REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF SAMBURU

FOR THE YEAR ENDED 30 JUNE 2018

COUNTY GOVERNMENT OF SAMBURU

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

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

9th Jan 2019

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

b) Key Management

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

- The Office of the Governor and Deputy Governor
- The County Assembly
- The Cabinet and
- The Accounting Officers

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	**Daniel Lenolkirna**
2.	CEC Member - Finance	**Jonathan Leisen**
3.	Head of Treasury Accounting	**Joseph Lekalkuli**

d) Fiduciary Oversight Arrangements

Key fiduciary oversight arrangements in place include County Assembly that is mandated by Section 166/4(A) to be presented with quarterly financial reports not later than one month after closure of each quarter.

Under the same section, the Act consequently requires that copies of the same are presented to Controller of Budgets, the National Treasury and the Commission for Revenue Allocation. The house finance and audit committee activities also provides an important oversight role as it works closely with the County Treasury in the budget preparations, engagement of public in budgeting processes, reviews of finance bills, investigative roles and follow up on audit issues.

The Senate's Public Accounts Committee is also presented with audit results and mandated to make summons to the County Executives to appear before the committee as may deemed necessary.

Additionally, we have in place an internal audit department in line with provisions of PFM Act Section 155 and this department has been instrumental in day to day strengthening of our internal control systems and controls resulting to improved service delivery.

e) Entity Headquarters

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

f) Entity Contacts

Telephone: +254 065 62456, +254 65 62075
E-mail: info@samburu.go.ke
Website: www.samburu.go.ke

g) Entity Bankers

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

2. Kenya Commercial Bank
   P.O. BOX 260
   Maralal

h) Independent Auditors

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

i) Principal Legal Adviser

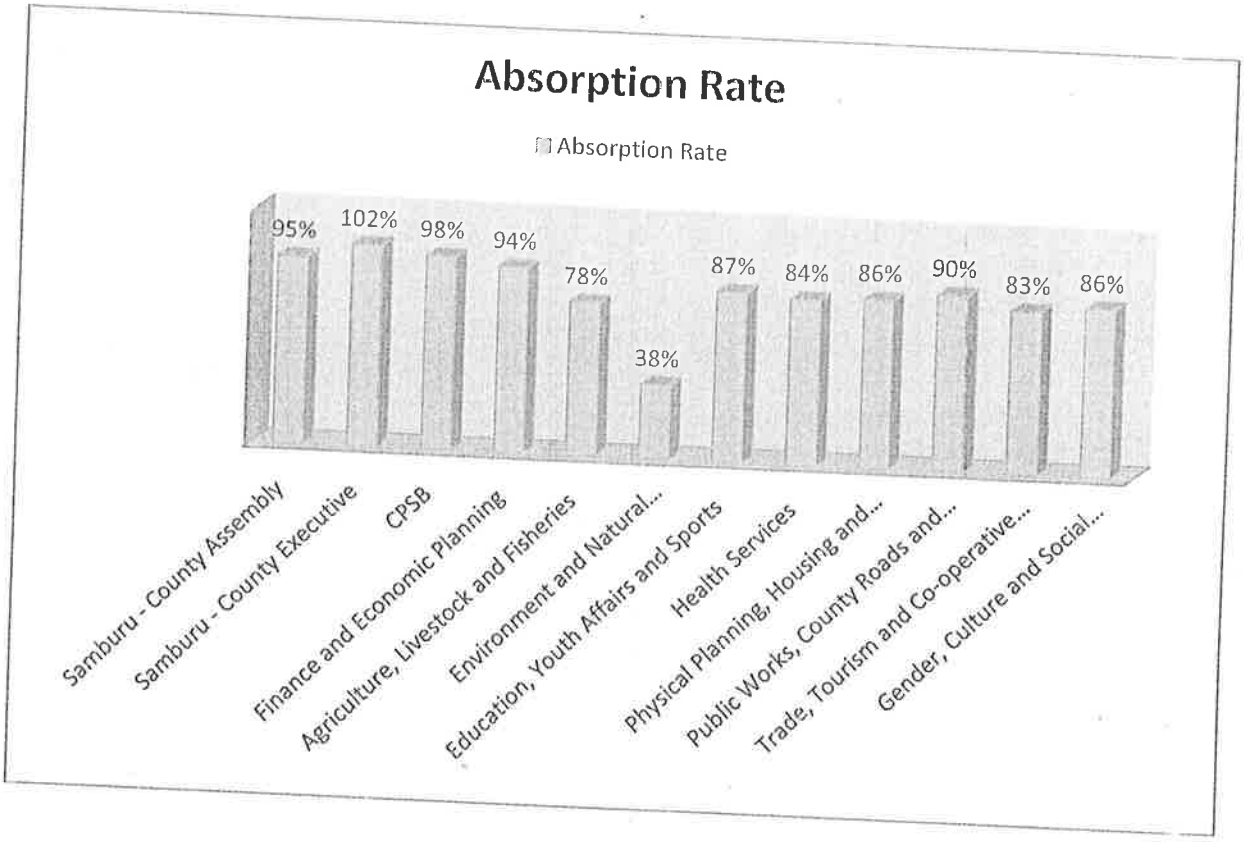
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. FORWARD BY THE CEC

Put the forward note by the CEC

In the year ended June 2018, the County Government of Samburu operated on a total budget of KES 4,832,646,332 made up of recurrent budget of KES 3,382,297,851 and development budget of KES 1,450,348,481. Out of the total recurrent budget, the County Government was able to expend 98% percent of it while in Development vote a total of 55% was spent giving a total absorption rate of 85% in the year.

Departmental absorption rates on their total respective budgets are depicted in the following chart;



Samburu County Government recorded a few achievements in the year ended 2017/18. Key among them included; through its Agriculture department, the distribution of 450 camels that has helped in improvement and diversification of community's livelihoods and household levels in the lowland areas, 40 tonnes of certified seeds were distributed throughout the county in order to boost food security at household level. In livestock disease control, the County Government implemented an average of two livestock vaccination sessions in order to safeguard community's main economic activity.

In the department of tourism, the six county conservancies continued to enjoy support from the County Government. The main aim of supporting these conservancies is mainly to empower the local communities to take charge and play an active role in the conservation of natural resources of which their livelihoods by and large depend upon. Consequently, the said support is also aimed at addressing the inherent insecurity problem in the areas that for a long time remained a bottle neck to our economic development. The department has been able to initiate and complete tourism facilities that include construction of caferia at Malaso and Samburu National Reserve Head Quarters Office Block. Another key achievement of the department related to development and nurturing good working relations with other stakeholders in the industry. In light of this, through the Department's effort, NRT met about 50% of Nkoteyia's running costs. The department was able to participate in the Grevy Zebra's rally in the month of January whose main objective was to carry out a survey to ascertain accurately the number of Grevy's Zebra population that exist within Samburu, Laikipia, Marsabit and Isiolo counties using the new available technology

Samburu County Government has had its fair share of challenges some of which were critical to implementation of activities. These challenges reported at departmental level are summed up as follows;

- **Cash Flows:** Untimely release of funds from national government to Counties made it a challenge in the implementation of the budget. This therefore brought issues of pending bills for the projects done.
- **Procurement/ Tendering Process**: Procurement process seemed long right from uploading the procurement plan to raising of quotations/tender documents to the release of LPOs/LSOs which literally takes almost a month or more and therefore it comprises on timeliness of projects implementation and thus affecting the budget implementation.
- **IFMIS Network Downtime**: Users of Integrated Financial Management Information System (IFMIS) network had experienced critically heavy downtime in the last financial year more than has ever been witnessed since commencement of devolution. This slowed down payments and general operations of the County Government.
- **Balancing Recurrent and Development Expenditures**: The recurrent expenditure seems to be over spent as compared to development. This majorly calls for supplementary budget whereby funds are mainly supplemented from development vote heads to recurrent budget line which constitutes both operation cost and wage bill/staff salaries.
- **Political Temperature**: The political temperatures in the country wire high the better part of the financial year which did affect the time frame for budget implementation as most of government structures both in the National and County Governments were also delayed. In the case of Samburu County, petitions against the County Governor were put before the High court and thus adversely affecting the appointment of Chief Officers who happens to be the Chief Accounting Officers therefore affecting the budget implementation process.
- **Delay** in uploading of the **procurement plans**, leading to delay in implementation of activities.
- **Limited capacity** of the procurement department. Need for decentralization, increasing procurement officers and training them to improve operations.

- **General Ledger in IFMIS**: General ledger in IFMIS system was completely not working for two months. Imprest surrendered could not be cleared from the system. Staff could not access additional imprest yet they had submitted their surrenders.
- **Huge Pending Bills** which led to non-implementation of most projects in the financial year since priority is given to already completed projects which most often than not relate to the previous year.
- **Late Disbursement of Funds**: Funds Released during closure of the FY leading to less time for implementation.
- **Poor Planning**: Removal of approved projects during the supplementary, interfering with planning.
- **Bills of Quantities**: Delay in the development and preparation of bill of quantities. This affected the projects' start up time.
- **Own Revenue** – Though there has been a remarkable improvement, our local revenue has also been below expectation mainly due to heavy reliance on tourism as our major revenue earner which has been negatively affected in the recent years due to cases of insecurities and prolonged drought situation.

9th Jan 2019

Hon. Dorcas Lekisanyal,
CEC Finance, Economic Planning & ICT
SAMBURU COUNTY GOVERNMENT

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, 2018. 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, 2018, 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 9th Jan 2019.

9th Jan 2019

County Executive Committee Member – Finance

4. REPORT OF THE INDEPENDENT AUDITORS ON SAMBURU COUNTY GOVERNMENT

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF SAMBURU FOR THE YEAR ENDED 30 JUNE 2018

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 88 , which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows, summary statements of appropriation – recurrent, development and 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Samburu as at 30 June, 2018 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.

Basis for Qualified Opinion

1. Variances between the Financial Statements and IFMIS Report

The financial statements for the year ended 30 June 2018 reflects various amounts and balances which are at variance with the figures shown in the IFMIS report as detailed below:

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 as tabulated below:

Item Description	Amounts as per Financial Statements Figures Kshs.	IFMIS Report Figures- Kshs.	Variance Kshs.
Receipts			
Exchequer Releases	3,805,200,000	-	3,805,200,000
Proceeds from Domestic and Foreign Grants	158,952,815	-	158,952,815
Transfers from Other Government Entities	129,763,052	-	129,763,052
County Own Generated Receipts	224,823,905	-	224,823,905
Returned CRF Issues	63,314,881	-	63,314,881
Tax Receipts	-	9,626,746	-9,626,746
Total Receipts	**4,382,054,653**	**9,626,746**	**4,372,427,907**
Payments			
Compensation of Employees	1,556,774,999	1,792,485,454	-235,710,455
Use Of Goods and Services	1,002,350,705	1,206,927,107	-204,576,402
Transfers to Other Government Units	751,340,493	158,831,009	592,509,484
Other Grants and Transfers	109,303,460	100,939,136	8,364,324
Acquisition of Assets	703,728,477	813,000,034	-109,271,557
Other Payments	-	-4,813,373	4,813,373
Total Payments	**4,123,498,134**	**4,067,369,367**	**56,128,767**

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.

1.2 Statement of Assets and Liabilities

Similarly, the balances reflected in the statement of assets and liabilities as at 30 June, 2018 differs with the IFMIS report as summarized below:

Item description	Financial Statements Figures Kshs.	IFMIS Report Figures Kshs	Variance Kshs
Financial Assets			
Bank Balances	511,561,419	3,266,521,992	-2,754,960,573
Accounts Receivables - Outstanding Imprest And Clearance Accounts	64,343,688	113,508,961	-49,165,273
Total Financial Assets	**549,392,319**	**3,380,030,953**	**-2,830,638,634**

Item description	Financial Statements Figures Kshs.	IFMIS Report Figures Kshs	Variance Kshs
Financial Liabilities	-	-	-
Accounts Payables - Deposits	76,662,791	10,859,972,770	-10,783,309,979
Represented By			-
Fund Balance Brought Forward	240,685,797	-3,923,237,722	4,163,923,519
Surplus/deficit For The Year	258,556,519	-3,545,893,906	3,804,450,425
Net Financial Position	**499,242,316**	**3,390,841,141**	**-2,891,598,825**

The above differences have also not been reconciled or explained.

2. Misallocation of Expenditure

A review of expenditure records maintained by the County Executive revealed that payments amounting to Kshs.157,854,662 in respect of various expenditure items were charged to the wrong accounts instead of the correct budget items as detailed below:

Expense Description	Item Charged	Amount Kshs
Domestic travel, airtime, stationery and general expenses	Foreign Travel and Subsistence	24,864,718
Compensation of employees, salaries	Training Expenses	20,945,849
Imprests, allowances and transport	Domestic loans to individuals and Households	6,364,324
KRA Penalties on fringe benefits tax	Construction and civil works	104,789,771
Purchase of ICT Equipment	Specialized Plant, Equipment & Machinery	890,000
	Total	**157,854,662**

The above expenditure was not regularized through supplementary estimates contrary to Regulation 39 of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the financial statements as at 30 June 2018 are not fairly stated.

3. Unsupported Expenditure

The total expenditure amounting to Kshs.4,123,498,134 for the year ended 30 June, 2018 reflected in the statement of receipts and payments includes payments of Kshs.36,919,088 in respect of various items which were not supported by payment vouchers and relevant documentation. Consequently, 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.

4. Construction and Civil Works

4.1 Provisions for Project Supervision and Contingency Sums

Expenditure records indicates that a total of Kshs.1,750,512 was deducted from contract sums for supervision and contingencies in respect of construction and civil works. The amount however was not supported by relevant payment vouchers and other related records. As a result, the validity and regularity of the expenditure of Kshs.1,750,512 could not be confirmed.

