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REPORT

OF

THE AUDITOR-GENERAL

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COUNTY REVENUE FUND

**FOR THE YEAR ENDED
30 JUNE, 2023**

COUNTY GOVERNMENT OF SAMBURU



OFFICE OF THE AUDITOR GENERAL
UPPER EASTERN REGIONAL OFFICE - ISIOLO
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COUNTY REVENUE FUND

County Government of Samburu

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2023

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

County Government of Samburu
County Revenue Fund
For the financial year ended 30th June 2023

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1. Acronyms and glossary of terms

a) Acronyms

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
Kshs	Kenya Shillings

b) glossary of terms

Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility

(Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

2. Key Entity Information and Management

a) Background information

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

b) Key Management Team

The County Revenue Funds day-to-day management is under the following key organs:

No.	Designation	Name
1.	CECM Finance and Economic planning	Silvana Kaparo
2.	C.O Finance	Solomon Letirok
3.	Director Accounting Services/Finance	Joseph Lekalkuli

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Silvana Kaparo
2.	Accounting Officer in charge of Finance	Solomon Letirok
3.	Director Accounting Services/Finance	Joseph Lekalkuli

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2023 were:

Audit and finance committee activities

The County Assembly of Samburu Budget Committee had been instrumental in holding ad hock committee meetings to discuss budgeting process, reasonability of costing of projects and making recommendations before final budget presentation at the floor of the house.

Samburu County Audit Committee has held a number of meetings where continuous audit processes were encouraged and audit reports both internal and external discussed.

The latest development has been the appointment of the current executive audit committee Chairman.

Parliamentary committee activities

In the previous year, Samburu County Executive had appeared once before the Senate's Public Accounts Committee where audit queries for Yr 2019/20 were discussed and resolved.

County Assembly

Samburu County Assembly was instrumental in the budgeting process to ensure that a balanced budget that would bring about optimal utilization of resources is finally passed and subsequently well implemented.

Development partner oversight activities

Samburu County Government has been privileged to work with a number of development partners. Key among these are Danida that has supported health facilities across the County, World Bank that has supported Narigp and Emergency Locust Response Program in Agriculture, Primary Health Care under Health Services, European Union supported IDEAS under Agriculture etc.

The development partners have emphasized excellent financial management within departments that they funded in the year. These included training of key staff on thematic areas of programming, commissioned financial external audits and general monitoring and evaluation activities on the projects funded.

e) County Executive Headquarters

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

f) County Executive Contacts

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

g) County Executive Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

h) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) County Attorney

Samburu County Headquarters,

P.O. Box 3-20600,

Maralal-Nyahururu Road,

Maralal, KENYA

Key Entity information and Management (continued)

(a) County Headquarters

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

(b) Entity Contacts

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

(c) Independent Auditor

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

(d) Principal Legal Adviser

Office of the Attorney General and Department of Justice
Sheria House, Harambee Avenue
P.O. Box 40112
GPO 00100
Nairobi, Kenya

(e) Bankers (include all collection banks)

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

3. Statement by the CECM Finance

The Financial Year 2022/2023 the county government received all the funds as budgeted i.

a) *The Functions of the County Government as per the County Government Act*

- (1) A county government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament.
- (2) Without prejudice to the generality of subsection (1), a county government shall be responsible for;
 - i. County legislation in accordance with Article 185 of the Constitution;
 - ii. Exercising executive functions in accordance with Article 183 of the Constitution;
 - iii. Functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
 - iv. Any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
 - v. Any functions agreed upon with other county governments under Article 189(2) of the Constitution; and
 - vi. Establishment and staffing of its public service as contemplated under Article 235 of the Constitution.
- (3) A County Government may seek assistance from the Kenya Law Reform Commission in the development or reform of county legislation under subsection (2)(a).

b) *Budget performance against actual amounts for 2022-2023*

The County's approved second approved supplementary budget for the FY 2022/23 was Kshs.6.98 billion, comprising Kshs.2.18 billion (31.3 per cent) and Kshs.4.79 billion (68.7 per cent) allocation for development and recurrent programmes, respectively. The second supplementary budget estimate represented a decrease of 5.4 per cent compared to the previous financial year when the approved budget was Kshs.7.37 billion and comprised of Kshs.2.72 billion towards development expenditure and Kshs.4.65 billion for recurrent expenditure.

