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 2017

SAMBURU COUNTY GOVERNMENT

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2017

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

19 APR 2018

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I. 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 2017 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

II. FORWARD BY THE CEC

Preparation of annual financial reports is a key requirement of the PFM Act Section 163 which stipulates that such report should be prepared in a format prescribed by Accounting Standards Boards and shared with the relevant bodies such as The National Treasury, Controller of Budget, The County Assembly, Commission on Revenue Allocation and the Auditor General by 30th September of the subsequent financial year.

In the year 2016/17, Samburu County Government recorded major achievements key among them included; Through its Agriculture department, the distribution of 250 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. Additionally, a total of 420 bee hives and 15 harvesting kits were distributed across the County. In livestock disease control, the County Government implemented an average of two livestock vaccination sessions each quarter in order to safeguard community's main economic activity. There was also massive destocking exercise where roughly 28 million Kenya Shillings was spent in order to cushion communities against harsh climatic condition experienced across the County in the year.

The County Government through its Works and Roads department achieved major milestones in its development agenda. Up until close of Yr2016/17, the County Government successfully drilled and equipped 71 boreholes across the County. This has seen increased number of residents and their livestock access clean and adequate water for domestic purposes. There has also been rehabilitation of more than 150 existing water points across the County that has also enhanced access to water by communities. A total of 515 Kms of new roads had been constructed as well as improvement of a total of 1,081 Kms of existing roads to enhance motor ability across the County. Additionally, 10 Kms of road with Maralal metropolis had successfully been tarmacked. Other achievements include installation of urban street lighting that covers 24 Kms in Maralal and construction of 75 million worth of water disposal systems in five of our urban centres in order to curb the dangers associated with floods.

Major achievements the County Government has realized in the year in environmental sector include purchase of two trucks that has aided in garbage collection, development of two quarry sites to add into community access to diversified livelihoods.

In order to enhance early child hood education, the County Government had planned to construct a total of 60 ECD classrooms and 17 kitchen facilities across the County. Though most of these projects had been initiated before year closure, 5 ECD classrooms and 1 kitchen have successfully been completed while the others are still on going. A total of 78 million has been disbursed to schools as Bursary to support students from needy families in school fees payment. The County Government has implemented Primary School feeding programs and school uniforms to over 500 ECD centres targeting about a total of 40,000 children across the County.

Through its Tourism department, the County Government has continued to support six conservancies which are at their formative stage through purchase of vehicles, day to day operations, support e-lodges, capacity building and trainings. This will go a long way in ensuring that they are linked to external partners like the NRT and AWF that will be instrumental in their sustainability. This has also

enhanced anti-poaching campaign in addition to enhanced security of the local communities following intensified patrols by the rangers. There has been development of Tourism infrastructure in Malaso and SNR headquarters. The County Government had also supported Women and Youth through direct funding of a total of KES 15M in the year. A total of KES 9.8M was also repaid by the groups which in turn was issued out as loans to new groups that qualified for the loans.

Samburu County Government in its quest to achieve its goals has also gone through its fair share of challenges key among them include but not limited to rapid changes in IFMIS reengineering that has delayed payment processes as learning curves have sometime been very steep. There have been delays in cash flows from National Treasury especially in the first two quarters. There has been inadequate number of technical staff and in their capacities too. Resource envelop has also been below expectation mainly due to heavy reliance on Tourism as its major revenue earner which has been negatively affected in the recent years due to cases of insecurities and prolonged drought situation.

Hon. Jonathan Leisen,
CEC Finance and Economic Planning,
SAMBURU COUNTY GOVERNMENT

III. 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, 2017. 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, 2017, 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 _____ 2017.

_____

County Executive Committee member – Finance

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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 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Samburu set out on pages 8 to 64, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows, summary statements of appropriation: recurrent, development and combined and budget execution by programmes and sub-programmes 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of County Executive of Samburu as at 30 June 2017, and of its financial performance and its cash flows for the year ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Inaccurate Statement of Assets

The statement of assets for the year ended June 30, 2017 has not balanced. While the reported total financial assets stands at Kshs.345,360,011.15, the corresponding financial liabilities figure stands at Kshs.104,674,215 giving a net financial asset figure of Kshs.240,685,797 which does not agree with net fund balance of Kshs.264,365,526. This also differs with the cash and cash equivalents at the end of the year of Kshs.202,918,767.

In the circumstances, the accuracy of the statement of assets as at 30 June 2017 could not confirmed.

In addition, the amended financial statements headings at pages 12, 18, 23, 57, 61, and 64 reads consolidated reports and financial statements and therefore lacks consistency. No efforts have been made to correct the inconsistencies in the headings.

2.0 Incorrect Cash Balance

2.1 Bank Reconciliation Statements

Examination of bank reconciliation statements presented for audit disclosed the following anomalies:

a. Central Bank of Kenya Development Account No.10001707743

i. Unpresented Cheques (Outstanding Payments)

The bank reconciliation statement as at 30 June 2017 reflects unpresented cheques amounting to Kshs.74,933,987.90. However, examination of the statement revealed additional unpresented cheques of Kshs.11,613,867.90 bringing the total unrepresented cheques to Kshs.86,547,855.80 as at 30 June, 2017. Several cheques were outstanding for more than six months. It was further observed that cheque numbers generated by IFMIS at cashbook level differed with the cheque numbers as per bank statement and as a result the management relied on payment voucher numbers in preparation of reconciliation statements.

The use of payment voucher numbers in reconciling the cashbook and bank balance is irregular as a payment voucher may be used to pay several cheques and cannot therefore be used as a reconciling reference since the bank statement reflects cheque numbers only. It has not been explained on what circumstances cheque numbers reflected in the cashbook differed with the numbers reflected on the bank statements.

Consequently, it has not been possible to confirm the accuracy of the reconciliation statement.

ii. Payments in the Bank Statements not Recorded in the Cash Book

The bank reconciliation statement reflected payments in bank statement not in cash book totaling Kshs.54,270,091.45. Out of this amount, Kshs.11,708,616.30 of the unbooked payments were reversed leaving a balance of Kshs.42,561,475.15.

No documents in support of these payments were produced for audit and it was therefore not possible to establish for what purposes the expenditure was incurred.

b. Central Bank of Kenya Recurrent Account No. 1000170808

i. Unpresented cheques (Outstanding Payments)

The bank reconciliation statement as at 30 June 2017 reflected unpresented cheques of Kshs.119,013,729.85. However, examination of the bank reconciliation statement revealed additional unpresented cheques of Kshs.45,814,415.70 bringing the total to Kshs.164,828,145.55. It was further observed that cheque numbers generated by IFMIS at cashbook level differed with the cheque numbers as per bank statement and

as a result the management relied on payment voucher numbers in preparation of reconciliation statements. The use of payment voucher numbers in reconciling the cashbook and bank balance is irregular as a payment voucher may be used to pay several cheques and cannot therefore be used as a reconciling reference since the bank statement reflects cheque numbers only. It has not been explained on what circumstances cheque numbers reflected in the cashbook differed with the numbers reflected on the bank statements.

Consequently, it has not been possible to confirm the accuracy of the reconciliation statement.

ii. Payments in the Bank Statements not in the Cashbook

The bank reconciliation statement reflected payments in bank statements not in the cash book totaling Kshs.3,152,414.10. However, examination of the bank reconciliation statement revealed additional unbooked payments of Kshs.57,161,461.45. Documents against which the payments were made were not presented for audit verification and it was therefore not possible to establish for what purposes the expenditure was incurred.

c. Deposit Account No. 1000201948

Payments in the Bank not Recorded in the Cash Book

The bank reconciliation statement as at 30 June 2017 reflected payments of Kshs.30,954,243.10 arising from payments drawn from the bank in favour of various payees but were not posted in the cashbook . The payments were irregular withdrawals from the deposit account to cater for both recurrent and development activities. However, the withdrawals were not authorized as no evidence was produced for audit verifications.

Although Kshs.23,693,139.65 has since been refunded, leaving a balance of Kshs.6,703,827.60 outstanding, no explanation has been given for the irregular withdrawal or why the amount has not been booked in the cashbook.

In the circumstances, the accuracy of the balance of Kshs.104,674,215 reflected in the statement of assets could not be confirmed.

2.2 Undisclosed Bank Accounts

The following six (6) bank accounts with a total balance of Kshs.9,606,132.50 were not disclosed in the financial statements for the year ended 30 June 2017. No explanation has been given for failure to disclose the bank accounts and their balances as at 30 June 2017.

Bank Name	Account Name	Account Number	Balance (Kshs)
Kenya Commercial Bank	Samburu County Government	1144505623	702,870

Kenya Commercial Bank	Samburu County Government	1147720185	4,088
Kenya Commercial Bank	Samburu County Government	1162918217	8,139,995.50
Kenya Commercial Bank	Samburu County Government	1180998030	754,061
Kenya Commercial Bank	Samburu County Government	1116674564	5,118
Equity Bank Limited	Samburu County Maralal - International Camel Derby	1100261379532	0
	Total		**9,606,132.50**

In the circumstances, the accuracy of the statement of assets could not be confirmed.

3.0 Understated Outstanding Imprest

The statement of asset for the year ended 30, June 2017 reflected outstanding imprest - Government Imprest of Kshs.45,546,602 as detailed under note 22 to the financial statements. However, the figure differs with imprest register figure of Kshs.65,113,698 as shown below:

Year	Amount (Kshs)
2013/2014	21,183,472.00
2014/2015	10,775,658.00
2015/2016	28,757,740.00
2016/2017	4,396,828.00
Total	**65,113,698.00**

The reported balance of outstanding imprest was therefore understated by Kshs.19,567,096. Although it has been explained that recoveries of the outstanding amount has been effected, no evidence of recovery from the payroll has been produced for audit verifications.

In the circumstances, the accuracy and completeness of the statement of assets could not be confirmed.

4.0 Receivable from County Assembly

Included in the statement of assets is accounts receivable of Kshs.61,446,759.90 out of which Kshs.15,527,402.35 represents payments made by the County Executive on behalf of the County Assembly during the financial year 2015/2016. However, payment vouchers in support of the figure were not presented for audit or explained why it has not been possible to recover that amount from the County Assembly.
In the absence of the payment details, the validity of the expenditure could not be confirmed.

5.0 Non-maintenance of Deposits Ledger

The statement of assets reflects a balance of Kshs.104,674,215 on account payables-deposits and retentions. However, no deposits ledger detailing the persons whose funds were retained, deposited or held in the account was maintained. In the absence of the deposits ledger, it was not possible to ascertain the actual amount held as deposits.

In the circumstances, the correctness of the amount held in deposit account could not be ascertained.

6.0 Unsupported Grants

An amount of Kshs.12,000,000 was disbursed to Westgate Community vide Payment Voucher No. 3045 of Kshs.6,000,000 and Namunyak Wildlife Conservancy vide Payment Voucher No. 3046 of Kshs.6,000,000 all dated 3 March, 2017 in respect of grants from county government for purchase of security vehicles. It was, however, not possible to confirm the expenditure as a proper charge to public funds since no procurement documents/records and motor vehicle log books were presented for audit to confirm the purported procurement of motor vehicles. In the absence of the logbooks, it was not possible to confirm the motor vehicles were bought.

In the circumstances, the propriety of the expenditure could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Samburu 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 adverse 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 discussed in the Basis for Adverse Opinion section, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

1.0 Budgeting and Budgetary Control

1.1 Deviations from the Annual Development Plan

In compliance with Section 126(1) of the Public Finance Management Act, 2012 and Article 220(2) of the Constitution, the County Executive Committee Member for Finance, prepared the annual development plan for the financial year 2016/2017. However, comparison of the Annual Development Plan (ADP) and the programme based budget for the year revealed a variance of Kshs.380,732,852.95 with the budget having a total figure of Kshs.1,250,519,015.97 whereas the annual development plan

had total figure of Kshs.862,195,925. Further, it was noted that projects which had been allocated funds in the annual development plan were either allocated more or less funds in the programme based budget. These variations were not supported by any documentation making it not possible to ascertain whether they were public driven.

Although it has been explained, there was a change of circumstances between the preparation of the ADP and preparation of budget estimates which was occasioned by conditional grants that were not anticipated during the preparation of the ADP but were included in the County Allocation of Revenue Act (CARA) of that financial year which resulted in the increase of the total budget by approximately 174M, no documentary evidence to support the assertions has been provided for audit verification.

In the circumstances, the deviation from the annual development plan has not been explained.

