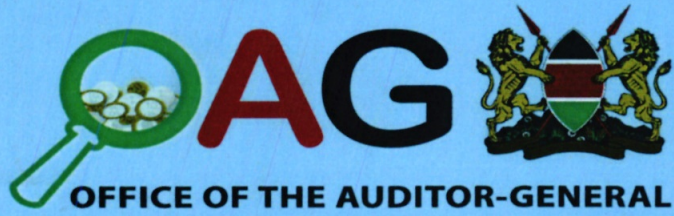


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REPORT

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OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF SAMBURU

**FOR THE YEAR ENDED
30 JUNE, 2019**





COUNTY GOVERNMENT OF SAMBURU

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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



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SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2019

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

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

	Name	Designation	Date of holding office
1.	H.E. Moses Lenolkulal	Governor	2013 to Date
2.	H.E. Julius Leseeto	Deputy Governor	2017 to Date
3.	Mrs. Dorcas Lekisanyal	CEC, Finance and Economic Planning	2017 to Date (Formally worked in Health Services and in Water & Environment Departments)
4.	Mr. Lekupe Stephen	CEC, Health Services	2013 to Date (Formally worked in Public Works and Physical Planning Departments)
5.	Mr. Peter Lechakwet	CEC, Trade, Tourism and Industry	2013 to Date
6.	Mr. Jonathan Leisen	CEC, Transport and Public Works	2013 to Date (Formally worked in the County Treasury Department)
7.	Mr. Benedict Lentumunai	CEC, Lands, Housing and Physical Planning	2017 to Date
8.	Mr. Vincent Learaman	CEC, Agriculture and Water	2013 to Date

SAMBURU COUNTY GOVERNMENT**Reports and Financial Statements****For the year ended June 30, 2019**

	Name	Designation	Date of holding office
9.	Mr. Peter Lolmodooni	CEC, Education, Youth Affairs, Sports and Culture	2013 to Date (Formally worked in Health Department)
10.	Mrs. Senei Leseeto	CEC, Sports, Gender and Social Services	2013 to Date (Formally worked in Health Services, Physical Planning Departments)
11.	Mr. Benedict Lentumunai	CEC, Water, Environment and Natural Resources	2017 to Date On acting capacity.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Mrs. Dorcas Lekisanyal	CEC, Finance and Economic Planning
2.	Mr. David Lesamana	Chief Officer, Finance and Economic Planning
3.	Joseph Lekalkuli, CPA (K)	Head of County Treasury
4.	Charles Leleruk, CPA (K)	Senior Principal Accountant

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2019 were:

1. County Assembly of Samburu County;
2. Audit Committee
3. Public Accounts Committee; and
4. Budget and Appropriations Committee.

e) Entity headquarters

P.O. Box 3-20600,
Samburu County Headquarters,
Maralal-Nyahururu Road,
Maralal, KENYA

SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2019

f) Entity Contacts

Telephone: +254 065 62456, +254 65 62075

E-mail: info@samburu.go.ke

Website: www.samburu.go.ke

g) Entity Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

Kenya Commercial Bank

P.O. BOX 260

Maralal

h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

i) Principal Legal Advisor

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2. FORWARD BY THE CEC

Put the forward note by the CEC

It is with great pleasure that I present final Financial Statements for Samburu County Government, for the year ended June 2019. These reports whose scope covers a period of one year mainly presents the County's financial performance for the period between July 2018 and June 2019. They too provide a good platform for short term, mid-term and strategic management decision making.

Following the promulgation of the Constitution of Kenya, 2010 under Chapter 11 Kenya was ushered into a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Samburu County included game parks and national reserves fees, liquor licences, business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

The County Government continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

- 1) The Launching of GIS System – the County Government in partnership with FAO successfully installed the GIS system which was then launched officially in the Month of Aug 2019. This will be of great benefit to revenue collection streams like land rates.
- 2) Automation of collection revenue system – the County plans to procure efficient and reliable revenue automated collection system in this financial year.

Financial Performance

a) Revenue

In the year ended 30th June 2019, the County had projected revenues of KShs 5,874,899,429 consisting of KShs 255,031,228 from own sources and KShs 5,619,868,201 from CARA Grants.

A graphical representation of the revenue budget is as shown below:

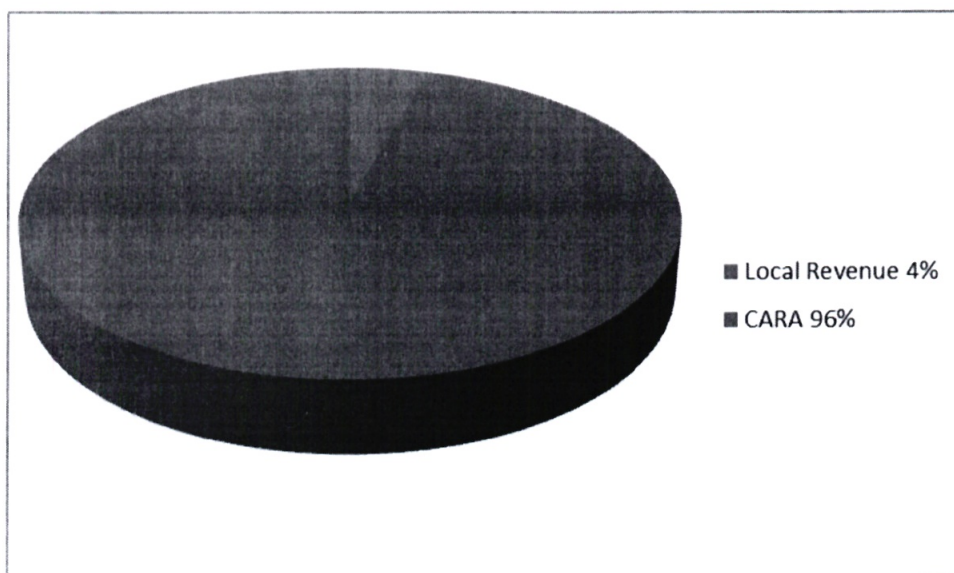


Figure 1: Samburu County revenue sources in FY 2018/2019

From the above chart, CARA revenues and funds for Grants continue to form the largest part of our revenue budget, contributing 96% towards our budget. Our own generated revenues formed 4% of our budget.

Out of the total projected revenue, the County was able to realise KShs 5,097,846,619 in actual revenues, representing 87% performance. I applaud the revenue team and indeed the different stakeholders involved, for performing exemplary well in this area. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realisation (%)
CARA and Grants	5,619,868,201	4,854,646,749	86%
Own generated revenues	255,031,228	243,199,870	95%
Total	5,874,899,429	5,097,846,619	87%

Table 1: Revenue performance in FY 2018/2019

b) Payments

Our total expenditure for the year amounted to KShs 4,229,085,318. Of this amount, KShs 801,406,442 was spent on development expenditure while KShs 3,427,678,875 was spent on recurrent expenditure representing a ratio of 19:81 respectively.

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2019

Some of the major milestones made in development projects in FY 2018/2019 included the following:



Samburu County HQ – Maralal



Model Health Centre – Archers Post

Figure 2: County Government Flagship projects completed in FY 2018/2019

In FY 18/19 the County Government of Samburu successfully completed the construction and subsequent launching of its headquarters offices in Maralal. The building has already been occupied and it's now in use. Other major projects accomplished in the year include construction of Maralal Youth Polytechnic, completion of model health centre in Archer's Post, drilling and equipping of boreholes and near completion of irrigation schemes at Lulu and Arsim areas.

Much of the recurrent budget was spent on compensation for employees. This was as a result of salary increments awarded to Doctors and Nurses over the past year. However, we appreciate that a well remunerated workforce is necessary for service delivery. As such, we are committed to improving the welfare of our staff.

c) Cash flows

In the FY 2018/2019, we did not have many liquidity disruptions. This was as a result of proper planning by the County and timely disbursements by the National Treasury. The cash and cash equivalents increased from KShs 253004,900 as at 30th June 2018 to KShs 511,561,419 as at 30th June 2019.

d) Accounts receivables

Imprest management is a critical area of focus in Samburu County. With our aim being absolute adherence to the PFM regulations, we are glad that some of our own innovations that included development and use of imprest aging analysis template has gone a long way in information dissemination resulting to a remarkable improvement in accounting for the monies issued. We appreciate that there is still room for improvement in this area and we will continue to exert necessary measures and efforts in imprest management. The main challenge has been on outstanding imprests issued at the formative stage of County Government. Going into FY 2019/2020, we will place more emphasis on complying with the PFM regulations, ensure that staff get timely information with regards to outstanding dues in their names, effect payroll recoveries and generating monthly aging analysis.

e) Pending bills

At the close of FY 2017/18, we had reported KES 685M as pending bills. The County Government was able to pay off all its previous year's pending bills and as we closed Financial Year 2018/19. As we commenced FY 2019/20, we reported a total of KES 411M as pending bills representing a drop of about 40% relative to the previous year. This drastic drop is attributed to improved systems and better management of our operations. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

f) Fixed assets

SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2019

Samburu County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. I am happy to report that assets and liabilities of the former defunct authorities have now been verified and the CALC report has been presented to the management. We are in the process of developing a comprehensive asset management policy, which we hope to finalize in FY 2019/2020. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and maintenance of an asset register.

Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergy. In the table below, we summarize the key activities carried out by each department during the year:

Department	Key activities
Health Services	<ul style="list-style-type: none">• Construction of mortuary in Maralal which is in its final completion stage.• Completion and commissioning of Nachola Health Centre in North Sub County.• Completion of a model Health Centre at Acher's Post. Next will be furnishing and equipping of the facility before commissioning it.• Procurement of an Ambulance for Wamba Health Centre.• Procurement of laboratory equipment for Maralal Referral Hospital.• Procurement of KES 70M worth of medical drugs.• Completion and commissioning of Hospital Warehouse.• Construction and commissioning of Gynaecology ward at Maralal Referral Hospital.• Construction and commissioning of a dispensary ward at Ang'ata Rongai.
Trade, Tourism and Industry	<ul style="list-style-type: none">• Marketing Samburu County as a key tourist destination through activities such as International Camel Derby, Ushanga Initiative and participation in international tourism fairs in Berlin, London and in Nairobi.• Support to 8 conservancies with funds and technical trainings with a view of enhancing their sustainability• Increment in disbursements to youth, women and the disabled

SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2019

	persons to boost their economic standards
Transport and Infrastructure	<ul style="list-style-type: none">• Completion and Commissioning of County Headquarter Offices• Construction and upgrading of a sum total of 579 KMS access roads within the county
Agriculture and Water	<ul style="list-style-type: none">• Supply of subsidized fertilizer to farmers within Samburu West Sub County• Conducting massive vaccination campaigns across the County to enhance disease resilience in livestock farming.
Education, Youth Affairs, Sports and Culture	<ul style="list-style-type: none">• Construction of additional 36 classrooms and Administration block at Maralal Youth Polytechnic.• Construction and commissioning of ECD classrooms, construction of pit latrines and kitchens.• Disbursement of KES 70M to needy students across the County.

Table 2: Departmental performance in FY 2018/2019

Despite the notable achievements, we have experienced some challenges during the year. These include:

- 1) Own revenue collection – though our local revenue collection was exemplary achieved, it is our belief that a lot more can be achieved if we automate our revenue collection system. We endeavour to contribute much more than 4% to our annual budget as we move into the future. Additionally, we are exploring ways of boosting revenue collection as mentioned earlier.
- 2) We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instances delayed payments to suppliers and led to payments being made outside IFMIS. Constant introduction of new modules due to IFMIS re-engineering process has contributed to delays in procurement processes due to steep learning curves.
- 3) Political processes – there had been massive demoralization of staff as a result of constant interruptions by other regulating bodies resulting to fear in implementation processes by staff.
- 4) Staff turnover – notable high staff turnover has been recorded in Health Services due to the remoteness and security concerns in some of the areas within the County. Additionally, inability by the County to offer huge compensation packages compared to the private sector has also been cited as another main cause of staff turnover.

Conclusion

FY 2018/2019 was a good year in general. Good progress was made and the momentum has been created to enable Samburu County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2019

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Samburu County achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Samburu County.



County Executive Committee Member for Finance, ICT and Economic Planning

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2019, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government'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 CEC member for finance on 30th Sept 2019.



County Executive Committee Member – Finance

**4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (OFFICE OF
THE AUDITOR GENERAL)**

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF SAMBURU FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Samburu set out on pages 1 to 53 which comprise the statement of assets and liabilities as at 30 June, 2019, and statement of receipts and payments, statement of cash flows, statement of appropriation: recurrent and development combined 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 effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Samburu as at 30 June, 2019, 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 Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1. Variances Between the Financial Statements and IFMIS Balances

The financial statements and the Integrated Financial Management Information System (IFMIS) ledgers reflect balances totaling Kshs.10,785,290,323 and Kshs.12,746,817,789 respectively under various expenditure items resulting to a net credit variance of Kshs.1,961,527,466 between the two sets of records, as shown in the attached Appendix I. There was no reconciliation between the two sets of records.

As a result, the accuracy and completeness of the financial statements has not been confirmed.

1.2. Inaccurate Previous Year Related Party Balances

Note 5.10.4 to the financial statements discloses the County Executive's related party transactions. However, the previous year's comparative balances shown in the Note differ significantly with the balances reflected in the audited financial statements for the year ended 30 June, 2018 as shown in the attached Appendix II.

As a result, the accuracy and completeness of the comparative related party transactions balances reflected in the financial statements for the year under review has not been confirmed.

2. Unconfirmed Transfers from other Government Entities

The statement of receipts and payments reflects transfers from other government entities totaling Kshs.213,955,254, as further disclosed in Note 3 to the financial statements. However, the balance differs with actual receipts totaling Kshs.266,604,289 reflected in the bank statement, resulting to a variance of Kshs.47,149,035, as shown in the table below:

Transfers Received	Note	Amount as per Financial Statements (Kshs)	Amount in the Bank Statements (Kshs)	Variance (Kshs)
Road Maintenance Levy	3	143,493,610	189,934,808	46,441,198
EU IDEAS	3	62,214,484	62,922,321	707,837
SIDA ASDSP II E	3	8,247,160	8,247,160	0
Total		213,955,254	261,104,289	47,149,035

Consequently, the accuracy and completeness of transfers from other government entities totaling Kshs.213,955,254 reflected in the statement of receipts and payments for the year ended 30 June, 2019 has not been confirmed.

3. Misclassification of Expenditure

The statement of receipts and payments reflects use of goods and services expenditure totaling Kshs.1,037,162,731, as further disclosed in Note 12 to the financial statements. However, review of the related transactions and supporting documents established that the amount includes expenditures totaling Kshs.551,483,695 charged to incorrect expenditure codes.

As a result, the expenditures were not accounted for in accordance to Section 40 (1) of the Public Finance Management (County Government) Regulations 2015, which requires budget estimates to be prepared, accounted for and reported on against budget classifications and the standard chart of accounts.

Consequently, the payments included in the goods and services expenditure balance totaling 1,037,162,731, reflected in the financial statements for the year under review are not properly classified.

4. Unsupported Payment of Pending Bills

The statement of receipts and payments reflects payments on acquisition of assets totaling Kshs.751,492,295, as further disclosed in Note 17 to the financial statements. Included in this amount are payments for pending bills totaling Kshs.147,695,794 paid out by the Ministry of Health as well as the Ministry of Water, and Ministry of Environment and Energy amounting to Kshs.127,806,612 and Kshs.19,889,182 respectively. However, contrary to the reporting requirements set by the Public Sector Accounting Standards Board, the bills were not disclosed in the financial statements for the year ended 30 June, 2018.

As a result, the validity and propriety of payments totaling Kshs.147,695,794 made in respect to the bills during the year under review has not been confirmed.

5. Unsupported Payments for Roads Construction

Included in the acquisition of assets balance totalling 751,492,295 reflected in the statement of receipts and payments are expenditures totaling Kshs.118,616,934 incurred on road construction during the year under review. Of the balance, costs totaling Kshs.49,189,623 were not adequately supported with documentation showing how the respective contracts were procured and the works paid for executed. Management indicated that the documents were in the custody of the Ethics and Anti-Corruption Commission (EACC) for investigation.

In the absence of sufficient evidence, the validity and propriety of payments totaling Kshs.118,616,934 reported to have been made for road construction during the year ended 30 June, 2019 has not been confirmed. As a result, it is not possible to confirm the accuracy and completeness of expenditure on the acquisition of assets expenditures totaling Kshs.118,616,934 reflected in the statement of receipts and payments for the year.

6. Unexplained Cashbook Variances

The statement of assets and liabilities reflects cash and cash equivalents balances totalling Kshs.1,388,400,396, as further disclosed in Note 21A to the financial statements. Included in the balance are bank balances in two bank accounts namely; Samburu Deposit Account and Special Purpose Account amounting to Kshs.71,657,699 and Kshs.17,658,728 respectively. However, the cash book reflected balances amounting to Kshs.91,434,170 and Kshs.18,220,028 resulting in unexplained variances amounting to Kshs.19,776,471 and Kshs.561,300 respectively.