5. Use of Goods and Services

5.1 Utilities, Supplies and Services

Included in Note 12 to the financial statements under use of goods and services is an expenditure of Kshs.10,148,722 on utilities, supplies and services out of which Kshs.3,211,367 was paid to Kenya Power and Lighting Company for street lighting and electricity supplied to the Ministry of Public Health and Sanitation. However, the expenditure was not supported by relevant electricity bills and statements from the Company. As a result, the validity and regularity of the payments of Kshs.3,211,367 could not be confirmed.

5.2 Hospitality Supplies and Services

5.1.1 Payment to Council of County Governors

Included also in Note 12 to the financial statements under use of goods and services is an expenditure of Kshs.53,402,712 relating to hospitality supplies and services out of which an amount of Kshs.2,645,550 was paid to the Council of County Governors as liaison office rent for nine months.

According to the payment vouchers provided for audit, the rent is payable on quarterly basis and totals Kshs.3,527,400 per annum. However, no signed lease agreement between the landlord or the Council of County Governors Secretariat and the County Executive was provided for audit verification. As a result, the validity and regularity of the expenditure of Kshs.2,645,550 could not be confirmed.

5.2 Motor Vehicle Insurance Costs

Included also in Note 12 to the financial statements are insurance costs totalling Kshs.151,971,474. Records indicate that the insurance costs comprised of medical insurance and motor vehicle insurance. However, insurance policy documents and valuation reports for motor vehicle insurance covers amounting to Kshs.5,306,457 as detailed below were not provided for audit verification:

Date	Payment Voucher No.	Payee	Description	Amount Kshs.
31/01/2018	1685	Native Insurance Agency	Insurance Expense for KBZ 929D, KBZ 930D and KBZ 931D	610,233
26/03/2018	2082	Ntumoh Insurance	Insurance for KBU 618T	190,895
8/5/2018	2337	Madison Insurance Company	Insurance for GVN 025A	644,929
30/06/2018	3085	Ntumoh Insurance	Insurance covers for Health Department vehicles	3,860,400
		Total		**5,306,457**

As a result, the validity and regularity of insurance costs of Kshs.5,306,457 could not be ascertained.

5.3 Specialized Materials and Services

5.3.1 Procurement of Drugs from Kenya Medical Supplies Agency (KEMSA)

Included in specialized materials and services expenditure of Kshs.131,684,203 under Note 12 to the financial statements is an amount of Kshs.39,953,997 paid to KEMSA for supply of medical drugs and non-pharmaceutical items as follows:

Date	Payment Voucher No.	LPO Amount Kshs.
7 February 2018	1643	6,744,436
19 January 2018	1569	9,025,299
6 June 2018	2520	13,806,212
19 January 2018	1756	5,518,833
26 April 2018	2179	4,859,217
	Total	**39,953,997**

However, the supplies were not supported with delivery notes and inspection and acceptance committee reports. In the absence of these records, it was not possible to establish whether the goods paid for were supplied and accounted for. As a result, the validity and regularity of the expenditure of Kshs.39,953,997 could not be ascertained.

6. Account Receivables - Outstanding Imprests

The statement of assets and liabilities reflects account receivables – outstanding imprests balance of Kshs.64,343,688 as at 30 June, 2018 and as disclosed in Note 22 to the financial statements. This amount is at variance with outstanding balance of Kshs.60,733,310 recorded in the imprest register. The difference of Kshs.3,610,378 was not reconciled or explained. As a result, the completeness and accuracy of the imprests balance of Kshs.64,343,688 could not be confirmed.

In addition, the management did not give reasons why the imprests totalling Kshs.64,343,688 that ought to have been surrendered or accounted for on or before 30 June 2018 remained outstanding as at the close of the financial year.

Further, a review of the list of imprest holders revealed that multiple imprests were issued to staff before they had surrendered or accounted for the imprests previously issued to them. The management by approving and issuing multiple imprests, therefore, contravened Regulation 93 (3) of the Public Finance Management (County Governments) Regulations, 2015.

7. Pending Bills

Disclosed in Annexures 2,3, 4 and 8 to the financial statements are pending bills totalling Kshs.720,082,945 which were outstanding as at 30 June ,2018 as summarized below:

Description of Pending Bills	Amount Kshs
Pending Account Payables	370,184,770
Pending Staff Payables	12,252,803
Other Pending Payables	302,767,435
From the Defunct Local Authorities	34,877,937
Grand Total	**720,082,945**

However, 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. Further, had the pending bills of Kshs.720,082,945.16 as at 30 June 2018 been paid and the expenditure charged to the accounts for the year under review, the statement of receipts and payments for the year ended 30 June ,2018 would have reflected a deficit of Kshs.461,526,426.16 instead of the surplus of Kshs.258,556,519 now shown. It is evident that the management entered into financial commitments for which no funds were available.

As a result, the validity, completeness and accuracy of the pending bills totalling Kshs.720,082,945 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Samburu County Executive in accordance with ISSAI 30 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. Except for the matters described in the Basis for Qualified Opinion and Basis for Conclusions on lawfulness and effectiveness

in use of public resources and effectiveness of internal controls, risk management and governance sections of my report, I have determined that there are no key audit matters to communicate in my report.

Other Matter

1.0 Budget Performance

1.1. Failure to Achieve County Own Generated Revenue Targets

The County Executive of Samburu had a 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 resulting in revenue shortfall by Kshs.76,360,961 or 25% of the revenue projections. No satisfactory explanation was given for the under-collection of revenue.

2. Land Rates and Stall Rent Arrears

A review of the properties data maintained by the County Executive revealed accumulated arrears and penalties on properties totalling Kshs.43,716,722 as of 30 June, 2018. The amount was owed by rate payers in various centres within the County including Maralal town, Loikas, Wamba and Baragoi.

The management did not provide evidence of measures being taken to ensure that these debts were promptly collected to fund service delivery and development agenda in the 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 Conclusions on lawfulness and effectiveness in use of public resources and effectiveness of internal controls, risk management and governance 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. Failure to Adhere to Fiscal Responsibilities Principles

In 2017/2018 financial year, the County Executive final budget was Kshs.4,228,610,747 comprising Kshs.2,838,262,266 (67%) for recurrent expenditure and Kshs.1,390,348,481 (33%) for development expenditure. Further, the summary statements of appropriation –recurrent, development and combined reflects an overall budget under absorption of Kshs.105,112,613 or 2.5% as tabulated below:

Item	Budgeted 2017/2018- Kshs.	Actual Amount 2017/2018 Kshs.	Over/(Under) Expenditure Kshs.	%age of Actual Amount to Total Expenditure
Development Vote	1,390,348,481	733,118,443	(657,230,038)	18
Recurrent Vote	2,838,262,266	3,390,379,692	552,117,426	82
Total	**4,228,610,747**	**4,123,498,135**	**(105,112,612)**	

The above 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. The management therefore did not comply with Section 107 (2)(b) of the Public Finance Management Act, 2012 which requires that a minimum of thirty percent of the County Executive budget be allocated to development expenditure.

Further, the over-expenditure of Kshs.552,117,426 on recurrent vote implies that funds for development expenditure were re-allocated to recurrent expenditure for which no approval or supplementary budget was provided.

As a result, the management did not comply with the approved budget provisions as appropriated by the County Assembly.

2. Acquisition of Assets

2.1 Construction of Buildings

2.1.1 Construction of County Government Office Block

Available records indicate that M/s Ole Noor General Hardware Limited was awarded a contract for construction of the County Executive office block at a contract sum of Kshs.285,427,726 on 23 April 2014 for unspecified contract period. Payments totalling Kshs.256,799,646 and representing 96% of the contract sum had been made to the contractor as of October, 2018.

However, physical verification carried out on 31 October 2018, revealed that the construction had stalled and the contractor had abandoned the site. Incomplete works included installation of elevator, construction of parking bay, metal grills and completing roofing in some parts and fixing trusses. In this respect, the County Government may not realize full value for the money paid so far to the contractor.

The management did not give satisfactory explanation for delay in completing the project which has taken over five years since commencement.

2.1.2 Unutilized Completed Buildings

The projects verified included five worth Kshs.29,811,362 which were found to be substantially complete but remained unutilized as detailed below:

Project	Contract No.	Amount Kshs.
Construction of County Public Service Board offices	SCG/T/124/2016/2017	15,436,510
Construction of Kitchen, Office & Store at Lowamara	SCG/Q/279/2016/2017	1,736,030
Construction of a Maternity block at Lesidai Dispensary	SCG/T/184/2015/2016	4,436,920
Dump site and Construction of Perimeter Walling	SCG/T/184/2015/2016	4,712,183
Construction of Social Hall at Barsolloi		3,489,719
Total		**29,811,362**

Consequently, the value-for-money of the expenditure of Kshs.29,811,362 already incurred on these projects could not be confirmed.

2.1.3 Poor Workmanship on Construction of Buildings

Disclosed in Note 17 to the financial statements under acquisition of assets is an expenditure of Kshs.165,935,077 relating to construction of buildings. The expenditure includes an amount of Kshs.2,881,758 in respect to three projects indicated below. A review of records and inspection of the three projects revealed the construction works were not done as per the specifications contained in the bill of quantities as follows:

Project Name	Contract No.	Amount Kshs	Observations
Construction of Classroom at Maralal School	SCG/Q/162/2016/2016-2017	1,191,079	The classroom roof was painted on side. There were no gutters for stopped ends.
Fencing Work at Lolgese & Lolkunono	(SCG/Q/206/2015/16)	1,021,191	The entrance gate was poorly done and had fallen off.
Canopy Extension at Suguta Marmar Health centre	SCG/Q/446/2016/17	669,488	Electrical works and lighting system work was not done.
Total		**2,881,758**	

As a result, it was not possible to confirm that the County Government obtained value for money on the expenditure of Kshs.2,881,758.

2.2 Construction and Civil Works

2.2.1 Demarcation and Survey of Noonkek Group Ranch

Disclosed in Note 17 to the financial statements is an expenditure of Kshs.284,817,484 on construction and civil works. The expenditure includes Kshs.898,000 paid to M/s Lkanto Construction for beaconing of Noonkek Group Ranch. It was not clarified how M/s Lkanto was procured for the services and why the County Government incurred the

expenditure given that Noonkek Group Ranch is not part of the Samburu County Government.

2.2.2 Drilling and Equipping of Boreholes

The expenditure of Kshs.284,817,484 in respect of construction and civil works also includes an amount of Kshs.23,680,767 for drilling and equipping of boreholes during the year 2017/2018. According to the available records, a contract for construction of nine boreholes in Samburu West sub-county was awarded to M/s Davis and Shirtliff Ltd at a contract sum of Kshs.20,158,021. An amount of Kshs.8,063,208 had been paid to the contractor as at 30 June 2018. Further, construction of eight boreholes in Samburu East sub-county was awarded to M/s Export Hydro and Pump Services Limited at a contract sum of Kshs.39,043,896.53 and by the end of 2017/2018 the contractor had been paid Kshs.15,617,558.65.

Records indicate that the scope of works included drilling of boreholes, installation of solar-power and water pumps, construction of water kiosk and supply of 10,000-litre water tanks in each of the boreholes. However, inspection of the projects in November 2018 revealed that construction of water kiosk and supply of water tanks had not been done. In addition, the contractors were not on site.

Consequently, the value for money may not be realized if the projects are not completed.

2.2.3 Incomplete Works at Sulubei and Ntim Nariko Water Pans

The construction and civil works expenditure of Kshs.284,817,484 also includes an amount of Kshs.7,272,000 paid to two firms for excavation of water pans. According to the records made available, the construction of Sulubei water pan in Elbarta Ward was awarded to M/s Nomad Engineering and Construction Limited at a sum of Kshs.1,114,812 which had been fully paid as at 30 June 2018. The contract for desilting of Ntim Nariko water pan in Suguta ward was awarded to M/s Ntepes Contractors Limited at a contract sum of Kshs.7,525,452 and an amount of Kshs 6,157,188 had been paid. However, 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 and yet the contractors had left the sites as of November 2018.

Consequently, the County Government did not obtain value for money on the expenditure of Kshs.7,272,000 in respect of the incomplete projects.

2.2.4 Incomplete Works at Seketet Women Social Hall

The construction and civil works expenses of Kshs.284,817,484 also includes an amount of Kshs.2,379,890 paid to M/s Nomads General Contractors Limited for construction of a social hall at Seketet in Poro ward.

Records indicate that the contract was awarded during the year to a firm at a contract sum of Kshs.2,379,980. However, physical inspection of the project in November 2018

revealed incomplete finishing works including window panes, flooring, ceiling, painting of the interior and soak pit which had not been done. Further, the contractor was not on site as at the time of audit.

Consequently, the County Government did not obtain value for money on the expenditure of Kshs.2,379,890 in respect of the incomplete works.

2.3 Purchase of Motor Vehicles

Included in Note 17 to the financial statements under acquisition of assets is an expenditure of Kshs.44,786,500 relating to purchase of vehicles and other transport equipment. The amount includes payments totalling Kshs.37,417,900 for purchase of five motor vehicles from a local motor vehicle dealer.

The management adopted a pre-qualified list and a contract agreement signed between the National Government supply chain department and motor vehicle dealers. However, a review of records revealed the following anomalies:

i. There was no evidence indicating that the adhoc tender processing committee evaluated specifications for the vehicles that were required based on the adopted contract agreement.

ii. One of the requisitions dated 20 March 2018 from the Director, Public Relation and Chief of Protocol referred to specific brand name and model contrary to the procurement law.

iii. Tender processing committee minutes, requisitions, and inspection and acceptance committee report were not made available for audit verification.