1.2 Unsupported Budgeted Revenue

Contrary to Regulation 31 of the Public Finance Management (County Governments) Regulations, 2015, the Samburu County Government third supplementary budget of Kshs.4,668,674,208 included Kshs.120,000,000 of Additional Funding for Health Sector Support which was not supported by any financing agreements/ contracts.

Though the funds may have been meant for development activities in the health sector, a similar increase of development expenditure budget in the Health Services Department was not reflected. In fact, the development budget for this department decreased by Kshs.5,000,000 between the second and third supplementary budgets raising concern on whether the funds were actually intended for this implementing department.

No satisfactory explanation has been given as all the loans and grants in the CARA were considered during the audit.

2.0 Local Revenue

2.1 Under Collection of Revenue - County Own Generated Receipts

The statement of receipts and payments for the year ended 30 June 2017 reflects actual revenue collected of Kshs.183,798,995 against a budget of Kshs.317,838,377 from the county own generated revenue. Consequently, there was a revenue shortfall of Kshs.134,039,382 or 42% of the budgeted amount.

So far no explanation has been given for the revenue short fall.

2.2 Failure to Publish Quarterly Reports

Although the County Treasury prepared the quarterly reports, the same was not published and publicized as required by Section 166 (4) of the Public Finance Management Act, 2012.

No explanation has been given for failure to publish and publicized the quarterly reports.

2.3 Unsupported Direct Credits

Note 9 to the financial statements reflects direct credits of Kshs.30,000,321.50 being part of the county own generated receipts of Kshs.183,798,995. However, no record of transactions in support of the amount was presented for audit verification and it was therefore not possible to confirm the actual amount collected.

In the circumstances, the accuracy and completeness of the statement of receipts and payments could not be confirmed

2.4 Unsupported Public Works Charge Fee

Note 9 to the financial statements also reflects public works charge fee of Kshs.904,538 collected as part of the county own generated receipts. However, no record was produced for audit verification in support of the amount collected and it was therefore not possible to confirm the actual amount collected.

In the circumstances, the accuracy and completeness of the statement of receipts and payments could not be confirmed.

2.5 Understated Revenue- National Parks and Reserves

The statement of receipts and payments reflects a figure of Kshs.113,516,969 as the total collection from National Parks and Reserves. However, examination of the schedules supporting the collection disclosed a balance of Kshs.116, 755,928 and the resulting variance of Kshs.3,238,965 was not explained or reconciled.

In the circumstances, the accuracy and completeness of the statement of receipts and payments could not be confirmed.

2.6 Uncollected Single Business Permit Fee

Examination of the single business permit register disclosed collectable revenue of Kshs.15,856,000 from single business permit fee in the year ended 30 June 2017. However, only Kshs.6,906,500 was collected leaving a balance of Kshs.8,949,500 uncollected. The actual revenue collection under this category of revenue attained a low collection rate of 44%.

No explanation has been given by the management for failure to collect revenue.

2.7 Arrears of Revenue - Land Rates

Examination of land registers disclosed that, land rates amounting to Kshs.51,716,960 remained uncollected as at 30 June 2017. No explanation was given for failure to collect the amount or a report made to explain the difficulties experienced in revenue

collection as required by Regulation 63 (2) of the Public Finance Management (County Governments) Regulations, 2015.
Further, it was noted that the County Government collected only Kshs.6,539,854 out of the budgeted amount of Kshs.26,355,876. The under collection of Kshs.19,816,022 has not been explained.

No effort appear to have been made to collect the outstanding amount.

2.8 Loss of Potential Revenue - Safari Lodge

Throughout the financial year 2016/2017, Safari Lodge, a facility owned by the county government, was not operational even though the facility had a potential revenue of Kshs.43,800,000 (assuming full occupancy) computed as shown below:

Bed capacity	Rate (Kshs)	Amount due In a Year (Kshs)
20	6,000	43,800,000

Although the county government has cited court cases between itself and the former operator of the Lodge as the reason behind the closure of the facility, no evidence has been produced to show the court stopped the operations of the facility before the determination of the case.

In the absence of the court order stopping the operations of the facility, a loss of revenue of Kshs.43,800,000 has not been explained.

3.0 Irregular Expenditures

3.1 Unaccounted for Imprests

Kshs.2,181,350 was advanced to one Simon Lengewa, an accountant, through imprest warrant no. 2422324 of 24 October 2016 to facilitate organization of the Annual Maralal International Camel Derby. Out of the total cash advanced, Kshs.1,020,000 was spent on meals and other services that were ostensibly procured in cash as shown here below:

Cash Sale No	Date	Payee	Goods/Services	Amount (Kshs)
153	26/8/2016	Samburu Guest House and Restaurant	Lunches	300,000.00
152	27/8/2016	Samburu Guest House and Restaurant	Lunches	300,000.00
151	27/8/2016	Samburu Guest House and Restaurant	Lunches	120,000.00
273	27/8/2016	Jimtech electronics	Camp lighting	200,000.00
223	25/8/2016	Jimtech electronics	Camp lighting	100,000.00
		Total		**1,020,000.00**

However, no explanation has been given for failure to adhere to the laid down procurement procedures in the procurement of the services considering that the camel derby event was in the County's calendar hence not requiring procurement procedures of emergency nature.

In the circumstances, the propriety of the expenditure could not be confirmed.

3.2 Irregular Expenditure - Emergency Relief and Assistance

Examination of expenditure records relating to emergency relief and assistance disclosed that an expenditure of Kshs.178,996,623 was incurred during the year under review. However, it was noted that the expenditure was in contravention of Section 113 of the Public Finance Management Act, 2012 since it was Kshs.102,880,529 over and above Kshs.76,116,094 which is two per cent (2%) of the total County Government revenue of Kshs.3,805,804,752 audited in the year 2015/2016.

No proper justification has been given for exceeding the set limit.

4. Car Loans and Mortgages

The outstanding loan balance on car loans and mortgages as at 30 June 2017 stood at Kshs.223,254,672.85. However, it was observed that the loanees did not deposit with the administrator of the Fund vehicle logbooks, land title/ lease deeds and any other original documents relating to the properties financed by the loan. In addition, loans were granted in absence of mortgage protection policies and a fire policy with an insurance firm approved by the committee.

So far no records have been presented for audit to confirm the loanees have deposited logbooks/title deeds with the administrator.

5. Non-remittance of Statutory Deductions

During the year under review the county government made several statutory deductions but failed to remit to the respective statutory bodies employee deductions totaling Kshs.19,251,965.80 as detailed below:

PV .No.	PV Amount (Kshs)	Bank Statement Amount (Kshs)	PV. Amount Less Bank Statement Amount (Kshs)
1	33,675,379.00	33,650,808.90	24,570.10
4078	45,351,764.00	45,084,962.35	266,801.65
2605	40,475,099.60	40,166,583.55	308,516.05
889	39,785,206.00	38,460,470.70	1,324,735.30
2142	40,695,778.00	39,359,216.05	1,336,561.95
3832	44,832,944.00	43,179,065.55	1,653,878.45

3317	9,069,621.00	8,066,175.00	1,036,340.00
453/454	47,307,250.00	44,446,362.70	2,860,887.30
0004/0002	48,410,606.00	45,436,143.00	2,974,463.00
2997	35,750,542.00	32,303,795.30	3,446,746.70
2999	40,993,896.00	37,306,399.75	3,687,496.25
3316	45,067,647.00	44,736,677.95	330,969.05
		Total	**19,251,965.80**

So far no explanation has been given for non-remittance.

6. Transportation of Foodstuff

An expenditure of Kshs.1,950,767 was incurred by the Department of Education in transportation of foodstuff to ECD Schools within the County as shown below;

Payee	Details	LSO	Payment voucher No.	Date	Amount (Kshs)
Lesiolo Construction Ltd	Food transport	1237632	4609	30/06/17	406,537.00
Kirisia Engineering Co. Ltd	Food transport	1237634	4264	09/06/17	633,206.00
Rashid Mohamud	Food transport	1237630	4265	09/06/17	443,494.00
Nyota Star	Food transport	1237637	4283	12/06/17	467,530.00
Total					**1,950,767.00**

It was however noted that, the delivery notes attached to the payment vouchers in support of the expenditure were incomplete as no vehicle registration numbers were indicated and consignee's name and signature were also not indicated as a confirmation the foodstuff reached its destination. Further, no acknowledgement records were maintained at the Ministry of Education offices to show the foodstuff was received and taken on charge at the various ECD schools.

In the circumstances, the propriety of the expenditure of Kshs.1,950,767 could not be confirmed.

7. Irregularities noted in Procurement of County Spatial Plan

The County Government awarded M/s Associate in Integrated Development (Africa) Limited of P.O. Box 12635-00400 Nairobi, contract no. SCG/T/022/2015-16 to prepare a spatial development plan for Samburu County (2016-2030) as per agreement dated

23 May 2016 at a contract sum of Kshs.119,937,200. The duration of the contract according to the advertisement placed in the local dailies was ten (10) months but the contract agreement indicated eighteen (18) months in words and twenty four (24) months in figures. Also, the date of commencement of the contract was defectively stated as "9th June December 2016". These anomalies noted on the contract documents have not been explained. As at the time of audit, on 18 January 2018, Kshs.52,545,364 had been paid to the consultant.

Further, the following unsatisfactory matters were also observed:

i. Though the advertisement read 10 months as the contract period, the period was later changed at the signing of the contract document to read a longer period of either eighteen (18) months or twenty four (24) months. The justification of the extension of the period was not documented.

ii. The contract document was defective on the date of commencement of the contract and the period of contract.

iii. Though the advertisement indicated the plan was for years 2015-2025, the contract entered into indicated the plan was for years 2016-2030 even though the request for proposal was for 2015-2025.

iv. Only 44% of the value of the total services had been invoiced and paid for over a period of 19 months to 18 January 2018. Going by this rate, projection are that the contract will take 43 months to be completed instead of 10 months advertised.

So far no satisfactory explanation has been given on the anomalies noted above.

8. Irregular Payment - Construction of a Warehouse at Maralal Referral Hospital

M/s Saimen Enterprises Limited was paid Kshs.7,896,380 for the construction of a warehouse at Maralal Referral Hospital vide payment voucher No. 2435 of 13 January 2017. In support of the payment voucher were local service order of 06 June 2016, site handing over certificate of 12 January 2017, site visit report of 11 January 2017, interim certificate no. 3 (sheet No. 4) of Kshs.7,896,380, measurement of works (sheet No. 2) and the bill of quantities.

A site visit on 11 December 2017 revealed undone works worth Kshs.1,039,672 was paid for and no efforts appear to have been made to recover the amount from the contractor.

In the circumstances, the propriety of the expenditure of Kshs.1,039,672 could not be confirmed.

9. Irregular Payment - Construction of Staff House, Pit Latrine and Fencing Works at Seren Dispensary

M/s Sukela Limited was paid Kshs.5,255,505 for the construction of a staff house, pit latrine and fence at Seren Dispensary vide payment voucher No. 2686/2 of 3 February 2017. In support of the payment voucher were local service order No. 1243015 of 06 June 2016, site handing over certificate of 30 January 2017, site visit report of 15 December 2016, interim certificate no. 1 of Kshs.5,255,505, measurement of works and the bill of quantities.

Physical verification of the project on 16 January 2018 revealed undone works worth Kshs.1,175,011.76 was paid for and no efforts appear to have been make to recover the amount from the contractor.

In the circumstances, the propriety of the expenditure of Kshs.1,175,011.76 could not be confirmed.

10. Irregular Payment - Fencing Works at Lesirikan Health Centre

M/s Sukela Limited was paid Kshs.2,796,175 for fencing works at Lesirikan Health Centre vide payment voucher No. 1222 of 18 October 2016. In support of the payment voucher were local service order No. 1243017 of 07 June 2016, site handing over certificate of 14 June 2016, site visit report of 21 June 2016, interim certificate of completion of Kshs.2,796,175, measurement of works and the bill of quantities.

A site visit on 16 January 2018 revealed undone works worth Kshs.793,633.33 was paid for and no efforts appear to have been made to recover the amount from the contractor.

In the circumstances, the propriety of the expenditure of Kshs.793,633.33 could not be confirmed.