In view of the discrepancies, the accuracy and fairness of the reported cash and cash equivalents balance totaling Kshs.1,388,400,396 reflected in the statement of assets and liabilities as at 30 June, 2019, has not been confirmed.

7. Unsupported Accounts Payables- Deposits and Retentions

The statement of assets and liabilities reflects accounts payables - deposits and retentions balance amounting to Kshs.71,657,699, as further disclosed under Note 23 to the financial statements. However, detailed schedules showing how the balance was arrived at, including the parties owed and goods or services supplied, were not availed for audit.

As a result, the existence, accuracy and validity of the account's payables - deposits and retentions balance amounting to Kshs.71,657,699 reflected in the statement of assets and liabilities as at 30 June, 2019 has not been confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Samburu 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. I have determined that there are no other key audit matters to communicate in my report in the year under review.

Other Matter

Budgetary Performance and Control

1. Under-Expenditures

The statement of appropriation: recurrent and development combined reflects final expenditure budget and actuals on comparable basis of Kshs.5,874,899,429 and Kshs.4,229,085,319 respectively resulting in under-expenditure of Kshs.2,160,772,273.

The under-expenditure mainly occurred under the development vote where actual expenditure for the year totaled Kshs.801,406,442 against the final budget amounting to Kshs.1,934,218,131 resulting in under-expenditure of Kshs.1,161,396,124 equivalent to 59 % of the budget.

Under the recurrent vote, actual expenditure totaled Kshs.3,427,678,875 against the budget amounting to Kshs.3,940,681,298 resulting in under-expenditure of Kshs.393,064,382 equivalent to 10% of the budget

Failure to spend the whole of the development vote implied that some portion of the projects planned for execution during the year under review were not implemented. As a result, goods and services expected by the residents of Samburu County were not delivered.

2. Project Implementation Status

The status of implementation of projects report for the year ended 30 June, 2019 prepared by Management revealed that twenty-four (24) projects valued at Kshs.1,258,029,668 were contracted for implementation during the year. However, only projects valued at Kshs.549,591,920 or 44% of the portfolio were implemented. As a result, projects valued at Kshs.708,437,748 or 56% were not implemented. Some of these had stalled at the time of the audit, as shown in the summary in the attached Appendix 3.

Failure to complete the projects may have constrained service delivery to the residents of Samburu County.

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 Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections 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. Unauthorized Transfers to Non-Government Entities

The statement of receipts and payments for the year ended 30 June, 2019 reflects transfers to other government entities totaling Kshs.704,996,874, as further disclosed in Note 14 to the financial statements. The balance includes other capital transfers totaling Kshs.91,195,806 disbursed as grants to Wildlife Conservancies. However, the capital transfers were made in the absence of a law enacted by the County Assembly to provide oversight on their use by recipients. In addition, the work plans on activities funded by the grants and their expected outputs were not presented for audit.

In the absence of sufficient evidence, the validity of the transfers has not been confirmed. In addition, it is not possible to confirm whether the grants were shared equitably or applied for the intended purposes, and for the benefit of the residents of the County.

2. Failure to Surrender Unspent County Revenue

The statement of assets and liabilities reflects net financial position of Kshs.1,386,700,686. Included in the balance are fund opening balances totaling Kshs.499,242,317 that were not surrendered to the County Revenue Fund Account contrary to Regulation 116 (2) of the Public Finance Management Act (County Government) Regulations 2015 that requires all unspent funds at the end of financial year to be returned to the County Treasury for re-voting in the following financial year.

Management was in breach of the law on unused fund balances.

3. Long Outstanding Imprests

Examination of imprest records revealed outstanding imprests totalling Kshs.64,343,688 that were long due for surrender as at 30 June, 2019.

Failure by Management to recover the imprests from the Officers holding them flouted Regulation 93(6) of the Public Finance Management (County Government) Regulations, 2015. The law prescribes that the Accounting Officer should recover un-surrendered imprests from the defaulters' salaries or charge interest on the balance at the prevailing central bank rates.

4. Irregular Payments to Council of Governors

Expenditure records examined indicated that the County Executive paid Kshs.5,695,769 to the Council of Governors to help defray the Council's expenses during the year under review.

The payment was made contrary to Section 37 of the Inter-Governmental Relations Act, 2012, which provides that all operational expenses of the Council of Governors should be met by the National Government.

5. Excessive Transfers to the County Assembly

Regulation 25(1)(f) and (h) of the Public Finance Management, (County Government) Regulations, 2015, pegs the approved expenditures of a County Assembly at not more than seven percent (7%) of the total revenues of the County Government, or twice the personnel emoluments of the County Assembly, whichever is lower. In the year under review the County Executive made transfers totaling Kshs.544,004,862 to the County Assembly of Samburu. The transfers were equivalent to 19.6% of the receipts for the year and exceeded the legal threshold for the year amounting to Kshs.356,849,263 by Kshs.187,155,599.

The excess transfers irregularly took away funds totaling Kshs.187,155,599 from funding delivery of goods and services to the residents of the County and availed these for use by the County Assembly.

Management therefore was in breach of the law.

6. Uncollected Land Rates

Regulation 63(1)(a) of the Public Finance Management (County Government) Regulations, 2015 requires every Accounting Officer and Receiver of Revenue to establish and apply adequate safeguards for the timely collection and proper accounting of revenue and other public monies.

However, review of the revenue records revealed that Samburu County had accumulated land rates and penalties on properties totaling Kshs.56,576,623 as at 30 June, 2019.

No plausible explanation has been provided by Management for the anomaly.

Failure to collect revenue constrains the capacity of the County Government to deliver services and implement projects and may eventually result to loss of public funds.

7. Budget Over-Expenditure

The statement of appropriation: recurrent and development combined reflects final expenditure budget and actual on comparable basis amounting to Kshs.5,874,899,429 and Kshs.4,229,085,319 respectively. However, the statement reflects over-expenditure of Kshs.514,743,244 which relates to Transfers to Other Government Entities. There were no records to show that the over-expenditure was approved by the County Assembly as required by law.

Management has not provided adequate explanation for the irregularity.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Overall Governance sections 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

1. Use of Dual Payroll Systems

During the year under review, the County Government maintained two (2) payroll systems; the Integrated Payroll and Personnel Database (IPPD) for 1,468 permanent staff, and a manual system for 687 non-permanent staff.

No explanation has been provided by Management for failure to only use the IPPD system. Maintenance of the two systems has increased the risk of errors and omissions in payroll expenditures.

2. County Public Service Board

The County Executive of Samburu has established the County Public Service Board in accordance with Section 58 of the County Governments Act, 2012. However, two of the seven members nominated to the Board, had, at the time of the audit, not taken up their positions due to ongoing investigations against them by the Ethics and Anti-Corruption Commission. Consequently, the Board, as constituted, cannot effectively discharge its mandate and the Management is therefore in breach of the law.

As a result, the Board is not adequately discharging its oversight role in the affairs of the County Executive. This is likely to constrain the effectiveness of the County Executive and adversely affect service delivery to the residents of Samburu County.

3. Performance Management Plan and Staff Appraisal System for the County

Section C.5 (1) of the County Public Service Human Resource Manual, 2013 prescribes that all County Governments should develop their own performance appraisal instruments and apply these to all categories of staff in the County Public Service.

However, examination of records and interviews with Management indicated that the County Executive of Samburu was yet to establish a Performance Management System or appoint a Performance Management Committee that would evaluate staff performance.

Consequently, the Management was in breach of Public Service Regulations and may not be able to assess the performance of its human resource in an objective manner. This is likely to also hamper the County from achieving its service delivery and development goals.

4. Lack of Risk Management Policy

Regulation 158(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 requires an Accounting Officer to develop risk management strategies which include fraud prevention mechanisms and internal controls that build robust business operations.

However, examination of records and interviews with Management confirmed that the County Executive of Samburu had not developed policies to identify and provide means for managing the risks in its operations.

Consequently, the Management is in breach of the Regulations and the operations of the County Executive are likely to be disrupted should unfavorable events occur.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2130. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to its sustain 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 Executive, 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 financial reporting process, reviewing the effectiveness of how the County Executive 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 overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

15 January, 2021

Appendix I : Variances between the Financial Statements and IFMIS Balances

Particulars	Financial Statements (Kshs)	IFMIS Balances (Kshs)	Variances (Kshs)
Receipts			
Exchequer releases	4,634,664,683	3,736,170,218	898,494,465
Proceeds from Domestic and Foreign Grants	4,383,345	0	4,383,345
Transfers from Other Government Entities	213,955,254	141,720,185	72,235,069
Other Receipts	243,199,870	257,935,696	(14,735,826)
Returned CRF	1,643,467	-	1,643,467
Payments			
Compensation of Employees	1,641,733,470	1,907,360,719	(265,627,249)
Use of goods and Services	1,037,162,731	1,299,624,486	(262,461,755)
Transfers to Other Government Units	704,996,874	160,992,012	544,004,862
Other Grants and Transfers	85,714,919	86,946,219	(1,231,300)
Social Security Benefits	-	24,432,535	(24,432,535)
Acquisition of Assets	751,492,295	787,649,083	(36,156,787.70)
Finance Costs, including Loan Interest	-	-	-
Other payments	7,985,030.00	6,753,730	1,231,300
Assets			
Bank Balances	1,388,400,396	-298,514,605	1,686,915,001
Cash Balances	0	4,541,735,261	(4,541,735,261)
Liabilities			
Accounts Receivables - Outstanding Imprest and Clearance Accounts	69,957,989	94,012,250	(24,054,261)
Total	10,785,290,323	12,746,817,789	(1,961,527,466)

Appendix II: Related Party Disclosures –Comparative Balances

Item	Related Party Transactions	2018/2019 Comparative Balance (Kshs) in Note 5.10.4	2017/18 Balance in Audited Financial Statements (Kshs)	Variance (Kshs)
1	Key Management Compensation	70,071,978	66,030,820	4,041,158
2	Transfers to development projects	593,287,944	532,437,944	60,850,000
3	Transfers to non-reporting entities	59,702,500	0	59,702,500
4	Transfers to county water service Providers	34,458,427	33,000,000	1,458,427
5	Expenses paid on behalf of water services providers	0	3,545,109	(3,545,109)
6	Transfers from exchequer	0	3,805,200,000	(3,805,200,000)
7	Transfers to MDAs	0	129,763,052	(129,763,052)

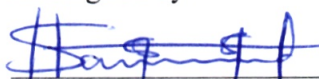
SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2019


5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	2018-2019 KShs	2017-2018 KShs
RECEIPTS			
Exchequer releases	1	4,634,664,683	3,964,152,815
Proceeds from Domestic and Foreign Grants	2	4,383,345	
Transfers from Other Government Entities	3	213,955,254	129,763,052
Proceeds from Domestic Borrowings	4		
Proceeds from Foreign Borrowings	5		
Proceeds from Sale of Assets	6		
Reimbursements and Refunds	7		
Returns of Equity Holdings	8		
County Own Generated Receipts	9	243,199,870	224,823,905
Returned CRF issues	10	1,643,467	63,314,881
TOTAL RECEIPTS		5,097,846,619	4,382,054,653
PAYMENTS			
Compensation of Employees	11	1,641,733,470	1,556,774,998
Use of goods and services	12	1,037,162,731	1,002,350,705
Subsidies	13		
Transfers to Other Government Units	14	704,996,874	751,340,493
Other grants and transfers	15	85,714,919	109,303,460
Social Security Benefits	16		
Acquisition of Assets	17	751,492,295	703,728,477
Finance Costs, including Loan Interest	18		
Repayment of principal on Domestic and Foreign borrowing	19		
Other Payments	20	7,985,030	
TOTAL PAYMENTS		4,229,085,318	4,123,498,133
SURPLUS/DEFICIT		868,761,301	258,556,520

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th Sep 2019 and signed by:


 Chief Officer
 Name: David Lesamana



 Head of Treasury
 Name: Joseph Lekalkuli
 ICPAK Member Number: 6711

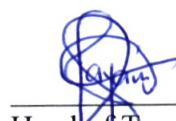
SAMBURU COUNTY GOVERNMENT
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5.2. STATEMENT OF ASSETS AND LIABILITIES

	Notes	2018-2019 KShs	2017-2018 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,388,400,396	511,561,419
Cash Balances	21B		
Total Cash and cash equivalent		1,388,400,396	511,561,419
Accounts receivables – Outstanding Imprests	22	69,957,989	64,343,688
TOTAL FINANCIAL ASSETS		1,458,358,385	575,905,107
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	71,657,699	76,662,790
NET FINANCIAL ASSETS		1,386,700,686	499,242,317
REPRESENTED BY			
Fund balance b/fwd	24	499,242,317	240,685,797
Prior year adjustments	25	18,697,068	
Surplus/Deficit for the year		868,761,301	258,556,520
NET FINANCIAL POSITION		1,386,700,686	499,242,317

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th Sep 2019 and signed by:


 Chief Officer
 Name: David Lesamana


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SAMBURU COUNTY GOVERNMENT
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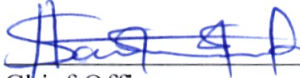
5.3. STATEMENT OF CASH FLOWS

	Notes	2018-2019 KShs	2017 – 2018 KShs
Receipts from operating income			
Exchequer Releases	1	4,634,664,683	3,964,152,815
Proceeds from Domestic and Foreign Grants	2	4,383,345	-
Transfers from Other Government Entities	3	213,955,254	129,763,052
Reimbursements and Refunds	7		
Returns of Equity Holdings	8		
County Own Generated Receipts	9	243,199,870	224,823,905
Returned CRF issues	10	1,643,467	63,314,881
Payments for operating expenses			
Compensation of Employees	11	- 1,641,733,470	- 1,556,774,998
Use of goods and services	12	- 1,037,162,731	- 1,002,350,705
Subsidies	13		
Transfers to Other Government Units	14	- 704,996,874	-751,340,493
Other grants and transfers	15	-85,714,919	- 109,303,460
Social Security Benefits	16		
Finance Costs, including Loan Interest	18		
Other Payments	20	-7,985,030	
Adjusted for:			
Prior year Adjustments		18,697,068	
Changes in receivables		- 5,614,301	
Changes in payables		- 5,005,091	
Net cash flow from operating activities		1,628,331,272	962,284,996
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6		
Acquisition of Assets	17	-751,492,295	-703,728,477
Net cash flows from Investing Activities		-751,492,295	-703,728,477
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4		
Proceeds from Foreign Borrowings	5		
Repayment of principal on Domestic and Foreign borrowing	19		
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		876,838,977	258,556,519
Cash and cash equivalents at BEGINNING of the year	21	511,561,419	253,004,900

SAMBURU COUNTY GOVERNMENT
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Cash and cash equivalents at END of the year	24	1,388,400,395.9	511,561,419
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th Sep 2019 and signed by:



Chief Officer
Name: David Lesamana



Head of Treasury
Name: Joseph Lekalkuli
ICPAK Member Number: 6711

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	5,399,886,135	-	5,399,886,135	4,634,664,683	765,221,452	86%
Proceeds from Domestic and Foreign Grants	4,383,345		4,383,345	4,383,345	-	100%
Transfers from Other Government Entities	213,955,254	-	213,955,254	213,955,254	-	100%
Proceeds from Domestic Borrowings		-			-	
Proceeds from Foreign Borrowings		-			-	
Proceeds from Sale of Assets		-			-	
Reimbursements and Refunds		-			-	
Returns of Equity Holdings		-			-	0%
County Own Generated receipts	255,031,228	-	255,031,228	243,199,870	11,831,358	95%
Return issues to CRF	1,643,467		1,643,467	1,643,467	-	100%
TOTAL	5,874,899,429	-	5,874,899,429	5,097,846,619	777,052,810	87%
PAYMENTS						
Compensation of Employees	1,788,418,175	204,768,383	1,993,186,558	1,641,733,470	351,453,088	82%
Use of goods and services	1,435,315,859	147,939,826	1,583,255,685	1,037,162,731	448,521,864	66%
Subsidies					-	
Other grants and transfers	102,000,000	(18,500,000)	83,500,000	85,714,919	(3,446,219)	103%

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Transfers to other government entities	156,000,000	34,253,630	190,253,630	704,996,874	-514,743,244	371%
Social Security Benefits	31,909,982	(9,433,892)	22,476,090	-	22,476,090	0%
Acquisition of Assets	1,965,003,704	22,223,762	1,987,227,466	751,492,295	1,271,952,657	38%
Finance Costs, including Loan Interest						
Repayment of principal on borrowings						
Other Payments	15,000,000	-	15,000,000	7,985,030	8,246,270	53%
TOTAL	5,493,647,720	381,251,709	5,874,899,429	4,229,085,318	1,554,460,506	74%
SURPLUS/(DEFICIT)				868,761,301		

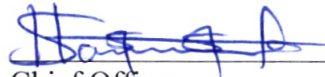
[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

- (a) Proceeds from domestic and foreign grants 100%. This relates to KES 4,383,345 received directly into the grant's operational account by FAO meant for PPR vaccination.
- (b) Other grants and transfers of 103% over expenditure, there was a budget reduction of KES 18,500,000 during supplementary while expenses had already been incurred.
- (c) Transfers to other government entities 371%. This is because of funds transferred to the County Assembly whose budget is not in captured in this appropriation template
- (d) Social Security Benefits of 0% under expenditure because there was no expense of this nature.
- (e) Acquisition of Assets of 38% under expenditure was due to slow implementation of development activities due to the challenges of e-procurement at the initial stages of its roll-out.