To finance the budget, the County expected to receive Kshs.5.37 billion (77.6 per cent) as the equitable share of revenue raised nationally, Kshs.623.14 million as additional allocations, a cash

balance of Kshs.315.08 million (4.5 per cent) from FY 2021/22, and generate Kshs.240.33 million (3.4 per cent) as own-source revenue annual recurrent expenditure budget.

c) **Physical progress based on outputs, outcomes, and impacts** – In our operations, we normally prepare a program-based budget. The programs and subprograms are designed to effectively and efficiently deliver public services. Some of the output indicators have been largely been achieved. The outcomes will be indicated once the report for monitoring and evaluation is completed.

d) **Value-for-money achievements -**

The County Established the monitoring and evaluation unit for purposes of tracking the activities done by the county. A strong feedback mechanism was created that regularly provide county with good quality and timely monitoring and evaluation information regarding implementation progress of development projects/programmes. Quarterly Monitoring and evaluation reports are produced plus the annual progress reports indicating the status of implementation of all development projects, service delivery and budget performances of all sectors. The reports are disseminated to the public through various forums. So far there have been positive feedback on the County activities.

e) **Implementation challenges**

- i. High inflation rates are contributing to a higher cost of living. This will affect the ease of doing business in the county, and access to credit to small and micro enterprises will be affected negatively due to tight liquidity in the economy.
- ii. Weak revenue base thereby leading to over-reliance on the transfers from the national government resources which are inadequate and limits resources allocations to key sectors.
- iii. Expenditure pressures, especially high recurrent expenditures pose fiscal risks. The county is going to maintain a sustainable recurrent expenditure by strictly adhering to austerity measures and hence free more resources for development expenditure over the medium term.

f) County's future outlook

- i. The County targets to implement major flagships projects as they will be outlined in the CIDP 2023-2027. This will be achieved by enhancing efficiency and effectiveness and accountability in public spending and enhanced revenue collection to effectively finance the implementation of the budget. Containing the growth of recurrent expenditure in favor of capital investment will further be checked. To implement the County's development priorities, investment projects and programs will be scrutinized to ensure that they are well aligned to the CIDP 2023-2027.
- ii. The County Government resource allocation will be aligned towards achieving the development programs under the current medium-term theme 'fostering socio-economic development for sustainable growth. The following specific areas will receive more emphasis in the 2023/24 MTEF:
 - (a) Improvement of Education;
 - (b) Agriculture and livestock development;
 - (c) Improved water access, sanitation and environment;
 - (d) Improved health care access and quality.

The County Government administration aims to implement the transformative agenda that ensures enhanced service delivery, improved standard of living among the county residents through employment creation and improved incomes. In setting departmental ceilings, attention will be given to projects and Programmes that meet the following criteria:

- (a) Linkage of the Programme with the 2023-2028 CIDP, the 'Big Four' agenda and the objectives of the Fourth Medium-Term Plan of Vision 2030.
- (b) The degree to which a Programme addresses job creation and poverty reduction.
- (c) The degree to which the Programme is addressing the core mandate of the County department.
- (d) Expected outputs and outcomes from a Programme; and
- (e) Cost-effectiveness and sustainability of the Programme.

The county will continue reorienting expenditure towards those priority programmes as identified in public consultative forums. The critical Programmes to be implemented are expected to accelerate

economic activities and socio-economic development.

g) Key risk management strategies applied by the County

- i. The County Government departments' capacities continuously strengthened to enable them to perform their assigned functions effectively and efficiently. The key technical staff needs to be deployed and rationalized to streamline the county's activities.
- ii. Extensive work has been done in providing reporting templates and issuance of budget guidelines to ensure consistency in reporting and monitoring progress.
- iii. Strengthening the monitoring and evaluation unit in the finance and economic planning unit and linking up with the Service delivery unit will lead to a harmonized monitoring and evaluation system in the county.
- iv. In addition, the implementation pace in the spending units continues to be a source of concern especially concerning the development expenditures and uptake of external resources. These risks will be monitored closely and the County Government would take appropriate measures in the context of the supplementary budget.
- v. On the Revenue side, the County Treasury is expected to institute corrective measures to curb the revenue leakages by enhancing compliance. Departments are expected to prioritize their expenditure and reallocate funds guided by the priorities during the preparation of the supplementary budget guided by the resource availability. Automation of revenue processes will be top priority for the department of Finance in this financial year.