Consequently, the validity of the expenditure of Kshs.37,417,900 on purchase of vehicles during the year could not be confirmed.

2.4 Purchase of Office Furniture and General Equipment

Included in Note 17 to the financial statements is an expenditure of Kshs.21,659,089 in respect of purchase of office furniture and general equipment. The expenditure in turn includes an amount of Kshs.980,000 for supply of stationery and ICT equipment as shown below:

PV No.	Date	Payee	Details	Amount Kshs.
1207	01/12/2017	Nabore Limited	Supply of stationeries	500,000
1375	13/01/2018	Techbyte Technologies	Supply of ICT equipment	480,000
Total				**980,000**

However, a review of records revealed that LPOs were not dated, while specifications for the items were not clearly indicated. Further, minutes of inspection and acceptance committee were not provided for verification. In addition, although M/s Techbyte

Technologies was awarded one of the tenders, the firm was not in the list of the prequalified suppliers of the County. The management with regard to the latter, therefore, contravened Section 71 of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the validity of the expenditure of Kshs.980,000 could not be confirmed.

2.5 Purchase of Specialized Plant, Equipment and Machinery

Included in Note 17 to the financial statements is an expenditure of Kshs.11,809,360 relating to purchase of specialized plant, equipment and machinery. According to available information, the County paid a total of Kshs.890,000 vide payment voucher No. 1999, for supply of ICT equipment and charged the expenditure to purchase of specialized plant, equipment and machinery.

However, the invoice and delivery note attached to the payment were not dated. Further, the quotations and minutes of the inspection and acceptance committee were not provided. Therefore, the validity of the expenditure of Kshs.890,000 could not be confirmed.

2.6 Purchase of Certified Seeds, Breeding Stock and Live Animals

Disclosed under Note 17 to the financial statements is an expenditure of Kshs.55,733,960 in respect of purchase of certified seeds, breeding stock and live animals. Included in the expenditure are payments totaling Kshs.15,078,000 for purchase of maize seeds, beans and red haricot seeds of which the seeds were claimed to have been distributed to farmers in the County during the year under review. However, expenditure returns and signed list of farmers indicating names, location and quantity of seeds issued were not provided for verification. Further, evidence of vetting of the farmers who benefitted from the programme was not made available for audit verification.

In the circumstances, the validity of the expenditure of Kshs.15,078,000 could not be confirmed.

2.7 Construction of Roads

Included in the acquisition of assets under Note 17 to the financial statements is an expenditure of Kshs.79,602,755 on construction of roads, out of which payments amounting to Kshs.13,250,000 were made in respect of improvement of two roads within the County. However, examination of records indicated that the works were not done as per the bill of quantities (BQ) as shown below:

PV No.	Description	Amount Kshs.	Observations
3092	Improvement of UNCL road Ndonyio Wasin –Meuwa	2,260,000	Part of the drainage was not done to specification of the Engineer's measurement. There was no continuous grading, gravelling and murraming as shown in the Engineer's bill of measurement. However, the contractor did spot patching in some sections of the road.
2410	Improvement of UNCL road Lodungokwee –Westgate	10,970,000	Part of the drainage was not done to specification of the Engineer's measurement. There was no continuous grading, gravelling and murraming as shown in the Engineer's estimates. However, the contractor did spot patching on the road.
Total		**13,250,000**	

As a result, value for money on the expenditure of Kshs.13,250,000 on the roads could be confirmed.

3. Compensation of Employees

3.1 Recruitment of New Employees

Samburu County Public Service Board recruited new employees during the year under review to fill various vacant positions. However, the following anomalies were noted:

i. The staff establishment provided for audit did not indicate vacant posts for the positions filled. In addition, capacity and skills assessment and workload analysis were not carried during the year under review, to identify gaps and positions to be filled, placements and establish optimum human resource capacity.

ii. The majority of the newly employed staff are members of the dominant ethnic community and only two are from other communities despite ethnic diversification being represented during application and shortlisting.

Thus, national cohesion and diversity was not achieved in the recruitment contrary to Section 7 of the National Cohesion and Integration Act, 2008 and Section 65(e) of the County Governments Act, 2012.

4. Purchase of Uniforms

The County Executive spent an amount of Kshs.18,751,770 on purchase of uniforms. However, the tenders appear to have been split into three procurements without justification as follows:

Contract No.	Supplier	Amount Kshs.
SCG/T/126/2016-17	Saimen Enterprises Limited	7,470,650
SCG/T/184/2015-2016	Nkishonai Company Limited	4,436,920
SCG/T/125/2016-17	Straight Jacket Limited	6,844,200
	Total	**18,751,770**

In addition, distribution list and requisition for the uniforms were not provided for audit review.

The records also indicate that additional uniforms were procured and supplied in July 2017 by M/s Straight Jacket Media Limited at a cost of Kshs.3,688,800 with the payment made on 25 January 2018 vide payment voucher No.1804. However, the stores records had not been updated for the consignment.

Further, inspection carried out in the stores in November 2018 revealed that the uniforms had not been issued out and were kept in store. It appears therefore that the uniforms were procured without requisitions by user departments.

5. Domestic Travel and Subsistence

5.1 Irregular Expenditure

Included also in Note 12 to the financial statements under use of goods and services is an expenditure of Kshs.106,919,672 relating to domestic travel and subsistence, which in turn includes an amount of Kshs.4,176,000 that was not adequately supported with relevant documents and appropriate approval as shown below:

Imprest Warrant No.	Date	Description	Amount Kshs.	Remarks
2519741	31 December 2017	End year party and prayer-Allamano Multi-purpose Hall	3,123,000	(i) Suppliers single sourced and paid using imprests (ii) Program of events was not provided
258189	14 May 2017	Monitoring of projects in Samburu East and community sensitization on water harvesting	553,000	(i)Imprest issued after the event. The event took place between 15 to 17 April 2017. (ii)List of projects inspected, date and location was not provided. (iii)Evidence of travel such work tickets or bus tickets not attached to surrender voucher. (iv)Community members were each paid lunch

Imprest Warrant No.	Date	Description	Amount Kshs.	Remarks
				allowance of Kshs.1,500 for which identification numbers for the payees and the basis of the payment was not provided.
2519723	2 January 2018	Governor's Tour to Assess Drought in Samburu East Sub-county(1-4 Dec 2017)	500,000	(i) Amount paid to 480 members of the public as lunches at a rate of Kshs. 1,000 each. Report, approval and basis for the payment were not provided. (ii) Identification numbers for the payees was not indicated. (iii) Payment made one month after the event was carried out. (iv) No evidence was provided for expenditure of Kshs.20,000.
		Total	**4,176,000**	

In the circumstances, the regularity and validity of the expenditure of Kshs.4,176,000 could not be confirmed.

5.2 Expenditure on Training of ECDE Teachers and ECDE Officers

The expenditure of Kshs.106,919,672 on domestic travel and subsistence also includes surrender of imprest of 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 and ECDE officers between 6-9 January 2018 and 10-11 January 2018 respectively. However, the following observations were made:

(i) The timetable and signed attendance list for the trainers and the trainees for the two days were not attached to the payment voucher for confirmation.

(ii) The County Department of Education did not produce report on assessment of the impact of the training on performance for the ECDE teachers.

(iii) Verification of supporting documents revealed that payment for hire of halls was made at a flat rate of Kshs.20,000 for trainings held Kisima Hall, Allamano Social Hall and Child Fund Hall. It is not clear how the amount paid was arrived at.

Consequently, the validity and propriety of the expenditure of Kshs.3,992,100 could not be confirmed.

6. Unaccounted for Tyres

Included in Note 12 to the financial statements is an expenditure of Kshs.43,426,166 on fuel, oil and lubricants which in turn includes an amount of Kshs.2,579,000 relating to purchase of tyres. It was, however, observed that the management did not enter the new tyres in stores ledger to confirm receipt of the same as follows:

Payment Voucher No	Date	Payee	Amount Kshs
1289	06/12/2017	Lekos Service Station Ltd	114,000
1100	01/11/2017	Amana Services Station	645,000
549	11/10/2017	Amana Services Station	1,820,000
Total			**2,579,000**

As a result, the regularity of the payment of Kshs.2,579,000 in respect of purchase of tyres could not be ascertained.

7. Imprest on Livestock Vaccination/ Surveillance

Included in specialized materials and services expenditure of Kshs.131,684,203 is an amount of Kshs.594,300 relating to an imprest issued to one officer vide Imprest Warrant No.2519818 dated 26 June 2018. The imprest was meant to facilitate livestock vaccination/surveillance. However, detailed schedule of activities undertaken by each staff and complete supervisory report on the exercise were not produced for audit review. In the circumstances, the validity and regularity of the payment of Kshs 594,300 could not be ascertained.

8. Procurement of Hotel/Conferencing Facilities and Catering Services

As disclosed under Note 12 to the financial statements is an expenditure of Kshs.53,402,712 relating to hospitality supplies and services. The amount includes payments totalling Kshs.1,766,592 in respect of hire of hotel facilities, conferencing and catering services. The payments were not supported with procurement records such as pre-qualification list and local service orders (LSO) and therefore it was not possible to establish how the service providers were identified and awarded the contracts. Consequently, the validity of the expenditure of Kshs.1,766,592 could not be confirmed.

9. Irregular Training Expenses

Included in Note 12 to the financial statements are training expenses totalling Kshs.87,530,303 out of which payments amounting to Kshs.5,040,240 were unsupported. No supporting documents such as invitation letters, training programs, approval letters, attendance registers, travel documents and certificates of participation were provided for audit review. Consequently, the validity and regularity of training expenses amounting to Kshs.5,040,240 could not be ascertained.

10. Other Operating Expenses

10.1 Annual Subscription to County Public Service Board (CPSB)

Included also in Note 12 to the financial statements under use of goods and services is an expenditure of 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 CPSB National Consultative Forum. The payment which was made vide payment voucher No.1082 was not supported with an approved law or regulation formulated by the County Executive and approved by the County Assembly on management of subscription fees. The basis for and validity of the expenditure, therefore, could not be confirmed.

10.2 Unsupported Payment for Motor Vehicle Repair

Included also in other operating expenses of Kshs.330,385,967 is an amount of Kshs.506,650 paid to a motor vehicle garage in Maralal town vide payment voucher No. 2233 for repair of GKA 963D. However, mechanical report from Ministry of Public Works officers indicating defects and estimated cost of repair was not made available for audit review. In the circumstances, it was not possible to confirm that the expenditure of Kshs.506,650 was valid and reasonable.

11. Failure to Adhere to Income Tax Act, Cap. 470 Requirements

11.1 Tax Penalties on Fringe Benefits

Included in the expenditure on construction and civil works of Kshs.284,817,484 are payments amounting to Kshs.104,789,771 made to Kenya Revenue Authority (KRA) which had wrongly been charged to construction and civil works. The payments to KRA were in respect of fringe benefits tax including penalties on Car Loan and Mortgage Scheme managed by the County for its staff and County Executive Committee Members. The County had failed to pay the tax on time in accordance with Income Tax Act thus resulting in the penalty payments. The management did not give justification why the taxes were paid late and thus resulting in the penalties.

11.2 Failure to Remit PAYE on Gratuities

The County Executive paid gratuity amounting to Kshs.70,560,758 to several employees whose contracts lapsed during the year under review. However, pay as you earn (PAYE) deductions in respect of the gratuity amounting to 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, thus exposing the County to avoidable penalties and fines. Further, the unremitted tax due was not disclosed in the list of pending bills.

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 effectiveness of internal controls, risk management and 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

Stores Management and Control

Stores management involves establishing the system of controls, evaluating the adequacy of the controls, reporting on the effectiveness of the controls to achieve the objectives. Purchases were made of various supplies; food and rations; medical drugs; veterinary drugs and renal unit items but stores` records were not well maintained during the year under review as follows:

(i) Payment Voucher No.290 dated 6 March 2018 of Kshs.1,936,120 for supply and delivery of veterinary drugs was not captured on S3 stores records as required. The records were maintained by a livestock officer who issued some of the drugs using counter S11 and had no record of the stock balance or reconciliations between the issued and the balance in the stores. In the absence of the stock control cards, the unutilized supplies could not be confirmed.

(ii) Food and rations were supplied to the Health Department but the store records were not consistent with the physical balances verified.

(iii) Payment Voucher No.712 dated 29 June 2018 of Kshs.1,952,000 for renal unit consumables had undated S13 attached. Stores records had discrepancies between the recorded balance and the actual physical count.

(iv) Regular independent stock counts were not carried out. This resulted to cases of expired drugs in the health department.

As a result of the above anomalies, it has not been possible to confirm that the stores management and control systems over essential goods and supplies were effective during the year to safeguard public goods from possible wastage and loss.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and 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 governance.

