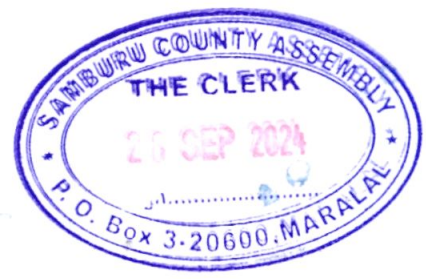
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	668,999,097	19,000,000	687,999,097	681,932,892	6,066,205	99.12%
Proceeds from sale of assets			-		-	0.00%
Other receipts			-		-	0.00%
Total	668,999,097	19,000,000	687,999,097	681,932,892	6,066,205	99.12%
Payments						
Compensation of employees	296,168,771	4,541,568	300,710,339	300,710,114	-	100%
Use of goods and services	177,750,000	31,688,422	209,438,432	209,524,644	(86,212)	100%
Subsidies	-	-	-		-	0%
Transfers to other government entities	56,000,000	(700,000.00)	55,300,000	55,300,000	-	100%
Other grants and transfers	-	-	-	-	-	0%
Social security benefits	20,580,326	6,000,000.00	26,580,326	26,494,114	86,212	100%
Acquisition of assets	118,500,000	(22,530,000)	95,970,000	89,903,795	6,066,205	93.6%
Finance costs	-	-	-	-	-	0.00%
Other payments	-	-	-	-	-	0.00%
Total	668,999,097	19,000,000	687,999,097	681,932,667	6,066,430	99.12%
Surplus/ deficit	-	-	-	225	(225)	

Samburu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

The entity financial statements were approved on 22/09/ 2024 and signed by:

[Signature]
Name: Leparleen Fred Lenapeer
Clerk of the Assembly

[Signature]
Name: Nelson Joseph Lesorogol
Chief Finance Officer – County Assembly
ICPAK Member Number: 22366



12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	573,999,097	19,000,000	592,999,097	592,999,097	-	100%
Proceeds from sale of assets			-		-	0%
Other receipts			-		-	0%
Total	573,999,097	19,000,000	592,999,097	592,999,097	-	100%
Payments						
Compensation of employees	296,168,771	4,541,568	300,710,339	300,710,114	-	100%
Use of goods and services	177,750,000	31,688,432	209,438,432	209,524,644	(86,212)	99.4%
Subsidies	-	-	-		-	0%
Transfers to other government entities	56,000,000	(700,000.00)	55,300,000	55,300,000	-	100%
Other grants and transfers	-	-	-	-	-	0%
Social security benefits	20,580,326	6,000,000.00	26,580,326	26,494,114	86,212	100%
Acquisition of assets	23,500,000	(22,530,000.00)	970,000	970,000	-	70.14%
Finance costs	-	-	-		-	0%
Other payments	-	-	-		-	0%
Total	573,999,097	19,000,000	592,999,097	592,998,872	225	100%
Surplus/ deficit	-	-	-	225	(225)	0%

The entity financial statements were approved on 22/09/ 2024 and signed by:



.....
Name: Leparleen Fred Lenapeer

Clerk of the Assembly



.....
Name: Nelson Joseph Lesorogol

Chief Finance Officer – County Assembly

ICPAK Member Number: 22366

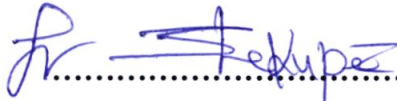


12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	95,000,000		95,000,000	88,933,795	6,066,205	93.6%
Proceeds from sale of assets			-		-	0.0%
Other receipts			-		-	0.0%
Total	95,000,000	-	95,000,000	88,933,795	6,066,205	93.6%
Payments						
Compensation of employees			-		-	0.0%
Use of goods and services			-		-	0.0%
Subsidies			-		-	0.0%
Transfers to other government entities			-		-	0.0%
Other grants and transfers			-		-	0.0%
Social security benefits			-		-	0.0%
Acquisition of assets	95,000,000		95,000,000	88,933,795	6,066,205	93.6%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	95,000,000	-	95,000,000	88,933,795	6,066,205	93.6%
Surplus/ deficit	-	-	-	-	-	-

Samburu County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

The entity financial statements were approved on 24/09 2024 and signed by:


.....

Name: Leparleen Fred Lenapeer

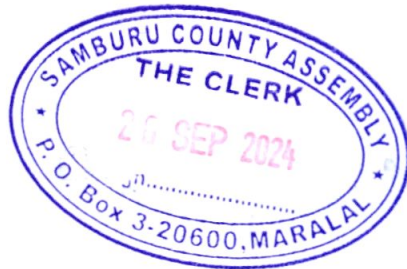
Clerk of the Assembly


.....

