

REPUBLIC OF KENYA



*Enhancing Accountability*

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**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF SAMBURU**

**FOR THE YEAR ENDED  
30 JUNE, 2021**



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**SAMBURU COUNTY ASSEMBLY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2021**

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

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**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

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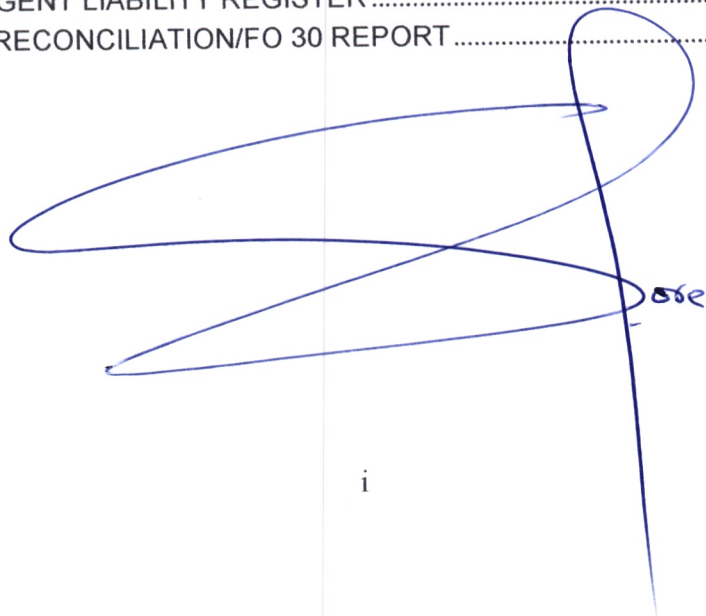
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**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**1. 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-seven (27) Members of the County Assembly (MCAs), comprising of fifteen (15) elected and twelve (12) 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**

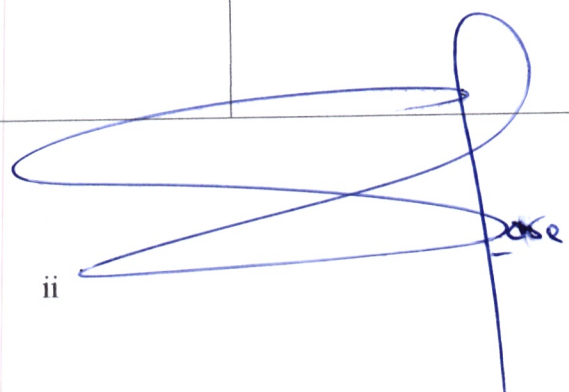
The Samburu County Assembly day-to-day management is under the following key organs:

- The County Assembly Service Board
- The Speaker
- The Clerk
- The Directors

**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30 June 2021 and who had direct fiduciary oversight responsibility were:

No		Designation	Name
1		The Clerk	Patrick Kamais Leshore
2		Director Finance and Accounting	Nelson Joseph Lesorogol



**(d) Fiduciary Oversight Arrangements**

- The Public and other stake holders through public participation play a significant role by influencing decision making and ultimately improving the governance process.
- The Budget and appropriation committee reviews the budget estimates submitted by executive and proposes the same for adoption or rejection of the same to the full house of the county assembly.
- Internal Audit Unit and Audit committee undertake periodic reviews of expenditure and make recommendations on any irregularities noted.
- Independent offices set by law such as the office of the Auditor General and office of the Controller of Budget for review of County Assembly programmes to ensure there is no wastages and ensure value for money is achieved.

**(e) Entity Headquarters**

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

**(f) Entity Contacts**

Telephone: (254) 721 818 492  
E-mail: [info@samburucountyassembly.go.ke](mailto:info@samburucountyassembly.go.ke)  
Website: <http://www.samburuassembly.go.ke/>

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000-00100  
City Square 00200  
Nairobi, Kenya
2. Kenya commercial Bank  
P.o Box260-20600  
Maralal

**(h) Independent Auditors**

Auditor General  
Office of the Auditor General,  
Anniversary Towers, University Way  
P.O. Box 30084-00100  
GPO 00100  
Nairobi, Kenya

**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

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**(i) Principal Legal Adviser**

The Attorney General  
State Law Office, Harambee Avenue  
P.O. Box 40112-00100  
City Square 00200  
Nairobi, Kenya

**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**2. 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 2021, 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.

***Budget Performance.***

<b>RECEIPT/EXPE NSE ITEM</b>	<b>ORIGINAL BUDGET</b>	<b>ADJUSTME NTS</b>	<b>FINAL BUDGET</b>	<b>ACTUAL ON COMPARABL E BASIS</b>	<b>% Utilisati on</b>
Exchequer Releases	<b>630,297,034</b>	<b>10,200,000</b>	<b>640,497,035</b>	<b>597,546,907</b>	<b>93%</b>
Payments	<b>630,297,034</b>	<b>10,200,000</b>	<b>640,497,035</b>	<b>597,411,024</b>	<b>93%</b>
SURPLUS /DEFICIT				<b>135,884</b>	

The percentage utilization of the exchequer releases was 93.29% while the percentage utilization of the payments was 93.06%. There was a surplus of Kshs 135,883.45 Exchequer releases was under funded by more than Six percent (6%) because of financial constraints, hence development projects were funded for ongoing county assembly chambers and 6 ward offices.

**Operational Performance**

The County Assembly of Samburu passed nine (9) bills during the financial year 2020/2021 which are, The Samburu County Community Wildlife Conservancies (amendment bill), 2021, the Samburu County Frontier Counties Development Council bill,2019, the Samburu County Public Appointments (county Assembly Approval) Bill,2020, the Samburu County Assembly Powers and Privileges Bill,2020, the Samburu County Nomotio Livestock Improvement Center bill ,2020, the Samburu County Community Health Services bill,2021, the Samburu County Cooperative Societies Bill, 2019, the Samburu County Finance bill,2020,and the Samburu County Appropriation Bill,2020.