Hon. Silvana Kaparo

**County Executive Committee Member for Finance, ICT and Economic Planning
County Government of Samburu**

4. Management Discussion and Analysis

I. Overview of FY 2022/23 Budget

The County's approved second approved supplementary budget for the FY 2022/23 was Kshs.6.98 billion, comprising Kshs.2.18 billion (31.3 per cent) and Kshs.4.79 billion (68.7 per cent) allocation for development and recurrent programmes, respectively. The second supplementary budget estimate represented a decrease of 5.4 per cent compared to the previous financial year when the approved budget was Kshs.7.37 billion and comprised of Kshs.2.72 billion towards development expenditure and Kshs.4.65 billion for recurrent expenditure.

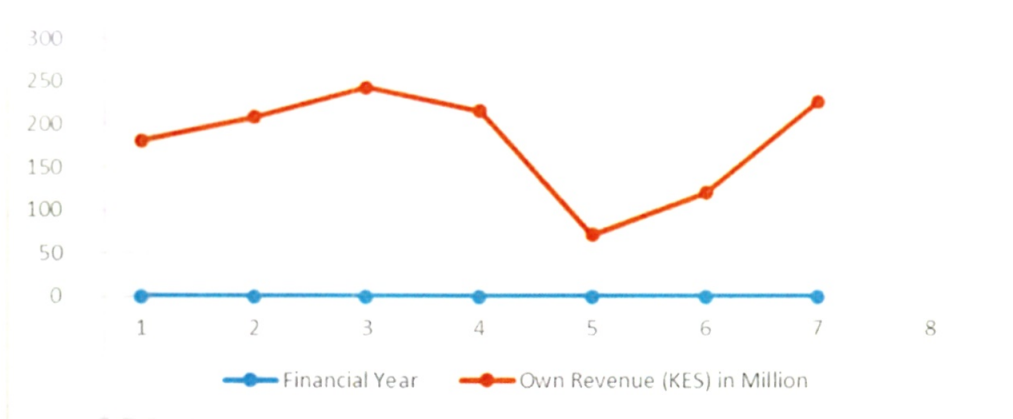
To finance the budget, the County expected to receive Kshs.5.37 billion (77.6 per cent) as the equitable share of revenue raised nationally, Kshs.623.14 million as additional allocations, a cash balance of Kshs.315.08 million (4.5 per cent) from FY 2021/22, and generate Kshs.240.33 million (3.4 per cent) as own-source revenue annual recurrent expenditure budget.

II. Revenue Performance

In FY 2022/23, the County received Kshs.5.37 billion as the equitable share of the revenue raised nationally, Kshs.582.64 million as additional allocations, had a cash balance of Kshs.315.08 million from FY 2021/22 and raised Kshs.226.52 million as own-source revenue. The total funds available for budget implementation during the period amounted to Kshs.6.93 billion

In FY 2022/23, the County generated a total of Kshs.226.23 million from its sources of revenue. This amount represented an increase of 88.4 per cent compared to Kshs.120.05 million realised in FY 2021/22 and was 94.3 per cent of the annual target and 4.21 per cent of the equitable revenue share disbursed during the period. The revenue streams which contributed the highest OSR receipts are shown in Figure

Trend of Own Source Revenue for FY 2016-17 to 2022-23



The highest revenue stream of Kshs.137.13 million was from Games parks/ Nature Reserves Fees contributing to 61 per cent of the total OSR receipts during the reporting period. Revenue from the health sector amounted to Kshs.10.03 million, representing 4.0 per cent of the overall OSR in FY 2022/23.

III. Exchequer Issues

The Controller of Budget approved withdrawals of Kshs.6.30 billion from the CRF account during the reporting period. The amount comprised Kshs.1.90 billion (30.2 per cent) for development programmes and Kshs.4.39 billion (69.8 per cent) for recurrent programmes. Analysis of the recurrent exchequers released in FY 2022/23 indicates that Kshs.2.20 billion was released towards Employee Compensation, and Kshs.2.19 billion was for Operations and Maintenance expenditure.