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23 The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should be prepared and disclosed.)

The entity financial statements were approved on 30th Sep 2019 and signed by:

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2019



Chief Officer
Name: David Lesamana



Head of Treasury
Name: Joseph Lekalkuli
ICPAK Member Number: 6711

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,729,094,178	-	3,729,094,178	3,569,436,683	159,657,496	96%
Proceeds from Domestic and Foreign Grants	4,383,345	-	4,383,345	4,383,345	0	100%
Transfers from Other Government Entities	8,247,160	-	8,247,160	8,247,160	0	100%
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated receipts	198,924,358	-	198,924,358	189,695,899	9,228,459	95%
Return CRF issues	32,257	-	32,257	32,257	-	100%
TOTAL	3,940,681,298	-	3,940,681,298	3,771,795,343	168,885,955	96%
PAYMENTS						
Compensation of Employees	1,788,418,175.00	204,768,383.00	1,993,186,558	1,641,733,470	351,453,088	82%
Use of goods and services	1,417,315,859.00	154,933,826.00	1,572,249,685	1,027,895,631	446,782,964	65%
Subsidies					-	
Transfers to Other Government Units	60,000,000.00	0	60,000,000	533,802,554	(503,802,554)	940%
Other grants and transfers				85,714,919		104%

SAMBURU COUNTY GOVERNMENT
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Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
	102,000,000.00	-18,500,000.00	83,500,000		(3,446,219)	
Social Security Benefits	31,909,982.00	-9,433,892.00	22,476,090	-	22,476,090	0%
Acquisition of Assets	212,048,805.00	-17,779,840.00	194,268,965	130,547,272	71,354,743	63%
Finance Costs, including Loan Interest						
Repayment of principal on borrowings						
Other Payments	15,000,000.00	0	15,000,000	7,985,030	8,246,270	53%
TOTAL	3,626,692,821	313,988,477	3,940,681,298	3,427,678,875	393,064,382	90%
SURPLUS/(DEFICIT)				344,116,468		

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

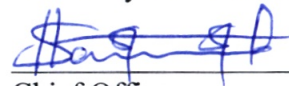
(a) Transfer to other government units 940% over expenditure is because of disbursements to the County Assembly

(b) Other grants and transfers 104% over expenditure This is due to budget reduction while costs had already been incurred

(c) Social Security Benefits 0% expenditure level we do not have costs of this nature

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.)

The entity financial statements were approved on 30th Sep 2019 and signed by:



Chief Officer
Name: David Lesamana



Head of Treasury
Name: Joseph Lekalkuli
ICPAK Member Number: 6711

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	F=d/c %
RECEIPTS						
Exchequer releases	1,670,791,956	-	1,670,791,956	1,065,228,000	605,563,956	64%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Transfers from Other Government Entities	205,708,094	-	205,708,094	205,708,094	205,708,094	100%
Proceeds from Domestic Borrowings	-	0	-	0	0	
Proceeds from Foreign Borrowings	-	0	0	0	0	
Proceeds from Sale of Assets	-	0	0	0	0	
Reimbursements and Refunds	-	0	0	0	0	
Returns of Equity Holdings	-	0	0	0	0	
County Own Generated receipts	56,106,870	-	56,106,870	53,503,971	2,602,898.70	95%
Returned CRF issues	1,611,211		1,611,211	1,611,211	0	100%
TOTAL	1,934,218,131	-	1,934,218,131	1,326,051,276	608,166,855	69%
PAYMENTS						
Compensation of Employees						
Use of goods and services	18,000,000	-	18,000,000	9,267,100	8,732,900	51%
Subsidies	-	(6,994,000)	(6,994,000)	-	(6,994,000)	0%
Transfers to Other Government Units	96,000,000	-	96,000,000	171,194,320	(75,194,320)	178%
Other grants and transfers	-	34,253,630	34,253,630	-	34,253,630	0%


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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Social Security Benefits					-	
Acquisition of Assets	1,752,954,899	-	1,752,954,899	620,945,022	1,160,594,312	35%
Finance Costs, including Loan Interest	-	40,003,602	40,003,602	-	40,003,602	0%
Repayment of principal on borrowings						
Other Payments						
TOTALS	1,866,954,899	67,263,232	1,934,218,131	801,406,442	1,161,396,124	41%
SURPLUS/(DEFICIT)				524,644,834		

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

- (a) Transfer to other government units 178% over expenditure was due to disbursement to the county Assembly
 - (b) Other grants and transfers with 0% expenditure level, this was related to Kenya Urban Support Program funds received but never utilized in the year as structures had not been put in place.
 - (c) Acquisition of assets 35% slow implementation due to e-procurement rollout
- (Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.)

The entity financial statements were approved on 30th Sep 2019 and signed by:


 Chief Officer
 Name: David Lesamana


 Head of Treasury
 Name: Joseph Lekalkuli
 ICPAK Member Number: 6711

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program me/Sub-program me	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019		2019	2019	
	KShs	KShs	KShs	KShs	KShs
101004210		General Administration Planning and Support Services	241,692,707.00	216,501,757.80	25,190,949.20
	101014210	Administration, Planning and Support Services	241,692,707.00	216,501,757.80	25,190,949.20
102004210		Land use policy and Planning	91,243,726.00	54,092,608.95	37,151,117.05
	102014210	Spatial planning	22,145,879.00	13,797,985.10	8,347,893.90
	102034210	Survey And Mapping	68,067,231.00	40,146,223.85	27,921,007.15
	102044210	Housing management services	1,030,616.00	148,400.00	882,216.00
103004210		Livestock Resource Management and Development	286,378,315.00	78,114,258.15	208,264,056.85
	103014210	Promotion of Dairy Production, Breeding and Disease control	21,276,343.00	17,397,183.75	3,879,159.25
	103024210	Promotion of Value Addition of Livestock and Livestock Products	116,896,826.00	23,197,092.15	93,699,733.85
	103034210	Livestock Diseases management and Control	42,064,076.00	19,035,227.00	23,028,849.00
	103044210	Livestock marketing and rangeland management	106,141,070.00	18,484,755.25	87,656,314.75
104004210		Fisheries Development	5,252,792.00	2,024,281.65	3,228,510.35
	104014210	Development of capture fisheries resources	5,252,792.00	2,024,281.65	3,228,510.35
105004210		Crop Production and Management	118,900,818.00	54,776,740.80	64,124,077.20
	105014210	Agricultural Extension Research and Training	60,154,864.00	37,598,374.00	22,556,490.00
	105024210	Crop Production and Food security	58,745,954.00	17,178,366.80	41,567,587.20
106004210		Urban Centers Administration	131,513,684.00	66,872,806.45	64,640,877.55
	106014210	Urban center management	131,513,684.00	66,872,806.45	64,640,877.55
201004210		General Administration Planning and Support Services	68,685,998.00	51,881,987.40	16,804,010.60
	201014210	Administrative services	52,751,120.00	42,206,803.15	10,544,316.85
	201034210	Firefighting services	5,660,392.00	1,218,500.00	4,441,892.00
	201044210	Design, implemetation and supervision of public buildings	10,274,486.00	8,456,684.25	1,817,801.75

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Program me/Sub-program me	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019		2019	2019	
202004210		Infrastructure, Roads & Transport Services	448,608,356.00	224,796,330.45	223,812,025.55
	202014210	Rehabilitation of Roads, Drainage and Bridges	395,482,022.00	183,603,415.05	211,878,606.95
	202024210	Design, supervision and rehabilitation of County Buildings	35,000,000.00	33,186,111.60	1,813,888.40
	202034210	Street lights management	14,140,318.00	4,029,004.75	10,111,313.25
	202044210	Public Road transport and parking	3,986,016.00	3,977,799.05	8,216.95
301004210		General Administration Planning and Support Services	32,462,085.00	26,990,307.90	5,471,777.10
	301014210	General administration	32,462,085.00	26,990,307.90	5,471,777.10
302004210		Cooperatives Development and Management	29,767,755.00	27,070,071.00	2,697,684.00
	302014210	Enhance Marketing Co-operatives	29,767,755.00	27,070,071.00	2,697,684.00
304004210		Promotion of Tourism and Marketing	244,970,314.00	194,090,299.35	50,880,014.65
	304014210	Establish & Management of County Tourism Information Centre	244,970,314.00	194,090,299.35	50,880,014.65
305004210		Trade Development and Promotion	46,871,208.00	36,909,959.20	9,961,248.80
	305014210	Domestic trade development	46,871,208.00	36,909,959.20	9,961,248.80
306004210		General Administration Planning and Support Services(Trade)	10,423,410.00	8,781,766.00	1,641,644.00
	306014210	General Administration Planning and Support Services	10,423,410.00	8,781,766.00	1,641,644.00
401004210		Preventive and Promotive Health Services	229,160,319.00	222,683,578.15	6,476,740.85
	401044210	Health Promotive Services	69,272,092.00	64,935,362.40	4,336,729.60
	401064210	Non-Communicable Disease & prevention control	13,286,679.00	12,432,046.35	854,632.65
	401074210	Maternal Health Services	146,601,548.00	145,316,169.40	1,285,378.60
402004210		Health curative Services	533,870,731.00	457,418,594.40	76,452,136.60
	402044210	County Referral Services	406,872,452.00	343,840,888.65	63,031,563.35
	402054210	Free Primary Healthcare	126,998,279.00	113,577,705.75	13,420,573.25
403004210		General Administration Planning and Support Services	488,585,558.00	218,547,390.45	270,038,167.55
	403014210	Health Infrastructure development	315,058,825.00	63,206,844.50	251,851,980.50

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Program me/Sub-program me	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019		2019	2019	
	403034210	Human Resources for health	57,006,905.00	53,823,645.15	3,183,259.85
	403044210	Research And Development	742,405.00	514,892.00	227,513.00
	403054210	Health Policy, Planning & Financing	103,076,684.00	89,135,154.90	13,941,529.10
	403064210	Health Standards and Quality Assurance Services	12,700,739.00	11,866,853.90	833,885.10
501004210		General Administration Planning and Support Services	118,434,056.00	113,246,914.00	5,187,142.00
	501014210	General Administration Planning and Support Services	118,434,056.00	113,246,914.00	5,187,142.00
502004210		Education & Training Services	399,078,022.00	276,726,739.80	122,351,282.20
	502014210	Promotion of Early Childhood Education	399,078,022.00	276,726,739.80	122,351,282.20
503004210		Management and development of Sports & Sports facilities	48,917,046.00	30,593,795.85	18,323,250.15
	503034210	Sports Development, Training & Competition	48,917,046.00	30,593,795.85	18,323,250.15
504004210		Youth Training and Development	27,138,604.00	10,650,628.80	16,487,975.20
	504014210	SP1 Revitalization of Youth Polytechnics	27,138,604.00	10,650,628.80	16,487,975.20
701004210		Management of County Affairs	358,193,970.00	363,870,448.30	-5,676,478.30
	701014210	Administration and Coordination of County Affairs	188,595,493.00	193,999,672.75	-5,404,179.75
	701034210	Sub County Administration	123,149,209.00	125,340,133.50	-2,190,924.50
	701044210	Coordination, Supervision and Human Resource Services	46,449,268.00	44,530,642.05	1,918,625.95
704004210		Administration of Human Resources in County Public Service	86,955,238.00	78,749,655.25	8,205,582.75
	704014210	Administration of Human Resources in County Public Service	86,955,238.00	78,749,655.25	8,205,582.75
705004210		General Administration Planning and Support Services	357,161,949.00	310,555,778.50	41,463,079.50
	705014210	Administration Services	326,458,095.00	279,731,804.10	41,583,199.90
	705024210	System Security	30,703,854.00	30,823,974.40	-120,120.40
706004210		Public Finance Management	253,675,916.00	192,170,461.75	61,505,454.25
	706014210	Budget Formulation Coordination and management	8,712,601.00	8,109,639.85	602,961.15
	706024210	Resource Mobilization	69,711,167.00	58,986,131.05	10,725,035.95
	706034210	Internal Audit	15,392,155.00	15,055,680.85	336,474.15

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Program me/Sub-program me	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019		2019	2019	
	706044210	Procurement	17,215,426.00	16,395,701.95	819,724.05
	706054210	Public finance and Accounting	30,459,319.00	29,602,897.95	856,421.05
	706064210	Fiscal Planning	112,185,248.00	64,020,410.10	48,164,837.90
712004210		Special Programs	52,596,568.00	46,341,575.10	6,254,992.90
	712014210	Special Programs	52,596,568.00	46,341,575.10	6,254,992.90
713004210		General Administration(Economic Planning and ICT)	6,826,518.00	7,027,336.60	-200,818.60
	713014210	General Administration (Economic Planning and ICT)	6,826,518.00	7,027,336.60	-200,818.60
901004210		General Administration Planning and Support Services	58,459,609.00	44,898,897.65	13,560,711.35
	901014210	General Administration Planning and Support Services	58,459,609.00	44,898,897.65	13,560,711.35
902004210			41,614,079.00	40,615,627.90	998,451.10
	902014210	Conservation of Heritage	2,317,500.00	1,572,529.00	744,971.00
	902024210	Development and Promotion of Culture	8,100,000.00	8,973,850.00	-873,850.00
	902034210	Social Welfare and Gender	13,985,500.00	13,223,219.00	762,281.00
	902044210	Community Mobilization and Development	17,211,079.00	16,846,029.90	365,049.10
903004210			13,066,394.00	10,555,937.45	2,510,456.55
	903014210	Development and management for sports facilities	13,066,394.00	10,555,937.45	2,510,456.55
904004210			15,068,320.00	13,816,155.20	1,252,164.80
	904014210	General Administration Planning and Support Services (Sports)	15,068,320.00	13,816,155.20	1,252,164.80
1001004210		General Administration Planning and Support Services	40,106,634.00	34,041,429.90	6,065,204.10
	1001014210	Administration	40,106,634.00	34,041,429.90	6,065,204.10
1002004210		Environmental Management	42,810,461.00	10,935,795.40	31,874,665.60
	1002014210	Pollution control& monitoring	36,031,000.00	9,102,005.40	26,928,994.60
	1002024210	Forests Conservation and Management	6,779,461.00	1,833,790.00	4,945,671.00
100300421		Conservation and Management of Natural Ecosystem	96,165,423.00	44,227,585.30	51,937,837.70

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Program me/Sub- program me	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019		2019	2019	
0					
	1003024210	Control of soil erosion	13,607,800.00	6,085,163.15	7,522,636.85
	1003034210	Mining Services	5,495,970.00	3,028,374.65	2,467,595.35
	1003044210	Water Catchment and Protection Services	77,061,653.00	35,114,047.50	41,947,605.50
100400421 0			306,237,984.00	175,856,560.30	130,381,423.70
	1004014210	Storm water management	18,174,964.00	8,179,994.00	9,994,970.00
	1004024210	Water and sanitation services	288,063,020.00	167,676,566.30	120,386,453.70
		Grand Total	5,330,894,567.00	3,685,080,456.15	1,645,814,110.85

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

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 Government. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements at the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

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 Samburu County Government in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Government 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to KShs 71,657,698.85 compared to KShs 76,662,790 in prior period as indicated on note 23.

There were no other restrictions on cash during the year

6. 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.

7. 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.

8. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. 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 Samburu County Government 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.

10. 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'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 Samburu County Government for the period 1st July 2018 to 30 June 2019 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. 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.

14. 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.