Name: Nelson Joseph Lesorogol

Chief Finance Officer – County Assembly

ICPAK Member Number: 22366



19. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
	Kshs	Kshs	Kshs	2023-2024	Kshs
Programme 1	-	-	-	-	-
Sub-Programme 1- Recurrent	573,999,097	19,000,000	592,999,097	592,999,097	100.0%
	-	-	-	-	0.0%
	-	-	-	-	-
Programme 2	-	-	-	-	-
Sub-Programme 1 – Development	95,000,000	-	95,000,000	88,933,795	93.6%
	-	-	-	-	-
	-	-	-	-	-
Total	668,999,097	19,000,000	687,999,097	681,932,892	99.1%

20. Significant Accounting Policies

The Significant 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 third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

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

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) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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 governments 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 government are 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.

7. 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 2024, this amounted to KShs xxx compared to KShs xxx in prior period as indicated on note xxx. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. 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.

10. Non-current assets

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

11. 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 *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity 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 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

The Entity 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 Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

14. 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 xxx for the period 1st July 20xx to 30 June 20xx as required by law. There was xxx 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.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

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

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

21. Notes to the Financial Statements

1. Transfer From CRF

	2023-2024	2022-2023
	Kshs	
Transfers from the county treasury for Q1	168,120,851	70,002,431
Transfers from the county treasury for Q2	216,578,559	163,877,501
Transfers from the county treasury for Q3	98,339,336	257,102,885
Transfers from the county treasury for Q4	198,894,146	173,209,249
Cumulative amount	681,932,892	664,192,066

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

Notes to the Financial Statements

3. Miscellaneous receipts

	2023-2024	2022-2023
	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts (specify)*	-	-
Total	-	-

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	164,322,255	154,310,329
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	136,388,084	125,307,211
Personal allowances paid as reimbursements	-	-
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	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	300,710,339	279,617,540

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	818,887	192,693
Communication, supplies and services	4,774,892	3,593,000
Domestic travel and subsistence	73,025,810	66,707,797
Foreign travel and subsistence	7,949,627	13,800,000
Printing, advertising and information supplies & services	1,551,769	3,954,888
Rentals of produced assets	10,924,200	13,029,732
Training expenses	30,978,573	29,389,267
Hospitality supplies and services	18,655,464	11,179,097
Insurance costs	22,591,395	20,591,810
Specialized materials and services	4,400,470	4,631,340
Office and general supplies and services	6,131,600	9,354,800
Fuel, oil and lubricants	10,069,296	9,294,254
Other operating expenses (<i>Include Bank charges</i>)	10,205,037	22,147,795
Routine maintenance – vehicles and other transport equipment	6,561,499	9,540,716
Routine maintenance – other assets	886,125	1,610,420
Total	209,524,644	219,017,609

Notes To The Financial Statements (Continued)

6. Subsidies

Description	2023-2024	2022-2023
	Kshs	Kshs
Subsidies To County Corporations	-	-
	-	-
	-	-
	-	-
Subsidies To Private Enterprises	-	-
	-	-
	-	-
	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to national government entities	-	-
	-	-
Transfers to other county assembly entities		
Car Reimbursement	55,300,000.00	18,800,000.00
Mortgage scheme/fund	-	-
Others (insert name of budget agency)	-	-
	-	-
Total	55,300,000.00	18,800,000

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2023-2024	2022-2023
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

9. Social Security Benefits

	2023-2024	2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	26,494,114	1,920,664
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	26,494,114	1,920,664

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	2023-2024	2022-2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	32,818,074	128,860,339
Refurbishment of buildings	970,000	-
Construction of roads	-	-
Construction and civil works	7,864,606	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	-	7,510,000
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	8,825,471	-
Purchase of office furniture and general equipment	39,425,644	5,111,100
Purchase of specialized plant, equipment and machinery	-	3,307,100
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	89,903,795	144,788,539
<u>Financial assets</u>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	89,903,795	144,788,539

Notes To The Financial Statements (Continued)**11. Finance Costs**

	2023-2024	2022-2023
	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

12. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments	-	-
Total	-	-

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2023-2024	2022-2023
			Kshs	Kshs
Samburu County Development, Kshs recurrent	No. 1000195525	Development	-	-
Samburu County Assembly Recurrent, Kshs recurrent	No. 1000195517	Recurrent	225	47,714
<i>Name Of Bank, Account Name & Currency</i>		Deposit		
Total			225	47,714

13B. Cash In Hand

	2023-2024	2022-2023
	Kshs	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 be analysed as follows:

Description	2023-2024	2022-2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department	2023-2024	2022-2023
Imprests	Kshs	Kshs
Department	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
Salary Advance		
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	-

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Deposits	-		-	
Retentions	3,675,484		12,886,034	
Total	3,675,484		12,886,034	
Ageing analysis (third party deposits and advances)	2023-2024	% of the Total	2022-2023	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

16. Fund Balance Brought Forward

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Bank Accounts	-		-	
Cash In Hand	-		-	
Imprests and advances	-		-	
Third party deposits and retentions	(-)		(-)	
Total	-		-	

17. Prior Year Adjustments

	Balance b/f from 2021-2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For 2021-2022
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	-	-	-
Others (<i>Specify</i>)	-	-	-
	-	-	-

(prior period adjustment applies to the correction of an error in the financial statements of a prior period. *Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.*)