11. Irregular Payment- Construction of Dispensary, Staff House, and Pit Latrine at Nkorika

A contract of Kshs.4,309,475 was awarded to M/s Ldonyo Zion Agency for the construction of a dispensary, staff house and pit latrine at Nkorika . Examination of expenditure records disclosed that Kshs.3,235,622 was paid vide payment voucher No. 1084 of 12 October 2017 ostensibly for partial works. In support of the payment voucher were local service order No. 1065800 of 27 March /2016, site handing over certificate of 28 June 2016, site visit report of 27 June 2016, interim certificate no. 1 of Kshs.3,235,622, measurement of works and the bill of quantities.

A site visit on 17 January 2018 revealed undone works worth Kshs.395,050 was paid for and no efforts appear to have been made to recover the amount from the contractor. It was further noted that the project was incomplete and the contractor had abandoned the site and no evidence of any remedial action taken was produced for audit although the hospital management had accepted there was delay in the implementation of the project.

In the circumstances, the propriety of the expenditure of Kshs.395,050 could not be confirmed.

12. Delayed Implementation of Projects

a. Construction of Gynecology Ward at Maralal County Referral Hospital

M/s Saimeni Enterprises entered into contract with Samburu County Executive for the construction of a gynecology ward at Maralal County Referral Hospital at a sum of Kshs.7,158,830 for a contract period of five (5) months commencing 22 May 2017. A site visit on 17 January 2018, three (3) months after the expiry of contract completion date revealed that the works had not started.

No explanation was given for failure by the contractor to execute the contract or why the County Executive has not taken any action against the contractor for breach of contract.

b. Construction of Model Health Facility at Archers Post

M/s Damtech Enterprises Ltd of P.O. Box 38386, Nairobi was awarded a contract for construction of a Model Health Center at Archers post, at contract sum of Kshs.49,382,825.00 on 31 March 2015 vide LSO No.1077305 . The duration of the contract was between 48 and 52 weeks. A total of Kshs.35,835,799 had been paid to the contractor as at 30 June 2017 and the payments were made vide four certificates of completion as follows: Kshs.9,876,565 vide certificate No. 1, Kshs.9,880,951 vide certificate No.2, Kshs.7,018,573 vide certificate No.3 and Kshs.9,059,710 vide certificate No.4.

A site visit on 17 January 2018, revealed the project was eighty five (85) weeks behind schedule and it was approximately eighty per cent (80%) complete.

However, no explanation was given for the delay in completion of the project.

c. Construction of High Altitude Centre at Lesidai- Loosuk ward

M/s Loisiap Contractors was awarded a contract for construction of a high altitude training center at Lesidai-Loosuk ward at a contract price of Kshs.5,795,080 vide local service order (LSO) No.1243213 dated 20 May 2016. The duration of the contract was 13 weeks commencing 20 May 2016. A site visit on 16 January 2018, sixty six (62) weeks after the expiry of the contact period revealed the building was approximately 60% complete.

No explanation was given for the delay in completion of the project.

d. Construction of a Surgical Ward at Maralal County Referral Hospital

M/s Samburu Imani Enterprises Limited was awarded a contract for construction of a surgical ward at Maralal County Referral Hospital at a cost of Kshs.7,202,675 for a duration of five (5) months commencing 22 May 2017. A site visit on 17 January 2018, three (3) months after the expiry of the contract period revealed the works had not started.

No explanation was given for failure by the contractor to execute the contract or why the County Executive has not taken any action against the contractor for breach of contract.

13. Unutilized Facility

M/s Omom was awarded a contract to construct an ECD classroom at Logoret-Suguta ward at a contract price of Kshs.1,189,540 vide LSO No. 1238020. Examination of project expenditure records disclosed the contractor was paid the full contract sum upon completion of the project vide payment voucher No. 3999 dated 16 May 2017. Physical verification of the project conducted on 16 January 2018 revealed that the classroom was completed but there were no people in the surrounding area and the classroom was not in use and it was constructed in a forested area where it is not possible to attract school going children.

No explanation has been given for constructing the classroom in an inhabited area

14. Failure to Establish Audit Committee

Examination of the internal audit reports indicated that the County Executive has not established an audit committee hence contravening the prevailing regulations which stipulate that all County Government entities should constitute an audit committee to scrutinize and make recommendations on both internal and external auditors' reports.

So far no explanation has been given for failure to establish an audit committee.

15. Unaccounted for Food and Ration

An expenditure of Kshs.5,098,980 was incurred by Samburu County Referral Hospital in procurement of food and ration as shown below:

Payee	Details	LPO	Payment voucher No.	Date	Amount (Kshs)
Samburu Mwanjo General Supplies	Various foodstuff	2689656/2689657	3869	05/05/17	919,160.00
Marmar Tech. Ltd	Various foodstuff	2378581/2378582/2378584 /2378585/2378586	2614	16/01/17	1,245,040.00
Nailiapu Ltd	Fresh meat	2689661	3450	12/04/17	594,000.00
Nailiapu Investme nt Ltd	Fresh meat	2680324	2504	16/01/17	578,050.00
Neramat women Group	Variuos foodstuff	2680329/2680330/2680331	3014	01/03/17	1,105,220.00
Konom Farm	Fresh milk	2689662	3611	19/04/17	340,200.00

Konom Farm	Fresh milk	2680323	2692	09/02/17	317,310.00
Total					**5,098,980.00**

Examination of store ledger cards maintained at the hospital main store revealed that the food and ration was properly received and recorded. However, no requisition orders from the kitchen were produced for audit verification and no record was maintained in the kitchen to show the quantity of food ordered and received from the main store.

In the circumstances, the propriety of the expenditure could not be confirmed.

16. Lack of Risk Management Processes

Risk management is an organic part of responsible organizational governance; in terms of determining its goals, defining risk, and detecting risks. During the audit exercise, it was observed that the County Executive of Samburu does not have in place a system or a document for assessing risks affecting the entity neither have they been doing risk assessments on their operations. Therefore, the county government is susceptible to misappropriation of funds due to lack of proper controls in place for identifying, controlling and managing risky activities.

17. Inherited Assets and Liabilities from Defunct Local Authorities

As reported previously, the Samburu County Executive inherited assets and liabilities of undermined value from defunct local authorities in the county. However, no identification, validation, valuation and formal handing over by the Transition Authority to the County Executive has been done to date even though the assets have been put to use.

Failure to identify, validate and record the assets and liabilities of the defunct local authorities implies that there was no valid basis for the opening balances reflected in these financial statements and therefore the statements do not reflect a true and fair view of the financial affairs of the County Government as at 30 June 2016.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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 such 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.

In preparing the financial statements, management is responsible for assessing the County Executive's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting.

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.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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 of Kenya. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for giving an assurance on the effectiveness of the County Executive's 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 County Executive ability to continue sustaining 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 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

16 July 2018

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Exchequer releases	1	3,858,541,535.00	3,722,692,369
Proceeds from Domestic and Foreign Grants	2	35,343,555	19,659,898
Transfers from Other Government Entities	3	90,810,440	63,437,485
Proceeds from Domestic Borrowings	4	0.0	0.0
Proceeds from Foreign Borrowings	5	0.0	0.0
Proceeds from Sale of Assets	6	0.0	0.0
Reimbursements and Refunds	7	0.0	0.0
Returns of Equity Holdings	8	0.0	0.0
County Own Generated Receipts	9	183,798,995.00	0.0
Returned CRF issues	10	49,786,835.95	0.0
TOTAL RECEIPTS		**4,218,281,360.95**	**3,805,789,752**
PAYMENTS			
Compensation of Employees	11	1,174,913,910.0	983,084,203
Use of goods and services	12	931,060,303.0	867,168,903
Subsidies	13	0.0	0.0
Transfers to Other Government Units	14	675,832,978.0	654,509,640
Other grants and transfers	15	300,836,604.0	217,077,361
Social Security Benefits	16	4,923,885.0	16,842,368
Acquisition of Assets	17	1,059,550,833.0	1,148,024,716
Finance Costs, including Loan Interest	18	0.0	0.0
Repayment of principal on Domestic and Foreign borrowing	19	0.0	0.0
Other Payments	20	87,185,680.0	26,420,197
TOTAL PAYMENTS		**4,234,304,193**	**3,913,127,388**
SURPLUS/DEFICIT		**-16,022,832**	**-107,322,637**

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 _____ 2017 and signed by:

Chief Officer
Name: Daniel Lenolkirna

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

II. STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	284,286,007.75	318,588,571.60
Cash Balances	21B	0.0	0.0
Total Cash and cash equivalent		**284,286,007.75**	**318,588,571.60**
Accounts receivables – Outstanding Imprests	22	61,074,003.90	57,049,931.9
TOTAL FINANCIAL ASSETS		**345,360,011.65**	**375,638,503.50**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	104,674,215	95,250,144.75
NET FINANCIAL ASSETS		**240,685,797**	**280,388,359**
REPRESENTED BY			
Fund balance b/fwd	24	**280,388,358**	**387,710,995**
Prior year adjustments			
Surplus/Deficit for the year	25	**-16,022,832**	**-107,322,637**
NET FINANCIAL POSITION		**264,365,526**	**280,388,359**
		0	0

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 _____ 2017 and signed by:

Chief Officer
Name: Daniel Lenolkirna

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

III. STATEMENT OF CASH FLOWS

		2016-2017 Kshs	2015 – 2016 Kshs
Receipts from operating income			
Exchequer Releases	1	3,858,541,535	3,722,692,369
Proceeds from Domestic and Foreign Grants	2	35,343,555	19,659,898
Transfers from Other Government Entities	3	90,810,440	63,437,485
Reimbursements and Refunds	7	0.0	0.0
Returns of Equity Holdings	8	0.0	0.0
County Own Generated Receipts	9	183,798,995	0.0
Returned CRF issues	10	49,786,836	0.0
Payments for operating expenses			
Compensation of Employees	11	1,174,913,910	983,084,203
Use of goods and services	12	931,060,303	867,168,903
Subsidies	13	0.0	0.0
Transfers to Other Government Units	14	675,832,978	654,509,640
Other grants and transfers	15	300,836,604	217,077,361
Social Security Benefits	16	4,923,885	16,842,368
Finance Costs, including Loan Interest	18	0.0	0.0
Other Payments	20	87,185,680	26,420,197
Adjusted for:			
Adjustments during the year	25	4,396,828	24,718,046
Net cash flow from operating activities		**1,039,131,173**	**1,015,984,033**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	0.0	0.0
Acquisition of Assets	17	1,059,550,833	1,148,024,716
Net cash flows from Investing Activities		**1,059,550,833**	**1,148,024,716**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings (Deposit funds used)	4	0.0	0.0
Proceeds from Foreign Borrowings	5	0.0	0.0
Repayment of principal on Domestic and Foreign borrowing	19	0.0	0.0
Net cash flow from financing activities		**0.0**	**0.0**
NET INCREASE IN CASH AND CASH EQUIVALENT		**-20,419,660**	**-132,040,683**
Cash and cash equivalent at BEGINNING of the year	21	**223,338,427**	**387,710,995**

Cash and cash equivalent at END of the year	**24**	**202,918,767**	**223,338,427**

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 _____ 2017 and signed by:

Chief Officer
Name: Daniel Lenolkirna

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

IV. 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				3,858,541,535		
Proceeds from Domestic and Foreign Grants				35,343,555		
Transfers from Other Government Entities				90,810,440		
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated receipts				183,798,995		
Return issues to CRF				49,786,835.95		
TOTAL				**4,218,281,360.95**		
PAYMENTS						
Compensation of Employees	970,161,434	171,302,814	1,141,464,248	1,174,913,910	16,740,916	99%
Use of goods and services	900,198,047	127,008,293	1,029,069,340	931,060,303	110,258,318	89%
Subsidies						
Transfers to Other Government Units	527,808,782	22,000,000	549,808,782	675,832,978	76,456,656	86%
Other grants and transfers	434,500,000	130,800,000	565,300,000	300,836,604	18,680,028	97%
Social Security Benefits	7,144,158	-3,785,992	3,358,166	4,923,885	206,498	94%
Acquisition of Assets	1,426,162,000	-143,625,327	1,282,536,673	1,059,550,833	208,107,294	84%
Finance Costs, including Loan Interest						

For the year ended June 30, 2017

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 %
Repayment of principal on Domestic and Foreign borrowing						
Other Payments	50,000,000	49,000,000	99,000,000	87,185,680	318,572	100%
TOTAL	**4,315,974,421**	**352,699,788**	**4,670,537,209**	**4,234,304,193**	**430,768,282**	**91%**
SURPLUS/(DEFICIT)				**(16,022,832.05)**		

[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 _____ 2017 and signed by:

Chief Officer
Name: Daniel Lenolkirna

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

V. 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						
Proceeds from Domestic and Foreign Grants						
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						
Return CRF issues						
TOTAL						
PAYMENTS						
Compensation of Employees	970,161,434	171,302,814	1,141,464,248	1,174,913,910	16,740,916	99%
Use of goods and services	860,098,047	139,814,143	999,912,190	913,146,880	99,014,591	90%
Subsidies						
Transfers to Other Government Units	407,808,782	42,000,000	449,808,782	620,832,978	31,456,656	93%
Other grants and transfers	311,000,000	136,300,000	447,300,000	201,918,223	-401,591	100%
Social Security Benefits	7,144,158	-3,785,992	3,358,166	4,923,885	206,498	94%
Acquisition of Assets	20,137,000	45,201,700	65,338,700	29,103,133	33,398,367	49%

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	50,000,000	49,000,000	99,000,000	87,185,680	318,572	100%
TOTAL	**2,626,349,421**	**579,832,665**	**3,206,182,086**	**3,032,024,689**	**180,734,009**	**94%**
SURPLUS/(DEFICIT)						

[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 _____ 2017 and signed by:

Chief Officer
Name: Daniel Lenolkirna

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

VI. 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 %
	1,689,625,000	-227,132,877	1,462,492,123	1,202,279,504	248,171,273	83%
SURPLUS/(DEFICIT)						

[Provide below a commentary on significant underutilization (below 10% 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 _____ 2017 and signed by:

Chief Officer
Name: Daniel Lenolkirna

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

VII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Printed Estimates	Supplementary Estimates	Approved Budget	Actual Payments	Variance
0		Default - Non Programmatic			0	75,190.00	-75,190.00
	0	Default - Non Programmatic			0	75,190.00	-75,190.00
101000000		Land Policy and Planning	76,521,474.00	11,905,973.00	88,457,447.00	83,159,576.15	5,297,870.85
	101010000	Development Planning and Land Reforms	76,521,474.00	11,905,973.00	88,457,447.00	83,159,576.15	5,297,870.85
102000000		Housing Development and Human Settlement	112,666,548.00	(11,723,821.00)	100,942,727.00	92,447,848.55	8,494,878.45
	102010000	Housing Development	55,959,024.00	381,610.00	56,340,634.00	47,539,214.05	8,801,419.95
	102030000		55,560,948.00	(11,889,527.00)	43,671,421.00	44,292,147.50	-620,726.50
	102040000		1,146,576.00	(215,904.00)	930,672.00	616,487.00	314,185.00
103000000			102,452,412.00	22,039,458.00	124,491,870.00	102,554,286.35	21,937,583.65
	103010000	Stalled and new Government buildings	8,559,296.00	234,381.00	8,793,677.00	8,426,239.40	367,437.60
	103020000	Building Standards and Research	40,962,480.00	(6,707,729.00)	34,254,751.00	25,011,930.40	9,242,820.60
	103030000		37,499,364.00	34,549,894.00	72,049,258.00	63,606,722.00	8,442,536.00
	103040000		15,431,272.00	(6,037,088.00)	9,394,184.00	5,509,394.55	3,884,789.45
104000000			3,142,000.00	(334,000.00)	2,808,000.00	1,022,720.00	1,785,280.00
	104010000	Coastline Infrastructure Development	3,142,000.00	(334,000.00)	2,808,000.00	1,022,720.00	1,785,280.00
105000000		Urban and Metropolitan Development	106,263,700.00	(20,325,368.00)	85,938,332.00	55,107,620.60	30,830,711.40
	105010000	Urban Mobility and Transport	57,435,176.00	(13,381,788.00)	44,053,388.00	29,148,819.70	14,904,568.30
	105020000	Metropolitan Planning & Infrastructure Development	48,828,524.00	(6,943,580.00)	41,884,944.00	25,958,800.90	15,926,143.10
106000000		General Administration Planning and Support Services	35,000,000.00	(15,000,000.00)	20,000,000.00	26,611,559.95	-6,611,559.95
	106010000	Administration, Planning & Support Services	35,000,000.00	(15,000,000.00)	20,000,000.00	26,611,559.95	-6,611,559.95
201000000		General Administration, Planning and Support Services	92,513,115.00	3,221,977.00	95,735,092.00	83,310,302.80	12,424,789.20

	201010000	General Administration, Planning and Support Services	43,654,869.00	(106,925.00)	43,547,944.00	42,641,995.20	905,948.80
	201030000	Financial Management Services	499,556.00	101,789.00	601,345.00	596,060.00	5,285.00
	201040000	Information Communications Services	48,358,690.00	3,227,113.00	51,585,803.00	40,072,247.60	11,513,555.40
202000000		**Road Transport**	**347,614,628.00**	**(136,848,062.00)**	**210,766,566.00**	**274,340,327.55**	**-63,573,761.55**
	202010000	Construction of Roads and Bridges	301,467,748.00	(135,672,042.00)	165,795,706.00	234,593,835.20	-68,798,129.20
	202020000	Rehabilitation of Roads	-	-	0	1,245,200.00	-1,245,200.00
	202030000	Maintenance of Roads	40,595,340.00	398,390.00	40,993,730.00	34,346,173.65	6,647,556.35
	202040000	Design of Roads and Bridges	5,551,540.00	(1,574,410.00)	3,977,130.00	4,155,118.70	-177,988.70
301000000		**General Administration Planning and Support Services**	35,004,177.00	**15,009,646.00**	**50,013,823.00**	**47,168,837.90**	**2,844,985.10**
	301010000		35,004,177.00	15,009,646.00	50,013,823.00	47,168,837.90	2,844,985.10
302000000		**Industrial Development and Investments**	**18,398,412.00**	**(2,327,986.00)**	**16,070,426.00**	**14,498,875.60**	**1,571,550.40**
	302010000	Promotion of Industrial Development and Investments	8,398,412.00	172,014.00	8,570,426.00	8,023,270.60	547,155.40
	302020000	Promotion of Industrial Property Rights and arbitration	10,000,000.00	(2,500,000.00)	7,500,000.00	6,475,605.00	1,024,395.00
304000000		**Cooperative Development and Management**	**167,843,228.00**	**17,909,031.00**	**185,752,259.00**	**165,254,185.90**	**20,498,073.10**
	304010000	Governance and Accountability	167,843,228.00	11,573,485.00	179,416,713.00	160,508,626.30	18,908,086.70
	304020000	Co-operative Advisory Services	-	-	0	-82,993.60	82,993.60
	304030000	Marketing, value addition and research	-	6,335,546.00	6,335,546.00	4,828,553.20	1,506,992.80
305000000		**East African Affairs and Regional Integration**	**57,803,584.00**	**(16,581,746.00)**	**41,221,838.00**	**38,915,035.10**	**2,306,802.90**
	305010000	East African Customs Union	46,303,584.00	(8,581,746.00)	37,721,838.00	33,345,267.40	4,376,570.60
	305020000	East African Common Market	11,500,000.00	(8,000,000.00)	3,500,000.00	5,569,767.70	-2,069,767.70
401000000		**Preventive & Promotive Health Services**	**149,020,636.00**	**34,005,926.00**	**183,026,562.00**	**181,698,096.25**	**1,328,465.75**
	401040000	Government Chemist	45,528,200.00	13,317,975.00	58,846,175.00	57,604,781.50	1,241,393.50
	401050000	Radiation Protection	2,000,000.00	(1,000,000.00)	1,000,000.00	820,430.00	179,570.00
	401060000		9,429,116.00	934,969.00	10,364,085.00	10,498,183.85	-134,098.85
	401070000		92,063,320.00	20,752,982.00	112,816,302.00	112,774,700.90	41,601.10

402000000		Curative Health Services	296,768,325.00	70,593,553.00	367,361,878.00	337,493,592.80	29,868,285.20
	402040000	Forensic and Diagnostics	192,204,945.00	56,345,250.00	248,550,195.00	239,285,239.25	9,264,955.75
	402050000	Free Primary Healthcare	104,563,380.00	14,248,303.00	118,811,683.00	98,208,353.55	20,603,329.45
403000000		Health Research and Development	254,343,482.00	(59,896,498.00)	194,446,984.00	150,777,024.35	43,669,959.65
	403030000	Research Ethics, Standards & Regulation	15,209,512.00	1,668,135.00	16,877,647.00	16,525,458.45	352,188.55
	403040000		1,092,900.00	-	1,092,900.00	1,076,375.00	16,525.00
	403050000		226,879,774.00	(62,214,516.00)	164,665,258.00	121,209,316.55	43,455,941.45
	403060000		11,161,296.00	649,883.00	11,811,179.00	11,965,874.35	-154,695.35
501000000		Primary Education	114,774,561.00	4,351,200.00	119,125,761.00	118,684,155.10	441,605.90
	501010000	Free Primary Education	114,774,561.00	4,351,200.00	119,125,761.00	118,684,311.10	441,449.90
	501020000	Special Needs Education	-	-	0	-156	156
502000000		Secondary Education	383,049,648.00	(5,229,537.00)	377,820,111.00	333,522,086.70	44,298,024.30
	502010000	Secondary Bursary Management Services	368,775,608.00	(3,449,537.00)	365,326,071.00	322,293,408.25	43,032,662.75
	502030000	Secondary Teachers Education Services	14,274,040.00	(1,780,000.00)	12,494,040.00	11,228,678.45	1,265,361.55
503000000		Quality Assurance and Standards	27,338,468.00	16,734.00	27,355,202.00	25,468,324.85	1,886,877.15
	503030000	Co-Curriculum Activities	27,338,468.00	16,734.00	27,355,202.00	25,468,324.85	1,886,877.15
701000000		General Administration Planning and Support Services	249,886,204.00	128,313,833.00	378,200,037.00	340,830,144.90	37,369,892.10
	701010000		163,437,227.00	95,053,348.00	258,490,575.00	230,631,438.55	27,859,136.45
	701030000		69,428,925.00	33,260,485.00	102,689,410.00	94,499,359.90	8,190,050.10
	701040000		17,020,052.00	-	17,020,052.00	15,699,346.45	1,320,705.55
704000000		State House Affairs	75,386,649.00	1,562,681.00	76,949,330.00	69,508,078.05	7,441,251.95
	704010000	Coordination of State House Functions	75,386,649.00	1,562,681.00	76,949,330.00	69,508,078.05	7,441,251.95
705000000		Leadership and Coordination of MDAs	280,189,308.00	201,133,770.00	481,323,078.00	485,136,640.20	-3,813,562.20
	705010000	Coordination and Supervision	256,187,212.00	199,530,631.00	455,717,843.00	460,651,249.90	-4,933,406.90
	705020000		24,002,096.00	1,603,139.00	25,605,235.00	24,485,390.30	1,119,844.70

706000000		Economic Policy and National Planning	128,456,394.00	(16,522,363.00)	111,934,031.00	115,678,518.35	-3,744,487.35
	706010000	Economic Planning Coordination services	6,654,848.00	208,308.00	6,863,156.00	6,772,901.65	90,254.35
	706020000	Community Development	38,974,676.00	4,826,779.00	43,801,455.00	43,746,094.10	55,360.90
	706030000	Macro Economic policy planning and regional integration	12,590,843.00	(706,472.00)	11,884,371.00	12,437,018.35	-552,647.35
	706040000	Policy Research	16,010,348.00	(620,442.00)	15,389,906.00	14,932,925.75	456,980.25
	706050000	Coordination of Vision 2030	23,844,744.00	2,484,037.00	26,328,781.00	26,168,098.30	160,682.70
	706060000	Infrastructure, science, technology and innovation	30,380,935.00	(22,714,573.00)	7,666,362.00	11,621,480.20	-3,955,118.20
901000000		Sports	67,311,554.00	(5,452,245.00)	61,859,309.00	50,991,534.65	10,867,774.35
	901010000	Sports Training and competitions	67,311,554.00	(5,452,245.00)	61,859,309.00	50,991,534.65	10,867,774.35
902000000		Culture	13,533,716.00	4,740,939.00	18,274,655.00	16,519,155.60	1,755,499.40
	902010000	Conservation of Heritage	3,365,000.00	(418,000.00)	2,947,000.00	2,915,068.90	31,931.10
	902020000	Public Records and Archives Management	2,250,000.00	(570,000.00)	1,680,000.00	1,549,131.70	130,868.30
	902030000	Development And Promotion of Culture	1,910,000.00	(640,000.00)	1,270,000.00	404,250.00	865,750.00
	902040000	Promotion of Kenyan Music and Dance	6,008,716.00	6,368,939.00	12,377,655.00	11,650,705.00	726,950.00
903000000		The Arts	17,255,928.00	(1,768,800.00)	15,487,128.00	13,430,394.15	2,056,733.85
	903010000	Film Services	17,255,928.00	(1,768,800.00)	15,487,128.00	13,430,394.15	2,056,733.85
1001000000		General Administration, Planning and Support Services	20,088,950.00	917,192.00	21,006,142.00	14,334,274.85	6,671,867.15
	1001010000	Environmental Policy Management	20,088,950.00	917,192.00	21,006,142.00	14,334,274.85	6,671,867.15
1002000000		Environment Management and Protection	58,802,167.00	(9,354,614.00)	49,447,553.00	33,606,493.85	15,841,059.15
	1002010000	National Environment Management	39,816,660.00	(4,688,220.00)	35,128,440.00	19,877,493.00	15,250,947.00
	1002020000	Catchment Rehabilitation and Conservation	18,985,507.00	(4,666,394.00)	14,319,113.00	13,729,000.85	590,112.15
1003000000		Natural Resources Conservation and Management	20,460,579.00	(9,985,126.00)	10,475,453.00	13,513,892.45	-3,038,439.45
	1003020000	Forestry Research and Development	2,800,954.00	(71,148.00)	2,729,806.00	2,369,639.80	360,166.20
	1003030000	Wildlife Conservation and Security	3,290,922.00	58,360.00	3,349,282.00	4,583,473.60	-1,234,191.60
	1003040000	National Parks and Reserves Management	14,368,703.00	(9,972,338.00)	4,396,365.00	6,560,779.05	-2,164,414.05