The budget of the county assembly was passed on 30th May 2020, and there were two (2) subsequent supplementary budgets during the financial year 2020/2021.

**Performance of Key development Projects**

For the financial year ended 30 June 2021, the county assembly chambers and office block that has been under construction from the year 2017 had incurred total cumulative payment of Kshs 270,587,780 representing (63.72%) of the total project cost. Six (6) ward offices were constructed during the year at a cumulative cost of Kshs. 28,951,121.

**Challenges and Recommended Way Forward on Strategic objectives implementation**

S/ No.	Challenges	Mitigation Measures
1.	The annual budgets have not been linked to the strategic plan.	Make strategic plan the basis of preparation of the budget.
2.	Strategic plan is not systematically approached and referenced as a source document for action.	Make strategic plan the basis of planning.
3.	Financial constraints impeding implementation of objectives and achievement of results	Lobbying for increased budget ceilings
4.	Political interference	Capacity building so that stakeholders understand county assembly roles.
5.	Covid-19	Putting in place precautionary measures within the Assembly chambers to adhere to World Health Organisation and ministry of health guidelines and containment measures Restriction of movement and gatherings. Embracing virtual meetings.

Sign  
 Clerk of the County Assembly

**SAMBURU COUNTY ASSEMBLY  
Reports and Financial Statements  
For the year ended June 30, 2021**

**3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES**

**Introduction**

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 assembly 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 outcome.

Outlined below are the objectives and outcomes for the county assembly in the financial year ended 30 June 2020:

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in capacity legislation	Nine bills were passed in the County Assembly	MCA were trained on bills enactment and various capacity building programs.
	Enhanced professional development of MCAs – Review standing orders	Review of standing orders	15% increase in efficient Assembly operation	County Assembly of Samburu standing orders were reviewed and a hundred copies were published.

#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITYREPORTING**

Samburu County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded the following pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Outlined below are brief highlights of our achievements in each pillar:

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

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.

- i. The Kenya Vision 2030
- ii. Medium Term Plan III (2018 – 2022)
- iii. The County Integrated Development Plan, 2018-2023
- iv. County Assembly of Samburu Policies and guidelines
- v. The County Assembly of Samburu Strategic plan 2019-2023
- vi. Annual Development plan

##### **2. Employee welfare**

The County Assembly of Samburu is an equal opportunity employer and in all its hiring, promotion and career progression the gender rule is always taken into account. Skills have been improved by embracing several strategies some being appointment of training committee which perform an annual Training Needs Assessment which leads to development of Annual Training Master Plan/Training calendar which informs the training needs for our employees throughout the year. The Assembly has embraced the Performance Management System this financial year. The Clerk has signed a Performance contract while all heads of Departments are under performance appraisal.

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.

##### **3. Market place practices**

County Assembly of Samburu always pays its suppliers on time based on supply of goods and services. As at 30 June 2021 no pending bill was reported for financial year 2020-2021 and this is a gesture of treating suppliers responsibly by honouring contracts and respecting payment practices.

**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

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**CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

**4. Community Engagements**

Every calendar year end the county assembly through the Staff Welfare Committee conducts visits to children homes to donate food stuff, clothes etc. as our social corporate responsibility. We also participate in various community cultural events or ceremonies on occurrence, in addition to any other community requests.

## **5. 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.

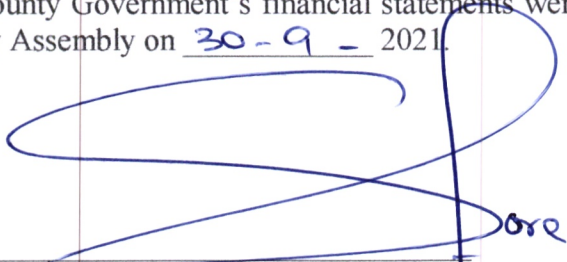
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2021. This responsibility includes: (i) maintaining adequate financial 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, 2021, 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 quarter 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 30-9-2021.

  
\_\_\_\_\_  
Clerk of the County Assembly

# REPUBLIC OF KENYA

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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, 2021

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Samburu set out on pages 1 to 25, which comprise of the statement of financial assets and

liabilities as at 30 June, 2021, 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, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and County Governments Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Anomaly in Statement of Comparison of Budget and Actual Amounts**

The statement of comparison of budget and actual amounts: Recurrent for the year ended 30 June, 2021 reflects Kshs.529,497,034 on final budget total payments. However, a recast of the balances showed Kshs.490,297,556 resulting in an unexplained variance of Kshs.39,199,478.

In the circumstances, the validity and accuracy of the statement of comparison of budget and actual amounts: Recurrent for the year ended 30 June, 2021 could not be confirmed.