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2018 - 2019	2017 - 2018
	KShs	KShs
Total Exchequer Releases for quarter 1	531,288,000	532,728,000
Total Exchequer Releases for quarter 2	841,206,000	1,084,482,000
Total Exchequer Releases for quarter 3	1,217,535,000	951,300,000
Total Exchequer Releases for quarter 4	1,837,371,000	1,236,690,000
Total	4,427,400,000	3,805,200,000

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows: (The totals of A,B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	2018/2019	2017/2018
	KShs	KShs
Total Equitable Share for quarter 1		
Total Equitable Share for quarter 2		
Total Equitable Share for quarter 3		
Total Equitable Share for quarter 4		
Total		

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	KShs	KShs
Transfers for level 5 hospitals		
Total		

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2018/2019	2017/2018
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	12,757,500	15,897,096
World Bank – THUSCP	47,993,129	30,357,377
National Agricultural & Rural Inclusive Growth Project (NARIGP)	50,078,476	50,609,855
Kenya Devolution Support Programme	-	36,731,596
Youth Polytechnic support grant	-	25,356,891
Abolishment of user fees in health centres and dispensaries	5,235,578	-
Kenya Urban Support Programme	91,200,000	-
Agriculture Sector Development Support Project (ASDSP)	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Total	207,264,683	158,952,815

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018 - 2019	2017 - 2018
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
EU- ASAL	-	-	4,383,345	-
(Insert name of donor)	-	-	-	-
Grants Received from other levels of government				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Total			4,383,345	-

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KES 4,383,345 was directly received from FAO (Food Agricultural Organization) into the grant's operational account at CBK to address the County's vaccination exercise against PPR (Peste des Petit Ruminants) disease.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 - 2018
	KShs	KShs
Transfers from Central government entities		
Road Maintenance Levy	143,493,610	124,441,197
EU IDEAS	62,214,484	
SIDA ASDSP II E	8,247,160	
User fees		5,321,855
Transfers from Counties		
(insert name of budget agency)		
(insert name of budget agency)		
TOTAL	213,955,254	129,763,052

(Give a brief description of what the transfers relate to and from whom they were received)

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2018 - 2019	2017 - 2018
	KShs	KShs
Borrowing within General Government		
Borrowing from Monetary Authorities (Central Bank)		
Other Domestic Depository Corporations (Commercial Banks)		
Borrowing from Other Domestic Financial Institutions		
Borrowing from Other Domestic Creditors		
Domestic Currency and Domestic Deposits		
Total		

(Give a brief description of the nature and sources of borrowings including any assets pledged as security)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2018 - 2019	2017 - 2018
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer		
Foreign Borrowing - Direct Payments		
Foreign Currency and Foreign Deposits		
Total		

(Give a brief explanation relating to sources of funds, interest charged and terms of repayment)

6. PROCEEDS FROM SALE OF ASSETS

	2018 - 2019	2017 - 2018
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment		
Receipts from Sale of Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from Sale of Strategic Reserves Stocks		
Receipts from Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Total		

7. REIMBURSEMENTS AND REFUNDS

	2018 - 2019	2017 - 2018
	KShs	KShs
Refund from World Food Programme (WFP)		
Reimbursement of Audit Fees		
Reimbursement on Messing Charges (UNICEF)		
Reimbursement from World Bank – ECD		
Reimbursement from Individuals & Private Organisations		
Reimbursement from Local Government Authorities		
Reimbursement from Statutory Organisations		
Reimbursement within Central Government		
Reimbursement Using Bonds		
Total		

(Give a brief description on what the refunds relate to)

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2018 - 2019	2017 - 2018
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations		
Returns of Equity Holdings in International Organisations		
Total		

(State briefly from which entities dividends or interest is derived from)

9. COUNTY OWN GENERATED RECEIPTS

	2018 - 2019	2017 - 2018
	KShs	KShs
Livestock Exp. Cess	2,619,795	2,403,200
Liv. Auct. Cess	3,372,920	2,992,535
Miraa Cess	844,150	940,650
Exhauster Fee	-	10,599,720
Slaughter Fee	3,744,110	4,051,145
Hides And Skins Fee	69,300	45,900
A.M.S	331,500	393,900
Public Health	1,127,680	912,525
Maralal Ref. Hosp.	3,480,118	4,027,914
Baragoi Sc Hosp.	310,600	279,570
Land Rates	18,017,529	10,898,901
S.B.P	11,217,350	12,599,300
Kato Collection	3,776,617	3,163,036
S.N.R Gate Collection	6,635,320	7,783,919
S.N.R Usd – Gate	-	
S.N.R Hotels	31,701,064	28,353,255
Undertaking Fee	58,000	
Market Stall Rent	926,360	518,900
Hawker	1,711,500	1,497,550
Wgt & Measures	23,100	78,200
Sand Income	4,046,700	3,749,910
Camel Derby	338,600	243,350
Usd Converted	138,691,481	114,672,215
Direct Credits	543,764	9,423,824
Liquor	6,285,300	3,657,000
Tender Income	-	392,000
Recoveries	261,820	

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Nhif Claims	476,000	
Parking Fee	803,790	
Wheat Cess	-	219,845
Other Income	1,182,401	137,641
Public Works Charges	603,000	788,000
Total	243,199,870	224,823,905

(This section should include all classes of revenues raised by the County Government. The section may be tailored to reflect the classes of revenue for each County. In addition, the preparers of the financial statements should endeavour to classify all revenues and avoid lumping up revenues under the class of other miscellaneous receipts. Comment on the performance of the own generated funds between the two years)

10. RETURNED CRF ISSUES

	2018 - 2019	2017 - 2018
	KShs	KShs
Recurrent account	10,217	656
Development account	102,503	5
Roads Levy Account	-	58,898,586
Special Purpose	-	130,295
CRF Returns by the County Assembly	1,530,748	4,285,339
Total	1,643,467	63,314,881

(State what the refunds relate to and when they were appropriated for use)

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2018 - 2019	2017 - 2018
	KShs	KShs
Basic salaries of permanent employees	798,532,175	789,487,199
Basic wages of temporary employees	31,071,492	9,299,620
Personal allowances paid as part of salary	602,664,684	626,189,877
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions	209,465,118	131,798,302
Compulsory national social security schemes		
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments		
Total	1,641,733,470	1,556,774,998

(Give brief explanation including the comparative number of employees)

12. USE OF GOODS AND SERVICES

	2018 - 2019	2017 - 2018
	KShs	KShs
Utilities, supplies and services	3,690,881	10,148,722
Communication, supplies and services	6,642,156	6,633,894
Domestic travel and subsistence	109,517,915	106,919,672
Foreign travel and subsistence	24,725,512	25,564,718
Printing, advertising and information supplies & services	8,209,695	6,273,981
Rentals of produced assets	4,684,620	11,019,956
Training expenses	72,198,011	87,530,303
Hospitality supplies and services	26,708,652	53,402,712
Insurance costs	167,224,893	151,971,474
Specialized materials and services	114,530,696	131,684,203
Office and general supplies and services	6,811,899	10,018,158
Other operating expenses	423,650,204	330,385,967
Fuel Oil and Lubricants	42,694,972	43,426,166
Routine maintenance – vehicles and other transport equipment	19,036,164	25,040,674
Routine maintenance – other assets	6,836,460	2,330,105
Total	1,037,162,731	1,002,350,705

(Give a brief explanation of this category of expenses)

SAMBURU COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2018 - 2019	2017 - 2018
	KShs	KShs
Subsidies to Public Corporations		
<i>See list attached</i>		
(insert name)		
Subsidies to Private Enterprises		
<i>See list attached</i>		
(insert name)		

(Give explanation of the nature of subsidies and the kind of services that have been subsidised)

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 - 2018
	KShs	KShs
Transfers to County Government entities		
Transfers to Central government entities	-	-
Transfers to Other government entities	69,796,206	77,689,600
Transfers to County Assembly of Samburu	544,004,862	592,509,484
Other Capital Transfers	91,195,806	81,141,409
Transfers to Other Counties		
(insert name of budget agency)		
(insert name of budget agency)		
Transfers to National Government entities		
Transfer to the Council of Governors		
Transfer to		
TOTAL	704,996,874	751,340,493

(Provide the nature and purpose of transfers and are these transfers to be recovered)

15. OTHER GRANTS AND PAYMENTS

	2018 - 2019	2017 - 2018
	KShs	KShs
Scholarships and other educational benefits	67,000,000	60,000,000
Emergency relief and refugee assistance	18,714,919	40,939,136
Subsidies to small businesses, cooperatives, and self employed		
Domestic loans to individuals and Households	0	8,364,324

SAMBURU COUNTY GOVERNMENT
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Total	85,714,919	109,303,460
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(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

SAMBURU COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2018 - 2019	2017 - 2018
	KShs	KShs
Government pension and retirement benefits		
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total		

(Explain where the benefits are remitted and who the beneficiaries are)

17. ACQUISITION OF ASSETS

Non- Financial Assets	2018 - 2019	2017 - 2018
	KShs	KShs
Purchase of Buildings		
Construction of Buildings	132,191,624	165,935,077
Refurbishment of Buildings	2,522,020	19,824,850
Construction of Roads	118,616,934	79,602,755
Construction and Civil Works	288,204,019	284,817,484
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment	117,315,500	44,786,500
Overhaul of Vehicles and Other Transport Equipment	450,000	1,260,000
Purchase of Household Furniture and Institutional Equipment	-	1,560,000
Purchase of Office Furniture and General Equipment	18,173,772	21,659,089
Purchase of ICT Equipment		
Purchase of Specialized Plant, Equipment and Machinery	54,984,791	11,809,360
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	256,400
Purchase of Certified Seeds, Breeding Stock and Live Animals	14,061,622	55,733,960
Research, Studies, Project Preparation, Design & Supervision	256,400	14,449,923
Rehabilitation of Civil Works	4,715,613	2,033,079
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Total acquisition of non- financial assets		
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Total acquisition of financial assets		
Total acquisition of assets	751,492,295	703,728,477

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2018 – 2019	2017 – 2018
	KShs	KShs
Exchange Rate Losses		
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		

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2018 – 2019	2017 – 2018
	KShs	KShs
Repayments on Borrowings from Domestic		
Principal Repayments on Guaranteed Debt Taken over by Government		
Repayments on Borrowings from Other Domestic Creditors		
Repayment of Principal from Foreign Lending & On – Lending		
Total		

20. OTHER PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Budget Reserves		
Civil Contingency Reserves	0	
Other payments	7,985,030	
	7,985,030	

Other payments were expenses incurred by disaster management and special programs department during emergency incidents in Samburu North Sub-County.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency *	Indicate whether recurre nt, Develop ment, deposit, receipts e.t.c	Ex. rate (if in foreign currenc y)	2018 – 2019	2017 – 2018
				KShs	KShs
<i>Samburu County CRY</i>				916,472,932.40	367,359,305
<i>Samburu County Reccurent</i>				397,535.00	7,510,217
<i>Samburu County Development</i>				206,935.90	19,155,291
<i>Samburu County Deposit</i>				71,657,698.85	76,622,791
<i>Samburu County Special Purpose</i>				17,658,727.90	365
<i>Samburu County RMLF</i>				133,246,322.00	4,740,865
<i>Samburu County NARIGP</i>				3,162,487.00	10,322,585
<i>Samburu County ASDSP</i>				13,747,160.00	-
<i>Samburu County Village Polytechnic</i>				3,970,554.95	25,850,000
<i>Samburu County ASAL</i>				3,859.00	-
<i>Samburu County KUSP</i>				91,200,000.00	-
<i>Samburu County IDEAS KCB</i>				67,271,956.00	
<i>Samburu County NARIGP KCB</i>				67,982,789.00	
<i>Samburu County Polytechnic KCB</i>				1,421,438.00	
Total				1,388,400,396.00	511,561,419

*(Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held)

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21B. CASH IN HAND

	2018 – 2019	2017 – 2018
	KShs	KShs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
Total		

Cash in hand should also be analysed as follows:

	2018 – 2019	2017 – 2018
	KShs	KShs
Location 1		
Location 2		
Location 3		
Total		

[Provide cash count certificates for each]

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2018 – 2019	2017 – 2018
	KShs	KShs
Government Imprests	54,430,587	48,816,286
Receivable from County Assembly	15,527,402	15,527,402
Total	69,957,989	64,343,688

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

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		KShs	KShs	KShs
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
Total				

23. ACCOUNTS PAYABLE

	2018 – 2019	2017 – 2018
	KShs	KShs
Deposits	71,657,699	76,662,790
Retention monies	-	-
Total	71,657,699	76,662,790

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2018 – 2019	2017 – 2018
	KShs	KShs
Bank accounts	511,561,419	179,611,793
Cash in hand	-	-
Accounts Receivables	48,816,286	45,546,602
Accounts Receivables from County Assembly	15,527,402	15,527,402
Accounts Payables	- 76,662,790	-
Total	499,242,317	240,685,797

[Provide short appropriate explanations as necessary]

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2018 – 2019	2017 – 2018
	KShs	KShs
Adjustments on bank account balances CBK	26,552,788	-
Adjustments on bank account balances KCB	- 45,322,578	-
Adjustments on payables	- 40,000	-
Adjustments on receivables	-	-
Returns to CRF	1,643,467	-
Returns to CRF by the CA	-1,530,745	-
Total	- 18,697,068	-

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5.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	84,775,713.00	68,354,226.00	84,775,713.00	68,354,226.00
Construction of civil works	223,803,202.46	149,554,196.39	223,803,202.46	149,554,196.39
Supply of goods	38,777,685.00	44,446,870.00	38,777,685.00	44,446,870.00
Supply of services	22,828,170.00	33,786,006.44	22,828,170.00	33,786,006.44
Total	370,184,770.46	296,141,298.83	370,184,770.46	296,141,298.83

2. PENDING STAFF PAYABLES (See Annex 3)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Senior management	536,000.00	-	536,000.00	-
Middle management	7,282,960.00	999,395.00	7,282,960.00	999,395.00
Unionisable employees	4,433,843.00	-	4,433,843.00	-
Others	-	2,930,440.00	-	2,930,440.00
Total	12,252,803.00	3,929,835.00	12,252,803.00	3,929,835.00

3. OTHER PENDING PAYABLES (See Annex 4)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	23,447,580.10	61,760,497.00	23,447,580.10	61,760,497.00
Amounts due to County Government entities	-	89,065.00	-	89,065.00
Amounts due to third parties	279,319,855.00	49,990,802.00	279,319,855.00	49,990,802.00
Total	302,767,435.10	302,767,435.10	302,767,435.10	111,840,364.00

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(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. 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 Government:

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

Related party transactions

	2018-2019 Kshs	2017-2018 Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	41,186,157.00	70,071,978.40
<u>Transfers to related parties</u>		
Transfer to the County Assembly	544,004,862	592,509,484
Transfers to other County Government Entities	58,490,688	52,238,840
Transfers to Development Projects	812,193,610	593,287,944
Transfers to non-reporting entities e.g schools and conservancies	68,500,000	59,702,500
Transfers to County Water Service Providers	53,679,368	34,458,427
Expenses paid on behalf of County Water Service Providers	8,210,286	0
Total Transfers to related parties	1,586,264,971	1,402,269,174
<u>Transfers from related parties</u>		
Transfers from the Exchequer		
Transfers from MDAs		
Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received)		
Total Transfers from related parties		

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5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Samburu Water and Sewerage Company	May 2013	Maralal	Dr. Ropilo Lanyasunya
Bursary Fund	28 th April 2016	Maralal	Mr. Marios Lerugum
Youth and Women Enterprise Fund	2014	Maralal	Mrs. Susan Lelemoyog
Executive Car Loan and Mortgage Fund	5 th March 2016	Maralal	Mr. David Lesamana

SAMBURU COUNTY GOVERNMENT
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6. PROGRESS ON FOLLOW UP OF AUDITOR 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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1 Statement of Receipts and Payments	The statement of receipts and payments actual amounts of Kshs.4,382,054,653 and Kshs.4,123,498,134 are at variance with IFMIS report figures of Kshs.9,626,746 and Kshs.4,067,369,367 for receipts and payments, respectively. The net differences of Kshs. 4,372,427,907 and Kshs.56,128,767 for receipts and payments respectively have not been reconciled or explained.	With the guidance from National Treasury's Financial Reporting Unit, we have managed to tally our receipts in the manual reports to IFMIS records. The only variance is the unspent amount that is usually returned to the County Revenue Fund (CRF) account, of Kshs.63,314,881 which does not have a code for receipting in IFMIS as this is the opening balance for the following year.	Joseph Lekalkuli	Resolved	
1.2 Statement of Assets and	Similarly, the balances reflected in the statement of assets and	National Treasury rolled out IFMIS auto	Joseph Lekalkuli	Not Resolved	Dec 2019

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Liabilities	liabilities as at 30th June, 2018 differ with the IFMIS report. The above differences have also not been reconciled or explained.	bank reconciliation in FY 18/19. However, the process of loading, importing and performing auto reconciliation is not fully effective since the loading of bank statements has to be done manually by loading bank statements for all the years since FY13/14. The technical committee constituted by the County Government of Samburu is working with National Treasury to ensure that this anomaly is fully corrected.			
2. Misallocation of Expenditure	A review of expenditure records maintained by the County Executive revealed that payments amounting to Kshs.157,854,662 in	Due to austerity measures, we realized an under expenditure of Kshs.24,864,718 under foreign	David Lesamana	Not Resolved	Dec 2019