1004000000		Water Resources Management	476,275,792.00	126,298,041.00	602,573,833.00	480,833,217.25	121,740,615.75
	1004010000	Water Resources conservation and Protection	25,554,336.00	(10,022,832.00)	15,531,504.00	15,127,898.50	403,605.50
	1004020000	Water Storage and Flood Control	450,721,456.00	136,320,873.00	587,042,329.00	465,705,318.75	121,337,010.25
		Grand Total	**3,788,165,639.00**	**330,669,788.00**	**4,118,865,427.00**	**3,766,416,800.80**	**352,448,626.20**

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

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

The financial statements are for the County Executive of Samburu. 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.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2017, 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.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued

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.

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 2016, this amounted to Kshs xxx compared to Kshs xxx in prior period as indicated on note xxxx.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued

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.

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. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on xxx for the period 1st July 2016 to 30 June 2017 as required by law. There was xxx number of supplementary budgets passed in the year. A high-level assessment of the *entity's* 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.

IX. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	958,239,384	320,810,591
Total Exchequer Releases for quarter 2	977,404,171	950,307,052
Total Exchequer Releases for quarter 3	958,239,384	1,109,299,947
Total Exchequer Releases for quarter 4	964,658,596	1,342,274,778
Total	**3,858,541,535**	**3,722,692,369**

(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	2016 - 2017	2015 – 2016
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	0.0	0.0	0.0	0.0
(Insert name of donor)	0.0	0.0	0.0	0.0
Grants Received from Multilateral Donors (International Organisations)				
Danida	0.0	0.0	5,495,000	10,990,000
World Bank - Health Fund	0.0	0.0	29,848,554	8,669,898
Grants Received from other levels of government				
(Insert name of donor)	0.0	0.0	0.0	0.0
(Insert name of donor)	0.0	0.0	0.0	0.0
Total			**35,343,554**	**19,659,898**

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

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers from Central government entities		
Ministry of Roads - RMFL	58,898,586	45,129,788
Ministry of Health - Free Maternal	10,920,000	13,087,500
Ministry of Health - User fees foregone	20,991,854	5,220,197
Transfers from Counties		
		0.0
(insert name of budget agency)	0.0	0.0
TOTAL	**90,810,440**	**63,437,485**

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

4 PROCEEDS FROM DOMESTIC BORROWINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Borrowing within General Government	0.0	0.0
Borrowing from Monetary Authorities (Central Bank)	0.0	0.0
Other Domestic Depository Corporations (Commercial Banks)	0.0	0.0
Borrowing from Other Domestic Financial Institutions	0.0	0.0
Borrowing from Other Domestic Creditors	0.0	0.0
Domestic Currency and Domestic Deposits	0.0	0.0
Total	**0.0**	**0.0**

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

5 PROCEEDS FROM FOREIGN BORROWINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Foreign Borrowing - Draw-downs Through Exchequer	0.0	0.0
Foreign Borrowing - Direct Payments	0.0	0.0
Foreign Currency and Foreign Deposits	0.0	0.0
Total	0.0	0.0

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0.0	0.0
Receipts from the Sale Plant Machinery and Equipment	0.0	0.0
Receipts from Sale of Certified Seeds and Breeding Stock	0.0	0.0
Receipts from the Sale of Strategic Reserves Stocks	0.0	0.0
Receipts from the Sale of Inventories, Stocks and Commodities	0.0	0.0
Disposal and Sales of Non-Produced Assets	0.0	0.0
Receipts from the Sale of Strategic Reserves Stocks	0.0	0.0
Total	0.0	0.0

7 REIMBURSEMENTS AND REFUNDS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Refund from World Food Programme (WFP)	0.0	0.0
Reimbursement of Audit Fees	0.0	0.0
Reimbursement on Messing Charges (UNICEF)	0.0	0.0
Reimbursement from World Bank – ECD	0.0	0.0
Reimbursement from Individuals and Private Organisations	0.0	0.0
Reimbursement from Local Government Authorities	0.0	0.0
Reimbursement from Statutory Organisations	0.0	0.0
Reimbursement within Central Government	0.0	0.0
Reimbursement Using Bonds	0.0	0.0
Total	0.0	0.0

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

8 RETURNS OF EQUITY HOLDINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	0.0	0.0
Returns of Equity Holdings in International Organisations	0.0	0.0
	0.0	0.0
Total	0.0	0.0

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

9 COUNTY OWN GENERATED RECEIPTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Livestock Export/Permit	1,780,075.00	2,874,450.00
Livestock Auction Cess	3,179,342.00	4,227,598.00
Slaughter Fee	4,423,880.00	4,544,200.00
Hides and Skin	66,000.00	82,950.00
A.M.S	715,750.00	2,060,090.00
Wheat Cess	129,015.00	0
Public Health	1,368,450.00	715,400.00
Maralal CR Hospital	5,279,846.50	8,156,121.00
Baragoi SC Hospital	369,200.00	401,010.00
KATO Collections	33,883,141.00	54,149,328.00
S.N.R Gate Collections	12,926,276.00	12,334,359.00
S.N.R Hotels	11,095,005.20	20,717,051.90
Single Business Permit	4,644,960.00	9,556,450.00
Market S/Rent	466,450.00	492,900.00
Miraa Cess	943,800.00	1,249,000.00
Hawkers	1,617,580.00	2,060,080.00
Weights and Measures	121,320.00	235,320.00

Land Rates	6,435,854.00	8,479,290.00
Undertaking Fee	104,000.00	417,000.00
Sand income	4,168,950.00	4,125,260.00
PW Charges Fee	904,538.00	0
Direct Credit	30,000,321.50	14,851,028.10
Misc Debits		0
USD Conversion	55,612,540.80	13,859,250.00
Parking Fee	6,000.00	6,000.00
Exhauster Fee	0.00	280,000.00
Maralal International Camel Derby	852,400.00	548,000.00
Tender Fee	645,300.00	414,000.00
Liquor License	2,059,000.00	0
Total	**183,798,995**	**166,836,136**

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

10 RETURNED CRF ISSUES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Recurrent Account	2,878.40	17,325.85
Development Account	3,663,800.55	4,910,497
Roads Levy Account	45,129,788	0
Special Purpose Account	16	0
CRF Returns by County Assembly	990,353	
Total	**49,786,835.95**	**4,927,822.85**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Basic salaries of permanent employees	724,006,407	629,340,331
Basic wages of temporary employees	7,143,300	2,000,000
Personal allowances paid as part of salary	443,744,059	351,638,872
Personal allowances paid as reimbursements	0.0	105,000
Personal allowances provided in kind	0.0	0.0
Pension and other social security contributions	0.0	0.0
Compulsory national social security schemes	0.0	0.0
Compulsory national health insurance schemes	0.0	0.0
Social benefit schemes outside government	0.0	0.0
Other personnel payments	0.0	0.0
Total	**1,174,913,910**	**983,084,203**

(Give brief explanation including the comparative number of employees)

12 USE OF GOODS AND SERVICES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Utilities, supplies and services	9,076,321	4,873,101
Communication, supplies and services	6,557,719	8,870,802
Domestic travel and subsistence	126,783,580	111,026,812
Foreign travel and subsistence	15,532,005	38,604,016
Printing, advertising and information supplies & services	15,259,199	18,502,817
Rentals of produced assets	3,115,524	4,834,437
Training expenses	67,698,475	70,271,538
Hospitality supplies and services	23,304,006	18,052,684
Insurance costs	128,808,140	33,009,702
Specialized materials and services	136,874,407	192,299,260
Office and general supplies and services	13,796,806	19,893,143

Other operating expenses	285,557,513	246,136,368
Routine maintenance – vehicles and other transport equipment	29,428,090	30,559,597
Fuel, Oil and Lubricants	65,598,014	50,302,748
Routine maintenance – other assets	3,670,504	19,931,880
Total	**931,060,303**	**867,168,903**

(Give a brief explanation of this category of expenses)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 SUBSIDIES

Description	**2016 - 2017**	**2015 – 2016**
	Kshs	**Kshs**
Subsidies to Public Corporations		
See list attached	0.0	0.0
(insert name)	0.0	0.0
Subsidies to Private Enterprises		
See list attached	0.0	0.0
(insert name)	0.0	0.0
TOTAL	**0.0**	**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	**2016 - 2017**	**2015 – 2016**
	Kshs	**Kshs**
Transfers to Central government entities	112,076,421	94,918,967
Transfers to Counties (County Assembly of Samburu)	473,352,126	471,689,907
Other Capital grants and transfers	90,404,431	87,900,766
TOTAL	**675,832,978**	**654,509,640**

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

15 OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	**2015 – 2016**

	Kshs	Kshs
Scholarships and other educational benefits	78,700,000	61,600,000
Emergency relief and refugee assistance	135,834,107	
Subsidies to small businesses, cooperatives, and self employed	7,299,997	14,393,611
Domestic Loans to Individuals and Households	79,002,500	141,083,750
Total	**300,836,604**	**217,077,361**

(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

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Government pension and retirement benefits	-	15,697,995
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	4,923,885	1,144,373
Total	**4,923,885**	**16,842,368**

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

17 ACQUISITION OF ASSETS

Non Financial Assets	2016 – 2017	2015 – 2016
	Kshs	Kshs
Purchase of Buildings	0.0	0.0
Construction of Buildings	169,373,080	237,859,975
Refurbishment of Buildings	16,989,333	32,770,792
Construction of Roads	38,140,007	127,330,504
Construction and Civil Works	721,626,707	300,300,198
Overhaul and Refurbishment of Construction and Civil Works	8,291,228	15,885,000
Purchase of Vehicles and Other Transport Equipment	28,812,024	80,520,126
Overhaul of Vehicles and Other Transport Equipment	1,754,405	

Purchase of Household Furniture and Institutional Equipment	48,000	86,158
Purchase of Office Furniture and General Equipment	22,344,599	17,369,987
Purchase of ICT Equipment		
Purchase of Specialized Plant, Equipment and Machinery	16,109,101	16,230,107
Rehabilitation and Renovation of Plant, Machinery and Equip.	3,850,500	234,340
Purchase of Certified Seeds, Breeding Stock and Live Animals	23,877,550	65,976,246
Research, Studies, Project Preparation, Design & Supervision	8,334,299	141,411,375
Rehabilitation of Civil Works	-	112,049,908
Acquisition of Strategic Stocks and commodities	0.0	0.0
Acquisition of Land	0.0	0.0
Acquisition of Intangible Assets	0.0	0.0
Financial Assets		
Domestic Public Non-Financial Enterprises	0.0	0.0
Domestic Public Financial Institutions	0.0	0.0
Foreign financial Institutions operating Abroad	0.0	0.0
Other Foreign Enterprises	0.0	0.0
Foreign Payables - From Previous Years	0.0	0.0
Total	**1,059,550,833**	**1,148,024,716**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 FINANCE COSTS, INCLUDING LOAN INTEREST