In preparing the financial statements, management is responsible for assessing the ability of Samburu County Executive to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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 entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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

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

Nairobi

18 February 2019

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	2017-2018 KShs	2016-2017 KShs
RECEIPTS			
Exchequer releases	1	3,805,200,000	3,858,541,535
Proceeds from Domestic and Foreign Grants	2	158,952,815	35,343,554
Transfers from Other Government Entities	3	129,763,052	90,810,440
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	224,823,905	183,798,995
Returned CRF issues	10	63,314,881	49,786,836
TOTAL RECEIPTS		**4,382,054,653**	**4,218,281,360**
PAYMENTS			
Compensation of Employees	11	1,556,774,999	1,174,893,766
Use of goods and services	12	1,002,350,705	931,060,303
Subsidies	13	-	-
Transfers to Other Government Units	14	751,340,493	675,832,978
Other grants and transfers	15	109,303,460	300,836,604
Social Security Benefits	16	-	4,923,885
Acquisition of Assets	17	703,728,477	1,059,550,833
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	87,185,680
TOTAL PAYMENTS		**4,123,498,134**	**4,234,284,049**
SURPLUS/DEFICIT		258,556,519	-16,002,689

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 9th Jan 2019 and signed by:

Chief Officer
Name: Daniel Lenolkirna

9th Jan 2019

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

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Notes	2017-2018 KShs	2016-2017 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	511,561,419	284,286,008
Cash Balances	21B	-	-
Total Cash and cash equivalent		**511,561,419**	**284,286,008**
Accounts receivables – Outstanding Imprests	22	64,343,688	61,074,004
TOTAL FINANCIAL ASSETS		575,905,107	345,360,012
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	76,662,791	104,674,215
NET FINANCIAL ASSETS		499,242,316	240,685,797
REPRESENTED BY			
Fund balance b/fwd	24	240,685,797	256,688,486
Surplus/Deficit for the year		258,556,519	-16,002,689
NET FINANCIAL POSITION		499,242,316	240,685,797

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 9th Jan 2019 and signed by:

Chief Officer
Name: Daniel Lenolkirna

9th Jan 2019

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

5.3. STATEMENT OF CASH FLOWS

	Notes	2017-2018 Kshs	2016 - 2017 Kshs
Receipts from operating income			
Exchequer Releases	1	3,805,200,000.00	3,858,541,535.00
Proceeds from Domestic and Foreign Grants	2	158,952,815.40	35,343,554.00
Transfers from Other Government Entities	3	129,763,052.00	90,810,440.00
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	224,823,904.85	183,798,995.00
Returned CRF issues	10	63,314,880.75	49,786,835.95
		4,382,054,653.00	4,218,281,359.95
Payments for operating expenses			
Compensation of Employees	11	1,556,774,998.65	1,174,913,910.00
Use of goods and services	12	1,002,350,705	931,060,303.00
Subsidies	13	-	-
Transfers to Other Government Units	14	751,340,493.30	675,832,978.00
Other grants and transfers	15	109,303,460.00	300,836,604.00
Social Security Benefits	16	-	4,923,885.00
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	0	87,185,680.00
		3,419,769,656.95	3,174,753,360.00
Adjusted for:			
Adjustments during the year		0	10,987,869
Net cash flow from operating activities		962,284,996	1,032,540,131
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	0	0
Acquisition of Assets	17	-703,728,477	-1,059,550,833
Net cash flows from Investing Activities		-703,728,477	-1,059,550,833
CA			
SHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	0	0
Proceeds from Foreign Borrowings	5	0	0
Repayment of principal on Domestic and Foreign borrowing	19	0	0
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		258,556,519	-27,010,702
Cash and cash equivalent at BEGINNING of the year	24	253,004,900	280,015,602
Cash and cash equivalent at END of the year	21	511,561,419	253,004,900

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 9th Jan 2019 and signed by:

Chief Officer
Name: Daniel Lenolkirna

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	3,805,200,000	-	3,805,200,000	3,805,200,000	0	100%
Proceeds from Domestic and Foreign Grants	283,394,012	-	283,394,012	158,952,815	124,441,197	56%
Transfers from Other Government Entities	5,321,855	-	5,321,855	129,763,052	-124,441,197	2438%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	301,234,866	-	301,234,866	224,823,905	76,410,961	75%
Return issues to CRF	-	-	-	-	-	-
TOTAL	**4,395,150,733**	**-**	**4,395,150,733**	**4,382,054,653**	**76,410,961**	**100%**
PAYMENTS	-	-		-	-	
Compensation of Employees	1,460,047,016	97,566,830	1,557,613,846	1,556,774,999	838,847	100%
Use of goods and services	950,978,682	130,127,751	1,081,106,433	1,002,350,705	78,755,728	93%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	151,000,000	-37,545,108	113,454,892	751,340,493	-637,885,601	662%
Other grants and transfers	162,000,000	-48,711,376	113,288,624	109,303,460	3,985,164	96%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,307,844,439	55,302,513	1,363,146,952	703,728,477	659,418,475	52%

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 %
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	**4,031,870,137**	**196,740,610**	**4,228,610,747**	**4,123,498,134**	**105,112,613**	**98%**
SURPLUS/(DEFICIT)	**363,280,596**	**-196,740,610**	**166,539,986**	**258,556,519**	**-28,701,652**	**2%**

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

(a) Xxxx
(b) Xxxx
(c) Xxxx
(d) Xxxx
(e) Xxxx

(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 between the two statements should be prepared and disclosed.)*

The entity financial statements were approved on 9th Jan 19 2019 and signed by:

Chief Officer
Name: Daniel Lenolkirna

9th Jan 2019

Head of Treasury Accounts
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	2,663,203,326	-	2,663,203,326	3,311,819,993	-648,616,667	124%
Proceeds from Domestic and Foreign Grants	158,952,815	-	158,952,815	158,952,815	0	100%
Transfers from Other Government Entities	5,321,855	-	5,321,855	129,763,052	-124,441,197	2438%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
County Own Generated receipts	210,829,837	-	210,829,837	185,765,966	25,063,871	88%
Return CRF issues	-	-	0	63,314,881.00	-63,314,881	-
TOTAL	**3,038,307,833**		**3,038,307,833**	**3,849,616,707**	**-811,308,874**	**127%**
PAYMENTS				-	-	
Compensation of Employees	1,460,047,016	97,566,830	1,557,613,846	1,556,774,999	838,847	100%
Use of goods and services	908,686,779	143,830,751	1,052,517,530	987,566,760	64,950,770	94%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	65,000,000	-31,545,108	33,454,892	670,199,084	-636,744,192	2003%
Other grants and transfers	162,000,000	-48,711,376	113,288,624	109,303,460	3,985,164	96%
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	62,979,480	18,407,894	81,387,374	66,535,389	14,851,985	82%

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 %
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other Payments	-	-	-	-	-	
TOTAL	**2,658,713,275**	**179,548,991**	**2,838,262,266**	**3,390,379,692**	**-552,117,426**	**119%**
SURPLUS/(DEFICIT)	**379,594,558**	**-179,548,991**	**200,045,567**	**459,237,015**	**-259,191,448**	**230%**

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

(a) Xxxx
(b) Xxxx
(c) Xxxx
(d) Xxxx
(e) Xxxx

(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 28/10 2019 and signed by:

Chief Officer
Name: Daniel Lenolkirna

Head of Treasury Accounts
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	1,141,996,674	-	1,141,996,674	493,380,007	648,616,667	43%
Proceeds from Domestic and Foreign Grants	124,441,197	-	124,441,197	0	124,441,197	0%
Transfers from Other Government Entities	-	-	-	-	-	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
County Own Generated Receipts	90,405,029	-	90,405,029	39,057,937	51,347,092	43%
Returned CRF issues	-	-	-	-	-	
TOTAL	**1,356,842,900**	**-**	**1,356,842,900**	**532,437,944**	**824,404,956**	**39%**
PAYMENTS				-		
Compensation of Employees	-	-	-	-	-	
Use of goods and services	42,291,903	-13,703,000	28,588,903	14,783,945	13,804,958	52%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	86,000,000	-6,000,000	80,000,000	81,141,409	-1,141,409	101%
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	1,244,864,959	36,894,619	1,281,759,578	637,193,089	644,566,489	50%

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 %
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Payments	-	-	-	-	-	
TOTAL	**1,373,156,862**	**17,191,619**	**1,390,348,481**	**733,118,443**	**657,230,038**	**53%**

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

(a) Xxxx
(b) Xxxx
(c) Xxxx
(d) Xxxx
(e) Xxxx

(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 9th Jan 2019 and signed by:

Chief Officer
Name: Daniel Lenolkirna

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

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Description	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
		2017/2018	2017/2018	2017/2018	2017/2018	
		KShs	KShs	KShs	KShs	KShs
101000000	Land Policy and Planning	130,427,068.00		130,427,068.00	124,090,726.60	6,336,341.40
101010000	Development Planning and Land Reforms	130,427,068.00		130,427,068.00	124,090,726.60	6,336,341.40
102000000	Housing Development and Human Settlement	77,535,479.00		77,535,479.00	62,827,756.90	14,707,722.10
102010000	Housing Development	40,707,905.00		40,707,905.00	36,843,323.40	3,864,581.60
102030000	Survey and mapping	35,910,325.00		35,910,325.00	25,384,571.10	10,525,753.90
102040000	Housing management services	917,249.00		917,249.00	599,862.40	317,386.60
103000000		178,938,048.00		178,938,048.00	137,798,338.00	41,139,710.00
103010000	Stalled and new Government buildings	20,837,134.00		20,837,134.00	17,338,918.80	3,498,215.20
103020000	Building Standards and Research	54,280,555.00		54,280,555.00	52,703,586.05	1,576,968.95
103030000	Livestock diseases managent and control	21,291,359.00		21,291,359.00	13,657,014.45	7,634,344.55
103040000	livestock marketing and rangeland management	82,529,000.00		82,529,000.00	54,098,818.70	28,430,181.30
104000000	Development of capture fisheries resources	3,589,520.00		3,589,520.00	1,412,000.00	2,177,520.00

104010000	Coastline Infrastructure Development	3,589,520.00		3,589,520.00	1,412,000.00	2,177,520.00
105000000	**Urban and Metropolitan Development**	**106,357,754.00**		**106,357,754.00**	**69,601,680.30**	**36,756,073.70**
105010000	Urban Mobility and Transport	86,094,628.00		86,094,628.00	49,924,514.45	36,170,113.55
105020000	Metropolitan Planning & Infrastructure Development	20,263,126.00		20,263,126.00	19,677,165.85	585,960.15
106000000	**General Administration Planning and Support Services**	**30,665,000.00**		**30,665,000.00**	**27,204,935.55**	**3,460,064.45**
106010000	Administration, Planning & Support Services	30,665,000.00		30,665,000.00	27,204,935.55	3,460,064.45
201000000	**General Administration, Planning and Support Services**	**236,775,292.00**		**236,775,292.00**	**138,692,891.60**	**98,082,400.40**
201010000	General Administration, Planning and Support Services	218,086,538.00		218,086,538.00	118,923,970.60	99,162,567.40
201030000	Financial Management Services	297,778.00		297,778.00	297,600.00	178.00
201040000	Information Communications Services	18,390,976.00		18,390,976.00	19,471,321.00	(1,080,345.00)
202000000	**Road Transport**	**215,701,807.00**		**215,701,807.00**	**122,203,017.15**	**93,498,789.85**
202010000	Construction of Roads and Bridges	202,218,909.00		202,218,909.00	108,847,561.20	93,371,347.80
202030000	Maintenance of Roads	10,127,294.00		10,127,294.00	10,026,564.85	100,729.15
202040000	Design of Roads and Bridges	3,355,604.00		3,355,604.00	3,328,891.10	26,712.90
301000000	**General Administration Planning and Support Services**	**162,648,436.00**		**162,648,436.00**	**126,631,577.60**	**36,016,858.40**
301010000	General administration	162,648,436.00		162,648,436.00	126,631,577.60	36,016,858.40
302000000	**Industrial Development and Investments**	**10,535,335.00**		**10,535,335.00**	**10,137,389.05**	**397,945.95**

302010000	Promotion of Industrial Development and Investments	10,535,335.00		10,535,335.00	10,137,389.05	397,945.95
304000000	**Cooperative Development and Management**	103,255,630.00		103,255,630.00	92,261,537.55	10,994,092.45
304010000	Governance and Accountability	103,255,630.00		103,255,630.00	92,261,537.55	10,994,092.45
305000000	**East African Affairs and Regional Integration**	14,025,923.00		14,025,923.00	13,180,752.25	845,170.75
305010000	East African Customs Union	14,025,923.00		14,025,923.00	13,180,752.25	845,170.75
306000000	**Tourism Development and Promotion**	3,105,322.00		3,105,322.00	2,393,263.70	712,058.30
306010000	Tourism Promotion and Marketing	3,105,322.00		3,105,322.00	2,393,263.70	712,058.30
401000000	**Preventive & Promotive Health Services**	209,012,261.00		209,012,261.00	213,542,238.40	(4,529,977.40)
401040000	Government Chemist	70,174,057.00		70,174,057.00	73,946,836.75	(3,772,779.75)
401060000	Non-communicable diseases and prevent control	11,852,888.00		11,852,888.00	11,608,199.50	244,688.50
401070000	Maternal health services	126,985,316.00		126,985,316.00	127,987,202.15	(1,001,886.15)
402000000	**Curative Health Services**	478,731,040.00		478,731,040.00	455,897,031.10	22,834,008.90
402040000	Forensic and Diagnostics	372,335,258.00		372,335,258.00	353,508,481.05	18,826,776.95
402050000	Free Primary Healthcare	106,395,782.00		106,395,782.00	102,388,550.05	4,007,231.95
403000000	**Health Research and Development**	267,440,502.00		267,440,502.00	137,289,496.60	130,151,005.40
403030000	Research Ethics, Standards & Regulation	31,298,163.00		31,298,163.00	33,061,826.60	(1,763,663.60)
403040000	Research and Development					