18. Changes In Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2023	-	-
Closing Imprests and Advances As At 30th June 2023	-	-
Change In Imprests and Advances	-	-

19. Changes In Third Party Deposits and Retentions

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2023	12,886,034	36,973,250
Closing Third Party Deposits and Retention As At 30th June 2023	3,675,484	12,886,034
Change In Third Party Deposits and Retention	(9,210,550)	(24,087,216)

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	-	-	-	-
Supply Of Goods	-	-	-	-
Supply Of Services	-	-	-	-
Total	-	-	-	-

2. Pending Staff Payables

	Balance b/f	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Notes To The Financial Statements (Continued)

3. Other Pending Payables

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

	2023-2024	2022-2023
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

Notes To The Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments Made By Third Parties	2023-2024	2022-2023
Description		
	Kshs	Kshs
Compensation Of Employees	Kshs	Kshs
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	-	-

Notes To The Financial Statements (Continued)

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

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

	2023-2024	2022-2023
Description	Kshs	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 ASSEMBLY

This relates to payments done directly to supplier on behalf of the county governments 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

	2023-2024	2022-2023
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Notes To The Financial Statements (Continued)

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

Payments made by third parties	2023-2024	2022-2023
Description	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	-	-
Other payments	-	-
Total	-	-

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 Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2023-2024	2022-2023
	Kshs	Kshs
Compensation to Key Management	-	-
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation (Clerk and Heads of departments)	-	-
Total Compensation to Key Management	-	-
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	-	-
<u>Transfers from related parties</u>		
Transfers from the CRF	-	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)		
Total Transfers from related parties	-	-

7. Contingent Liabilities

Contingent liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

22. Progress On Follow 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
262. Overpayment of Benefits	Overpayment of Benefits Review of County Assembly Service Board (CASB) records revealed that two officers drew extra benefits of Kshs.20,000 each for the months of January, 2023 to June, 2023 totalling Kshs.240,000. This was contrary to Salaries and Remuneration Commission (SRC) Circular Ref: No. SRC/TS/CGORT/3/6/VOL.IV (49) which recommends the remuneration package. In the circumstances, value for money on extra benefits of Kshs.240,000 paid to County Assembly Service Board officers could not be confirmed.	The County Assembly of Samburu, have initiated recovery of the amounts, which had been paid in excess to each of the external board members. The whole amount of Kshs. 240,000 will be fully recovered by 30 th October 2024.	Resolved	30 th Oct 2024

Guidance Notes:

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

.....

Clerk of the County Assembly

Date

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23. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
Construction Of Buildings							
1.							
Sub-Total							
Construction Of Civil Works							
2.							
Sub-Total							
Supply Of Goods							
3. ABDIMON ENTERPRISES	11.NOV.2023	CONSTRUCTION OF WATER ELEVATED WATER TANKS BASE AND SUPPLY OF WATER TANKS	4,254,430	0	0	2,918,780	1,335,650
4. SAIMEN ENTERPRISES LIMITED	10.DEC-2023	SUPPLY AND DELIVERY OF NEWLY BUILT COUNTY ASSEMBLY FURNITURES	33,275,000	0	0	17,765,000	15,510,000
5. TEECOST AGENCIES		SUPPLY AND INSTALLATION OF SOLAR SYSTEM HOUSE OF THE SPEAKER	1,750,000	0	0	0	1,750,000
Sub-Total							18,595,650
Supply Of Services							

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
6.							
Sub-Total							
Grand Total							

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.

Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Senior Management	-	-	-	-	-	-	-
1.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Middle Management	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Unionisable Employees	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Sub-Total	-	-	-	-	-	-	-
Others (<i>specify</i>)	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-

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Annex 3 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities	-	-	-	-	-	-	-
1.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Amounts Due To County Govt Entities	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Amounts Due To Third Parties	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Others (Specify)	-	-	-	-	-	-	-
4.	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	32,500,000	-	-	-	32,500,000
Buildings and structures	553,754,077	41,652,680	-	-	595,406,757
Transport equipment	98,310,322	-	-	-	98,310,322
Office equipment, furniture and fittings	21,299,022	48,251,115	-	-	69,550,137
ICT equipment	27,397,690	-	-	-	27,397,690
Machinery and equipment	6,002,872	-	-	-	6,002,872
Biological assets	-	-	-	-	
Infrastructure assets	-	-	-	-	
Heritage and cultural assets	-	-	-	-	
Intangible assets	-	-	-	-	
Work in progress	-	-	-	-	
Total	739,263,983	88,903,795	-	-	828,167,778

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Annex 5 – Analysis Of Accounts Receivables
(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	-	-	-	-
Name Of Officer Or Institution	-	-	-	-
Name Of Officer Or Institution	-	-	-	-
Total		-	-	-

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(b) Salary Advance

Name of Officer	Date Advanced	Amount Advanced Kshs	Amount Recovered Kshs	Balance Kshs
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
Total		-	-	-

Annex: 6 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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Annex 7 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						