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Exchange Rate Losses	0.0	0.0
Interest Payments on Foreign Borrowings	0.0	0.0
Interest Payments on Guaranteed Debt Taken over by Govt	0.0	0.0
Interest on Domestic Borrowings (Non-Govt)	0.0	0.0
Interest on Borrowings from Other Government Units	0.0	0.0
Total	0.0	0.0

19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Repayments on Borrowings from Domestic	0.0	0.0

Principal Repayments on Guaranteed Debt Taken over by Government	0.0	0.0
Repayments on Borrowings from Other Domestic Creditors	0.0	0.0
Repayment of Principal from Foreign Lending & On – Lending	0.0	0.0
Total	0.0	0.0

20 OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Budget Reserves	0.0	0.0
Civil Contingency Reserves	0.0	0.0
Other payments	87,185,680	26,420,197
	87,185,680	**26,420,197**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21A: Bank Accounts

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)	2016 – 2017	2015 – 2016
				Kshs	Kshs
Central Bank of Kenya, Ac. No 1000170743(Kshs)	0.0	Recurrent A/c	N/A	4.75	3,663,800.55
Road Levy	0.0	Roads Levy A/c	N/A	58,898,586.00	45,129,788.00
Central Bank of Kenya, Ac. No 1000170808(Kshs)	xxx	Development A/c	N/A	656.25	2,878.40
Special Purpose Account		Special Purpose Account	N/A	130,294.70	16.00
Deposit Account			N/A	104,674,215.00	95,250,145.00
Revenue Account (Including b/f from CA)		County Revenue Fund A/c	N/A	120,582,251.05	174,541,943.65
Total				**284,286,007.75**	**318,588,571.6**

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

21B: CASH IN HAND

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	0.0	0.0
Cash in Hand – Held in foreign currency	0.0	0.0
Total	0.0	0.0

Cash in hand should also be analysed as follows:

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Location 1	0.0	0.0
Location 2	0.0	0.0
Location 3	0.0	0.0
Other Locations *(specify)*	0.0	0.0
Total	0.0	0.0

[Provide cash count certificates for each]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Government Imprests	45,546,602	41,522,530.00
Receivables from County Assembly	15,527,401.90	15,527,401.90
Total	**61,074,003.90**	**57,049,931.90**

[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***	***Amount Surrendered***	***Balance***
		Kshs	***Kshs***	***Kshs***
Fred Leonard Leakono	2016/17	3,166,900	0.0	3,166,900
Paul Wambugu Ngunyu	2016/17	399,900	399,300	600
Francis Kimani Nganga	2016/17	470,400	470,000	400
Peter Leshakwet	2016/17	2,485,313	1,256,385	1,228,928
Total				**4,396,828**

23. ACCOUNTS PAYABLE

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Deposits	104,674,215	95,250,145
Deposit funds used		
Total	**104,674,215**	**95,250,145**

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Bank accounts	223,338,426	355,379,109
Cash in hand	-	-
Receivables - Outstanding Imprests	41,522,530	32,331,886
Payables – Deposits	-	-
Receivables - From County Assembly	15,527,402	
Total	**280,388,358**	**387,710,995**

[Provide short appropriate explanations as necessary]

25: PRIOR YEAR ADJUSTMENTS

Description of the error	2016 – 2017	2015 – 2016
	Kshs	Kshs
Adjustments on bank account balances	0.0	0.0
Adjustments on cash in hand	0.0	0.0
Adjustments on payables	0.0	0.0
Adjustments on receivables	4,396,828	57,049,932
Others (*specify*)	0.0	0.0
	4,396,828	**57,049,932**

OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Construction of buildings	150,195,701.00	318,084,383
Construction of civil works	246,135,287.00	639,478,114
Supply of goods	173,035,480.00	158,153,886
Supply of services	122,939,297.00	110,374,290
	692,305,765.00	**1,226,090,673**

26.2: PENDING STAFF PAYABLES (See Annex 2)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Senior management	2,361,945.00	0.0
Middle management	4,022,880.00	0.0
Unionisable employees	2,896,711.00	0.0
Others (*specify*)	9,281,536.00	0.0
	2,361,945.00	**0.0**

26.3: OTHER PENDING PAYABLES (See Annex 3)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Amounts due to National Government entities	0.0	0.0
Amounts due to County Government entities	0.0	0.0
Amounts due to third parties	0.0	0.0
Others (*specify*)	0.0	0.0
	0.0	**0.0**

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

27 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:

	2016/2017	2015/2016
	Kshs	Kshs
Key Management compensation	0.0	0.0
Transfers to the County Assembly	0.0	0.0
Transfers to other County Government entities	0.0	0.0
Transfers to County Ministries and Departments	0.0	0.0
Transfers from other County Government Entities	0.0	0.0

28 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 Co.	2013	Maralal	Mark Lenolkulal
Bursary Fund	March 2015	Maralal	Linus Lenolngenje
Youth and Women Enterprise Fund	June 2014	Maralal	Josephine Lenasalia
Executive Car Loan and Mortgage	May 2015	Maralal	Daniel Lenolkirna

X. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

(This has been attached as a separate annexure)

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)*

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.....