		947,545.00		947,545.00	246,000.00	701,545.00
403050000	Health policy, planning and financing	225,141,240.00		225,141,240.00	94,263,270.85	130,877,969.15
403060000	Health standards and quality assurance services	10,053,554.00		10,053,554.00	9,718,399.15	335,154.85
501000000	Primary Education	97,130,503.00		97,130,503.00	98,132,304.50	(1,001,801.50)
501010000	Free Primary Education	97,130,503.00		97,130,503.00	98,132,304.50	(1,001,801.50)
502000000	Secondary Education	376,250,687.00		376,250,687.00	309,096,040.90	67,154,646.10
502010000	Secondary Bursary Management Services	376,250,687.00		376,250,687.00	309,096,040.90	67,154,646.10
503000000	Quality Assurance and Standards	19,961,263.00		19,961,263.00	20,697,784.20	(736,521.20)
503030000	Co-Curriculum Activities	19,961,263.00		19,961,263.00	20,697,784.20	(736,521.20)
504000000	University Education	6,144,774.00		6,144,774.00	5,966,369.10	178,404.90
504010000	University Education	6,144,774.00		6,144,774.00	5,966,369.10	178,404.90
701000000	General Administration Planning and Support Services	431,851,951.00		431,851,951.00	439,188,559.30	(7,336,608.30)
701010000	Human Resource management	206,409,698.00		206,409,698.00	210,678,422.95	(4,268,724.95)
701030000	Sub-county administration	192,370,466.00		192,370,466.00	195,329,307.90	(2,958,841.90)
701040000	Coordination, supervision and human resource management	33,071,787.00		33,071,787.00	33,180,828.45	(109,041.45)
704000000	State House Affairs	81,671,515.00		81,671,515.00	80,193,225.80	1,478,289.20
704010000	Coordination of State House Functions					

		81,671,515.00		81,671,515.00	80,193,225.80	1,478,289.20
705000000	**Leadership and Coordination of MDAs**	**338,385,146.00**		**338,385,146.00**	**328,371,618.10**	**10,013,527.90**
705010000	Coordination and Supervision	312,247,514.00		312,247,514.00	303,276,197.90	8,971,316.10
705020000	System security	26,137,632.00		26,137,632.00	25,095,420.20	1,042,211.80
706000000	**Economic Policy and National Planning**	**182,930,727.00**		**182,930,727.00**	**164,186,668.85**	**18,744,058.15**
706010000	Economic Planning Coordination services	7,306,669.00		7,306,669.00	6,613,912.20	692,756.80
706020000	Community Development	54,045,756.00		54,045,756.00	49,990,411.20	4,055,344.80
706030000	Macro Economic policy planning and regional integration	12,195,630.00		12,195,630.00	11,490,125.30	705,504.70
706040000	Policy Research	17,709,707.00		17,709,707.00	16,391,708.80	1,317,998.20
706050000	Coordination of Vision 2030	35,926,230.00		35,926,230.00	26,444,483.70	9,481,746.30
706060000	Infrastructure, science, technology and innovation	55,746,735.00		55,746,735.00	53,256,027.65	2,490,707.35
712000000	**Devolution Services**	**2,415,942.00**		**2,415,942.00**	**3,814,752.85**	**(1,398,810.85)**
712010000	Management of devolution affairs	2,415,942.00		2,415,942.00	3,814,752.85	(1,398,810.85)
713000000	**Special Initiatives**	**3,245,323.00**		**3,245,323.00**	**2,990,830.65**	**254,492.35**
713010000	Relief & Rehabilitation	3,245,323.00		3,245,323.00	2,990,830.65	254,492.35
901000000	**Sports**	**55,969,749.00**		**55,969,749.00**	**44,622,422.55**	**11,347,326.45**
901010000	Sports Training and competitions	55,969,749.00		55,969,749.00	44,622,422.55	11,347,326.45

902000000	Culture	10,812,643.00		10,812,643.00	9,238,058.45	1,574,584.55
902010000	Conservation of Heritage	1,720,000.00		1,720,000.00	1,004,504.00	715,496.00
902020000	Public Records and Archives Management	1,535,000.00		1,535,000.00	1,125,100.00	409,900.00
902030000	Development And Promotion of Culture	1,095,000.00		1,095,000.00	874,600.00	220,400.00
902040000	Promotion of Kenyan Music and Dance	6,462,643.00		6,462,643.00	6,233,854.45	228,788.55
903000000	The Arts	19,207,554.00		19,207,554.00	18,505,898.00	701,656.00
903010000	Film Services	19,207,554.00		19,207,554.00	18,505,898.00	701,656.00
904000000	Library Services	2,835,323.00		2,835,323.00	2,272,702.85	562,620.15
904010000	Library Services	2,835,323.00		2,835,323.00	2,272,702.85	562,620.15
1001000000	General Administration, Planning and Support Services	18,737,764.00		18,737,764.00	17,818,607.85	919,156.15
1001010000	Environmental Policy Management	18,737,764.00		18,737,764.00	17,818,607.85	919,156.15
1002000000	Environment Management and Protection	26,905,755.00		26,905,755.00	15,560,150.90	11,345,604.10
1002010000	National Environment Management	20,516,719.00		20,516,719.00	10,021,817.00	10,494,901.00
1002020000	Catchment Rehabilitation and Conservation	6,389,036.00		6,389,036.00	5,538,333.90	850,702.10
1003000000	Natural Resources Conservation and Management	18,988,229.00		18,988,229.00	12,668,254.75	6,319,974.25
1003020000	Forestry Research and Development	10,187,568.00		10,187,568.00	7,974,931.80	2,212,636.20

1003030000	Wildlife Conservation and Security	3,606,377.00		3,606,377.00	3,363,065.60	243,311.40
1003040000	National Parks and Reserves Management	5,194,284.00		5,194,284.00	1,330,257.35	3,864,026.65
1004000000	**Water Resources Management**	**306,421,482.00**		**306,421,482.00**	**244,188,555.50**	**62,232,926.50**
1004010000	Water Resources conservation and Protection	22,520,261.00		22,520,261.00	30,250,140.90	(7,729,879.90)
1004020000	Water Storage and Flood Control	283,901,221.00		283,901,221.00	213,938,414.60	69,962,806.40
		4,228,610,747.00	-	**4,228,610,747.00**	**3,552,677,437.45**	**675,933,309.55**

(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 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 2018, 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 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 the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

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 2018, this amounted to KShs 76,622,791.25 compared to KShs 104,674,214.65 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 *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

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. Samburu County 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 26th June 2017 for the period 1st July 2017 to 30 June 2018 as required by law. There was three number of supplementary budgets passed in the year. A high-level assessment of the Samburu 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

	2017 - 2018	2016 - 2017
	KShs	KShs
Total Exchequer Releases for quarter 1	532,728,000	958,239,384
Total Exchequer Releases for quarter 2	1,084,482,000	977,404,171
Total Exchequer Releases for quarter 3	951,300,000	958,239,384
Total Exchequer Releases for quarter 4	1,236,690,000	964,658,596
Total	**3,805,200,000**	**3,858,541,535**

(State the amount received vis a vie amount included in the CARA)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2017 - 2018	2016 - 2017
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	0	0	0	0
(Insert name of donor)	0	0	0	0
Grants Received from Multilateral Donors (International Organisations)				
Danida			15,897,096	5,495,000.00
World Bank-Health Systems Funds			30,357,377	29,848,554.00
World Bank-KSDP			36,731,596	
World Bank-Polytechnic Funds			25,356,891	
World Bank-Narigp			50,609,855	
Grants Received from other levels of government				
(Insert name of donor)	0	0	0	0
(Insert name of donor)	0	0	0	0
Total			**158,952,815**	**35,343,554.00**

(Include a brief explanation on grants received, from whom and for what purpose)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017 - 2018 KShs	2016 - 2017 KShs
Transfers from Central government entities		
Ministry of Roads - RMFL	124,441,197	58,898,586
Ministry of Health - Free Maternal	-	10,920,000
Ministry of Health - User Fees Foregone	5,321,855	20,991,854
Transfers from Counties		
(insert name of budget agency)	0	0
(insert name of budget agency)	0	0
TOTAL	**129,763,052**	**90,810,440**

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

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2017 - 2018 KShs	2016 - 2017 KShs
Borrowing within General Government	0	0
Borrowing from Monetary Authorities (Central Bank)	0	0
Other Domestic Depository Corporations (Commercial Banks)	0	0
Borrowing from Other Domestic Financial Institutions	0	0
Borrowing from Other Domestic Creditors	0	0
Domestic Currency and Domestic Deposits	0	0
Total	0	0

(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

	2017 - 2018 KShs	2016 – 2017 KShs
Foreign Borrowing – Draw-downs Through Exchequer	0	0
Foreign Borrowing - Direct Payments	0	0
Foreign Currency and Foreign Deposits	0	0
Total	**0**	**0**

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

6. PROCEEDS FROM SALE OF ASSETS

	2017 – 2018 KShs	2016 – 2017 KShs
Receipts from the Sale of Buildings	0	0
Receipts from Sale of Vehicles and Transport Equipment	0	0
Receipts from Sale of Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from Sale of Strategic Reserves Stocks	0	0
Receipts from Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Total	**0**	**0**

7. REIMBURSEMENTS AND REFUNDS

	2017 - 2018 KShs	2016 – 2017 KShs
Refund from World Food Programme (WFP)	0	0
Reimbursement of Audit Fees	0	0
Reimbursement on Messing Charges (UNICEF)	0	0
Reimbursement from World Bank – ECD	0	0
Reimbursement from Individuals& Private Organisations	0	0
Reimbursement from Local Government Authorities	0	0
Reimbursement from Statutory Organisations	0	0
Reimbursement within Central Government	0	0
Reimbursement Using Bonds	0	0
Total	**0**	**0**

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2017 - 2018	2016 – 2017
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	0	0
Returns of Equity Holdings in International Organisations	0	0
Total	**0**	**0**

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

9. COUNTY OWN GENERATED RECEIPTS

	2017 - 2018	2016 – 2017
	KShs	KShs
Livestock Export/Permit	2,403,200	1,780,075
Livestock Auction Cess	2,992,535	3,179,342
Slaughter Fee	4,051,145	4,423,880
Hides and Skin	45,900	66,000
A.M.S	393,900	715,750
Wheat Cess	219,845	129,015
Public Health	912,525	1,368,450
Maralal CR Hospital	4,027,914	5,279,847
Baragoi SC Hospital	279,570	369,200
KATO Collections	3,163,036	33,883,141
S.N.R Gate Collections	7,783,919	12,926,276
S.N.R Hotels	28,353,255	11,095,005
Single Business Permit	12,599,300	4,644,960
Market S/Rent	518,900	466,450
Miraa Cess	940,650	943,800
Hawkers	1,497,550	1,617,580
Weights and Measures	78,200	121,320
Land Rates	10,898,901	6,435,854
Undertaking Fees	-	104,000
Sand Income	3,749,910	4,168,950
PW Charges Fee	788,000	904,538
Direct Credit	9,423,824	30,000,322
USD Conversion	114,672,215	55,612,541
Parking Fees	-	6,000
Exhauster Fees	10,599,720	-
Maralal International Camel Derby	243,350	852,400

Tender Fee	392,000	645,300
Liquor License	3,657,000	2,059,000
Misc	137,641.00	
Total	**224,823,905**	**183,798,995**

(Comment on the performance of the own generated funds between the two years)

10. RETURNED CRF ISSUES

	2017 - 2018 KShs	2016 – 2017 KShs
Recurrent Account	656.25	2,878.40
Development Account	4.75	3,663,800.55
Roads Levy Account	58,898,586.00	45,129,788.00
Special Purpose Account	130,294.70	16.00
CRF Returns by the County Assembly	4,285,339	990,353
Total	**63,314,881**	**49,786,835.95**

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2017 - 2018	2016 – 2017
	KShs	KShs
Basic salaries of permanent employees	789,487,199	724,006,407
Basic wages of temporary employees	9,299,620	7,143,300
Personal allowances paid as part of salary	626,189,877	443,744,059
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	131,798,302	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**1,556,774,999**	**1,174,893,766**

(Give brief explanation including the comparative number of employees)

12. USE OF GOODS AND SERVICES

	2017 - 2018	2016 – 2017
	KShs	KShs
Utilities, supplies and services	10,148,722	9,076,321
Communication, supplies and services	6,633,894	6,557,719
Domestic travel and subsistence	106,919,672	126,783,580
Foreign travel and subsistence	25,564,718	15,532,005
Printing, advertising and information supplies & services	6,273,981	15,259,199
Rentals of produced assets	11,019,956	3,115,524
Training expenses	87,530,303	67,698,475
Hospitality supplies and services	53,402,712	23,304,006
Insurance costs	151,971,474	128,808,140
Specialised materials and services	131,684,203	136,874,407
Office and general supplies and services	10,018,158	13,796,806
Other operating expenses	330,385,967	285,557,513
Routine maintenance – vehicles and other transport equipment	25,040,675	29,428,090
Fuel Oil and Lubricants	43,426,166	65,598,014
Routine maintenance – other assets	2,330,105	3,670,504
Total	**1,002,350,705**	**931,060,303**

(Give a brief explanation of this category of expenses)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2017 - 2018 KShs	2016 - 2017 KShs
Subsidies to Public Corporations		
See list attached	0	0
(insert name)	0	0
Subsidies to Private Enterprises		
See list attached	0	0
(insert name)	0	0
TOTAL	0	0

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

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017 - 2018 KShs	2016 - 2017 KShs
Transfers to Central government entities		
Transfers to Other County Government Entities	77,689,600	112,076,421
Transfers to County Assembly of Samburu	592,509,484	473,352,126
Other Capital Grant and Tranfers	81,141,409	90,404,431
TOTAL	**751,340,493**	**675,832,978**

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

15. OTHER GRANTS AND OTHER PAYMENTS

	2017 - 2018 KShs	2016 - 2017 KShs
Scholarships and other educational benefits	60,000,000	78,700,000
Emergency relief and refugee assistance	40,939,136	135,834,107
Subsidies to small businesses, cooperatives, and self employed	-	7,299,997
Domestic Loans to Individuals and Households	8,364,324	79,002,500
Total	**109,303,460**	**300,836,604**