The available cash balance in the County Revenue Fund Account at the end of the financial year was Kshs.794.92 million.

IV. County Expenditure Review

The County spent Kshs.6.33 billion on development and recurrent programmes in the reporting period. The expenditure represented 100.4 per cent of the total funds released by the CoB and comprised of Kshs.1.84 billion and Kshs.4.49 billion on development and recurrent programmes, respectively. Expenditure on development programmes represented an absorption rate of 84.1 per cent. In contrast, recurrent expenditure represented 93.7 per cent of the annual recurrent expenditure budget.

V. Settlement of Pending Bills

At the beginning of FY 2022/23, the County reported a stock of pending bills amounting to Kshs.821.68 million, comprising Kshs.245.76 million for recurrent expenditure and Kshs.575.92 million for development. The County's approved second approved supplementary budget for the FY 2022/23 was Kshs.6.98 billion, comprising Kshs.2.18 billion (31.3 per cent) and Kshs.4.79 billion (68.7 per cent) allocation for development and recurrent programmes, respectively. The second supplementary budget estimate represented a decrease of 5.4 per cent compared to the previous financial year when the approved budget was Kshs.7.37 billion and comprised of Kshs.2.72 billion towards development expenditure and Kshs.4.65 billion for recurrent expenditure.

To finance the budget, the County expected to receive Kshs.5.37 billion (77.6 per cent) as the equitable share of revenue raised nationally, Kshs.623.14 million as additional allocations, a cash balance of Kshs.315.08 million (4.5 per cent) from FY 2021/22, and generate Kshs.240.33 million (3.4 per cent) as own-source revenue annual recurrent expenditure budget.

activities. During the year, pending bills amounting to Kshs.658.10 million were settled, consisting of Kshs.218.44 million for recurrent expenditure and Kshs.439.66 million for development programmes. Therefore, as of 30th June 2023, the outstanding amount was Kshs.163.58 million

5. Overview of the County Revenue Fund Operations

Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

Receipts into the County Revenue Fund

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Receipts include Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

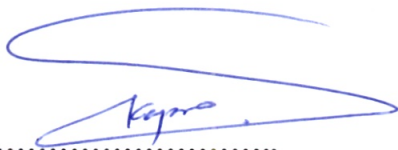
Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

Financial Reporting requirements

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2023.



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**CEC Member – Finance and Economic Planning
County Government of Samburu**

6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on *June 30, 2023*. 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 Revenue Fund; (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 Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund'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 Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended *June 30, 2023*, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants (*where applicable*). Further, Accounting Officer confirms that the County Revenue Fund'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 Revenue Fund's financial statements were approved and signed on 29 JUNE 2023.

Signature 

SOLOMON SALAINE LETIROK

**Chief Officer Finance /Accounting Officer
County Government of Samburu**

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF SAMBURU

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Samburu set out on pages 1 to 15, which comprise the statement of receipts and payments, statement of comparison of budget and actual amounts for the year ended 30 June, 2023, 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, the financial statements present fairly, in all material respects, the financial performance of County Revenue Fund - County Government of Samburu for the year ended 30 June, 2023 in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, and based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, and based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to

the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures, as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 February, 2024

8. Statement of Receipts and Payments for the Year Ended 30th June 2023.

		2023	2022
	Notes	Kshs.	Kshs.
Receipts			
Exchequer releases	1	5,801,053,721	4,941,638,353
Transfers from other government agencies	2	306,850,781	195,989,587
Other grants	3		
Proceeds from Domestic Borrowing	4		
Proceeds from Foreign Borrowing	5		
Own Source Revenue	6	226,516,961	120,049,011
Return to CRF issues	7	1,851,031	972,592
Total Receipts		6,336,272,493	5,258,649,542
Payments			
Transfers to County Executive	8	5,633,360,934	4,927,105,342
Transfers to County Assembly	9	664,192,066	672,270,174
Other Transfers	10		
Total Payments		6,297,553,000	5,599,375,516
Net increase/ (decrease) in cash for the year			
Add Opening fund balance b/f	11	425,333,955	766,059,929
Closing Fund balance for the year	12	464,053,448.55	425,333,955

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SOLOMON SALAINE LETIROK
 Chief Officer - Finance
 ICPAK Member No. *23327*
 Date: *30/9/23*

Joseph Mayani Lekalkuli

JOSEPH MAYANI LEKALKULI
 Director Accounting Services
 ICPAK Member No. *13984*
 Date: *30/9/2023*

9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30th June, 2023.