#### **2. Variance between the Financial Statements and Integrated Financial Management Information System (IFMIS)**

The financial statements provided for audit review and the IFMIS records reflected an unexplained variance of Kshs.47,297,682 on fourteen (14) items as detailed below: -

<b>Use of Goods and Services</b>	<b>Financial Statements Balance Kshs.</b>	<b>IFMIS Balance Kshs.</b>	<b>Variances Kshs.</b>
Utilities, Supplies and Services	609,405	563,305	46,100
Communication, Supplies and Services	7,114,542	6,982,642	131,900
Domestic Travel and Subsistence	67,937,544	32,212,919	35,724,625
Foreign Travel and Subsistence	16,638,124	12,883,299	3,754,825

	<b>Financial Statements Balance Kshs.</b>	<b>IFMIS Balance Kshs.</b>	<b>Variances Kshs.</b>
<b>Use of Goods and Services</b>			
Printing, Advertising and Information Supplies & Services	1,797,285	1,462,284	335,001
Rentals of Produced Assets	7,449,095	6,851,520	597,575
Training Expenses	2,319,680	2,030,370	289,310
Hospitality Supplies and Services	12,294,325	11,766,455	527,870
Insurance Costs	18,183,354	18,850,804	-667,450
Office and General Supplies and Services	5,154,530	4,935,530	219,000
Fuel Oil and Lubricants	4,801,434	4,701,434	100,000
Other Operating Expenses	24,719,039	18,705,363	6,013,676
Routine Maintenance – Vehicles	5,660,045	5,627,295	32,750
Routine Maintenance – Other Assets	601,720	409,220	192,500
<b>Total</b>	<b>178,665,671</b>	<b>131,367,989</b>	<b>47,297,682</b>

Consequently, the accuracy and completeness of the respective financial statements balances for the year ended 30 June, 2021 could not be confirmed.

### **3. Bank Balances**

As disclosed in Note 13 to the financial statements, the statement of financial assets and liabilities reflects bank balances of Kshs.135,884 as at 30 June, 2021. However, bank balance of Kshs.833,950 held at KCB bank account in respect of salary account has been omitted from the financial statements. Further, the bank statements, cash book and bank reconciliation statements for the KCB bank account were not provided for audit verification.

Consequently, the accuracy and completeness of the reported bank balances of Kshs.135,884 as at 30 June, 2021 could not be confirmed.

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

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.178,665,671 as disclosed under Note 5 to the financial statements. A review of documents provided for audit revealed the following anomalies;

#### **4.1 Misclassification of Use of Goods and Service Expenditure**

Included in the Kshs.178,665,671 are expenditure items totalling to Kshs.6,711,251 relating to domestic travel and subsistence that have been charged to inappropriate expenditure heads as detailed below:

<b>No.</b>	<b>Expenditure Head Charged</b>	<b>Appropriate Expenditure Head</b>	<b>Amount (Kshs.)</b>
1	Rentals of Produced Assets	Domestic Travel and Subsistence	597,575
2	Other Operating Expenses	Domestic Travel and Subsistence	6,013,676
3	Fuel, Oil and Lubricants	Domestic Travel and Subsistence	100,000
	<b>Total</b>		<b>6,711,251</b>

Consequently, the accuracy and completeness of the respective balances on use of goods and services in the financial statements for the year ended 30 June, 2021 could be confirmed.

#### **4.2 Unsupported Domestic Travel and Subsistence**

Also included in the Kshs.178,665,671 is Kshs.67,937,544 in respect of domestic travel and subsistence which further includes Kshs.4,254,000 on various unsupported payments in respect of travelling to various workshops and meetings during the launch of strategic plan.

Consequently, the propriety of the expenditure totalling Kshs.4,254,000 for the year ended 30 June, 2021 could not be confirmed.

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

#### **Key Audit Matters**

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

#### **Other Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts: recurrent and development combined for the year ended 30 June, 2021 reflects an approved total expenditure budget of Kshs.640,497,035 against the actual expenditure of Kshs.597,411,023 translating to 93% budget implementation. Similarly, out of the budgeted receipts of Kshs.640,497,035, the County Assembly received Kshs.597,546,907 or 93%.

Failure to achieve 100% in both budget implementation and funding may have adversely affected the implementation of the planned development projects in the Samburu County.

### **Other Information**

The County Assembly Management is responsible for the other information, which comprises County Assembly Information and Overall Performance, Statement of Performance Against County Assembly's Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting and Statement of County Assembly's Management Responsibilities. The other information does not include the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance or conclusion thereon.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Subscription Fees Paid Without Guiding Policy**

A review of expenditure records maintained by the County Assembly indicated that during the year under review, Management paid Kshs.3,150,000 in subscription fees to the County Assemblies Forum (CAF) and Society of Clerks-at-the Table (SOCATT). However, supporting documents including policies and guidelines for the payment of subscriptions to such bodies were not provided for audit.

In the circumstances, the validity of the expenditure totalling to Kshs.3,150,000 for the year under review could not be confirmed.

#### **2. Staff Ethnic Distribution**

A review of human resource records revealed that during the year under review, the County Assembly had one hundred and seventeen (117) permanent employees out of which 85% were from the dominant ethnic Community in the County. This contravenes the provisions of Section 65(e) of the County Governments Act, 2012 which requires the County Governments to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

Consequently, Management is in breach of the law.

### **3. Delay in Construction of County Assembly Chambers and Associated Works**

A firm was awarded a contract for Construction of Assembly Chambers and Associated Workspaces on February, 2017 with a contract price of Kshs.262,098,210. The Project was expected to be completed on 8 August, 2018. The firm had been paid a total of Kshs.149,475,479 at the time of audit, which translates to 57% of the contract sum. Physical verification of the project in October, 2021 revealed that the project was below 40% completion despite the three (3) years delay in completion. In addition, the contractor was not on site at the time of audit verification. Further, the consultancy contract for supervision of construction was awarded to a firm at a contract sum of Kshs.105,450,310 out of which Kshs.87,053,361 or 83% of the contract sum had been paid as at the time of audit in October, 2021.

In the circumstances, the value for money on the expenditure of Kshs.149,475,479 and Kshs.87,053,361 both totalling Kshs.236,528,840 incurred on the incomplete project could not be confirmed.