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	A	B	c	d=a-c		
Construction of buildings						
MAISULA GENERAL CONSTRUCTION	1,222,125.00	17/04/2016		1,222,125.00		
KISAMBU CONTRACTORS	1,254,455.00			1,254,455.00		
KISAMBU CONTRACTORS	1,289,430.00			1,289,430.00		
NTEPES CONTRACTORS LTD	1,200,000.00	24/04/2017		1,200,000.00		
NTEPES CONTRACTORS LTD	1,200,000.00	24/04/2017		1,200,000.00		
MAALO WORKS COMPANY	1,211,830.00	6/6/2017		1,211,830.00		
ROTUD CO.LTD	377,350.00	5/7/2016		377,350.00		
KWANDONG LTD	1,245,475.00	4/6/2016		1,245,475.00		
MARAAI COMPANY LIMITED	495,150.00			495,150.00		
FRONTEC CONSTRUCTION LTD	482,880.00	4/5/2017		482,880.00		
NABORE LIMITED	661,230.00	15/4/2017		661,230.00		
MEAGARI CONSTRUCTION LTD	455,340.00	24/4/2017		455,340.00		
NYOTA STAR LTD	2,049,875.00	24/4/2017		2,049,875.00		
NYOTA STAR LTD	1,245,250.00	17/5/201		1,245,250.00		
MPAA CONTRACTORS	7,109,870.00			7,109,870.00		
NGARAMAT COSTRUCTION CO LTD	566,619.00			566,619.00		
NOMANDS ENGINEERING LTD	521,875.00			521,875.00		
OMOM AGENCIES LTD	4,850,00			4,850,00		
LKANTA CONSTRUCTORS CO LTD	3,293,098.00			3,293,098.00		
LPESIE CONSTRUCTION CO LTD	1,446,776.00			1,446,776.00		
LKANTA CONSTRUCTORS CO LTD	605,497.00			605,497.00		
NOMANDS ENGINEERING LTD	900,000.00			900,000.00		
NOMANDS ENGINEERING LTD	1,569,300.00			1,569,300.00		
SIATIN CO LTD	597,625.00			597,625.00		
SIAMBU ENTERPRISE	8,789,482.00	3/7/2017		8,789,482.00		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
DAMTECH	6,295,065.00	29/4/2017		6,295,065.00		
NOMADS ENGINEERING AND CONSTRUCTION	256,400.00	03/06/2017		256,400.00		
MAARAI COMPANY LIMITED	244,000.00	30/05/2017		244,000.00		
Olenoor Gen.Hardware ltd	47,031,886.00	20/06/2017		47,031,886.00		
LOBIRI CONSTRUCTION LTD	2,973,545.00			2,973,545.00		
LDCNYO ZION AGENCY	554,825.00			554,825.00		
SARUNI ENTERPRISES	1,375,150.00			1,375,150.00		
MEXY CONSULTIA	799,260.00	16/5/2017		799,260.00		
SAMBURU IMANI	4,640,520.00	22/5/2017		4,640,520.00		
NYCTA STAR	1,940,140.00	16/5/2017		1,940,140.00		
NAILIAPA COMPANY	1,924,310.00	16/5/2017		1,924,310.00		
MEXY CONSULTIA	1,725,000.00	16/5/2017		1,725,000.00		
SAMBURU IMANI	1,959,995.00	16/5/2017		1,959,995.00		
LOISIAP CONSTRUCTORS	1,817,400.00	16/5/2017		1,817,400.00		
MEXY CONSULTIA	669,480.00	16/5/2017		669,480.00		
NARINYU ENTERPRISES	1,970,158.00	22/5/20`7		1,970,158.00		
MEAGARI CONSTRUCTIONS	1,656,670.00	22/5/2017		1,656,670.00		
SAIMEN ENTERPRISES	7,158,830.00	22/5/2017		7,158,830.00		
SAMBURU IMANI	7,202,675.00	22/5/2017		7,202,675.00		
SOIT NAIBOR INVESTMENTS	4,283,940.00	16/5/2017		4,283,940.00		
LOISIAP CONSTRUCTORS	4,014,990.00	20/5/2017		4,014,990.00		
JOMMY ENTERPRISES	4,494,545.00	2/5/2017		4,494,545.00		
SAIMEN ENTERPRISES	4,558,000.00	9/5/2017		4,558,000.00		
Sub-Total	**149,337,316**			**149,337,316**		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Construction of civil works						
NIKMAL INVESTMENT	1,850,000.00	7/29/2017		1,850,000.00		
SALATET INVESTMENT LTD	4,712,183.00	6/12/2017		4,712,183.00		
Ikanto construction ltd	1,063,334	24/6/2016		1,967,100.00		
KENYA SEEDS COMPANY LIMITED	14,984,000.00			14,984,000.00		
BAASH INVESTMENT	19,400,000.00	17-05-2017		19,400,000.00		
LOGISYS TRADING CO LTD	5,556,939.06			5,556,939.06		
Davis and shirtlift ltd	3,827,462.00	04/05/17		3,827,462.00		
Export-Hydro pump and services	15,617,558.00	04/05/17		15,617,558.00		
Sioksiok building&construction	4,595,200.00	27/06/16		4,595,200.00		
Saimen Enterprices ltd	937,020.00	11/06/16		937,020.00		
Export-Hydro pump and services	10,460,026.00	04/05/17		10,460,026.00		
Nyiro Enterprices	1,780,000.00	12/12/16		1,780,000.00		
K.M Robert genneral merchants	7,062,650.00	10/06/16		7,062,650.00		
Export-hydro pump and services	2,830,700.00			2,830,700.00		
Laiveta techno ltd	1,750,035.00			1,750,035.00		
Techlink Hydrosestems	1,965,000.00	20/12/16		1,965,000.00		
Burarat construction company	1,485,588.00			1,485,588.00		
Techlink Hydrosestems	1,998,000.00	20/12/16		1,998,000.00		
Davis and shirtlift ltd	8,063,208.00			8,063,208.00		
Samburu mwanjo general	739,441.00	10/06/16		739,441.00		
Lporokwai enterprices	1,498,389.00			1,498,389.00		
Murda construction	3,063,850.00			3,063,850.00		
Ntepes construction ltd	19,475,750.00	26/05/17		19,475,750.00		
Arapal construction	1,927,500.00	12/05/17		1,927,500.00		
Davis and shirtlift ltd	20,158,021.00	04/05/17		20,158,021.00		
Davis and shirtlift ltd	9,568,655.00	04/05/17		9,568,655.00		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Export- Hydro pump & services	39,043,897.00	04/05/17		39,043,897.00		
Export- Hydro pump & services	26,150,067.00	04/05/17		26,150,067.00		
Kyoto construction works	10,500,000.00	18/05/17		10,500,000.00		
CLIPPERS ENTERPRISES	2,420,500.00	28/05/15		2,420,500.00		
STEPLINE	5,817,000.00	24/03/15		5,817,000.00		
BUILDVENTURE ENTERPRISE	6,358,380.00	24/03/15		6,358,380.00		
NEUTRAL ENTERPRISES	6,073,421.00	24/03/15		6,073,421.00		
BUILDVENTURE ENTERPRISE	6,961,872.75	24/03/15		6,961,872.75		
MILLET CO. LTD	3,572,000.00	25/11/15		3,572,000.00		
Siambu Enterprises	20,345,880.00	19/06/17		20,345,880.00		
Sub-Total	**293,613,526.81**			**293,613,526.81**		
Supply of goods				5,741,400.00		
SAMBURU IMANI	5,741,400.00			7,109,870.00		
MPAA CONTRACTORS	7,109,870.00			566,619.00		
NGARAMAT COSTRUCTION CO LTD	566,619.00			521,875.00		
NOMANDS ENGINEERING LTD	521,875.00			4,850,00		
OMOM AGENCIES LTD	4,850,00			3,293,098.00		
LKANTA CONSTRUCTORS CO LTD	3,293,098.00			1,446,776.00		
LPESIE CONSTRUCTION CO LTD	1,446,776.00			605,497.00		
LKANTA CONSTRUCTORS CO LTD	605,497.00			900,000.00		
NOMANDS ENGINEERING LTD	900,000.00			1,569,300.00		
NOMANDS ENGINEERING LTD	1,569,300.00			597,625.00		
SIATIN CO LTD	597,625.00			2,568,750.00		
SALGAN CO. LTD	2,568,750.00			1,293,400.00		
RETETI WILDLIFE SANCTUARY	1,293,400.00			3,392,600.00		
BEAMSPOT COMMUNICATIONS	3,392,600.00			8,789,482.00		
SIAMBU ENTERPRISE	8,789,482.00			6,295,065.00		
DAMTECH	6,295,065.00			930,000.00		
Samburu National Park Operations	930,000.00			4,000,000.00		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
FORCES EQUIPMENTS	4,000,000.00			142,890		
NABORE LIMITED	142,890	7/20/2017		215,001		
NTUMOH INSURANCE AGENCY	215,001	42902		29,499		
BRADSHAWS OF MOUNT KENYA LTD	29,499	42863		15,950		
BRADSHAWS OF MOUNT KENYA LTD	15,950	42881		25,625		
TECHBYTE TECHNOLOGIES	25,625	42789		180,800		
ORYX SERVICE STATION	180,800			156,000		
BARAGOI FILLING STATION	156,000	13/5/2017		356,254		
ORYX SERVICE STATION	356,254			74,900		
ORYX SERVICE STATION	74,900	30/3/2017		209,600		
RICHARD GARAGE	209,600	42861		500,000		
NABORE LIMITED	500,000			325,844		
RICHARD GARAGE	325,844	42861		925,000		
OMOM AGENCIES	925,000	42860		8,510		
SAMBURU WATER AND SANITATION	8,510			318,970		
SAGICO CO.LTD	318,970			481,600		
LIGWARAS ENTERPRISES	481,600			398,125		
NYOTA STAR LTD	398,125			175,014		
SAMBURU IMANI	175,014			28,025		
NABORE LIMITED	28,025			301,349		
WARDAN AGENCIES	301,349	28/5/2017		28,000		
BRIGHT INNOVATIONS	28,000			29,500		
NABORE LIMITED	29,500			1,424,500		
KOITIMA INVESTMENT	1,424,500	15/4/2017		1,571,000		
LKANTO CONSTRUCTION	1,571,000	43044		152,000		
NABORE LIMITED	152,000	43014		2,446,000		
MATEPES COMPANY	2,446,000	13/6/2017		16,588		
RICHARD GARAGE	16,588	42826		29,800		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
A.O.OKOLA	29,800	42533		71,801		
TABERNACLE TRANSPORTERS	71,801	22/5/2017		716,310		
LIGWARAS ENTERPRISES	716,310	25/5/2017		1,365,000		
SAMBURU IMANI	1,365,000	25/5/2017		864,813		
ABDISALAM DIRIE	864,813	25/5/2017		456,246		
NOMADS ENGINEERING COMPANY	456,246			404,806		
KIRISIA ENGINEERING LTD	404,806			572,320		
NYOTA STAR LTD	572,320			322,686		
ABDISALAM DIRIE	322,686			407,876		
MATEPES COMPANY	407,876			6,844,200		
STRAIGHT JACKET MEDIA	6,844,200			7,470,650		
SAIMEN ENTERPRISES	7,470,650			7,751,010		
HERI MERCHANT	7,751,010			678,000		
GENERAL ENERGY COMPANY	678,000	21/6/2017		28,500		
techbyte Technologies	28,500	4/6/2017		29,000		
techbyte Technologies	29,000	4/6/2017		499,218		
Samburu Imani	499,218	7/6/2017		29,000		
Samburu Imani	29,000	29/6/2017		29,000		
Samburu Imani	29,000	29/6/2017		5,760		
Nasinya Co. Limited	5,760	9/6/2017		75,000		
Treavor Investment	75,000	15/2/2017		325,841		
bhoglas aouto world	325,841			302,736		
General Energy	302,736	3/3/2017		29,928		
Richards garage and Autospares	29,928			29,928		
Richards garage and Autospares	29,928	27/3/17		15,000		
Seasons Guest house and hotel	15,000			27,260		
Richards garage and Autospares	27,260	2/4/2017		26,680		
Richards garage and Autospares	26,680	5/4/2017		24,708		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Richards garage and Autospares	24,708	22/5/17		29,696		
Richards garage and Autospares	29,696	22/3/17		24,708		
Richards garage and Autospares	24,708	21/3/17		5,100		
General Energy	5,100	3/5/2017		395,500		
General Energy	395,500	31/3/17		34,000		
Nkishon Enterprise	34,000			23,600		
Richards garage and Autospares	23,600			260,000		
Josmos Spares	260,000	26/9/16		1,327,00		
Samburu Imani	1,327,00	25/5/17		184,402		
bhoglas aouto world	184,402	14/5/16		65,889		
bhoglas aouto world	65,889	29/2/16		21,580		
bhoglas aouto world	21,580	14/5/16		337,459		
bhoglas aouto world	337,459	14/5/16		11,516		
bhoglas aouto world	11,516	26/5/16		43,423		
bhoglas aouto world	43,423	21/8/16		133,392		
bhoglas aouto world	133,392	6/8/2016		149,185		
bhoglas aouto world	149,185	21/6/16		65,842		
bhoglas aouto world	65,842	4/11/2016		29,928		
Richards garage and Autospares	29,928	28/3/17		103,070		
Richard Garage	103,070			22,580		
Techbyte Technologies	22,580			69,698		
Kenya Power	69,698			45,600		
Kisumu ndogo garage	45,600			21,600		
Kisumu ndogo garage	21,600			18,200		
Okola Garage	18,200			342,810		
SAWASCO	342,810			20,764		
Richard Garage	20,764			116,232		
Richard Garage	116,232			29,800		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Richard Garage	29,800			71,276		
Richard Garage	71,276			33,600		
Commision tax	33,600			65,308		
Richard Garage	65,308			86,276		
Bradshaws Of Mount Kenya	86,276			24,051		
BMK Garage	24,051			11,948		
BMK Garage	11,948			29,800		
Richard Garage	29,800			26,800		
Okola Garage	26,800			28,800		
Okola Garage	28,800			29,600		
A. O Okola	29,600			107,270		
A. O Okola	107,270			103,700		
A. O Okola	103,700			343,400		
ELMALASO ENTERPRISE	343,400			136,000		
Richard Garage	136,000			113,000		
A.A.A P.O BOX 189	113,000			983,900		
A.A MAHAD	983,900			1,483,260		
Royal Media Services	1,483,260			812,000		
Nation Media Group	812,000			1,054,700		
Samburu Imani Enterprises	1,054,700			33,200		
Okola Garage	33,200			6,032		
Samburu Guest House	6,032			28,652		
Samburu Guest House	28,652			24,012		
Richard Garage	24,012			29,928		
Richard Garage	29,928			30,000		
A.O OKOLA GARAGE	30,000			27,100		
A.O OKOLA GARAGE	27,100			33,300		
A.O OKOLA GARAGE	33,300			28,594		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
BRADSHAWS OF MT.KENYA	28,594			7,540		
BRADSHAWS OF MT.KENYA	7,540			29,000		
Richard Garage	29,000			8,468		
Samburu Guest House	8,468			29,348		
Richard Garage	29,348			398,765		
BHOGALS AUTO WORLD	398,765	42531		135,000		
SALGAN CO. LTD	135,000	42892		393,000		
BRIGHT INNOVATION	393,000	26-6-17		23,780		
RICHARD GARAGE	23,780	13-12-16		36,192		
ELMORAN ENTERPRISES	36,192	30-12-16		28,900		
KISUMU NDOGO	28,900	42949		47,000		
AMANA SERVICES	47,000	26-02-17		29,675		
TECHBYTE TECHNOLOGIES	29,675	.1-3-17		439,779		
CMC MOTORS	439,779	14-3-17		28,900		
TECHBYTE TECHNOLOGIES	28,900	43072		27,350		
TECHBYTE TECHNOLOGIES	27,350	43044		150,000		
THE STAR PUBLICATIONS	150,000	30-11-16		47,000		
AMANA SERVICES	47,000	26-2-17		6,380,000		
TOYOTA KENYA	6,380,000			1,919,000		
LKANTO CONSTRUCTIONS LTD	1,919,000			31,200		
ELMORAN ENTERPRISES	31,200	21-3-17		1,142,600		
telkom	1,142,600	13/6/2017		22,200		
techbyte	22,200			29,300		
techbyte	29,300			21,200		
techbyte	21,200			217,012		
native insurance agency	217,012	43073		1,650,000		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
sunoni general supplies ltd	1,650,000	29/6/2017		565,000		
lekos service station	565,000	43013		169,500		
oryx service station	169,500			2,469,375		
laptrust	2,469,375	30/6/2017		565,000		
A.A.A filling station	565,000	30/6/2017		66,419		
samburu water & sanitation	66,419	june		24,564		
kahigas garage	24,564	29/6/2017		249,600		
Rashid Mohamed	249,600			672,000		
Maisula General Construction Ltd	672,000			110,968		
Richard's Garage & Auto spares	110,968	42920		122,496		
Richard's Garage & Auto spares	122,496	17/03/2017		226,000		
Lekos Service Station	226,000	15/6/2017		22,600		
Kisumu Ndogo	22,600	28/3/2017		3,350,000		
Merichi General Merchants	3,350,000	42830		146,800		
Merichi General Merchants	146,800	25/3/2017		130,000		
Marmar Technologies	130,000			425,248		
Bhogals Autoworld	425,248	42684		126,656		
Bhogals Autoworld	126,656	18/8/2016		93,300		
Nasinya co ltd	93,300			28,200		
Nasinya co ltd	28,200			343,539		
Amaco co ltd	343,539			190,000		
Lporokwai ent	190,000			610,233		
Native insurance	610,233			755,000		
Lporokwai Ent	755,000			785,845		
PRO Flight	785,845	26/1/2015		835,850		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
PRO Flight	835,850	26/1/2015		817,080		
PRO Flight	817,080	14/7/2014		103,008		
Telcom Kenya	103,008	25/4/2017		1,948,800		
Nation Media Group	1,948,800	42950		765,630		
PRO Flight	765,630	42129		1,198,975		
Mirugi Kariuki and CO Advocates	1,198,975			9,506,000		
Toyota Kenya	9,506,000	24/4/2017		3,990,900		
Desert Breeze	3,990,900	25/5/2017		39,100		
Cheers Guest House	39,100	27/1/2017		357,000		
MLS Africa Advocates	357,000			8,000		
Le Shangri La Inn	8,000	17/12/2016		210,000		
General Energy	210,000	42411		120,000		
Baragoi Star Filling Station	120,000	43011		50,400		
Baragoi Star Filling Station	50,400	42772		527,800		
Seasons guest house	527,800	42799		109,333		
Bhogals Autoworld	109,333	42371		3,692,000		
Samburu Imani enterprises	3,692,000	20/5/2017		730,000		
Rashid Mohamed	730,000	27/4/2017		343,500		
Treavor Investment	343,500	19/4/2017		214,000		
General Energy	214,000	42768		1,415,382		
PRO Flight	1,415,382	13/08/2015		608,390		
PRO Flight	608,390	27/8/2015		1,092,799		
PRO Flight	1,092,799	30/8/2015		837,264		
PRO Flight	837,264	30/9/2015		956,042		
PRO Flight	956,042	42125		678,000		
PRO Flight	678,000	30/9/2015		850,068		
PRO Flight	850,068	42163		987,152		
PRO Flight	987,152	42074		350,620		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
PRO Flight	350,620	27/4/2015		567,765		
PRO Flight	567,765	29/6/2015		3,376,026		
PRO Flight	3,376,026	29/6/2015		641,861		
PRO Flight	641,861	22/7/2015		29,885		
RMA MOTORS (KENYA)	29,885			3,942,000		
Baobab beach	3,942,000			397,912		
Bhogals Autoworld	397,912			109,000		
General Energy	109,000			226,000		
General Energy	226,000			169,500		
General Energy	169,500			169,500		
General Energy	169,500			360,000		
Nyota petrol station	360,000			315,000		
Jupiter traders	315,000			280,000		
Lekos Service Station	280,000			249,600		
Rashid Mohamed	249,600			672,000		
Maisula General Construction Ltd	672,000			110,968		
Richard's Garage & Auto spares	110,968	42920		122,496		
Richard's Garage & Auto spares	122,496	17/03/2017		226,000		
Lekos Service Station	226,000	15/6/2017		100,000		
Rashid Mohamed	100,000			173,970.00		
Intrepid Safari Company	173,970.00			433,370.00		
Intrepid Safari Company	433,370.00			240,650.00		
Intrepid Safari Company	240,650.00			1,678,570		
Samburu Game Lodge	1,678,570			72,228		
General Energy	72,228	25/11/16		32,088		
Bhogals Autoworld	32,088	00		819,000		
Bhogals Autoworld	819,000	00		29,116		
Glamece enterprises	29,116	42769		29,580		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
RICHARD GARAGE	29,580	42889		27,028		
RICHARD GARAGE	27,028	42797		147,204		
RICHARD GARAGE	147,204	19/6/2017		26,448		
RICHARD GARAGE	26,448	22/2/2017		20,880		
RICHARD GARAGE	20,880	28/2/2017		28,800		
RICHARD GARAGE	28,800	25/1/2016		21,300		
RICHARD GARAGE	21,300	20/1/2015		12,000		
RICHARD GARAGE	12,000	21/10/2015		18,300		
RICHARD GARAGE	18,300	25/1/2016		26,448		
RICHARD GARAGE	26,448	22/2/2017		30,000		
RICHARD GARAGE	30,000	28/2/2017		18,000		
RICHARD GARAGE	18,000	42552		27,300		
RICHARD GARAGE	27,300	13/1/2016		23,300		
RICHARD GARAGE	23,300	14/1/2016		22,000		
RICHARD GARAGE	22,000	14/3/2015		26,332		
RICHARD GARAGE	26,332	42253		30,000		
RICHARD GARAGE	30,000	20/11/2015		18,000		
RICHARD GARAGE	18,000	42552		27,300		
RICHARD GARAGE	27,300	13/1/2016		1,820,000		
RICHARD GARAGE	1,820,000	42371		442,410		
AMANA SERVICES	442,410	20/12/2016		195,000		
MERICHI GENERAL MERCHANTS	195,000	43043		565,000		
NKISULATA OMOM COMPANY	565,000	42892		29,200		
ORYX SERVICE STATION	29,200	42371		23,100		
KISUMU NDOGO GARAGE	23,100	42371		25,300		
KISUMU NDOGO GARAGE	25,300			18,000		
KISUMU NDOGO GARAGE	18,000	10/42015		49,760		
KAHIGA GARAGE	49,760	16/6/2017		27,750		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
KAHIGA GARAGE	27,750	20/1/2015		140,000		
BRANDSHOWS OF MOUNT KENYA LTD	140,000	25/5/2017		1,374,000		
EEJUK INVESTMENTS LTD	1,374,000	30/1/2017		140,000		
FORTEE MEDIX SUPPLIES LTD	140,000	25/5/2017		7,000		
RICHARD GARAGE	7,000			23,800		
RICHARD GARAGE	23,800			19,000		
RICHARD GARAGE	19,000			10,500		
RICHARD GARAGE	10,500			1,374,000		
RICHARD GARAGE	1,374,000			27,428		
RICHARD GARAGE	27,428	42738		21,228		
RICHARD GARAGE	21,228	27/2/2017		20,880		
RICHARD GARAGE	20,880	30/1/2017		29,232		
RICHARD GARAGE	29,232	13/2/2017		26,448		
RICHARD GARAGE	26,448	42888		29,928		
RICHARD GARAGE	29,928	15/2/2017		16,820		
RICHARD GARAGE	16,820	25/1/2017		29,000		
RICHARD GARAGE	29,000	31/1/2017		13,920		
RICHARD GARAGE	13,920	42888		23,548		
RICHARD GARAGE	23,548	24/1/2017		27,376		
RICHARD GARAGE	27,376	14/3/2017		24,708		
RICHARD GARAGE	24,708	16/3/2017		28,768		
RICHARD GARAGE	28,768	13/2/2017		28,028		
RICHARD GARAGE	28,028	42795		24,940		
RICHARD GARAGE	24,940	42795		20,300		
RICHARD GARAGE	20,300	31/1/2017		81,200		
RICHARD GARAGE	81,200	19/6/2017		29,928		
RICHARD GARAGE	29,928	42888		21,460		
RICHARD GARAGE	21,460	28/2/2017		29,290		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
RICHARD GARAGE	29,290	42888		29,928		
RICHARD GARAGE	29,928	27/1/2017		29,000		
RICHARD GARAGE	29,000	27/1/2017		29,348		
TECHBYTE TECHNOLOGIES	29,348	16/2/2017		17,240		
JOSMOS SPAREHARDWARE	17,240	42919		29,928		
JOSMOS SPAREHARDWARE	29,928	16/3/2017		16,240		
NABORE LIMITED	16,240			29,348		
NABORE LIMITED	29,348	13/3/2017		22,455		
NABORE LIMITED	22,455			359,304		
LEKOS SERVICE STATION	359,304	42890		1,180,600		
MARMAR TECHNOLOGIES	1,180,600			610,100		
SAMBURU WATER AND SANITATION	610,100	42771		21,700,000		
MEMBAK ENTERPRISES	21,700,000			29,000		
KENYA MEDICAL SUPPLIES AGENCY	29,000	26/5/2017		16,500		
RICHARDS GARAGE AND AUTO SPARES	16,500			27,800		
SAMBURU SCHOOL OF PROFESSIONAL STUDY	27,800			9,102,577		
NKUSULATA OMOM COMPANY	9,102,577	30/6/2017		43,245,130		
chief finance officer	43,245,130	30/6/2017		72,228		
chief finance officer	72,228	25/11/16		5,741,400.00		
Sub-Total	**251,319,922.12**			**251,319,922.12**		
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Senior Management							
BENSON LENGALEN	R	92,400			92,400		
BENSON LENGALEN	R	30,200			30,200		
MARY EKAI	S	69,300			69,300		
MARY EKAI	S	92,400			92,400		
MARY EKAI	S	35,000			35,000		
MATHEW LESIYAMPE	R	224,000			224,000		
JEMEN LENTOIJONI	R	409,000			409,000		
JEMEN LENTOIJONI	R	55,000			55,000		
LINUS LENOLNGENJE	S	58,800			58,800		
Mathew Leakono	R	321,260			321,260		
Naanyu Lenaseiyan	R	42,000			42,000		
Mathew Leakono	R	10,400			10,400		
Mathew Leakono	R	46,400			46,400		
Naanyu Lenaseiyan	R	78,400			78,400		
Mathew Leakono	R	16,800			16,800		
Peinan Loronyokwe	R	30,800			30,800		
Bosco Ole Sambu	S	420,000			420,000		
Robert Iesupeer	R	299,900			299,900		
DAVID LENEMIRIA	R	29,885			29,885		
Sub-Total		**2,361,945**			**2,361,945**		
Middle Management							
SIMON LENGEWA		42,000			42,000		
LENKUPAE MOSES		30,000			30,000		
LENKUPAE MOSES		64,200			64,200		
LENKUPAE MOSES		17,000			17,000		
LENKUPAE MOSES		30,000			30,000		
KIENI LEMEIDIMI		120,400			120,400		
HEZEKIA KIMBIO		276,400			276,400		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
LESOROGOL NELSON		297,500			297,500		
Shadrack Letowon		6,600			6,600		
Christine Lesilampa		16,000			16,000		
Arnold Mbuvi		52,500			52,500		
Noah Lekisima		57,600			57,600		
Noah Lekisima		45,000			45,000		
BERITA MUSAU		240,000			240,000		
IBRAHIM MUIGAI		102,000			102,000		
Daniel Lelenguiya		92,000			92,000		
Andrew Lenanyokie		123,200			123,200		
Priscilla Lanyasunya		37,800			37,800		
DR KIAMBI MUCHIRA		39,600			39,600		
PETER NDEI		80,000			80,000		
JOARAM LENTOIJONI		33,600			33,600		
DANSON MAINA		24,500			24,500		
SIMON KIAMBI		72,800			72,800		
Arnesti Leparsanti		176,400			176,400		
Michael Lolochum		56,700			56,700		
Peter Kimargo		71,400			71,400		
Peter Njuguna		105,000			105,000		
Paul Kariuki		210,000			210,000		
Timothy Mutero		120,000			120,000		
John K. Mwangi		168,000			168,000		
Robert m. njeru		201,600			201,600		
Moss lentiyoo		53,600			53,600		
Paul Kariuki		192,500			192,500		
Charles Gicheru		46,200			46,200		
FRED LOLKIRIK		434,000			434,000		
DOTTO DANIELE		40,000			40,000		
DAUDI CHEBOR		15,000			15,000		
ANTONELLA LEAKONO		15,000			15,000		
VINCENT MILA		23,800			23,800		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
ANDREW LESIAPADEI		25,250			25,250		
ANDREW LESIAPADEI		26,560			26,560		
ANDREW LESIAPADEI		27,920			27,920		
ANDREW LESIAPADEI		13,250			13,250		
JANE LEAKONO		100,000			100,000		
Sub-Total		**4,022,880**			**4,022,880**		
Unionisable Employees							
LESOROGOL PETER		121,360			121,360		
MALKIA LEKIMARORO		353,500			353,500		
SALENA LENAMALDA		16,000			16,000		
Stephen Lekimain		80,400			80,400		
simon Lebarleyia		30,000			30,000		
namayiana		30,000			30,000		
fredrick kibaki letongoine		37,800			37,800		
Claris Leparkiras		21,000			21,000		
Gabriella Lenaiyara		4,200			4,200		
David Lekilelei		15,000			15,000		
Claris Leparkiras		74,100			74,100		
Gabriella Lenaiyara		21,000			21,000		
Elisha Onyango		10,400			10,400		
Leina Kipkel		11,400			11,400		
SETH MAHELI		26,321			26,321		
SETH MAHELI		23,859			23,859		
SETH MAHELI		47,330			47,330		
TITOO LESORORO		44,531			44,531		
LEMARON LOITIPTIP		7,000			7,000		
Daniel Lekuchula		30,000			30,000		
Josphat Lesuuda		29,400			29,400		
Sandra Nasieku		398,210			398,210		
Albashir Lekudere		8,400			8,400		
Albashir Lekudere		37,800			37,800		
Albashir Lekudere		37,800			37,800		