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	
Exchequer releases	5,801,053,721		5,801,053,721	5,801,053,721		100%
Transfers from other government agencies	306,850,781		306,850,781	306,850,781		100%
Other conditional grants				-		
Proceeds from Domestic Borrowing				-		
Proceeds from Foreign Borrowing				-		
Own Source Revenue	226,516,961		226,516,961	226,516,961		100%
Return to CRF issues	1,851,031		1,851,031	1,851,031		100%
Total Receipts	6,336,272,493		6,336,272,493	6,336,272,493		100%

County Government of Samburu
 County Revenue Fund
 For the financial year ended 30th June 2023

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	a	b	c=a+b	d	e=c-d	f=d/c %
Payments						
Transfers to County Executive	5,546,537,631	715,660,375	6,262,198,006	5,633,360,934	628,837,072	90%
Transfers to County Assembly	666,331,727		666,331,727	664,192,066	2,139,661	100%
Others			-	-	-	0%
Total Payments	6,212,869,358	715,660,375	6,928,529,733	6,297,553,000	630,976,733	-
Balance	123,403,135	(715,660,375)	(592,257,240)	38,719,493	(630,976,733)	1

[Provide below a commentary on significant under realisation (below 90% of realisation) and any over realisation]

- (a) Xxx
- (b) Xxx
- (c) Xxx
- (d) Xxx

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23 The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation between the two statements should be prepared and disclosed.)

10. Significant Accounting Policies

a) 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 Section 167 of the PFM Act 2012.

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

b) Reporting entity

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

c) Receipts

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer and own source revenue are 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.

d) Payments

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

Significant Accounting Policies (Continued)

e) Fund Balances

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

f) 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 or *There were no restrictions on cash during the year. (Entity to indicate the amount of funds restricted for use or relating to conditional allocations.)*

11. Notes to the Financial Statements

1. Exchequer releases

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

Description	2023	2022
	Kshs.	Kshs.
Equitable Share (a)	5,801,053,721	4,941,638,353
Level 5 hospitals (b)		
Others (Specify) (c)		
Total (d=a+b+c)	5,801,053,721	4,941,638,353

2. Transfers from other government agencies**

Description	2023	2022
	Kshs.	Kshs.
Road Maintenance Levy		
Covid-19		
Development of Youth Polytechnics-State Department of TVETS		
User Fees Foregone -Ministry of Health	9,061,125	
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health		
World Bank-NARIGP-State Department of Crop Development	138,835,284	149,693,815
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development		
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	5,803,500	5,119,125
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation		
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	20,239,242	6,000,000
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	89,370,900	35,176,647
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development		
UNFPA-9th County Programme Implementation - Ministry of Health		
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	19,200,816	

County Government of Samburu
 County Revenue Fund
 For the financial year ended 30th June 2023

Description	2023	2022
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation		
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development		
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of	22,000,000	
IDA WORLD BANK KENYA URBAN SUPPORT PROGRAMME	2,339,919	
Total	306,850,781	195,989,587

** These include other government grants released through other government entities such as the National Government MDAs.

3. Other grants**

Description	2023	2022
	Kshs.	Kshs.
Donor 1 (Specify)		
Donor 2 (Specify)		
Donor 3 (Specify)		
Others (Specify)		

** These are funds received from development partners directly to the CRF.

4. Proceeds from Domestic borrowing.

Description	2023	2022
	Kshs.	Kshs.
Borrowing within General Government		
Borrowing from Monetary Authorities (Central Bank)		
Other Domestic Depository Corporations (Commercial Banks)		
Borrowing from Other Domestic Financial Institutions		
Borrowing from Other Domestic Creditors		
Domestic Currency and Domestic Deposits		
Others (Specify)		
Total		

County Government of Samburu
 County Revenue Fund
 For the financial year ended 30th June 2023

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

Notes to the Financial Statements (Continued)