### **4. Non-Submission of the County Assembly Service Board Financial Statements**

The County Assembly Management did not submit the financial statements of the County Assembly Service Board for the year under review to the Auditor-General with copies to the County Treasury, Controller of Budget and Commission on Revenue Allocation. Further, the Management did not publish and publicize the financial statements as required by Section 32 of the County Assembly Services Act, 2017.

Consequently, the Management was in breach of the law.

### **5. Payment of Staff Outside Integrated Payroll and Personnel Database**

A review of compensation of employees in the statement of receipts and payments for the year ended 30 June, 2021, indicates that salaries for one hundred and fifty-nine (159) officers amounting to Kshs.49,284,287 were paid outside the Integrated Personnel Payroll Database (IPPD) payroll. This was contrary The National Treasury Circular No.9/2017 that requires personnel emoluments to be supported by IPPD.

Consequently, the Management was in breach of the law.

### **6. Lack of Training Needs Assessment**

The statement of receipts and payments for the year ended 30 June, 2021 reflects use of goods and services expenditure of Kshs.178,665,671 and as disclosed under Note 5 to the financial statements. Included in the amount is Kshs.2,319,680 in respect of training expenses. However, there was no evidence provided for audit review that the County Assembly carried out training needs assessment for its staff as a basis for training carried out during the year under review. This in contrary to Section 2.2 of Samburu County

Assembly Training and Development Policy, 2016 which provides that all training in the County Assembly will be based on comprehensive training needs assessment to be conducted on annual basis in each department.

Consequently, the Management is in breach of the law.

## **7. Violation of a Third Rule on Salary Pay Deduction**

A review of the County Assembly payrolls for the year under review revealed that thirty (30) members of staff over-committed their salaries beyond the two thirds of their basic salaries. This was contrary to Section C.1(3) of Human Resource Policies and Procedures Manual for the Public Service, 2015, which requires that public officers shall not over-commit their salaries beyond two thirds (2 /3) of their basic salaries and heads of human resource units should ensure compliance.

Consequently, the Management is in breach of the law.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter 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 overall governance were not effective.

### **Basis for Conclusion**

#### **Lack of Risk Management Policy**

As previously reported, the Management did not provide supporting documents, for audit review, as evidence of existence of a risk management policy to guide the Management on risk assessment and formulation of risk mitigation strategies in the year under review. This is contrary to Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to develop risk management strategies which include fraud prevention mechanism and internal control that builds robust business operations.

In the absence of a risk management and fire policy, it has not been possible to confirm whether the internal controls built within the financial and operational systems were functioning as intended during the year under review.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**18 May, 2022**

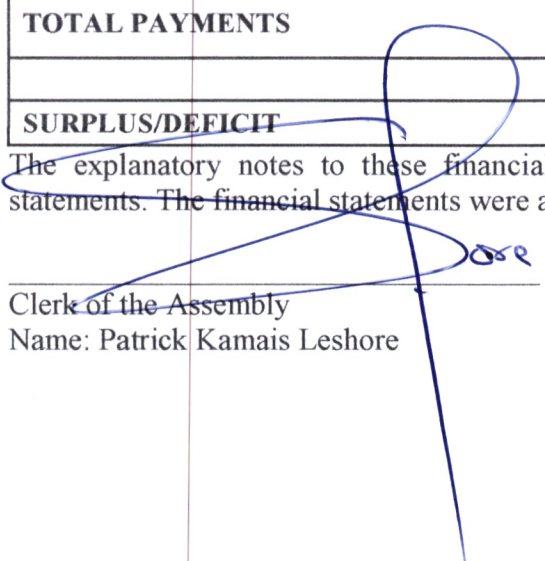
**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

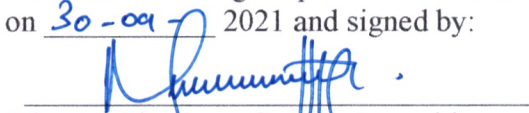
**7. FINANCIAL STATEMENTS**

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS**

		2020/21	2019/20
	Note	KShs	KShs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	597,546,907	490,297,034
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>597,546,907</b>	<b>490,297,034</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	280,753,145	283,367,873
Use of goods and services	5	178,665,671	171,956,443
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	999,840	-
Social Security Benefits	9	23,106,404	17,270,675
Acquisition of Assets	10	113,885,963	17,701,951
Finance Costs	11	-	-
Other Payments	12	-	-
<b>TOTAL PAYMENTS</b>		<b>597,411,023</b>	<b>490,296,941</b>
<b>SURPLUS/DEFICIT</b>		<b>135,884</b>	<b>93</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30-06-2021 and signed by:

  
 Clerk of the Assembly  
 Name: Patrick Kamais Leshore

  
 Director Finance – County Assembly  
 Name: Joseph Nelson Lesorogol  
 ICPAK Member No: 22366

**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

		2020/21	2019/20
<b>FINANCIAL ASSETS</b>	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>Cash and Cash Equivalents</b>			
Bank Balances	13A	135,884	93
Cash Balances	13B	-	-
<b>Total Cash and cash equivalents</b>		<b>135,884</b>	<b>93</b>
Accounts receivables – Outstanding Imprests	14	-	-
Retentions in Mortgage Account		4,232,540	4,232,540
Retentions in County Executive Retention Account		17,310,114	10,715,008
<b>TOTAL FINANCIAL ASSETS</b>		<b>21,542,654</b>	<b>14,947,548</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	15	21,542,654	14,947,548
<b>NET FINANCIAL ASSETS</b>		<b>135,884</b>	<b>93</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	16	93	-
Surplus/Deficit for the year		135,884	93
<b>NET FINANCIAL POSITION</b>		<b>135,977</b>	<b>93</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30-09-2021 and signed by:

Clerk of the Assembly  
 Name: Patrick Kamais Leshore

Director Finance – County Assembly  
 Name: Joseph Nelson Lesorogol  
 ICPAK Member No: 22366