(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2017 - 2018 KShs	2016 - 2017 KShs
Government pension and retirement benefits	0	0
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	0	4,923,885
Total	**0**	**4,923,885**

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

17. ACQUISITION OF ASSETS

Non Financial Assets	2017 - 2018 KShs	2016 - 2017 KShs
Non Financial Assets	-	-
Purchase of Buildings	-	-
Construction of Buildings	165,935,077	169,373,080
Refurbishment of Buildings	19,824,850	16,989,333
Construction of Roads	79,602,755	38,140,007
Construction and Civil Works	284,817,484	721,626,707
Overhaul and Refurbishment of Construction and Civil Works	-	8,291,228
Purchase of Vehicles and Other Transport Equipment	44,786,500	28,812,024
Overhaul of Vehicles and Other Transport Equipment	1,260,000	1,754,405
Purchase of Household Furniture and Institutional Equipment	1,560,000	48,000
Purchase of Office Furniture and General Equipment	21,659,089	22,344,599
Purchase of ICT Equipment		-
Purchase of Specialised Plant, Equipment and Machinery	11,809,360	16,109,101
Rehabilitation and Renovation of Plant, Machinery and Equip.	256,400	3,850,500
Purchase of Certified Seeds, Breeding Stock and Live Animals	55,733,960	23,877,550
Research, Studies, Project Preparation, Design & Supervision	14,449,923	8,334,299
Rehabilitation of Civil Works	2,033,079	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-

Total	703,728,477	1,059,550,833

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2017 - 2018	2016 – 2017
	KShs	KShs
Exchange Rate Losses	0	0
Interest Payments on Foreign Borrowings	0	0
Interest Payments on Guaranteed Debt Taken over by Govt	0	0
Interest on Domestic Borrowings (Non-Govt)	0	0
Interest on Borrowings from Other Government Units	0	0
Total	**0**	**0**

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

	2017 - 2018	2016 – 2017
	KShs	KShs
Repayments on Borrowings from Domestic	0	0
Principal Repayments on Guaranteed Debt Taken over by Government	0	0
Repayments on Borrowings from Other Domestic Creditors	0	0
Repayment of Principal from Foreign Lending & On – Lending	0	0
Total	**0**	**0**

20. OTHER PAYMENTS

	2017 - 2018	2016 – 2017
	KShs	KShs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other payments	0	87,185,680
	0	**87,185,680**

(Provide explanation as to what each component of other expenses relate to)

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 recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2017 – 2018	2016 – 2017
				KShs	KShs
Central Bank of Kenya, A/C No. 1000170743 (KES)			-	19,155,291	5
Central Bank of Kenya, A/C No. 1000170808 (KES)				7,510,217	656
Central Bank of Kenya, A/C No. 1000171437 (KES)				367,359,305	120,582,251
Central Bank of Kenya, A/C No. 1000201948 (KES)				76,622,791	104,674,215
Central Bank of Kenya, A/C No. 1000274597(KES)				365	130,295
Central Bank of Kenya, A/C No. 1000283483 (KES)				4,740,865	58,898,586
Central Bank of Kenya, A/C No. 1000367199 (KES)				10,322,585	0
Central Bank of Kenya, A/C No. 1000368071 (KES)				25,850,000	0
Total				**511,561,419**	**284,286,008**

*Amount should be as per amount in the cash book.

21B. CASH IN HAND

	2017 – 2018 KShs	2016 – 2017 KShs
Cash in Hand – Held in domestic currency	0	0
Cash in Hand – Held in foreign currency	0	0
Total	**0**	**0**

Cash in hand should also be analysed as follows:

	2017 – 2018 KShs	2016 – 2017 KShs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Total	**0**	**0**

[Provide cash count certificates for each]

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2017 – 2018 KShs	2016 – 2017 KShs
Government Imprests	48,816,286	45,546,602
Receivables from County Assembly	15,527,402	15,527,402
Total	**64,343,688**	**61,074,004**

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

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken KShs*	*Amount Surrendered KShs*	*Balance KShs*
SIMON PAUL LEKEMBE	31-Jan-18	2,655,800	0	2,655,800
SHADRACK RAJAS LETOWON	25-Jun-18	474,750	474,000	750
JOHNSTONE MATATA WAMBUA	30-Nov-17	291,846	246,712	45,134
MORUTA LALAIKIPIANI	14-Mar-18	568,000	-	568,000
Total		**3,990,396**	**720,712**	**3,269,684**

23. ACCOUNTS PAYABLE

	2017 – 2018 KShs	2016 – 2017 KShs
Deposits	76,622,791	104,674,215
Total	**76,622,791**	**104,674,215**

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2017 – 2018 KShs	2016 – 2017 KShs
Bank accounts	179,611,793	200,011,310
Accounts Receivables Outstanding Imprest	45,546,602	41,149,774
Accounts Receivables From County Assembly	15,527,402	15,527,402
Total	**240,685,797**	**256,688,486**

[Provide short appropriate explanations as necessary]

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2017 – 2018	2016 – 2017
	KShs	KShs
Adjustments on bank account balances	0	(10,987,869)
Adjustments on cash in hand	0	0
Adjustments on payables	0	0
Adjustments on receivables	0	0
Others (*specify*)	0	0
	0	**(10,987,869)**

5.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017 – 2018 KShs	2016 – 2017 KShs
Construction of buildings	82,815,718.00	150,195,701.00
Construction of civil works	223,803,202.46	246,135,287.00
Supply of goods	35,216,185.00	173,035,480.00
Supply of services	22,828,170.00	122,939,297.00
	364,663,275.46	150,195,701.00

2. PENDING STAFF PAYABLES (See Annex 2)

	2017 – 2018 KShs	2016 – 2017 KShs
Senior management	536,000.00	2,361,945.00
Middle management	7,282,960.00	4,022,880.00
Unionisable employees	4,433,843.00	2,896,711.00
Others (*specify*)	-	9,281,536.00
	12,252,803.00	18,563,072.00

3. OTHER PENDING PAYABLES (See Annex 3)

	2017 – 2018 KShs	2016 – 2017 KShs
Amounts due to National Government entities	23,447,580.10	0
Amounts due to County Government entities	-	0
Amounts due to third parties	279,319,854.60	0
Others (*specify*)	-	0
	302,767,434.70	0

(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

	20xx- 20xx Kshs	20xx- 20xx Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	66,030,819.80	xxx
Transfers to related parties		
Transfer to the County Assembly	592,509,484.00	xxx
Transfers to other County Government Entities	52,238,840.00	xxx
Transfers to Development Projects	532,437,944.00	xxx
Transfers to non reporting entities e.g schools and welfare	-	xxx
Transfers to County Water Service Providers	33,000,000.00	xxx
Expenses paid on behalf of County Water Service Providers	3,545,108.50	xxx
Total Transfers to related parties	1,213,731,376.50	**xxx**
Transfers from related parties		
Transfers from the Exchequer	3,805,200,000.00	xxx
Transfers from MDAs	129,763,052.00	xxx
Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received)		xxx
Total Transfers from related parties	3,934,963,052.00	**xxx**

5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and resolve 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	Location	Accounting Officer responsible
Maralal Water and Sanitation Company		Maralal	Wilson Lekoomet
Bursaries Fund	18th April 2016	Maralal	Marios Lerugum
Youth and Women Enterprise Development Fund	AUG 2014	Maralal	Susan Lelemoyog
Executive Car Loans and Mortgage Scheme Fund	5th March 2016	Maralal	Daniel Lenolkirna

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)*
	7.5 Samburu County Executive Car and Mortgage Loan Scheme Twelve officers were received a sum of Kshs.32 million as loan under the Mortgage Scheme. The conditions for lending require that a beneficiary provides the original allotment letter of the parcel of land, an approved copy of house plan and gives prior authority in writing for pension dues or gratuity to be utilized to clear any outstanding debt in case the member leaves their position before the loan is repaid. However, the beneficiaries; see Appendix 2, did not comply with the requirements of	Mr. Chairman, the County Treasury had invited a Government Valuer from Nyandarua County to undertake valuation of all beneficiaries' properties. This process was successfully completed. Consequently, staff have been able to submit original allotment/title deeds for land ownership, approved copies of house plans, prior authority in writing for gratuity due. Attached as **annexure 13** are the necessary support documentations including the mortgage scheme agreements mentioned above		Not 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)*
	lending. The agreements were also not provided for audit verification. Therefore, it is likely that the loan amount may not have been utilized for the intended purpose. Further, the County Government may not have				
	Staff Matters **Staff Establishment** The number of employee rose from 1275 in 2013/2014 to 1397 in 2014/2015 giving an increase of 122. However, the County Public Board has not established every department for staff to guide in recruitment as required by section B.5(2) of the Human Resource Manual for County Public Service. In the	Mr. Chairman, Sec 46 of the County Government Act 2012 provides that the County Executive Committee is mandated to determine the organization of the County and its various departments, and for that purpose may; (a) Establish, continue or vary any department, and determine the objects and purposes of the department; (b)Determine the number and nature		Not 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)*
	absence of staff establishment structure, the County Government is likely to recruit arbitrarily with no guidelines.	of departments at the decentralized units; (c)Abolish any department; and (d)Determine or change the name of any department. Mr. Chairman, the County's Cabinet is in the process of sanctioning developing a comprehensive staff establishment structure.			
	Compensation to Employees In addition, the expenditure rose from Kshs.711,170,331 as at 30 June 2014 to Kshs.973,274,604 as at 30 June 2015. This was an increase of Kshs.262,104,273 or 37% in one year. Unless control is instituted by freezing further employment, this expenditure item may become unsustainable.	Mr. Chairman, in as much as we would want to freeze employment in order to have a sustainable wage bill, there have been very critical dockets that required staffing especially in Health Sector for example the dialysis unit where equipment were received but staff who operate the equipment had not been brought on board. Mr. Chairman, for the best interest of the community, the		Not 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)*
		Board adapted an ad hoc employment strategy where high priority needs were considered for recruitment. While incurring expenditure on salaries, the County Government takes seriously the provisions 107(2)/(c) of PFM Act 2012.			
	Recruitment of Accountant II The County Public Service Board advertised 12 posts of Accountant II in a daily newspaper of October, 2013, specifying the qualifications of the applicants. The total number of applications received was eighty six (86), out of which (20) were shortlisted for the interview. However, upon verification of the personal files, it was noted that three (3) of the recruited	Mr. Chairman, at the point of recruitment all the three mentioned accountants were working with us as volunteers and were still pursuing part two of their CPA certification. The three had been invited for interview alongside other applicants and demonstrated excellent abilities to handle tasks for which the job entails. Mr. Chairman, their performance in the interviews coupled with the fact that they were already		Not 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)*
	accountants did not meet the required qualifications; **See Appendix 3.** Therefore, the Board was in breach of section B.6 (2) of Human Resource Manual for County Public Service which states that in recruitment, the County Government will ensure that the staff appointed has the necessary skills, knowledge and attitude to deliver efficient and effective services.	working with us and were also on the verge of completing CPA 2 certification gave them an added advantage above the rest. Attached as **annexure 14** is a confirmation that they eventually			
	Incomplete Civil Works at Wamba Stadium Saimen Enterprises Ltd of P.O. Box 159-20600, Maralal, was awarded a contract to construct a perimeter fence round Wamba Stadium at a cost of Kshs. 4,992,183. It was noted that the	Mr. Chairman, I would like to dispute the auditor's assertion that the firm was identified through request for quotations. From the documents attached as **annexure 15**, it is clear that the tendering process was duly followed. The LPO that was issued to the supplier also shows		Not 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)*
	firm was identified through request for quotations, contrary to procurement regulations. Subsequently, the contractor submitted an invoice against which the contract sum was paid. The contract was approved by a certificate indicating that the work had been completed. However, physical verification done on 5 December 2015 revealed that only one incomplete gate and one side of the fence had been erected, or approximately 25% of work had been done, yet full payment had been made. Also, the contractor was not on site. Therefore, the County Government is likely to lose	the tender number. Mr. Chairman, the County Treasury made this payment on the strength of a completion certificate (also attached in the same annexure 16) from our works department indicating that project was fully completed. All in all Mr. Chairman, I would like to state that we followed up on the project and confirmed that it was successfully completed as per the attached pictures as part of **annexure 15.**			

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)*
	money to the extent of the incomplete work.				
	Unaccounted for Expenditure on Provisional and Contingency Sums In the period under review, the Department made payments in respect of contracts for various projects. The bill of quantities indicated that the contract amounts paid included contingency funds and provisional sums totaling to Kshs. 4,277,035; see Appendix 4. However, there were no documents to support the specific activities for which the contingency funds and provisional sums were paid. This is contrary to section 6.2 of the manual for Public	Mr. Chairman, the reason why contingency funds are normally provided for is to facilitate unforeseen events like the site clearance costs, purchase of installation items missed in BQs like taps etc. On the other hand, provision for supervision basically relates to costs yet to be incurred when supervisory teams go out to the field to verify completion status of projects. Mr. Chairman, it's important to mention that these contingencies are normally included in the contract sum and eventually it's the supplier that bears the cost. Attached as **annexure 16** are documents to support the specific		Not 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)*
	Procurement for Works which stipulates that the final contract price is dependent on the total quantities of work carried out at completion. Therefore, payment for contingency and provisional amounts has not been justified.	activities for which the contingency funds and provisional sums were paid.			
	Payment for Incomplete Works at Baragoi Cultural Manyatta Salamat Ltd of P.O Box 195-20600, Maralal was awarded a contract to construct a manyatta at Baragoi at a cost of Kshs. 1,800,059. The firm which was identified through request for quotations was to construct 6 Nos. mud huts in a	Mr. Chairman, our public works department which is ordinarily tasked with providing technical advice on construction processes of all projects had its final site visit with regards to this project on 3rd February 2015 issued a report that the project was satisfactorily completed. Mr. Chairman, the County Treasury therefore settled this payment on 15th April 2015. Attached as		Not 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)*
	chain link-fenced compound having a steel gate. Subsequently, the contractor submitted an invoice against which the contract sum was paid. The payment was supported by a certificate indicating that the work had been completed. However, audit verification done on 8.12.2015 revealed that two of the huts were not completed. All the huts did not have shutter doors. By estimation, only 70% of work had been done, yet full payment was made. Further, the contractor was not on site and the facility was not in use. Therefore, the county government is likely to lose money to the	**annexure 17** is the complete payment voucher with all the support documentation including the site report, completion *certificate and* photos as at 3rd February 2015.			