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	respect of various expenditure items were charged to the wrong accounts instead of the correct budget items	travel. With regards to compensation of staff of Kshs. 20,945,849 charged to KDSP I wish to report that this situation had been corrected through this financial year's (YR 2018/19) first supplementary			
3.0 Unsupported Expenditure	The validity, regularity and completeness of the expenditure amounting to Kshs.36,919,088 for the year ended 30 June 2018 could not be confirmed.	County Executive will in future make it a practice to advance grants to the Water Company on an imprest basis where new grants will be offered based on submission of copies of returns and payment vouchers of the immediate advanced grants.	David Lesamana	Resolved	
4.1 Provisions for Project Supervision and Contingency	Expenditure records indicate that a total of Kshs.1,750,512 was deducted from contract sums for supervision	The said funds were provided for unforeseen contingencies and for	David Lesamana	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Sums	and contingencies in respect of construction and civil works. The amount however was not supported	supervision purposes during construction process but these funds were not expended in the long run thereby resulting to savings.			
5.1 Utilities, Supplies and Services	Kshs.3,211,367 was paid to Kenya Power and Lighting Company for street lighting and electricity supplied the expenditure was not supported .	Corresponding invoices showing bills and accounts paid were provided	Lydia Letinina	Resolved	
5.1.1 Payment to Council of County Governors	No signed lease agreement between the landlord or the Council of County Governors Secretariat	The lease agreement was provided	Alice Lengalen	Resolved	
5.2 Motor Vehicle Insurance Costs	Insurance policy documents and valuation reports for motor vehicle insurance covers	Policy documents provided in some transactions	David Lesamana	Partially resolved	Dec 2019
5.3.1. Procurement of Drugs from Kenya Medical Supplies Agency (KEMSA)	The supplies were not supported with delivery notes and inspection and acceptance committee reports	Delivery Notes and Inspection reports were provided	Sam Nakope	Resolved	
6.0. Accounts Receivable - Outstanding Imprests	KES 64,343,688 is at variance with outstanding balance of Kshs.60,733,310 recorded in the	Evidence was provided of salary recoveries on outstanding imprests	Joseph Lekalkuli	Resolved	

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	imprest register Kshs.64,343,688 that ought to have been surrendered or accounted for on or before 30 June 2018				
7.0. Pending Bills	Contract documents, local purchase/service orders, and invoices/certificates detailing names of the contractors/suppliers, purchase/service order numbers, invoice/certificate numbers and description of goods supplied, services provided or works done were not provided for audit review	All the necessary documentation was provided for audit	David Lesamana	Resolved	
1.1. Failure to Achieve County Own Generated Revenue Targets	Revenue budget from local sources of Kshs.301,234,866 for the year under review and managed to collect a total of Kshs.224,823,905	Budget was not achieved mainly due to the negative effects of the 2017 electioneering period	Sammy Lenayokie	Resolved	
2.0 Land Rates and Stall Rent Arrears	Accumulated arrears and penalties on properties totalling Kshs.43,716,722 as of 30 June, 2018.	We are is in the process of procuring a revenue collection system that we are confident will greatly	Sammy Lenayokie	Resolved	

SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		improve our efficiency in local revenue collection of land rates and other revenue streams. Other measures that we are exploring are the merits of installing the GIS system which will cater for land rates.			
1. Failure to Adhere to Fiscal Responsibilities Principles	Budget performance shows that the County Executive spent Kshs.733,118,443 or 18% on development items and Kshs.3,390,379,692 or approximately 82% on recurrent items.	An explanation was made that while expenses included amounts disbursed to the County Assembly, its budget was not considered in the calculation	Joseph Lekalkuli	Resolved	
2.1.1 Construction of County Government Office Block	The construction had stalled and the contractor had abandoned the site.	Project was certified complete and occupied at the moment	Lydia Letinina	Resolved	
2.1.2 Unutilized Completed Buildings	Projects found to be substantially complete but remained unutilized	All the above projects are being utilized	David Lesamana	Resolved	
2.1.3 Poor Workmanship on Construction of	A review of records and inspection of the three projects revealed the construction works	The gate at Lolkunono and Lolgese was repaired.	Marios Lerugum and Sam Nakope	Resolved	

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Buildings.	were not done as per the specifications contained in the bill of quantities	electrical works and lighting system works was successfully completed. Photographs were provided.			
2.2.1. Demarcation and Survey of Noonkek Group Ranch	It was not clarified how M/s Lkanto was procured for the services	In the case of Noonkek Group ranch, the supplier was awarded the tender to carry out beaconing but payment was cancelled.	Omondi Moses	Resolved	
2.2.2 Drilling and Equipping of Boreholes	Inspection of the projects in November 2018 revealed that construction of water kiosks and supply of water tanks had not been done	Works have been completed. Photos were provided	Wilson Lekooimet	Resolved	
2.2.3. Incomplete Works at Sulubei and Ntim Nariko Water Pans	Physical verification of the projects carried out in November 2018 revealed that although excavation and desilting of the water pans were done, construction of spillway and fencing remained incomplete	Sulubei, the retention money has not been released and this will be used to complete the spillway and fencing. Ntim Nariko water pan in Suguta ward was satisfactorily completed, the unpaid balance of KES	Wilson Lekooimet	Not Resolved	Dec 2019

SAMBURU COUNTY GOVERNMENT

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For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		1,368,264 is sufficient to complete the fencing.			
2.2.4 Incomplete Works at Seketet Women Social Hall.	Incomplete finishing works including window panes, flooring, ceiling, painting of the interior and soak pit which had not been done.	The works are nearing completion as evidenced in	Dr. Lanyasunya	Not Resolved	Dec 2019
2.3 Purchase of Motor Vehicles	-There was no evidence indicating that the adhoc tender processing committee evaluated specifications -One of the requisitions dated 20 March 2018 from the Director, Public Relation and Chief of Protocol referred to specific brand name and model -Tender processing committee minutes, requisitions, and inspection and acceptance committee report were not made available for audit verification.	Explanation was provided that National Gvt contract with Toyota was used. Requisitions and inspection and acceptance committee minutes were provided. Specifications were provided due to the nature of work the vehicle would be engaged in and Samburu county's difficult terrain	Joram Lentoijoni	Resolved	
2.4. Purchase of Office Furniture and General Equipment	A review of records revealed that LPOs were not dated, while specifications for the items were not clearly	Minutes of inspection and acceptance committee have since been	Joram Lentoijoni	Resolved	

SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved /Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	indicated. Minutes of inspection and acceptance committee were not provided for verification. not in the list of the prequalified suppliers of the County .	provided. Audit team was provided with an un-updated list of pre-qualified suppliers. An updated list has since been provided with M/s Techbyte Technologies as one of the suppliers			
2.5. Purchase of Specialized Plant, Equipment and Machinery	The invoice and delivery note attached to the payment were not dated. Quotations and minutes of the inspection and acceptance committee were not provided	Quotations and minutes of inspection and acceptance committee minutes have since been provided	David Lesamana	Resolved	
2.6. Purchase of Certified Seeds, Breeding Stock and Live Animals	Expenditure returns and signed list of farmers indicating names, location and quantity of seeds issued were not provided for verification.	List of names of farmers and criteria used have since been provided	Tyson Lemako	Resolved	
2.7. Construction of Roads	Drainage was not done to specification of the Engineer's measurement. There was no continuous grading, gravelling and murraming	Original Bills of quantities were provided. Confirmation made by the auditor	Lydia Letinina	Resolved	
3.1.	The staff establishment	County	Lekamario	Not	Dec 2019

SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Recruitment of new employees	provided for audit did not indicate vacant posts. The majority of the newly employed staff are members of the dominant ethnic community	Government is in the process of finalizing staff establishment. adverse climatic conditions, insecurity, vastness and location of the County within the Republic, which make it unattractive	Josephat	Resolved	
4.0. Purchase of Uniforms	-Tenders appear to have been split into three procurements. - Distribution list and requisition for the uniforms were not provided for audit review - The stores records had not been updated for the consignment.	- The tenders were done as per the three Sub-Counties. - Requisitions and distribution list have since been provided - stores records have since been updated with regards to uniforms supplied by M/s Straight Jacket -Uniforms found in store had not been distributed at that time because of insecurity in Samburu North	Marios Lerugum	Resolved	
5.1. Irregular Expenditure	Kshs.4,176,000 that was not adequately supported with	Explanation have been made, documents too	Alice Lengalen	Not Resolved	Dec 2019

SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	relevant documents and appropriate approval	had been provided for audit			
5.2. Expenditure on Training of ECDE Teachers and ECDE Officers	Kshs. 3,992,100 issued to Moses Lenkupae vide warrant No.2523464 dated 20 December 2017 to facilitate training on competence based curriculum for ECDE teachers	- A timetable and signed attendance list of trainers and trainees has since been provided - A report on assessment of the impact of the training has since been provided			
6.0. Unaccounted for tyres	It was, observed that the management did not enter the new tyres in stores ledger to confirm receipt	We have since provided a stores ledger for tyres supplied by M/s Lekos Service Station for Kshs.114,000.	Sam Nakope	Not Resolved	Dec 2019
7.0. Imprest on Livestock Vaccination/ Surveillance	Detailed schedule of activities undertaken by each staff and complete supervisory report on the exercise were not produced for audit review	a detailed schedule of activities undertaken by each staff and a report on the exercise have since been provided for audit review	Tyson Lemako	Resolved	
8.0 Procurement of Hotel / Conferencing	The payments were not supported with procurement records such as pre-	The three guest houses are pre-qualified suppliers of	David Lesamana	Not Resolved	Dec 2019

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Facilities and Catering Services	qualification list and local service orders (LSO)	hospitality services			
9.0. Irregular Training Expenses	No supporting documents such as invitation letters, training programs, approval letters, attendance registers, travel documents and certificates of participation were provided for audit review.	Copies of vouchers used in settlement of various training events	David Lesamana	Resolved	
10.1 Annual Subscription to County Public Service Board (CPSB)	Kshs.330,385,967 in respect of other operating expenses, out of which an amount of Kshs.300,000 was paid as annual subscription for 2016/2017 to the County Public Service Board National Consultative Forum	Resolution to make this payment was provided	Josphat Lekamario	Resolved	
10.2. Unsupported Payment for Motor Vehicle Repair	Mechanical report from Ministry of Public Works officers indicating defects and estimated cost of repair was not made available for audit review	Mechanical report from the Ministry of Public Works indicating defects and estimated cost of repair was provided	Sam Nakope	Resolved	
11.1. Tax Penalties on Fringe Benefits	Kshs.104,789,771 made to Kenya Revenue Authority (KRA) which had wrongly been charged to	Explanation was provided that recoveries made from the source. There was no	David Lesamana	Resolved	


SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	construction and civil works	budget for this			
11.2. Failure to Remit PAYE on Gratuities	Kshs.20,952,984 was not remitted to Kenya Revenue Authority. The management did not explain why the statutory deductions were not remitted to KRA as required	This was due to amounts owed to the County Government by KRA	Joseph Lekalkuli	Not resolved	Dec 2019

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.

CEC, County Treasury

Sign.....

Date...30 Sept 2019.....

SAMBURU COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2019

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	531,288,000.00			85,114,284.00	616,402,284.00
Exchequer Releases for quarter 2	841,206,000.00	6,378,750.00		76,924,024.00	924,508,774.00
Exchequer Releases for quarter 3	1,217,535,000.00			73,975,013.00	1,291,510,013.00
Exchequer Releases for quarter 4	1,837,371,000.00	6,378,750.00		172,449,115.00	2,016,198,865.00
Total	4,427,400,000.00	12,757,500.00	-	408,462,436.00	4,848,619,936.00

SAMBURU COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2018/2019	2017/2018	
	A	B	c	d=a-c		
Construction of buildings						
Nikmal innvestment ltd	4,947,637.00			4,947,637.00		
KITERI LIMITED	130,565.00			130,565.00		
KITERI LIMITED	999,900.00			999,900.00		
NOMADS ENGINEERING AND CONTRACTORS LTD	372,650.00			372,650.00		
KISAMBU CONTRACTORS	1,199,345.00			1,199,345.00		
SIAMBU ENTERPRISES	119,657.60			119,657.60		
LLEMAKINYA LTD	1,320,000.00			1,320,000.00		
SAMBURU STAR LTD	2,201,036.00			2,201,036.00		
SAMBURU STAR LTD	2,201,036.00			2,201,036.00		
KIRISIA ENGINEERING	172,345.00			172,345.00		
ROTTUD	37,735.00			37,735.00		
NYOTA STAR LTD	1,221,430.00			1,221,430.00		
NYOTA STAR LTD	2,561,520.00			2,561,520.00		
DALMA CONTRACTORS	2,362,160.00			2,362,160.00		
LBAA LESOIT ENTERPRISES LTD	693,200.00			693,200.00		

SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2019

LBAA LESOIT ENTERPRISES LTD	349,950.00			349,950.00		
KWADONG CO LTD	2,030,000.00			2,030,000.00		
KWADONG CO LTD	1,200,000.00			1,200,000.00		
MARAAI COMPANY LTD	1,000,000.00			1,000,000.00		
MARAAI COMPANY LTD	1,200,000.00			1,200,000.00		
SAIMEN ENTERPRISES	9,000,000.00			9,000,000.00		
RIPALAT CO LTD	1,300,000.00			1,300,000.00		
MAGILANI CONTRACTORS	1,500,000.00			1,500,000.00		
MAGILANI CONTRACTORS	2,059,905.00			2,059,905.00		
NABORE CO LTD	1,200,000.00			1,200,000.00		
LEMAKENYA	1,300,000.00			1,300,000.00		
MAISULA LTD	700,000.00			700,000.00		
SAIMEN ENTERPRISE	3,000,000.00			3,000,000.00		
SAMBUR IMANI ENTERPRISE	5,000,000.00			5,000,000.00		
MEJOOI ENTERPRISES	1,545,645.00			1,545,645.00		
SIOK SIOK	1,464,390.00			1,464,390.00		
SIAMBU ENTERPRISE	6,800,000.00			6,800,000.00		
DAMTECH ENTERPRISES LTD	49,382,821.00		48,027,799.00	1,354,526.00		
NYOTA STAR LTD	1,940,140.00			1,940,140.00		
SIAMBU ENTERPRISES LTD	3,964,203.00		3,080,350.00	883,853.00		
NABORE LTD	2,985,600.00			2,985,600.00		
	Sub-Total	119,462,871		51,108,149	68,354,226	
Construction of civil works						
Export hydro pump and services africa ltd	11,713,168.00			11,713,168.00		
Export hydro pump and services africa ltd	10,190,897.00			10,190,897.00		
Davis and shirliff	2,870,596.00			2,870,596.00		
Davis and shirliff	6,047,406.00			6,047,406.00		

SAMBURU COUNTY GOVERNMENT
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For the year ended June 30, 2019

Iconic drillers construction ltd	24,958,051.00			24,958,051.00	
Falam construction co.	10,054,814.00			10,054,814.00	
Saimen enterprises	3,617,310.00			3,617,310.00	
Nabore ltd	3,078,090.00			3,078,090.00	
Tusmo works Ltd	1,267,433.00			1,267,433.00	
Tekular Ventures	441,450.00			441,450.00	
Dalma Gen Supplies	1,000,000.00			1,000,000.00	
Samburu Mwanjo	1,267,070.00			1,267,070.00	
Nikmal innvestment ltd	1,100,000.00			1,100,000.00	
Kisambu Contractors	695,200.00			695,200.00	
MAGILANI CONTRACTORS	1,200,000.00			1,200,000.00	
LDONYO LEMAYIAN	2,000,000.00			2,000,000.00	
SAMBURU IMANI	3,000,000.00			3,000,000.00	
HORTIPRO LIMITED	15,745,053.18			15,745,053.18	
HORTIPRO LIMITED	25,811,498.46		8,073,089.20	17,738,409.26	
MAZINGARA AND ENGINEERING CONSULTANT	1,461,600.00			1,461,600.00	
KIRISIA ENGINEERING CO. LTD	2,566,981.00			2,566,981.00	
MEJOOI ENTERPRISES LIMITED	3,931,400.00		1,824,432.05	2,106,967.95	
LPESIE GENERAL CONTRACTORS	21,966,300.00		7,550,000.00	14,416,300.00	
LPESIE GENERAL CONTRACTORS	2,728,500.00			3,580,500.00	
LOISIAP CONTRACTORS LTD	3,381,400.00			3,381,400.00	
LARAU CONTRACTORS LTD	1,885,500.00			1,885,500.00	
SAMBURU IMANI	2,170,000.00			2,170,000.00	
Sub-Total	166,149,717.64		17,447,521.25	149,554,196.39	
Supply of goods					
NABORE ENTERPRISE LIMITED	3,000,000.00			3,000,000.00	
AMANA SERVICES	23,000.00			23,000	

SAMBURU COUNTY GOVERNMENT
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AMANA SERVICES	23,000.00			23,000		
NABORE LTD	27,600.00			27,600		
NABORE LTD	12,800.00			12,800		
samburu water and sanitation co.	22,404.00			22,404		
Jupiter traders ltd	270,000.00			270,000		
LEBANON FURNITURES	311,500.00			311,500		
ABDISALAM DIRIE ALI	864,813.00			864,813		
NATIONAL CEREALS AND PRODUCE BOARD	11,349,000.00			11,349,000		
NATIONAL CEREALS AND PRODUCE BOARD	15,844,000.00			15,844,000		
SALGAN CO LTD	270,000.00			270,000		
GITUNA GROLY TRADING	14,446.00			14,446		
GITUNA GROLY TRADING	28,892.00			28,892		
MEJOOI ENTERPRISES	1,995,000.00			1,995,000		
MEJOOI ENTERPRISES	959,000.00			959,000		
KOITIMA INVESTMENT	1,424,500.00			1,424,500		
Josmos spares and Hardware	630,000.00			630,000		
SAMBURU BEADWORK COOPERATIVE LTD	424,000			424,000		
BRIGHT INNOVATION	488,000			488,000		
Fairdeal Furniture ltd	950,335			950,335		
Maarai Company ltd	240,000			240,000		
Nabore ltd	91,060.00			91,060		
Nkisulata Omom CO LTD	177,900			177,900		
Nyiro Enterprises	301,000			301,000		
KENYA MEDICAL SUPPLY AUTHORITY	2,745,345			2,745,345		
NASINYA COMPANY LIMITED	1,931,550			1,931,550		
MARALAL HEKIMA BOOKSHOP	27,725			27,725		