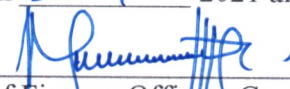
**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**7.3 STATEMENT OF CASH FLOWS**

	Note	2020/21 KShs	2019/20 KShs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	<b>597,546,907</b>	490,297,034
Other Receipts	3	-	-
<b>Payments for operating expenses</b>			
Compensation of Employees	4	280,753,145	282,724,357
Use of goods and services	5	178,665,671	171,956,443
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	999,840	-
Social Security Benefits	9	23,106,404	17,270,675
Finance Costs	11	-	-
Other Payments	12	-	-
<b>Adjusted for:</b>			
Prior year adjustment	17		
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	18	-	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	19		
Net cash flows from operating activities		114,021,846	18,345,559
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	113,885,963	17,701,951
Net cash flows from investing activities		113,885,963	17,701,951
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>			
Cash and cash equivalent at BEGINNING of the year	13	93	-
Cash and cash equivalent at END of the year		<b>135,977</b>	93

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30-09- 2021 and signed by:

Clerk of the Assembly  
 Name: Patrick Kamais Leshore

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

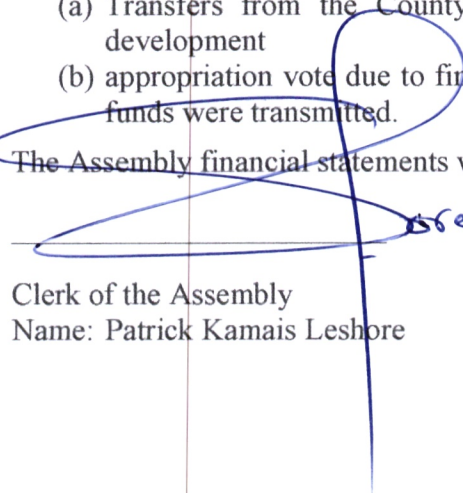
**SAMBURU COUNTY ASSEMBLY**  
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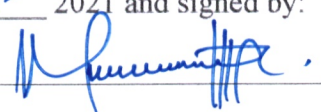
**7.4 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:**  
**RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
<b>RECEIPTS</b>					
Transfers from the County Treasury/Exchequer Releases	630,297,034	10,200,000	640,497,035	597,546,907	93%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	<b>630,297,034</b>	<b>10,200,000</b>	<b>640,497,035</b>	<b>597,546,9067</b>	<b>93%</b>
<b>PAYMENTS</b>					
Compensation of Employees	287,574,629	-3,696,410	283,878,219	280,753,145	99%
Use of goods and services	169,016,000	4,896,410	173,912,932	178,665,671	103%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	1,000,000	-	1,000,000	999,840	100%
Social Security Benefits	23,106,405	-	23,106,405	23,106,405	100%
Acquisition of Assets	149,600,000	9,000,000	158,600,000	113,885,963	72%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
<b>TOTAL</b>	<b>630,297,034</b>	<b>10,200,000</b>	<b>640,497,035</b>	<b>597,411,023</b>	<b>93%</b>
<b>SURPLUS/ DEFICIT</b>	<b>-</b>			<b>135,884</b>	

- (a) Transfers from the County Treasury/Exchequer Releases was under funded in respect of development  
 (b) appropriation vote due to financial constraints for the financial year ended 30 June 2021 and no funds were transmitted.

The Assembly financial statements were approved on 30-09- 2021 and signed by:

  
 Clerk of the Assembly  
 Name: Patrick Kamais Leshore

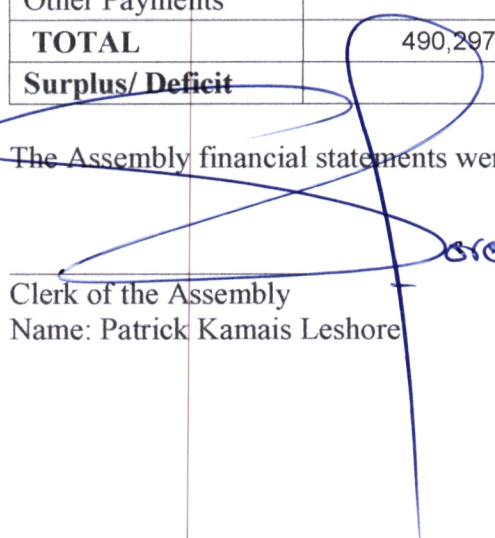
  
 Chief Finance Office – County Assembly  
 Name: Joseph Nelson Lesorogol  
 ICPAK Member Number:22366

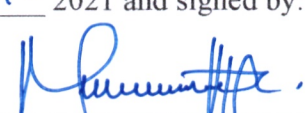
**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
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**7.5 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	490,297,034	39,200,000	529,497,034	529,497,033	100%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	490,297,034	39,200,000	529,497,034	529,497,033	100%
<b>PAYMENTS</b>					
Compensation of Employees	287,574,629	-3,696,410	283,878,219	280,753,145	100%
Use of goods and services	169,016,000	4,896,410	173,912,932	178,665,671	102%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	1,000,000	-	1,000,000	999,840	100%
Social Security Benefits	23,106,405	-	23,106,405	23,106,404	100%
Acquisition of Assets	9,600,000	-1,200,000	8,400,000.00	45,971,130	81%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
<b>TOTAL</b>	490,297,034	39,200,000	529,497,034	529,496,191	100%
<b>Surplus/ Deficit</b>				<b>842</b>	

The Assembly financial statements were approved on 30-09-2021 and signed by:

  
 Clerk of the Assembly  
 Name: Patrick Kamais Leshore

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

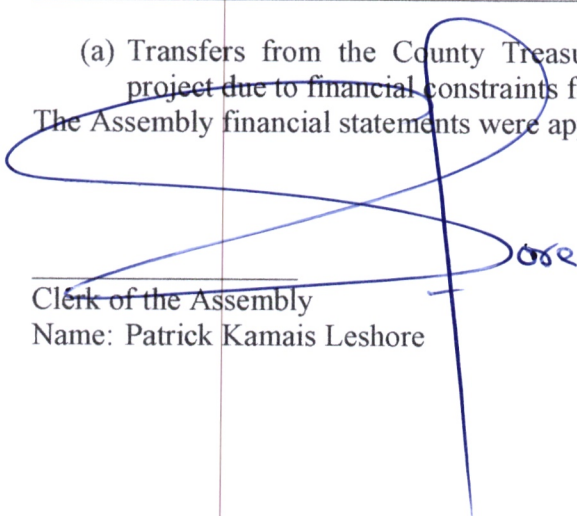
**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

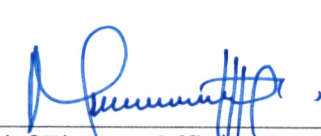
**7.6 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:**  
**DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	140,000,000	-29,000,000	111,000,000	68,049,874	61%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	140,000,000	-29,000,000	111,000,000	68,049,874	61%
<b>PAYMENTS</b>					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	140,000,000	-29,000,000	111,000,000	67,914,833	61%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
<b>TOTAL</b>	140,000,000	-29,000,000	111,000,000	67,914,833	-
<b>SURPLUS/ DEFICIT</b>				135,041	

(a) Transfers from the County Treasury/Exchequer Releases was underutilized for development project due to financial constraints for the financial year 2020/2021.

The Assembly financial statements were approved on 30-09-2021 and signed by:

  
 Clerk of the Assembly  
 Name: Patrick Kamais Leshore

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

**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
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**7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
Programme 1- Recurrent	490,297,034	39,200,000	529,497,034	529,497,033	100%
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					
Programme 2- Development	140,000,000.00	-29,000,000	111,000,000	68,049,874	61%
Sub-programme 1			-	-	-
Sub-programme 2					
Sub-programme 3	-	-	-	-	-

Transfers from the County Treasury/Exchequer Releases was underutilized for development project due to financial constraints for the financial year 2020/2021. We also had challenges in construction of speaker's house due to conflict in land issued by the county government.

**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

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**7.8 SIGNIFICANT ACCOUNTING POLICIES**

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

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

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standard (Cash basis) financial reporting under the cash basis of Accounting, as prescribed by the Public Sector Accounting Standard Board and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

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 related cash has actually been received by the Assembly.

**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.

**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**Compensation of employees**

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

**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.

**Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**4. In-kind contributions**

In-kind contributions are donations that are made to the County 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 Samburu County Assembly 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.

**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**5. Third Party Payments**

This relates to payments done directly to supplier on behalf of the County Assembly of Samburu. Details of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

**6. Cash and cash equivalents**

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

**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.

There were no other restrictions on cash during the year.

**7. Accounts Receivable**

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.

**8. Accounts Payable**

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.

**SAMBURU COUNTY ASSEMBLY  
Reports and Financial Statements  
For the year ended June 30, 2021**

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**9. Non-current assets**

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

**10. Pending bills**

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

**11. Contingent Liabilities**

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 County Assembly; 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 Assembly 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.

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

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**12. Contingent Assets**

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

**13. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Samburu County Assembly budget was approved as required by Law. The original budget was approved by the County Assembly on 30th May 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There was Four number of supplementary budgets passed in the year. The supplementary budgets were approved on 30<sup>th</sup> Sep 2019 and 15<sup>th</sup> Jun 2020. A high-level assessment of the Samburu county assembly actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**14. Comparative figures**

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

**15. Subsequent events**

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

**16. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**17. Related party transactions**

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

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**7.9 NOTES TO THE FINANCIAL STATEMENTS**

**1. Transfers from the County Treasury/Exchequer Releases**

	2020/21	2019/20
	KShs	KShs
Transfers from the County Treasury for Q1	55,850,916	85,000,000
Transfers from the County Treasury for Q2	139,803,468	149,217,535
Transfers from the County Treasury for Q3	130,634,453	135,216,528
Transfers from the County Treasury for Q4	271,258,070	120,862,971
<b>Cumulative Amount</b>	<b>597,546,907</b>	<b>490,297,034</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2020/21	2019/20
	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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. OTHER RECEIPTS**

	2020/21	2019/20
	KShs	KShs
Tender fees received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4. COMPENSATION OF EMPLOYEES**

	2020/21	2019/20
	KShs	KShs
Basic salaries of permanent employees	150,847,612	179,641,023
Basic wages of temporary employees		-
Personal allowances paid as part of salary	129,905,533	103,416,835
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
<b>Total</b>	<b>280,753,145</b>	<b>283,057,858</b>

**5. USE OF GOODS AND SERVICES**

	2020/21	2019/20
	KShs	KShs
Utilities, supplies and services	609,405	519,806
Communication, supplies and services	7,114,542	4,933,150
Domestic travel and subsistence	67,937,544	54,697,551
Foreign travel and subsistence	16,638,124	20,078,412
Printing, advertising and information supplies & services	1,797,285	749,576
Rentals of produced assets	7,449,095	3,701,000
Training expenses	2,319,680	5,544,115
Hospitality supplies and services	12,294,325	13,391,392
Insurance costs	18,183,354	18,374,247
Specialized materials and services	3,385,550	1,549,484
Office and general supplies and services	5,154,530	9,127,885
Fuel Oil and Lubricants	4,801,434	7,821,764
Other operating expenses	24,719,039	25,311,068
Routine maintenance – vehicles	5,660,045	5,496,843
Routine maintenance – other assets	601,720	635,350
Social Benefit Schemes	-	24,800
<b>Total</b>	<b>178,665,672</b>	<b>171,956,443</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**6. SUBSIDIES**