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)*
	extent of the incomplete work.				

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.....9/1/2019.....

9th Jan 2019

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	532,728,000	-	-	532,728,000
Exchequer Releases for quarter 2	1,084,482,000	10,256,191	-	1,094,738,191
Exchequer Releases for quarter 3	951,300,000	-	-	951,300,000
Exchequer Releases for quarter 4	1,236,690,000	5,640,905	-	1,242,330,905
Total	**3,805,200,000**	**15,897,096**	-	**3,821,097,096**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
	A	B	c	d=a-c		
Construction of buildings						
LOISIAP CONTRACTORS	1,163,507.00		0	1,163,507.00	0	
FRONTEC CONSTRUCTION LTD	482,880.00		0	482,880.00	0	
SAMBURU IMANI ENTERPRISES	3,110,445.00	22/5/18	0	3,110,445.00	0	
SAIMEN ENTERPRISES LTD	5,019,450.00	22/5/18	0	5,019,450.00	0	
NARINYU ENTERPRISES	1,970,158.00	23/5/18	0	1,970,158.00	0	
MAGILANI INVESTMENT LTD	3,800,000.00	19/5/18	0	3,800,000.00	0	
NABORE LIMITED	2,985,600.00	30/4/18	0	2,985,600.00	0	
NYOTA STAR	4,396,460.00	24/4/18	0	4,396,460.00	0	
SAIMEN ENTERPRISES LTD	1,393,400.00		0	1,393,400.00	0	
LOSIAP CONSTRRUCTIONS	4,014,990.00	20/5/17	0	4,014,990.00	0	
JOMMY ENTERPRISES	4,494,545.00	20/5/18	0	4,494,545.00	0	
SIAMBU ENTERPRISE LTD	29,888,833.00		0	29,888,833.00	0	
DAMTECH ENTERPRISE LTD	5,802,356.00		0	5,802,356.00	0	
ILBAROK AGENCIES LTD	5,157,986.00		0	5,157,986.00	0	
ILBAROK AGENCIES LTD	1,698,598.00		0	1,698,598.00	0	
SAIMEN ENTERPRISES LTD	7,436,510.00		0	7,436,510.00	0	

SAMBURU IMANI ENTERPRISES	1,959,995.00	26-Mar-18	0	1,959,995.00		
Sub-Total	**84,775,713.00**			**84,775,713.00**		
Construction of civil works						
LOSIAP CONSTRRUCTIONS	1,817,400.00	16/5/17	0	1,817,400.00	0	
DALMA GENERAL	1,099,600.00	12/4/2018	0	1,099,600.00	0	
SIPAT LIMITED	1,470,795.00	4/5/2018	0	1,470,795.00	0	
LKANTO CONSTRUCTIONS	898,000.00	31/5/18	0	898,000.00	0	
NGARAMAT CONSTRUCTORS AND G SUPPLIES	566,619.00	25/5/2017	0	566,619.00	0	
LARAU CONSTRUCTORS LTD	1,323,050.00	24/1/2016	0	1,323,050.00	0	
SALATET INVESTMENT LIMITED	2,241,210.00	7/4/2016	0	2,241,210.00	0	
EXPORT HYDRO PUMP AND SERVICES AFRICA LIMITED	11,713,168.00	5/4/2017	0	11,713,168.00	0	
DAVIS AND SHIRTLIFF	8,918,003.00	5/4/2017	0	8,918,003.00	0	
LKANTO CONSTRUCTION COMPANY LIMITED	1,790,000.00	5/17/2018	0	1,790,000.00	0	
LKANTO CONSTRUCTION COMPANY LIMITED	4,372,070.00	30/05/018	0	4,372,070.00	0	
Mejooli Enterprises	1,260,000.00	15/6/2018	0	1,260,000.00	0	
Nikmal Investment	1,800,000.00	12/6/2018	0	1,800,000.00	0	
Danveck Construction ltd	1,502,000.00		0	1,502,000.00	0	
Salamat LTD	3,827,200.00	30/5/2018	0	3,827,200.00	0	
Lpesie Gen Contactors	3,331,000.00	30/4/2018	0	3,331,000.00	0	
Nikmal Investment	2,850,000.00	18/5/2018	0	2,850,000.00	0	
Saimen enterprises	2,300,000.00	18/5/2018	0	2,300,000.00	0	
Sipat LTD	3,925,000.00	19/6/2018	0	3,925,000.00	0	
Doyien investment	2,994,000.00	30/4/2018	0	2,994,000.00	0	

Larau Contractors ltd	1,885,600.00	5/6/2018	0	1,885,600.00	0	
Liparat projects	3,746,300.00	19/6/2018	0	3,746,300.00	0	
Saimen enterprises	3,886,500.00	30/5/2018	0	3,886,500.00	0	
Samburu Imani	2,170,000.00	4/6/2018	0	2,170,000.00	0	
Ngaramatt ltd contractors	2,730,000.00	19/6/2018	0	2,730,000.00	0	
Sipat LTD	27,783,000.00	24/4/2018	0	27,783,000.00	0	
Harpece general	19,179,060.00	18/3/2018	0	19,179,060.00	0	
Sipat LTD	13,504,170.00	21/5/2018	0	13,504,170.00	0	
Sipat LTD	1,750,000.00	30/4/2018	0	1,750,000.00	0	
Sipat LTD	12,920,000.00	12/6/2018	0	12,920,000.00	0	
Loisiap Contractors	1,895,600.00	13/6/2018	0	1,895,600.00	0	
Lpersie General contractors	2,693,950.00	26/4/2018	0	2,693,950.00	0	
Siambu enterprises	3,680,000.00	21/5/2018	0	3,680,000.00	0	
Samburu Imani	2,096,100.00	16/4/2018	0	2,096,100.00	0	
Siambu enterprises	4,525,000.00	21/3/2018	0	4,525,000.00	0	
Ngaramatt ltd contractors	2,510,000.00	18/6/2018	0	2,510,000.00	0	
Mejooli Enterprises	3,894,500.00	19/6/2018	0	3,894,500.00	0	
Saimen enterprises	3,253,600.00	21/5/2018	0	3,253,600.00	0	
Loisiap Contractors	3,381,400.00	21/5/2018	0	3,381,400.00	0	
Siambu enterprises	3,647,600.00	24/4/2018	0	3,647,600.00	0	
HORTIPRO LIMITED	15,142,209.00		0	15,142,209.00	0	
HORTIPRO LIMITED	25,811,498.46		0	25,811,498.46	0	
MAZINGARA AND ENGINEERING CONSULTANT	1,461,600.00	15/03/17	0	1,461,600.00	0	
NOMADS ENGINEERING	256,400.00		0	256,400.00	0	
Sub-Total	223,803,202.46			223,803,202.46		
Supply of goods						
NABORE LIMITED	4,926,450.00	4/6/2018	0	4,926,450.00	0	

TOTAL HOSPITAL SOLUTIONS	250,000.00		0	250,000.00	0	
MEDIX EAST AFRICA LTD	1,100,000.00		0	1,100,000.00	0	
IRENE SENEI	425,000.00		0	425,000.00	0	
SAMBURU BEADWORK C-OP SOCIETY	506,000.00	43254	0	506,000.00	0	
FORCES EQUIPMENTS	4,906,800.00	43013	0	4,906,800.00	0	
LEKOS SERVICE	246,375.00	25/5/2018	0	246,375.00	0	
A.A MAHAD	525,000.00	25/5/2018	0	525,000.00	0	
BARAGOI STAR FILLING STATION	960,000.00	25/5/2018	0	960,000.00	0	
BARAGOI STAR FILLING STATION	1,080,000.00	14/4/2018	0	1,080,000.00	0	
A.A MAHAD	472,500.00	14/4/2018	0	472,500.00	0	
GUSII EXPRESS HARDWARE	1,000,000.00	4/16/2018	0	1,000,000.00	0	
KENYA SEED COMPANY LIMITED	11,599,000.00		0	11,599,000.00	0	
SIPAT LIMITED	1,380,000.00	2/2/2018	0	1,380,000.00	0	
BRIGHT INNOVATION	488,000.00	5/7/2017	0	488,000.00	0	
USALAMA GIRLS SECONDARY SCHOOL	1,075,000.00		0	1,075,000.00	0	
MWANJO GENERAL SUPPLIES	945,560.00		0	945,560.00	0	
SAMBURU IMANI ENTERPRISES	655,500.00		0	655,500.00	0	
SAMBURU IMANI ENTERPRISES	2,675,000.00	4/6/2018	0	2,675,000.00	0	
Dokims Investment	392,000.00	1/10/2018	0	392,000.00	0	
Josmos Spares and Hardware	2,046,500.00	1/23/2018	0	2,046,500.00	0	
Neramat Women Group	382,200.00	5/31/2018	0	382,200.00	0	
Jommy Enterprises	262,500.00	5/16/2018	0	262,500.00	0	

Wanos Enterprises	282,500.00	2/24/2018	0	282,500.00	0	
Nkisulata Omom Company	195,800.00	4/11/2017	0	195,800.00	0	
Sub-Total	38,777,685.00		0	38,777,685.00	0	
Supply of services					0	
VALUE PLAN CONSULTANTS	2,983,230.00	31-5-16	0	2,983,230.00	0	
NTUMO INSURANCE	3,343,031.00	29/4/2018	0	3,343,031.00	0	
ESRI EASTERN AFRICA LTD	9,489,960.00	25/6/15	0	9,489,960.00	0	
LPOROKWAI ENTERPRISES	1,965,504.00	22/6/17	0	1,965,504.00	0	
OIKOS VERITAS SERVICES	4,624,485.00	9/4/2018	0	4,624,485.00	0	
ABDISALAM DIRIE	421,960.00	13/05/2018	0	421,960.00	0	
Sub-Total	22,828,170.00			22,828,170.00		
Grand Total	370,184,770.46			370,184,770.46		

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		a	b	c	d=a-c		
Senior Management							
PETER LOLMODONI	S	67,200.00		0.00	67,200.00	0.00	
SAMWEL NAKOPE	S	21,700.00		0.00	21,700.00	0.00	
SUSAN LELEMOYOG	S	37,600.00		0.00	37,600.00	0.00	
DORCAS NTIAM LEKISANYAL	S	69,300.00		0.00	69,300.00	0.00	
DORCAS NTIAM LEKISANYAL	S	180,600.00		0.00	180,600.00	0.00	
DORCAS NTIAM LEKISANYAL	S	109,200.00		0.00	109,200.00	0.00	
Stephen Lekupe	S	50,400.00		0.00	50,400.00	0.00	
Sub-Total		536,000.00			536,000.00		
Middle Management							
CHARLES LENKAAK		89,000.00		0.00	89,000.00	0.00	
CHARLES LENKAAK		75,000.00		0.00	75,000.00	0.00	
LEATIYA ROBERT		162,400.00		0.00	162,400.00	0.00	
MARTIN THURANIRA		30,000.00		0.00	30,000.00	0.00	
LUKE YEGON		18,200.00		0.00	18,200.00	0.00	
ROSEMARY MWANGI		63,300.00		0.00	63,300.00	0.00	
EDWIN SEREM		418,500.00		0.00	418,500.00	0.00	
FRED LOLKIRIK		65,100.00		0.00	65,100.00	0.00	
Peter Letowon		26,000.00		0.00	26,000.00	0.00	

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
Peter Letowon		13,300.00		0.00	13,300.00	0.00	
Peter Letowon		25,100.00		0.00	25,100.00	0.00	
Sally Kigen		39,800.00		0.00	39,800.00	0.00	
Richard Lemaker		1,020,000.00		0.00	1,020,000.00	0.00	
Berita musau		80,000.00		0.00	80,000.00	0.00	
Moruta Lalaikipian		162,500.00		0.00	162,500.00	0.00	
Moruta Lalaikipian		36,000.00		0.00	36,000.00	0.00	
Berita musau		102,000.00		0.00	102,000.00	0.00	
MATHEW LEAKONO		60,000.00		0.00	60,000.00	0.00	
ALFRED KAMAU		24,400.00		0.00	24,400.00	0.00	
MOSES LOLMODOONI		22,400.00		0.00	22,400.00	0.00	
SIMON LEIRANA		40,000.00		0.00	40,000.00	0.00	
ALFRED KAMAU		59,000.00		0.00	59,000.00	0.00	
SHADRACK LETOWON		359,000.00		0.00	359,000.00	0.00	
MATHEW LESIYIAMPE		212,730.00		0.00	212,730.00	0.00	
SHADRACK LETOWON		168,400.00		0.00		0.00	