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For the year ended June 30, 2019

	Sub-Total	44,446,870		0.00	44,446,870		
Supply of services							
VALUE CONSULTANT LTD		4,972,050.00			4,972,050.00		
Arapal construction ltd		1,733,000.00			1,733,000.00		
Samburu Mwanjo		739,441.00			739,441.00		
RICHARDS GARAGE AND AUTOSPARES		27,260.00			27,260.00		
RICHARDS GARAGE AND AUTOSPARES		27,260.00			27,260.00		
RICHARDS GARAGE AND AUTOSPARES		28,385.00			28,385.00		
RICHARDS GARAGE AND AUTOSPARES		29,696.00			29,696.00		
RICHARDS GARAGE AND AUTOSPARES		27,260.00			27,260.00		
RICHARDS GARAGE AND AUTOSPARES		29,580.00			29,580.00		
RICHARDS GARAGE AND AUTOSPARES		29,580.00			29,580.00		
RICHARDS GARAGE AND AUTOSPARES		29,000.00			29,000.00		
RICHARDS GARAGE AND AUTOSPARES		27,260.00			27,260.00		
RICHARDS GARAGE AND AUTOSPARES		29,580.00			29,580.00		
RICHARDS GARAGE AND AUTOSPARES		29,348.00			29,348.00		
RICHARDS GARAGE AND AUTOSPARES		28,652.00			28,652.00		
KISUMU NDOGO AUTOSPARES GARAGE		25,800.00			25,800.00		
KISUMU NDOGO AUTOSPARES GARAGE		19,400.00			19,400.00		
KISUMU NDOGO AUTOSPARES GARAGE		25,650.00			25,650.00		
KISUMU NDOGO AUTOSPARES GARAGE		24,300.00			24,300.00		
KISUMU NDOGO AUTOSPARES GARAGE		22,000.00			22,000.00		
KISUMU NDOGO AUTOSPARES GARAGE		23,200.00			23,200.00		
KISUMU NDOGO AUTOSPARES GARAGE		24,100.00			24,100.00		
KISUMU NDOGO AUTOSPARES GARAGE		20,800.00			20,800.00		
KISUMU NDOGO AUTOSPARES GARAGE		22,200.00			22,200.00		
KISUMU NDOGO AUTOSPARES GARAGE		29,800.00			29,800.00		
KISUMU NDOGO AUTOSPARES GARAGE		23,200.00			23,200.00		

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KISUMU NDOGO AUTOSPARES GARAGE	24,100.00			24,100.00		
KISUMU NDOGO AUTOSPARES GARAGE	28,800.00			28,800.00		
CMC MOTORS	77,524.00			77,524.00		
KENYA SCHOOL OF GOVERNMENT	140,360.00			140,360.00		
KISUMU NDOGO	29,000.00			29,000.00		
NATIONAL MEDIA GROUP	356,120.00			356,120.00		
Ntumo insurance company	602,740.00			602,740.00		
Ntumo insurance company	330,125.00			330,125.00		
Kahiga garage	335,850.00			335,850.00		
Kahiga garage	91,250.00			91,250.00		
KAHIGA GARAGE	0.00			0.00		
KAHIGA GARAGE	0.00			0.00		
KPLC	5,026.00			5,026.00		
WARDAN ENTERPRISES	18,600.00			18,600.00		
Pro Flight	1,200,160.00			1,200,160.00		
Kahiga Garage	29,780.00			29,780.00		
CMC motors Group	758,861.00			758,861.00		
CMC motors Group	170,185.00			170,185.00		
Toyota Kenya	11,600.00			11,600.00		
Pro Flight	942,760.00			942,760.00		
Pro Flight	1,072,760.00			1,072,760.00		
Toyota Kenya	11,832.00			11,832.00		
Kahiga Garage	29,830.00			29,830.00		
CMC motors Group	170,185.00			170,185.00		
Toyota Kenya	11,600.00			11,600.00		
Toyota Kenya	11,832.00			11,832.00		
Kahiga Garage	29,830.00			29,830.00		
RICHARDS GARAGE AND AUTOSPARES	28,536.00			28,536.00		

SAMBURU COUNTY GOVERNMENT
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RICHARDS GARAGE AND AUTOSPARES	24,940.00			24,940.00		
RICHARDS GARAGE AND AUTOSPARES	24,940.00			24,940.00		
RICHARDS GARAGE AND AUTOSPARES	29,000.00			29,000.00		
KISUMU NDOGO AUTOSPARES GARAGE	24,800.00			24,800.00		
CITIZEN TV	1,972,000.00			1,972,000.00		
NATION TV	1,276,000.00			1,276,000.00		
TOYOTA KENYA	6,292,000.00			6,292,000.00		
BOUGALS AUTOMOBILE	1,600,000.00			1,600,000.00		
TECHBYTE TECHNOLOGIES	18,000.00			18,000.00		
RICHARDS GARAGE AND AUTOSPARES	28,768.00			28,768.00		
Kenya School of Government	75,000.00			75,000.00		
Kenya School of Government	120,000.00			120,000.00		
Kenyatta University	144,000.00			144,000.00		
Vee systems computers	555,100.00			555,100.00		
Maralal Toyota	165,969.15			165,969.15		
Maralal Toyota	279,379.15			279,379.15		
Maralal Toyota	110,756.00			110,756.00		
KENYA POWER LTD	985,220.00			985,220.00		
KENYA POWER LTD	79,769.00			79,769.00		
NTUMOH INSURANCE AGENCY	756,518.00			756,518.00		
TEBERNACLE TRANSPORTER	492,527.00			492,527.00		
KENYA POWER LTD	2,407,717.14			2,407,717.14		
KENYA SCHOOL OF GOVERNMENT	360,000.00			360,000.00		
RICHARDS GARAGE & AUTO SPARES	277,100.00			277,100.00		
MARALAL HEKIMA BOOKSHOP	29,600.00			29,600.00		
TOYOTA MARALAL LTD	29,760.00			29,760.00		
TOYOTA MARALAL LTD	29,327.00			29,327.00		
TOYOTA MARALAL LTD	28,544.00			28,544.00		

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TOYOTA MARALAL LTD	29,994.00			29,994.00		
TOYOTA MARALAL LTD	26,282.00			26,282.00		
TOYOTA MARALAL LTD	29,686.00			29,686.00		
TOYOTA MARALAL LTD	29,638.00			29,638.00		
TOYOTA MARALAL LTD	29,811.00			29,811.00		
TOYOTA MARALAL LTD	29,928.00			29,928.00		
TOYOTA MARALAL LTD	24,187.00			24,187.00		
TOYOTA MARALAL LTD	28,768.00			28,768.00		
TOYOTA MARALAL LTD	25,197.00			25,197.00		
TOYOTA MARALAL LTD	29,396.00			29,396.00		
TOYOTA MARALAL LTD	29,120.00			29,120.00		
TOYOTA MARALAL LTD	29,354.00			29,354.00		
TOYOTA MARALAL LTD	29,901.00			29,901.00		
TOYOTA MARALAL LTD	29,403.00			29,403.00		
TOYOTA MARALAL LTD	29,085.00			29,085.00		
TOYOTA MARALAL LTD	27,260.00			27,260.00		
TOYOTA MARALAL LTD	8,120.00			8,120.00		
TOYOTA MARALAL LTD	29,520.00			29,520.00		
TOYOTA MARALAL LTD	29,631.00			29,631.00		
TOYOTA MARALAL LTD	28,834.00			28,834.00		
TOYOTA MARALAL LTD	29,046.00			29,046.00		
TOYOTA MARALAL LTD	16,379.00			16,379.00		
TOYOTA MARALAL LTD	20,400.00			20,400.00		
TOYOTA MARALAL LTD	29,000.00			29,000.00		
TOYOTA MARALAL LTD	29,159.00			29,159.00		
TOYOTA MARALAL LTD	29,543.00			29,543.00		
TOYOTA MARALAL LTD	29,528.00			29,528.00		
TOYOTA MARALAL LTD	29,800.00			29,800.00		

SAMBURU COUNTY GOVERNMENT
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TOYOTA MARALAL LTD	29,198.00			29,198.00	
TOYOTA MARALAL LTD	29,701.00			29,701.00	
TOYOTA MARALAL LTD	29,789.00			29,789.00	
TOYOTA MARALAL LTD	29,994.00			29,994.00	
TOYOTA MARALAL LTD	29,182.00			29,182.00	
TOYOTA MARALAL LTD	29,144.00			29,144.00	
TOYOTA MARALAL LTD	29,260.00			29,260.00	
TOYOTA MARALAL LTD	29,986.00			29,986.00	
Sub-Total	33,786,006.44			33,786,006.44	
Grand Total	363,845,464.68		68,555,670.25	296,141,298.43	

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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2018/2019	2017/2018	
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
MORUTA LALAIKIPIANI		22,000			22,000		
Drice rono		112,000			112,000		
Rose Lenarerei		85,000			85,000		
Daniel Lelenguya		249,300			249,300		
MOSES LOLMODOONI		207,200			207,200		
NAANYU LENASEYIAN		214,200			214,200		
LMAKIYA LESARGE		16,800			16,800		
DR. PHILIP KIRANGU		92,895			92,895		
Sub-Total		999,395			999,395		
Unionisable Employees							

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Sub-Total						
Others (specify)						
KAREN LETOWON		23,540			23,540	
SETH MAHELI		24,500			24,500	
RICHARD LEKISAAT		112,000			112,000	
BERNADETTA LEMALASIA		67,200			67,200	
JACINTA LESHOMO		99,000			99,000	
STEPHENE LEMPISIE		28,100			28,100	
BERNADETTA LEMALASIA		18,500			18,500	
BENSON LEPARKIRAS		182,000			182,000	
THOMAS LENAIRASHI		28,000			28,000	
CATHERINE NAPEYOK		124,000			124,000	
STEPHEN LELESHEP		274,500			274,500	
KOMES LETOWON		41,900			41,900	
DOMINIC LOLMEWETTI		179,800			179,800	
DOMINIC LOLMEWETTI		129,600			129,600	
Julia Letarkush		78,300			78,300	
RICHARDS LESUUDA		27,700			27,700	
Samwel Kirui		229,600			229,600	
Jalios Lewarges		33,600			33,600	
Mathew Muturi		99,800			99,800	
FREDRICK KATEIYA		42,200			42,200	
GIDEON OBURE		126,000			126,000	
JANE NAKINYI		128,000			128,000	
PETER MBUGUA		91,000			91,000	
SAMWEL LEKEESIO		286,000			286,000	

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JOSPAT LERUGUM		239,000			239,000		
PETER LESHOMO		21,800			21,800		
HASSAN WANGA		194,800			194,800		
Sub-Total		2,930,440			2,930,440		
Grand Total		3,929,835			3,929,835		

SAMBURU COUNTY GOVERNMENT
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ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comment
					2018/2019	2017/2018	
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
NSSF		404,200			404,200		
Post Bank		500			500		
P.A.Y.E		21,045,803			21,045,803		
LAP-fund		101,540			101,540		
Lap-trust-benefit scheme		1,198,379			1,198,379		
Lap-trust-contribution scheme		3,713,542			3,713,542		
National Social Security Fund		1,200,000			1,200,000		
Higher Education Loans Board		7,186			7,186		
Higher Education Loans Board		118,191			118,191		
Department of Housing		129,500			129,500		
Court attachment		38,000			38,000		
Lap Fund		111,375			111,375		
Laptrust		7,450,950			7,450,950		
P.A.Y.E		3,017,401			3,017,401		
NSSF		132,000			132,000		
NHIF		621,450			621,450		
Laptrust		1,308,950			1,308,950		
PS Mortgage		208,545			208,545		

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KRA		20,952,985			20,952,985	
Sub-Total		61,760,497			61,760,497	
Amounts due to County Govt Entities						
Samburu County Executive		33,537			33,537	
Accounting Officer		55,528			55,528	
Sub-Total		89,065.00			89,065.00	
Amounts due to Third Parties						
LOSESIA COMMUNITY CONSERVATION		1,533,000.00			1,533,000.00	
MEIBAE COMMUNITY CONSERVANCY		1,000,000.00			1,000,000.00	
NORTHERN RANGELAND TRUST		2,800,000.00			2,800,000.00	
Shirika Sacco		92,260			92,260	
Harambee sacco		29,152			29,152	
Afya Sacco		3,743,727			3,743,727	
Hazina Sacco		1,695			1,695	
Ardhi Sacco		121,290			121,290	
Ukulima Sacco		1,178,345			1,178,345	
Ufundi Sacco		4,180			4,180	
Sauti Sacco		4,185			4,185	
Mwalimu National Sacco		70,296			70,296	
Boresha Sacco		7,765			7,765	
Tower Sacco		9,339,165			9,339,165	
Metropolitan Teachers Sacco		1,095			1,095	
Samburu Sacco		181,500			181,500	
Samburu Teachers Sacco		56,187			56,187	
Trans National Sacco Ltd		24,975			24,975	

SAMBURU COUNTY GOVERNMENT
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For the year ended June 30, 2019

Gerenuk Sacco		507,260			507,260	
Nyuat Sacco		9,667			9,667	
Jubilee Insurance		33,486			33,486	
APA Life Assurance		9,700			9,700	
Liberty Life Assurance		378			378	
Sanlam Insurance		132,680			132,680	
British American Insurance		92,944			92,944	
Blue Shield Insurance		485			485	
Madison Insurance		430,955			430,955	
CIC Insurance Group		3,200			3,200	
ICEA Lion Life Assurance		4,900			4,900	
Prudential Life Assurance		38,336			38,336	
Kenya Orient Life Assurance		2,910			2,910	
Argos Furnishers ltd		24,503			24,503	
Woodventure Kenya		1,316			1,316	
Family Bank		24,008			24,008	
Platinum Credit		1,125,747			1,125,747	
Barclays Bnk of Kenya		91,805			91,805	
Kenya Commercial Bank		8,897,608			8,897,608	
Cooperative Bank of Kenya		446,975			446,975	
Equity Bank Ltd		7,053,045			7,053,045	
African Capital Ltd		42,833			42,833	
Faulu Kenya Ltd		688,548			688,548	
Emu-Inya		57,745			57,745	
Select Management Services		121,970			121,970	
Letshego Kenya		90,894			90,894	
Izwe Loans Kenya Ltd		135,615			135,615	

SAMBURU COUNTY GOVERNMENT
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Premier Kenya LTD		56,913			56,913	
Union of Kenya Civil servants		96,479			96,479	
National Nurses Association		11,100			11,100	
Association of Medical records off		300			300	
Association of Public Health office		13,000			13,000	
Ardhi Social Welfare		50			50	
Kenya Association of Livestock Tec.		1,000			1,000	
Society of radiography Kenya		1,000			1,000	
Kenya Clinical Officers Associatio		2,200			2,200	
Kitale Kilimo Self help		300			300	
Kenya occupational therapy ass.		300			300	
Kenya Plasters association		400			400	
Association of Kenya medical lab		1,100			1,100	
Water welfare association		150			150	
Kenya Vet association of Nyeri		1,250			1,250	
Kenya Soc.of agric proff.		500			500	
kenya proggerssive Nurses Ass.		14,970			14,970	
Kenya Water Technicians Ass.		200			200	
Kenya county Govt workers union		109,800			109,800	
Kenya medical pp&dentist union		64,000			64,000	
WCPS contribution		201,609			201,609	
Provident fund		55,000			55,000	
National hospital insurance firm		1,813,200			1,813,200	
KCB LOAN		953,637			953,637	
Equity Loan		1,865,889			1,865,889	
ST.Sacco		105,355			105,355	
Tower Sacco Share		518,315			518,315	

SAMBURU COUNTY GOVERNMENT
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HELB		5,000			5,000	
Faulu loan		31,320			31,320	
Tower Loan		3,297,708			3,297,708	
Platinum credit		282,212			282,212	
Madison insurance		79,750			79,750	
Post bank		5,000			5,000	
KCGWU		52,600			52,600	
Barclays Loan		31,866			31,866	
Solution Sacco		2,500			2,500	
Sanlam ins		12,243			12,243	
Prudential Insurance		30,108			30,108	
Liberty Insurance		3,109			3,109	
Ukaguzi Loan		3,500			3,500	
S. Welfare ass.		200			200	
African Capital		1,239			1,239	
Trans National Sacco		6,100			6,100	
	Sub-Total	49,990,802			49,990,802	
Others (specify)						
	Sub-Total	111,840,363.89		0	111,840,363.89	
	Grand Total				411,911,497.32	

SAMBURU COUNTY GOVERNMENT
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ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical cost b/f (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Historical cost c/f (KShs)
	2016/2017			2017/2018
Land	-	-	-	-
Buildings and structures	792,383,939	136,129,209	-	928,513,148
Transport equipment	1,028,554,350	110,132,450	-	1,138,686,800
Office equipment, furniture and fittings	23,827,627	18,173,772	-	42,001,399
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment	347,440,914	54,984,791	-	402,425,705
Heritage and cultural assets	317,859,705	14,318,022	-	332,177,727
Infrastructure assets- Roads, Rails				
Intangible assets				
Total	912,673,955	369,078,080		

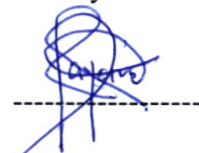
(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 17 on acquisition of assets during the year.)