Description	2020/21	2019/20
	KShs	KShs
Subsidies to County Corporations		
<i>See list attached</i>	-	-
(insert name)	-	-
	-	-
Subsidies to Private Enterprises		
<i>See list attached</i>	-	-
(insert name)	-	-
	-	-
	-	-
<b>TOTAL</b>	-	-

**7. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2020/21	2019/20
	KShs	KShs
Transfers to National Government entities	-	-
Transfers to other County Assembly entities	-	-
(insert name of budget agency)	-	-
<b>TOTAL</b>	-	-

**8. OTHER GRANTS AND TRANSFERS**

Description	2020/21	2019/20
	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	-	-
<b>Total</b>	-	-

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**9. SOCIAL SECURITY BENEFITS**

	2020/21	2019/20
	KShs	KShs
Government pension and retirement benefits	23,106,404	17,270,675
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
<b>Total</b>	<b>23,106,404</b>	<b>17,270,675</b>

**10. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	2020/21	2019/20
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	67,914,833	
Refurbishment of Buildings	-	90,800
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	15,443,594
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and Equipment	6,117,430	2,167,557
Purchase of Specialized Plant, Equipment and Machinery	653,700	-
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	-	-
Purchase of ICT Equipment	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Other Inventories	-	-
Acquisition of Land	-	-
Acquisition of – Car loan grant	39,200,000	-
<b>Total purchase of non-financial assets</b>	<b>-</b>	<b>-</b>
<b>Financial Assets</b>	<b>-</b>	<b>-</b>
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
<b>Total purchase of financial assets</b>	<b>113,885,963</b>	<b>17,701,951</b>
<b>Total</b>	<b>-</b>	<b>-</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**11. FINANCE COSTS**

	2020/21	2019/20
	KShs	KShs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Interest on borrowings	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**12. OTHER PAYMENTS**

	2020/21	2019/20
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfers to Private Non-Financial Enterprises	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**13. CASH AND BANK BALANCES**

**13A. BANK BALANCES**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2020/21	2019/20
		KShs	KShs
<i>Samburu County Development, Recurrent. No. 1000195525, Kshs recurrent</i>	Development Acc	135,041	-
<i>Samburu County Assembly Recurrent. No. 1000195517, Kshs recurrent</i>	Recurrent Acc	842	93
<i>Name of Bank, Acc. No. &amp; currency</i>	Deposits Acc	-	-
<i>Name of Bank, Acc. No. &amp; currency</i>	Commercial Bank Accs.	-	-
<b>Total</b>		<b>135,884</b>	<b>93</b>

(NB: all bank accounts operated by the County Assembly should be included in this note.)

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**13B. CASH IN HAND**

	2020/21	2019/20
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	-	-

Cash in hand should be analysed as follows:

Description	2020/21	2019/20
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	-	-

(Provide locations where cash in hand is held e.g head office, cashier's office, cash office etc)

**14. ACCOUNTS RECEIVABLE**

Description	2020/21	2019/20
	KShs	KShs
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
<b>Total</b>	-	-

**15. ACCOUNTS PAYABLE**

Description	2020/21	2019/20
	KShs	KShs
Deposits		-
Retentions	21,542,654	14,947,548
<b>Total</b>	21,542,654	14,947,548

**16. FUND BALANCE BROUGHT FORWARD**

Description	2020/21	2019/20
	KShs	KShs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
<b>Total</b>	-	-

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**17. PRIOR YEAR ADJUSTMENTS**

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

	<b>Balance b/f FY 2020/2021 as per Financial statements</b>	<b>Adjustments</b>	<b>Adjusted Balance b/f FY 2019/2020</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**18. CHANGES IN RECEIVABLE**

<b>Description of the error</b>	<b>2020/21</b>	<b>2019/20</b>
	<b>KShs</b>	<b>KShs</b>
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

**19. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

<b>Description of the error</b>	<b>2020/21</b>	<b>2019/20</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July 2020 (A)	<b>14,947,548</b>	-
Deposit and Retentions held during the year (B)	6,595,106	14,947,548
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	<b>21,542,654</b>	<b>14,947,548</b>

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**7.10 OTHER DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 1)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
<b>Total</b>	-	-	-	-

**2. PENDING STAFF PAYABLES (See Annex 2)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	-	-	-	-

**3. OTHER PENDING PAYABLES (See Annex 3)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
<b>Total</b>	-	-	-	-

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**4. External Assistance**

	2020/21	2019/20
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	-	-
<b>Total</b>	-	-

*a) External assistance relating loans and grants*

	2020/21	2019/20
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
<b>Total</b>	-	-

*b) Undrawn external assistance*

	Purpose for which the undrawn external assistance may be used	2020/21	2019/20
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
<b>Total</b>		-	-

*c. Classes of providers of external assistance*

	2020/21	2019/20
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

*Provide details of the reasons for external assistance e.g.*  
*Economic development or welfare objective*  
*Emergency relief*  
*Trading activities*

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*d. Non-monetary external assistance*

	2020/21	2019/20
Description	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

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

*e. Purpose and use of external assistance*

PAYMENTS MADE BY THIRD PARTIES		2020/21	2019/20
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		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Other Payments		-	-
<b>TOTAL</b>		-	-

*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*

	2020/21	2019/20
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

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**5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY**