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Albashir Lekudere		8,400			8,400		
Samson Lelesit		18,900			18,900		
Khalid Osman		69,300			69,300		
Rose Lenairerei		85,000			85,000		
Niam Nicoleta		150,000			150,000		
Mark Lenyakopiro		144,900			144,900		
JAMAL LENTUNTA		16,800			16,800		
Samson Lotuai		67,200			67,200		
Hussein Barsuk		54,600			54,600		
Osman Juma		153,500			153,500		
Joseph Nchukudo		39,900			39,900		
Leseiya Letinina		92,400			92,400		
Dominic Moi		63,000			63,000		
Ropi Lekwaale		69,300			69,300		
John Lewarani		17,100			17,100		
Simon Lindobeni		42,000			42,000		
Silvio Lenairoshi		46,200			46,200		
NAWELI WENDY		17,000			17,000		
MANJELINE LEORPILA		166,900			166,900		
THOMAS LEKALKALO		2,100			2,100		
JOHN LELATAIYET		25,900			25,900		
JOSEPH GICHUKI		19,000			19,000		
ROTICH LONGONY		10,500			10,500		
Sub-Total		**2,896,711**			**2,896,711**		
Others (*specify*)							
Sub-Total							
Grand Total							

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
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 18 on acquisition of assets during the year.

ANNEX 5: INTER- ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explana
1	Samburu County Assembly	**93,338,426**	**110,013,700**	**105,000,000**	**165,000,000**	**473,352,126**	**473,352,126**	**0**	
	Total	**93,338,426**	**110,013,700**	**105,000,000**	**165,000,000**	**473,352,126**	**473,352,126**	**0**	

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 Report from IFMIS)