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	66,814,250	100,000,000	100,000,000	277,190,612	544,004,862	544,004,862	-	
2	Kenya Roads Board		46,441,197	85,208,817	58,284,793	189,934,807	143,493,610	(46,441,197)	Prior periods KRB funds returned
3	IDEAS Project		62,213,284			62,213,284	62,214,484	1,200	Bank charges
4	KUSP			50,000,000	41,200,000	91,200,000	91,200,000		
5	DANIDA		6,378,750	6,378,750		12,757,500	12,757,500		
6	THS		22,899,800.25	15,690,220.10		38,590,020.35	38,590,020.35		
7	User Fees				14,638,686.40	14,638,686.40	14,638,686.40		
8	NARIGP				50,078,476	50,078,476	50,078,476		
9	ASDSP				8,247,160	8,247,160	8,247,160		
10	Executive Recurrent	543,058,522	428,868,803	977,800,470	975,455,856	2,925,183,651	2,925,183,651		
11	Executive Development		200,000,000	150,000,000	227,500,000	577,500,000	577,500,000		
	Total	609,872,772	866,801,834	1,385,078,257	1,652,595,583	4,514,348,447	4,467,908,450	46,439,997	

Director of Finance
County Executive



Director of Finance
County Assembly/fund/project

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

SAMBURU COUNTY GOVERNMENT
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For the year ended June 30, 2019

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

SAMBURU COUNTY GOVERNMENT**Reports and Financial Statements****For the year ended June 30, 2019****ANNEX 7 – OTHER BANK ACCOUNT BALANCES**

No.	Bank Name	Account Name	Account Number	Balance as at 30th June 2019
1	KCB	Samburu County Revenue Acc KES	1140756516	422,923.07
2	KCB	Samburu County Camel Derby Account	1144505623	1,406,034.50
3	KCB	Samburu County Director of Health Account	1147720185	4,716.35
4	KCB	County Government Payments Account	1149127198	186,765.33
5	KCB	Samburu County MOH KEPI Account	1151624683	664,820.60
6	KCB	Samburu County Youth and Women Enterprise Account	1155380533	9,077,284.00
7	KCB	Samburu County MOH Free Maternity Account	1162918217	4,745,968.00
8	KCB	Samburu County DRSLP Account	1167571665	89.65
9	KCB	Samburu County Bursary Account	1169663761	5,948,911.30
10	KCB	Samburu County Executive Car and Mortgages Account	1169663966	4,902,766.20
11	KCB	Samburu County Realloc NRM	1180998030	641.00
12	KCB	Samburu County Revenue Dollar Account	1108196624	2,380.00
13	KCB	Samburu County Council Kazi Kwa Vijana Account	1116674564	4,398.00
14	Equity	Samburu County Maralal International Camel Derby	1100261379532	NIL
15	KCB	Samburu County ASDSP	12333074280	NIL
16	KCB	Samburu County Maralal Youth Polytechnic	1232887668	1,421,438
17	KCB	Samburu County Disability Fund	1257587196	NIL

SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2019

ANNEX 8 – PENDING BILLS FROM THE DEFUNCT LOCAL AUTHORITIES

Defunct Local Authority	Ksh
County Council of Samburu	31,837,590
Town Council of Maralal	3,040,347
TOTAL	34,877,937

SAMBURU COUNTY GOVERNMENT
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SAMBURU COUNTY GOVERNMENT

Reports and Financial Statements

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ANNEX 9 – PENDING BILLS FOR FY 2017/18

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
Kenya Revenue Authority	June 2018 PAYE	20,878,107.10		20,878,107.10	20,878,107.10	0	
Kenya Revenue Authority	June 2018 PAYE	2,569,473.00		2,569,473.00	2,569,473.00	0	
Sub-Total		23,447,580.10			23,447,580.10		
Amounts due to County Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to Third Parties							
A.A.AFILLING STATION	5/4/2018	547,500		0.00	547,500		
GENERAL ENERGY COMPANY	5/4/2018	547,500		0.00	547,500		
AMANA SERVICES	5/6/2018	379,000		0.00	379,000		
SAMBURU IMANI ENTERPRISES		1,730,000		0.00	1,730,000		
SAIMEN ENTERPRISES	30/5/2018	5,497,690		0.00	5,497,690		
ORYX SERVICE STATION	28/3/2017	112,000		0.00	112,000		
NABORE LIMITED		29,045		0.00	29,045		
BHOGALS AUTOWORLD		265,469		0.00	265,469		

SAMBURU COUNTY GOVERNMENT
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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
TECHBYTE TECHNOLOGIES		27,160		0.00	27,160		
TECHBYTE TECHNOLOGIES		27,900		0.00	27,900		
TECHBYTE TECHNOLOGIES		24,720		0.00	24,720		
TECHBYTE TECHNOLOGIES		25,840		0.00	25,840		
TECHBYTE TECHNOLOGIES		40,200		0.00	40,200		
NOMADS ENGINEERING LTD		456,246		0.00	456,246		
RASHID MOHAMUD		816,900		0.00	816,900		
GITUNA GLORY TRADING		70,410		0.00	70,410		
TECHBYTE TECHNOLOGIES		10,000		0.00	10,000		
BHOGALS AUTOWORLD		28,203		0.00	28,203		
ABDI SALAM DIRIE		864,813		0.00	864,813		
NTUMOH INSURANCE COMPANY		180,873		0.00	180,873		
AMANA SERVICES		30,000		0.00	30,000		
NALMAREI ENTERPRISES		323,120		0.00	323,120		
ABDI SALAM DIRIE	16/4/2018	323,120		0.00	323,120		
MATEPES CONTRACTORS		407,876		0.00	407,876		
NTUMOH INSURANCE COMPANY		300,948		0.00	300,948		
KEMSA	22/5/18	7,412,207		0.00	7,412,207		
MISSION FOR ESSENTIAL DRUGS	30/5/18	658,522		0.00	658,522		
MIDDLE EAST STORES	26/6/18	184,300		0.00	184,300		
KAHIGA'S GARAGE		29,500		0.00	29,500		
ANGELIC MEDICAL SUPPLIES	20/2/18	1,952,000		0.00	1,952,000		
KENYA POWER AND LIGHTING CO		1,044,792		0.00	1,044,792		
MAR-MAR TECHNOLOGIES	22/2/17	1,338,550		0.00	1,338,550		
HEKIMA HARDWARE		358,500		0.00	358,500		

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
NTUMOH INSURANCE AGENCY		4,356,518		0.00	4,356,518		
KEMSA	3/5/2018	7,790,343		0.00	7,790,343		
OUTWORK IT SOLUTION	10/5/2018	734,000		0.00	734,000		
MAGILANI INVESTMENT		135,000		0.00	135,000		
WANOS ENTERPRISES		543,175		0.00	543,175		
NAILIAPU LIMITED	8/6/2018	872,100		0.00	872,100		
NABORE LIMITED		3,120,150		0.00	3,120,150		
WANOS ENTERPRISES		1,138,050		0.00	1,138,050		
WANOS ENTERPRISES		1,283,575		0.00	1,283,575		
ANGELIC MEDICAL SUPPLIES		279,000		0.00	279,000		
NASINYA CO LTD		1,470,150		0.00	1,470,150		
MAGILANI INVESTMENT		305,480		0.00	305,480		
KONOM FARM		362,250		0.00	362,250		
NARAMAT WOMEN GROUP		525,000		0.00	525,000		
VEE SYSTEMS		565,000		0.00	565,000		
LEKOS SERVICE STATION		545,800		0.00	545,800		
Bash Investment	25-2-18	1,136,670.00		0.00	1,136,670.00		
Amana Services		46,000.00		0.00	46,000.00		
Amana Services		46,000.00		0.00	46,000.00		
Amana Services		46,000.00		0.00	46,000.00		
Amana Services		46,000.00		0.00	46,000.00		
Amana Services		46,000.00		0.00	46,000.00		
Elmoran Enterprice		36,076.00		0.00	36,076.00		
Samburu water and sanitation ltd		9,270.00		0.00	9,270.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
Kisumu Ndogo		29,900.00		0.00	29,900.00		
Bhogals Auto world LTD	24-6-16	398,765.00		0.00	398,765.00		
Kisumu Ndogo		28,600.00		0.00	28,600.00		
Nabore LTD		27,600.00		0.00	27,600.00		
Nabore LTD		12,800.00		0.00	12,800.00		
Kisumu Ndogo		27,300.00		0.00	27,300.00		
Maraai Company LTD		30,000.00		0.00	30,000.00		
Kisumu Ndogo		26,650.00		0.00	26,650.00		
Oryx Service Station	5/2/2018	424,480.00		0.00	424,480.00		
Maraai Company LTD	20-5-18	240,000.00		0.00	240,000.00		
Amana Services		47,000.00		0.00	47,000.00		
Amana Services		47,000.00		0.00	47,000.00		
Meglabe General Merchants		29,440.00		0.00	29,440.00		
Meglabe General Merchants		28,800.00		0.00	28,800.00		
Meglabe General Merchants		29,900.00		0.00	29,900.00		
Meglabe General Merchants		29,800.00		0.00	29,800.00		
Meglabe General Merchants		30,000.00		0.00	30,000.00		
Meglabe General Merchants		28,300.00		0.00	28,300.00		
Meglabe General Merchants		29,600.00		0.00	29,600.00		
Meglabe General Merchants		29,800.00		0.00	29,800.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
Meglabe General Merchants		29,400.00		0.00	29,400.00		
Red Rock Resort		30,000.00		0.00	30,000.00		
Red Rock Resort		27,000.00		0.00	27,000.00		
Red Rock Resort		30,000.00		0.00	30,000.00		
Red Rock Resort		30,000.00		0.00	30,000.00		
Red Rock Resort		22,500.00		0.00	22,500.00		
TECHBYTE TECHNOLOGIES	N/A	27,260.00		0.00	27,260.00		
NKISULATA OMOM COMPANY	27/4/2018	361,600.00		0.00	361,600.00		
NKISULATA OMOM COMPANY	N/A	28,600.00		0.00	28,600.00		
RICHARD GARAGE AND AUTOSPARES	28/04/18	415,000.00		0.00	415,000.00		
KISUMU NDOGO AUTO GARAGE	N/A	19,200.00		0.00	19,200.00		
KISUMU NDOGO AUTO GARAGE	N/A	24,800.00		0.00	24,800.00		
KISUMU NDOGO AUTO GARAGE	N/A	21,500.00		0.00	21,500.00		
KISUMU NDOGO AUTO GARAGE	N/A	25,650.00		0.00	25,650.00		
KISUMU NDOGO AUTO GARAGE	N/A	25,800.00		0.00	25,800.00		
KISUMU NDOGO AUTO GARAGE	N/A	24,300.00		0.00	24,300.00		
KISUMU NDOGO AUTO GARAGE	N/A	18,000.00		0.00	18,000.00		
KISUMU NDOGO AUTO GARAGE	N/A	16,500.00		0.00	16,500.00		
KISUMU NDOGO AUTO GARAGE	N/A	23,800.00		0.00	23,800.00		
RICHARD GARAGE AND AUTOSPARES	N/A	428,800.00		0.00	428,800.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
RICHARD GARAGE AND AUTOSPARES	N/A	29,000.00		0.00	29,000.00		
RICHARD GARAGE AND AUTOSPARES	N/A	29,580.00		0.00	29,580.00		
RICHARD GARAGE AND AUTOSPARES	N/A	29,000.00		0.00	29,000.00		
RICHARD GARAGE AND AUTOSPARES	N/A	29,580.00		0.00	29,580.00		
RICHARD GARAGE AND AUTOSPARES	N/A	26,100.00		0.00	26,100.00		
RICHARD GARAGE AND AUTOSPARES	N/A	28,420.00		0.00	28,420.00		
RICHARD GARAGE AND AUTOSPARES	N/A	29,081.00		0.00	29,081.00		
RICHARD GARAGE AND AUTOSPARES	N/A	27,260.00		0.00	27,260.00		
RICHARD GARAGE AND AUTOSPARES	N/A	28,648.00		0.00	28,648.00		
RICHARD GARAGE AND AUTOSPARES	N/A	22,156.00		0.00	22,156.00		
RICHARD GARAGE AND AUTOSPARES	N/A	27,840.00		0.00	27,840.00		
RICHARD GARAGE AND AUTOSPARES	N/A	2,900.00		0.00	2,900.00		
RICHARD GARAGE AND AUTOSPARES	N/A	27,898.00		0.00	27,898.00		
RICHARD GARAGE AND AUTOSPARES	N/A	29,000.00		0.00	29,000.00		
RICHARD GARAGE AND AUTOSPARES	N/A	20,880.00		0.00	20,880.00		
RICHARD GARAGE AND AUTOSPARES	N/A	29,638.00		0.00	29,638.00		
TECHBYTE TECHNOLOGIES	N/A	6,500.00		0.00	6,500.00		
TECHBYTE TECHNOLOGIES	N/A	13,500.00		0.00	13,500.00		
TECHBYTE TECHNOLOGIES	N/A	27,090.00		0.00	27,090.00		
RICHARD GARAGE AND AUTOSPARES	N/A	27,260.00		0.00	27,260.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
RICHARD GARAGE AND AUTOSPARES	N/A	28,589.00		0.00	28,589.00		
RICHARD GARAGE AND AUTOSPARES	N/A	29,580.00		0.00	29,580.00		
RICHARD GARAGE AND AUTOSPARES	N/A	16,008.00		0.00	16,008.00		
RICHARD GARAGE AND AUTOSPARES	N/A	26,100.00		0.00	26,100.00		
RICHARD GARAGE AND AUTOSPARES	N/A	29,580.00		0.00	29,580.00		
RICHARD GARAGE AND AUTOSPARES	N/A	98,948.00		0.00	98,948.00		
A.O OKOLA DEALERS	N/A	98,200.00		0.00	98,200.00		
A.O OKOLA DEALERS	N/A	116,000.00		0.00	116,000.00		
KISUMU NDOGO AUTO GARAGE	N/A	91,900.00		0.00	91,900.00		
RICHARD GARAGE AND AUTOSPARES	N/A	93,264.00		0.00	93,264.00		
RICHARD GARAGE AND AUTOSPARES	N/A	101,616.00		0.00	101,616.00		
RICHARD GARAGE AND AUTOSPARES	N/A	106,836.00		0.00	106,836.00		
A.O OKOLA DEALERS	N/A	56,500.00		0.00	56,500.00		
KISUMU NDOGO AUTO GARAGE	N/A	48,300.00		0.00	48,300.00		
TOYOTA KENYA LTD	29/03/2018	6,292,000.00		0.00	6,292,000.00		
JOSMOS SPARE AND HARDWARE	N/A	19,880.00		0.00	19,880.00		
BRIGHT INNOVATION	N/A	4,900.00		0.00	4,900.00		
TECHBYTE TECHNOLOGIES	N/A	21,530.00		0.00	21,530.00		
NATION MEDIA	16/8/2017	1,276,000.00		0.00	1,276,000.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
WARDAN AGENCES		18,600		0.00	18,600		
KAHIGAS GARAGE		29,800		0.00	29,800		
LESHANGRILA INN CO LTD		23,200		0.00	23,200		
Nabore Ltd		28,700		0.00	28,700		
SUNBURD GUEST HOUSE		6,600		0.00	6,600		
EXECUTIVE CAR LOAN		2,000,000		0.00	2,000,000		
ELMALASSO ENTERPRISES		27,000		0.00	27,000		
NAMAYANA ENTERPRISES		90,000		0.00	90,000		
KAHIGAS GARAGE		28,800		0.00	28,800		
DALMA GENERAL SUPPLIERS LTD		1,700,000		0.00	1,700,000		
NKISHON ENTERPRISES				0.00			
TREAVORINVESTMENTS		75,000		0.00	75,000		
MERICHI GENERAL MERCHANTS		21,760		0.00	21,760		
KENYA INTER-COUNTIES SPORTS AND CUTURAL ASSOCIATION		16,500		0.00	16,500		
KAHIGAS GARAGE		29,800		0.00	29,800		
NASINYA CO LTD		5,760		0.00	5,760		
BHOGALS OUTOWORLD		28,100		0.00	28,100		
TECHBYTE TECHNOLOGYS		29,000		0.00	29,000		
TECHBYTE TECHNOLOGYS		28,000		0.00	28,000		
FASSBOOKSHOP		28,000		0.00	28,000		
NTUMOH INSURANCE		200,900		0.00	200,900		
KAHIGAS GARAGE		23,210		0.00	23,210		
KAHIGAS GARAGE		26,400		0.00	26,400		
				0.00			
RICHARDS GARAGE		29,116		0.00	29,116		
LAPTRUST		6,720,239.55		0.00	6,720,239.55		
LAPFUND				0.00			