*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.*

*Classification by Source*

	2020/21	2019/20
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

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

PAYMENTS MADE BY THIRD PARTIES		2020/21	2019/20
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		-	-
<b>TOTAL</b>		-	-

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**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:

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

**Related party transactions:**

	2020/21	2019/20
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation (Clerk and Heads of departments)	-	-
<b>Total Compensation to Key Management</b>	-	-
	-	-
<b>Transfers to related parties</b>	-	-
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	-	-
Transfers to non reporting entities e.g ECD centres, welfare centres etc	-	-
<b>Total Transfers to related parties</b>	-	-
	-	-
<b>Transfers from related parties</b>	-	-
Transfers from the County Executive- Exchequer	-	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
<b>Total Transfers from related parties</b>	-	-

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**7. 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>

**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  
 Sign.....  
 Date.....

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**ANNEXES**

**ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contract ed	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Com ments
				2020/21	2019/20	
	A	b	c	d=a-c		
<b>Construction of buildings</b>						
Master Consortium Ltd	105,450,310	2014	84,112,360	21,337,950	23,436,760	80
Green County Construction Ltd	262,098,210	2017	186,475,420	75,622,790	112,622,731	71
Exchange Investment Limited	17,000,916	Awarded	-	17,000,916	17,000,916	-
Nurkey Technical Services Ltd	18,988,500	Awarded	-	18,988,500	18,988,500	-
White Stallion Designs Ltd	21,081,495	Awarded	-	21,081,495	21,081,495	-
Ward Offices	<b>28,951,123</b>	March-2021	<b>28,951,123</b>	-	-	100
<b>Total</b>	<b>453,570,554</b>		<b>270,587,780</b>	<b>154,031,651</b>	<b>193,130,402</b>	<b>64</b>

Supplier of Goods or Services	Original Amount	Date Contract ed	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Com ments
				2020/21	2019/20	
	A	b	c	d=a-c		



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**ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
		a	b	c	d=a-c		
<b>Amounts due to National Govt Entities</b>		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
<b>Sub-Total</b>		-	-	-	-	-	-
<b>Amounts due to County Govt Entities</b>		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
<b>Sub-Total</b>		-	-	-	-	-	-
<b>Amounts due to Third Parties</b>		-	-	-	-	-	-
		-	-	-	-	-	-
<b>Sub-Total</b>							
<b>Others (specify)</b>		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**For the year ended June 30, 2021**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs) 2019/20</b>	<b>Additions during the year (KShs)</b>	<b>Disposals during the year (KShs)</b>	<b>Transfers in/(out)</b>	<b>Historical Cost c/f (KShs) 2019/20</b>
Land	32,500,000	-	-	-	32,500,000
Buildings and structures	77,316,433	68,049,874	-	-	145,366,307
Transport equipment	75,356,728	15,443,594	-	-	90,800,322
Office equipment, furniture and fittings	18,161,362	653,700	-	-	18,815,062
ICT Equipment	16,812,160	6,117,430	-	-	22,929,590
Machinery and Equipment	6,002,872	-	-	-	6,002,872
Biological assets	-	-	-	-	-
Infrastructure Assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work In Progress	231,489,029	-	-	-	231,489,029
<b>Total</b>	<b>457,638,584</b>	<b>90,264,598</b>	<b>-</b>	<b>-</b>	<b>547,903,183</b>

**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**

**For the year ended June 30, 2021**

**ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS**

*Government Imprest Holders*

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>Total</b>				-

**SAMBURU COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**  
**Imprest Register**

	Staff name	Staff Personal number	Department	Imprest warrant No.	Date of issue	Expected date of surrender	Actual date of surrender	Number of days outstanding	Currency	Imprest Amount Kshs	Amount surrendered Kshs	Balance Kshs	Remarks
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													

Prepared by

Brian Costa  
Name

Accountant  
Designation

30/09/22  
Date

Checked by:

P. Leshore  
Name

Clerk  
Designation

30-9-21  
Date

**SAMBURU COUNTY ASSEMBLY**  
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**For the year ended June 30, 2021**

**ANNEX 6 Contingent liabilities register**

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



**SAMBURU COUNTY ASSEMBLY**  
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**For the year ended June 30, 2021**

**ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*

**F.O 30**

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

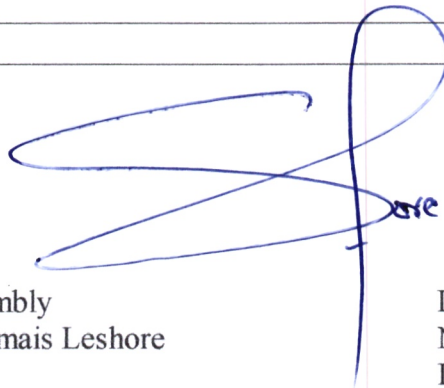
**FROM DATE 01-Jul-2020 TO : 30-June-2021**

**ACCOUNT NAME : SAMBURU COUNTY ASSEMBLY**

**BANK : DEVELOPMENT ACCOUNT NUMBER 1000195525**

<b>Balance as per bank Certificate</b>	<b>135,041</b>
<b>Less</b>	
<b>1. Payment in CashBook not yet recorded in bank Statement (Unpresented Cheques)</b>	-
<b>2. Receipts in Bank Statement not yet recorded in cash Book</b>	-
<b>Add</b>	
<b>3. Payment in Bank Statement not yet recorded in Cash Book</b>	-
<b>4. Receipt in Cash Book not yet recorded in Bank Statement</b>	-
<b>Bank Balance as per Cash Book (Combined)</b>	<b>135,041</b>

Clerk of the Assembly  
Name: Patrick Kamais Leshore



Director Finance – County Assembly  
Name: Joseph Nelson Lesorogol  
ICPAK Member No: 22366