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
					168,400.00		
SHADRACK LETOWON		247,500.00		0.00	247,500.00	0.00	
SHADRACK LETOWON		4,200.00		0.00	4,200.00	0.00	
MATHEW LESIYIAMPE		30,000.00		0.00	30,000.00	0.00	
HEZEKIA KIMBIO		46,800.00		0.00	46,800.00	0.00	
HEZEKIA KIMBIO		101,700.00		0.00	101,700.00	0.00	
HEZEKIA KIMBIO		130,000.00		0.00	130,000.00	0.00	
HEZEKIA KIMBIO		61,400.00		0.00	61,400.00	0.00	
SHADRACK LETOWON		61,580.00		0.00	61,580.00	0.00	
NICK LEPULELEI		138,000.00		0.00	138,000.00	0.00	
MARK LESINGIRAN		146,000.00		0.00	146,000.00	0.00	
NICK LESARGE		668,000.00		0.00	668,000.00	0.00	
BENSON SAFIRI LENGALEN		19,900.00		0.00	19,900.00	0.00	
MONICA JULIA LOTUKOI		42,100.00		0.00	42,100.00	0.00	
BENSON SAFIRI LENGALEN		42,000.00		0.00	42,000.00	0.00	
BENSON SAFIRI LENGALEN		127,400.00		0.00	127,400.00	0.00	
ROBINSON MAINA MACHARIA		84,000.00			84,000.00	0.00	

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
SIMON LOITEMUNI LENGEWA		84,000.00			84,000.00	0.00	
SIMON LOITEMUNI LENGEWA		200,000.00			200,000.00	0.00	
PAUL KARIUKI KAGUNYI		21,000.00			21,000.00	0.00	
MICHAEL MUUTA LOLOCHUMU		15,000.00			15,000.00	0.00	
PAUL KARIUKI KAGUNYI		37,800.00			37,800.00	0.00	
PAUL KARIUKI KAGUNYI		168,700.00			168,700.00	0.00	
PAUL KARIUKI KAGUNYI		35,000.00			35,000.00	0.00	
JOHN KANGAU MWANGI		21,000.00			21,000.00	0.00	
SIMON LOITEMUNI LENGEWA		124,800.00			124,800.00	0.00	
BENSON SAFIRI LENGALEN		40,600.00			40,600.00	0.00	
BENSON SAFIRI LENGALEN		28,350.00			28,350.00	0.00	
Drice Rono		33,600.00			33,600.00	0.00	
Drice Rono		21,000.00			21,000.00	0.00	
Dominic Moi		242,600.00			242,600.00	0.00	
Daniel Lentiyoo		104,500.00			104,500.00	0.00	
Osman Juma		58,800.00				0.00	

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
					58,800.00		
Lilly Lekalja		49,000.00			49,000.00	0.00	
Drice Rono		25,200.00			25,200.00	0.00	
MOMANYI ONDERI		58,000.00			58,000.00	0.00	
SIMON KIAMBI		39,600.00			39,600.00	0.00	
SIMON KIAMBI		43,900.00			43,900.00	0.00	
JORAM LENTOIJONI		133,300.00			133,300.00	0.00	
LEAH LEPARIYO		13,300.00			13,300.00	0.00	
KILONZO JOSEPH		77,000.00			77,000.00	0.00	
SIMON KIAMBI		100,800.00			100,800.00	0.00	
TYSON LEMAKO		92,400.00			92,400.00	0.00	
KIUNJURI		91,000.00			91,000.00	0.00	
Sub-Total		**7,282,960.00**			**7,282,960.00**		
Unionisable Employees							
PHILIP LOLKIPAYENGI		18,900.00			18,900.00	0.00	
MOSES LENGUPAE		54,500.00			54,500.00	0.00	
BENSON LEPARKIRAS		27,200.00			27,200.00	0.00	
MOSES LENGUPAE		162,000.00			162,000.00	0.00	
EDWARD LENASALON		47,100.00			47,100.00	0.00	
EDWARD LENASALON		28,800.00			28,800.00	0.00	
LESHOOMO JACINTA		31,200.00			31,200.00	0.00	

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 30/7/2018	Outstanding Balance 2016/2017	Comments
LESOROGOL NELSON		85,000.00			85,000.00	0.00	
LESOROGOL NELSON		55,300.00			55,300.00	0.00	
RAFAELA LEROSION		25,000.00			25,000.00	0.00	
LPIRIANTON LENAMUNYI		90,000.00			90,000.00	0.00	
LESHOOMO JACINTA		24,000.00			24,000.00	0.00	
MARY SALENA		49,250.00			49,250.00	0.00	
MOSES LENGUPAE		54,500.00			54,500.00	0.00	
FRANCIS LETOLUAI		66,600.00			66,600.00	0.00	
ARNETTE LETOLE		79,600.00			79,600.00	0.00	
LYDIA NTAATI		172,000.00			172,000.00	0.00	
JANE NAKINYI		65,300.00			65,300.00	0.00	
CHARLES LENGURIS		29,400.00			29,400.00	0.00	
SELINA LENGOLOS		39,900.00			39,900.00	0.00	
ESTHER NDUTA		68,000.00			68,000.00	0.00	
Laramat Lekuraiyo		28,850.00			28,850.00	0.00	
Laramat Lekuraiyo		27,250.00			27,250.00	0.00	
Laramat Lekuraiyo		11,300.00			11,300.00	0.00	
PETER LEMASAA LEPARPORIT		103,100.00			103,100.00	0.00	
GABRIELLA LENAIYARRA		58,800.00			58,800.00	0.00	
MIKE LESIIL		63,000.00			63,000.00	0.00	
Fredrick kibaki letongoine		115,500.00			115,500.00	0.00	
Fredrick kibaki letongoine		154,400.00			154,400.00	0.00	
Fredrick kibaki letongoine		46,200.00			46,200.00	0.00	
ROSE NTARAGWE		20,000.00			20,000.00	0.00	
SANDRA NASIEKU		57,220.00			57,220.00	0.00	
NIAM NICOLETTA		80,000.00			80,000.00	0.00	
LOLOOLKI LEKOITAT		289,673.00			289,673.00	0.00	
SANDRA NASIEKU		100,000.00			100,000.00	0.00	
LINO LESARGE		126,000.00			126,000.00	0.00	

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
JANE LEAKONO		82,500.00			82,500.00	0.00	
LPOROKWAI ENT.		518,000.00			518,000.00	0.00	
AMOS TISHAN LALAUR		15,500.00			15,500.00	0.00	
ELIZABETH LENAIYARA		25,200.00			25,200.00	0.00	
ELIZABETH LENAIYARA		56,000.00			56,000.00	0.00	
AMOS TISHAN LALAUR		6,300.00			6,300.00	0.00	
PAUL LEKANGU		50,400.00			50,400.00	0.00	
SAMSON ODHIAMBO LANGI		21,000.00			21,000.00	0.00	
SAMSON ODHIAMBO LANGI		8,400.00			8,400.00	0.00	
SAMSON ODHIAMBO LANGI		36,000.00			36,000.00	0.00	
SAMSON ODHIAMBO LANGI		15,900.00			15,900.00	0.00	
SAMSON ODHIAMBO LANGI		19,200.00			19,200.00	0.00	
PAUL LEKANGU		128,400.00			128,400.00	0.00	
SAMSON ODHIAMBO LANGI		66,000.00			66,000.00	0.00	
JOSEPH LENGUPAE NCHUKUDO		36,000.00			36,000.00	0.00	
MARK JESKI LEAGILE		12,600.00			12,600.00	0.00	
MIRIAM LENAIROSHI		30,000.00			30,000.00	0.00	
ELIZABETH LENAIYARA		8,400.00			8,400.00	0.00	
JAMES M. MWIHURI KAMOTO		21,000.00			21,000.00	0.00	
MARK JESKI LEAGILE		4,200.00			4,200.00	0.00	
ROBERT MURIUKI NJERU		21,000.00			21,000.00	0.00	
LESEIYA LETININA		91,800.00			91,800.00	0.00	
MIRIAM LENAIROSHI		18,000.00			18,000.00	0.00	
SAMSON ODHIAMBO LANGI		30,000.00			30,000.00	0.00	
SAMSON ODHIAMBO LANGI		50,400.00			50,400.00	0.00	
SAMSON ODHIAMBO LANGI		15,000.00			15,000.00	0.00	
SIMION NDUNGU WANYIRI		75,600.00			75,600.00	0.00	
SIMION NDUNGU WANYIRI		96,200.00			96,200.00	0.00	
JOSEPH LENGUPAE NCHUKUDO		27,000.00			27,000.00	0.00	

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
MIRIAM LENAIROSHI		27,000.00			27,000.00	0.00	
SAMSON ODHIAMBO LANGI		37,800.00			37,800.00	0.00	
SAMSON ODHIAMBO LANGI		27,000.00			27,000.00	0.00	
Chales Lenguris		8,400.00			8,400.00	0.00	
Francis Ndungu		29,600.00			29,600.00	0.00	
Chales Lenguris		29,400.00			29,400.00	0.00	
Ropi Lekwale		29,400.00			29,400.00	0.00	
PETER WAMBUGU		80,000.00			80,000.00	0.00	
SIMON LEKARTIWA		24,400.00			24,400.00	0.00	
Sub-Total		4,433,843.00			4,433,843.00		
Others (*specify*)							
1.							
2.							
3.							
Sub-Total							
Grand Total		12,252,803.00			12,252,803.00		

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

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		

Name	Date Transaction Described	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		

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				0.00	36,076.00		

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		36,076.00					
Samburu water and sanitation ltd		9,270.00		0.00	9,270.00		
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		

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		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		
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 TECHONOLOGIES	N/A	27,260.00		0.00	27,260.00		
NKISULATA OMOM COMPANY	27/4/2018			0.00	361,600.00		

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		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		
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		

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	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 TECHONOLOGIES	N/A			0.00	6,500.00		

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		6,500.00					
TECHBYTE TECHONOLOGIES	N/A	13,500.00		0.00	13,500.00		
TECHBYTE TECHONOLOGIES	N/A	27,090.00		0.00	27,090.00		
RICHARD GARAGE AND AUTOSPARES	N/A	27,260.00		0.00	27,260.00		
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		

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	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 TECHONOLOGIES	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		
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		

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
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		114,466.50		0.00	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		1,095.00		0.00	1,095.00		

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
SACCO							
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 INSURANCE		72,352.35		0.00	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		

Name	Issued Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
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		
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		500.00		0.00	500.00		

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
PROFES							
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		
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		

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
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		
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		

Vendor	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
MEDIHEAL HOSPITAL NAKURU		1,811,117		0.00	1,811,117		
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 TECHNO;OGIES		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		

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	3/26/2018	22,040		0.00	22,040		
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 costruction company ltd		1,975,000.00		0.00	1,975,000.00		
SUNRISE SAMBURU INVESTMENTS LTD	28-Mar-18	103,520.00		0.00	103,520.00		

Name	Brief Transaction Description	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
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		
Africa Merchant Assurance	17/6/2017	1,185,008		0.00	1,185,008		

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	1,321,922		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	24/4/2018	263,900		0.00	263,900		
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		

	Date	Amount	Paid	Balance	Balance 2016/2017	Outstanding Balance	Comments
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		

SUMMARY OF THE PAYABLES

YEAR 2017/18 PENDING BILLS	
SUMMARY	Amounts
ANALYSIS OF PENDING ACCOUNTS PAYABLE	370,184,770.46
ANALYSIS OF PENDING STAFF PAYABLES	12,252,803.00
ANALYSIS OF OTHER PENDING PAYABLES	302,767,435.00
	685,205,008.46

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2016/2017	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2017/2018
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				

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.

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	58,100,000	118,690,746	119,047,502	296,671,236	592,509,484	592,509,484		
2	Bursary Fund	3,750,000	55,952,500	-	-	59,702,500	59,702,500		
3	Mortgage Fund	-	-	-	2,000,000	2,000,000	2,000,000		
4	Youth and Women Enterprise Fund	-	-	-	-	-	-		
5	MAWASCO	13,545,892	23,000,000	3,000,000	30,454,892	70,000,784	70,000,784		
6	Conservancies	25,396,940	-	14,364,900	12,477,000	52,238,840	52,238,840		
	Total	100,792,832	197,643,246	136,412,402	341,603,128	776,451,608	776,451,608		

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)

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

ANNEX 7 – COMMERCIAL BANK ACCOUNTS

No.	Account Name	Account Number	Bank Name	Bank Branch	Balance as at 30th June 2018
1	Samburu County Revenue Acc KES	1140756516	KCB	Maralal	728,312.34
2	Samburu County Camel Derby Account	1144505623	KCB	Maralal	745,150.00
3	Samburu County Director of Health Account	1147720185	KCB	Maralal	5,595.35
4	Samburu County MOH KEPI Account	1151624683	KCB	Maralal	65,100.60
5	Samburu County Youth and Women Enterprise Account	1155380533	KCB	Maralal	13,421,290.10
6	Samburu County MOH Free Maternity Account	1162918217	KCB	Maralal	573
7	Samburu County DRSLP Account	1167571665	KCB	Maralal	1,079,139.65
8	Samburu County Bursary Account	1169663761	KCB	Maralal	4,794,650.60
9	Samburu County Executive Car and Mortgages Account	1169663966	KCB	Maralal	1,022,620.30
10	Samburu County Realloc NRM	1180998030	KCB	Maralal	754,061.00
11	Samburu County Revenue Dollar Account	1108196624	KCB	Maralal	12,792.10
12	Samburu County Council Kazi Kwa Vijana Account	1116674564	KCB	Maralal	5,118.00
13	Samburu County Narigp	1233178458	KCB	Maralal	0
14	Samburu County Asset Creation Account	1209526484	KCB	Maralal	3,997,770.00
15	Samburu County ASDSP 2	1233307428	KCB	Maralal	0
16	Samburu County IDEAS	1217494561	KCB	Maralal	5,316,704.00

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