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		114,466.50			114,466.50		
SHIRIKA SACCO		83,033.75		0.00	83,033.75		
HARAMBEE SACCO		24,843.00		0.00	24,843.00		
AFYA SACCO		3,592,411.75		0.00	3,592,411.75		
HAZINA SACCO		1,695.00		0.00	1,695.00		
ARDHI SACCO		138,946.00		0.00	138,946.00		
UKULIMA SACCO		1,143,669.35		0.00	1,143,669.35		
UFUNDI SACCO		5,970.00		0.00	5,970.00		
SAUTI SACCO		3,926.00		0.00	3,926.00		
MWALIMU NATIONAL SACCO		2,295.00		0.00	2,295.00		
BORESHA SACCO		8,365.00		0.00	8,365.00		
TOWER SACCO		7,552,604.85		0.00	7,552,604.85		
METROPOLITAN TEACHERS SACCO		1,095.00		0.00	1,095.00		
SAMBURU SACCO		204,794		0.00	204,794		
SAMBURU TEACHERS SACCO		145,844.35		0.00	145,844.35		
TRANS NATION SACCO LTD		5,195.00		0.00	5,195.00		
KMA		20,200.00		0.00	20,200.00		
GERENUK		578,655.00		0.00	578,655.00		
NYUAT SAVINGS AND CREDIT		13,292.50		0.00	13,292.50		
JUBILEE INSURANCE		32,486.25		0.00	32,486.25		
LIBERTY LIFE ASSURANCE KENYA		378.30		0.00	378.30		
PAN AFRICAN				0.00			

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
INSURANCE		72,352.35			72,352.35		
PIONEER ASSURANCE		43.55		0.00	43.55		
BRITISH AMERICAN INSURANCE		96,868.35		0.00	96,868.35		
BLUE SHIELD INSURANCE		485.00		0.00	485.00		
MADISON INSURANCE		376,904.10		0.00	376,904.10		
CIC INSURANCE GROUP		3,200.05		0.00	3,200.05		
INSURANCE CO. OF EAST AFRICA		4,900.45		0.00	4,900.45		
PRUDENTIAL LIFE ASSURANCE		47,304.00		0.00	47,304.00		
ARGOS FURNISHERS LTD		16,741.25		0.00	16,741.25		
WOODVENTURE KENYA		1,316.30		0.00	1,316.30		
FAMILY BANK		82,848.35		0.00	82,848.35		
PLATINUM CREDIT LTD		1,133,372.00		0.00	1,133,372.00		
HARAMBEE SACCO		2,515.00		0.00	2,515.00		
KENYA COMMERCIAL BANK		7,976,856.00		0.00	7,976,856.00		
EQUITY BANK		5,196,567.00		0.00	5,196,567.00		
AFRICAN CAPITAL LTD		32,278.00		0.00	32,278.00		
EMU-INYA ENTERPRISES LTD		106,994.00		0.00	106,994.00		
SELECT MANAGEMENT SERVICES		65,258.00		0.00	65,258.00		
NGAO CREDIT		1,179.00		0.00	1,179.00		
PREMIER KENYA LTD		50,052.00		0.00	50,052.00		
UNION OF KENYA CIVIL SERVANTS		96,837.15		0.00	96,837.15		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
NATIONAL NURSES ASS OF KENYA		11,100.00		0.00	11,100.00		
ASS OF MEDICAL RECORDS OFF		500.00		0.00	500.00		
ASS OF PUBLIC HEALTH OFFICERS		13,000.00		0.00	13,000.00		
ARDHI SOCIAL WELFARE ASS		50.00		0.00	50.00		
KENYA ASS OF LIVESTOCK TECHNICIAN		100.00		0.00	100.00		
SOCIETY OF RADIOGRAPHY KENYA		1,000.00		0.00	1,000.00		
KENYA CLINICAL OFFICERS ASS		2,400.00		0.00	2,400.00		
KITALE KILIMO SELF HELP GROUP		300.00		0.00	300.00		
KENYA OCCUPATIONAL THERAPY ASS		300.00		0.00	300.00		
KENYA PLASTERS ASSOCIATION		400.00		0.00	400.00		
KENYA SOCIETY OF PHYSIOTHERAPY		200.00		0.00	200.00		
ASS OF KENYA MED LAB SCI OFFICERS		1,100.00		0.00	1,100.00		
WATER WELFARE ASSOCIATION		150.00		0.00	150.00		
KENYA VET ASSOCIATION OF NYERI		1,250.00		0.00	1,250.00		
KENYA SOC OF AGRICULTURAL PROFES		500.00		0.00	500.00		
KNDA		200.00		0.00	200.00		
OHAK		500.00		0.00	500.00		
AMEK		200.00		0.00	200.00		
KENYA VET ASSOCIATION OF R VALLEY		1,000.00		0.00	1,000.00		
KENYA COUNTY GOVT WORKERS UNION		92,400.00		0.00	92,400.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
KENYA MEDICAL PP AND DENTIST UNION		22,000.00		0.00	22,000.00		
KENYA NATIONAL UNION OF NURSES		46,472.55		0.00	46,472.55		
POST BANK SAYE		500.00		0.00	500.00		
SOCIAL WELFARE ASSOCIATION (SWA)		19,200		0.00	19,200		
CAR LOAN AND MORTGAGES		847,638.60		0.00	847,638.60		
LAPFUND		103,973.20		0.00	103,973.20		
LAPTRUST-BENEFIT SCHEME		1,052,040.00		0.00	1,052,040.00		
LAPTRUST-CONTRIBUTION SCHEME		3,311,084.55		0.00	3,311,084.55		
H.E.L.B		155,053.70		0.00	155,053.70		
DEPARTMENT OF HOUSING		71,100.00		0.00	71,100.00		
COURT ATTACHMENT		23,500.00		0.00	23,500.00		
IMPREST RECOVERY		56,422.00		0.00	56,422.00		
OVERPAYMENT RECOVERY AND COMMISSION EARNED		44,185.25		0.00	44,185.25		
OVERPAYMENT RECOVERY		4,500.00		0.00	4,500.00		
KENYA COMMERCIAL BANK		1,033,260.00		0.00	1,033,260.00		
EQUITY BANK		1,042,350.00		0.00	1,042,350.00		
ST SACCO SHARE AND LOAN		147,589.00		0.00	147,589.00		
TOWER S SHARE AND LOAN		2,796,328.00		0.00	2,796,328.00		
HELB		3,979.00		0.00	3,979.00		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
LAPTRUST		1,269,401.00		0.00	1,269,401.00		
FAULU LOAN		63,666.00		0.00	63,666.00		
PLATINUM CREDIT LTD		207,230.00		0.00	207,230.00		
MADISON INSURANCE		63,850.00		0.00	63,850.00		
KENYA COUNTY GOVT WORKERS UNION		66,000.00		0.00	66,000.00		
BARCLAYS LOAN		31,866.00		0.00	31,866.00		
SOLUTION SACCO		2,000.00		0.00	2,000.00		
SANLAM INSURANCE		14,824.00		0.00	14,824.00		
SHIELD ASSURANCE CO.		1,500.00		0.00	1,500.00		
KENYA NATIONAL UNION OF NURSES		400.00		0.00	400.00		
PRUDENTIAL LIFE ASSURANCE		11,000.00		0.00	11,000.00		
NATION MEDIA GROUP		1,948,800		0.00	1,948,800		
OBSCURA MEDIA	6/19/2017	2,990,000		0.00	2,990,000		
TELKOM KENYA LTD		153,120		0.00	153,120		
TELKOM KENYA LTD	8/18/2017	154,280		0.00	154,280		
RICHARDS GARAGE & AUTOSPARES	6/20/2017	20,880		0.00	20,880		
TOYOTA MARALAL LTD		86,388		0.00	86,388		
SANGE GENERAL SUPPLIES		482,300		0.00	482,300		
MIRUGI KARIUKU		3,182,000		0.00	3,182,000		
NTUMOH INSURANCE AGENCY		264,359		0.00	264,359		
NTUMOH INSURANCE AGENCY		204,254		0.00	204,254		
NTUMOH INSURANCE AGENCY		487,326		0.00	487,326		
MEDIHEAL HOSPITAL		1,811,117		0.00	1,811,117		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
NAKURU							
BETHEL MEDIA SERVICES		75,400		0.00	75,400		
TOYOTA MARALAL LTD		29,406		0.00	29,406		
TOYOTA MARALAL LTD		11,600		0.00	11,600		
TOYOTA MARALAL LTD		18,740		0.00	18,740		
TOYOTA MARALAL LTD		22,224		0.00	22,224		
JOSMOS SPARE & HARDWARE		450,000		0.00	450,000		
TREAVOR INVESTMENT LTD		343,500		0.00	343,500		
LEKOS SERVICE STATION		328,500		0.00	328,500		
MARMAR TECHNOLOGIES		130,000		0.00	130,000		
MARA TECH	5/16/2018	94,500		0.00	94,500		
MARA TECH	5/17/2018	144,000		0.00	144,000		
NAMAYANA ENTERPRISES	5/18/2018	580,800		0.00	580,800		
PRO FLIGHT		1,090,049		0.00	1,090,049		
PRO FLIGHT		1,490,320		0.00	1,490,320		
PRO FLIGHT		1,030,432		0.00	1,030,432		
PRO FLIGHT		1,750,116		0.00	1,750,116		
PRO FLIGHT		746,408		0.00	746,408		
PRO FLIGHT		1,831,752		0.00	1,831,752		
PRO FLIGHT		1,208,272		0.00	1,208,272		
PRO FLIGHT		1,226,009		0.00	1,226,009		
PRO FLIGHT		1,366,872		0.00	1,366,872		
PRO FLIGHT		955,032		0.00	955,032		
SILVER HOLDINGS LTD		847,990		0.00	847,990		
NTUMOH INSURANCE AGENCY		432,174		0.00	432,174		
LESIOLO CONTRACTORS		720,000		0.00	720,000		
THE STANDARD MEDIA GROUP	12/16/2017	324,800		0.00	324,800		
RICHARDS GARAGE AND AUTO	3/26/2018	22,040		0.00	22,040		

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
RICHARDS GARAGE AND AUTO	1/19/2018	14,848		0.00	14,848		
GENERAL ENERGY CO. LTD		547,500		0.00	547,500		
LEKOS SERVICE STATION	15/5/17	565,000		0.00	565,000		
LEKOS SERVICE STATION	27/3/18	217,000		0.00	217,000		
LEKOS SERVICE STATION	13/5/18	542,500		0.00	542,500		
SIAMBU SUPPLIES AND GENERAL		285,170		0.00	285,170		
JOSMOS SPARES &H/WARE	8/5/2018	270,000		0.00	270,000		
MAARAI CO. LTD	3135	240,000		0.00	240,000		
TOYOTA KENYA LTD	4/5/2018	5,870,000		0.00	5,870,000		
FAIR DEAL FURNITURE	26/4/18	950,335		0.00	950,335		
WANOS ENTERPRISES		810,000		0.00	810,000		
LEKOS SERVICE STATION		383,250		0.00	383,250		
NALELE HARDWARE	7/6/2018	1,700,000		0.00	1,700,000		
NAMAYAN ENTERPRISES	8/3/2018	63,450		0.00	63,450		
MERICHI GEN. MERCHANTS		889,500		0.00	889,500		
NKISULATA OMOM.CO.	17/5/18	450,150		0.00	450,150		
MAC TWO ELECTRONICS	2/3/2018	200,000		0.00	200,000		
NTUMOH INSURANCE		994,495		0.00	994,495		
BRITAM INSURANCE		60,000,000		0.00	60,000,000		
LAPTRUST		39,000,000		0.00	39,000,000		
TOYOTA KENYA LIMITED	4/10/2017	1,066,626.00		0.00	1,066,626.00		
RICHARDS GARAGE AND AUTOSPARES		29,580.00		0.00	29,580.00		
siatin construction company ltd		1,975,000.00		0.00	1,975,000.00		
SUNRISE SAMBURU	28-Mar-	103,520.00		0.00	103,520.00		

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2019

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
INVESTMENTS LTD	18						
NABORE LTD		28,655.00		0.00	28,655.00		
SAMBURU GUEST HOUSE		63,000.00		0.00	63,000.00		
NIKMAL INVESTMENT LIMITED		20,670.00		0.00	20,670.00		
NIKMAL INVESTMENT LIMITED		26,470.00		0.00	26,470.00		
SAMBURU COUNTY ASSET CREATION ACCOUNT	GRANTS	5,196,875.00		0.00	5,196,875.00		
NIKMAL INVESTMENT LIMITED	5/17/2018	1,978,300.00		0.00	1,978,300.00		
NTUMOH INSURANCE AGENCY	21-Nov-18	271,215.00		0.00	271,215.00		
MAC TWO ELECTRONICS	N/A	24,360.00		0.00	24,360.00		
MAC TWO ELECTRONICS	N/A	28,500.00		0.00	28,500.00		
NABORE LTD	N/A	47,070.00		0.00	47,070.00		
NABORE LTD	N/A	55,400.00		0.00	55,400.00		
SANGE GENERAL SUPPLIERS	N/A	30,000.00		0.00	30,000.00		
SANGE GENERAL SUPPLIERS	N/A	27,900.00		0.00	27,900.00		
AMANA SERVICES	N/A	28,000.00		0.00	28,000.00		
KISUMU NDOGO AUTO GARAGE	N/A	56,000.00		0.00	56,000.00		
RICHARDS GARAGE AND AUTOSPARES	N/A	51,388.00		0.00	51,388.00		
SAMBURU GUEST HOUSE	N/A	94,500.00		0.00	94,500.00		
BARAGOI STAR FILLING STATION	5/15/2018	300,000.00		0.00	300,000.00		
Bhogals Autoworld	9/4/2018	406,331		0.00	406,331		

SAMBURU COUNTY GOVERNMENT
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For the year ended June 30, 2019

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
Africa Merchant Assurance	17/6/2017	1,185,008		0.00	1,185,008		
Africa Merchant Assurance	17/6/2017	1,321,922		0.00	1,321,922		
africa Nazerene University		130,000		0.00	130,000		
Ntumoh Insurance Agency	21/11/2017	175,827		0.00	175,827		
Arapal Construction	17/5/2017	1,169,800		0.00	1,169,800		
Amana services		18,200		0.00	18,200		
Kenya School of Government		140,360		0.00	140,360		
Kisumu Ndogo Auto Garage		29,400		0.00	29,400		
Kisumu Ndogo Auto Garage		15,000		0.00	15,000		
Nkisulata Omom company		15,050		0.00	15,050		
Nkimal Investment		28,000		0.00	28,000		
National Media Group	17/2/2017	356,120		0.00	356,120		
Sange General Suppliers		22,000		0.00	22,000		
Sange General Suppliers		25,150		0.00	25,150		
Sange General Suppliers		28,880		0.00	28,880		
Sange General Suppliers		23,650		0.00	23,650		
Sange General Suppliers		28,000		0.00	28,000		
Sange General Suppliers		28,450		0.00	28,450		
Toyota Maralal ltd		29,295		0.00	29,295		
Toyota Maralal ltd		29,500		0.00	29,500		
K.M Robert General		28,250		0.00	28,250		
K.M Robert General		29,900		0.00	29,900		
Oryx Service Station	29/5/2018	586,920		0.00	586,920		
Nkisulata Omom company	24/4/20	<u>263,900</u>		0.00	<u>263,900</u>		

18,000	8	GENERAL	18,000
9,120	8	SECURITY	9,120
804,000	8	GENERAL	804,000
98,350	8	GENERAL	98,350

18,000	8	GENERAL	18,000
9,120	8	SECURITY	9,120
804,000	8	GENERAL	804,000
98,350	8	GENERAL	98,350

SAMBURU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2019

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
	18						
BRIGHT INNOVATION	5/7/2017	488,000		0.00	488,000		
SANGE GENERAL SUPPLIES		386,000		0.00	386,000		
MARMAR SECURITY SERVICES	20/04/2018	504,000		0.00	504,000		
KAHIGA GARAGE MARALAL	6/4/2018	99,350		0.00	99,350		
A.A FILLING STATION	18/06/18	547,500		0.00	547,500		
Sub-Total		279,319,855			279,319,855		
Grand Total		302,767,434.70			302,767,434.70		