5. Proceeds from Foreign Borrowing

Description	2023	2022
	Kshs.	Kshs.
Foreign Borrowing – Drawdowns Through Exchequer		
Foreign Borrowing - Direct Payments		
Foreign Currency and Foreign Deposits		
Others (Specify)		
Total		

(Where a note is not applicable, it should be removed, and notes renumbered)

6. Own Source Revenue

Description	2,023	2,022
	Kshs.	Kshs.
LIVESTOCK EXP. CESS	4,606,895.00	2,327,970.00
LIV. AUCT. CESS	3,494,005.00	2,752,620.00
HIDES AND SKINS FEE	3,400.00	1,000.00
WHEAT CESS		
MIRAA CESS	848,200.00	680,000.00
A.M.S	19,100.00	
CARBON CREDIT	9,172,500.00	
SAND INCOME	2,893,830.00	4,082,600.00
ALOE VERA	13,500.00	16,800.00
BALLAST	131,800.00	240,500.00
MANURE	28,000.00	37,200.00
LIQUOR	3,352,001.00	465,000.00
PUBLIC WORK APPROVAL FEES/SUPERVISION		
PARKING FEE	1,826,300.00	1,949,200.00
PUBLIC HEALTH	789,353.00	139,200.00
MARALAL REF. HOSP.	10,027,782.83	635,612.00
NHIF CLAIMS		
LAND RATES	19,306,856.00	7,083,810.00
UNDERTAKING		

County Government of Samburu
 County Revenue Fund
 For the financial year ended 30th June 2023

SNR/GAME PARK FEES	137,125,456.95	68,211,421.00
S.B.P	16,229,378.00	6,269,450.00
COOPERATIVE AUDIT FEE	138,888.00	
SLAUGHTER FEE	3,097,250.00	3,855,950.00
MARKET STALL RENT	226,750.00	245,100.00
HAWKER	1,520,887.00	1,541,700.00
GREEN GROCERS	66,000.00	64,350.00
WGT & MEASURES	70,000.00	
Maralal international camel derby		
ADVERTISEMENT	4,030,467.45	3,292,000.00
MARALAL SAFARI LODGE		
RECOVERIES	6,328,114.20	7,856,427.55
OTHER INCOMES	196,074.00	296,500.00
SCRAP METAL		4,600.00
MVTC	74,000.00	
DIRECT CREDITS	903,172.00	
TOTAL	226,519,960.43	120,049,010.55

(The total of own source revenue should tally with disbursements from county receivers of revenue)

Notes to the Financial Statements (Continued)

7. Return to CRF Issues

Description	2023	2022
	Kshs.	Kshs.
Recurrent Account (County Executive)	472	201,934
Development Account (County Executive)	4,029	634,775
Recurrent Account (County Assembly)	0	842
Development Account (County Assembly)	1,846,530	135,041
Others (Specify)	-	-
Total	1,851,031	972,592

(Explain the circumstances surrounding the returns to CRF)

County Government of Samburu
 County Revenue Fund
 For the financial year ended 30th June 2023

8. Transfers to County Executive

Description	2023	2022
	Kshs.	Kshs.
Recurrent Account	3,786,049,732	3,552,462,197
Development Account	1,467,742,367	1,230,268,628
Special purpose Accounts Health	-	5,235,578
Special purpose Accounts Locusts Response	89,370,900	35,176,647
Special purpose Accounts NARIGP	249,996,380	38,532,719
Special purpose Accounts ASDSP	15,939,016	6,000,000
Special purpose Accounts Roads Levy	-	59,429,573
Special purpose Accounts Primary Health Care	10,922,625	
Special purpose Accounts Climate Change	11,000,000	
Special purpose Accounts Kenya Urban Support Program	2,339,915	
Others (<i>Specify</i>)	-	-
Total	5,633,360,934	4,927,105,342

(Explain as per County Appropriation Act. These amounts should tally with corresponding receipts by the County Executive)

County Government of Samburu
 County Revenue Fund
 For the financial year ended 30th June 2023

Notes to the Financial Statements (Continued)

9. Transfers to County Assembly

Description	2023	2022
	Kshs.	Kshs.
Recurrent Account	535,331,727	517,964,216
Development Account	128,860,339	154,305,958
Special purpose accounts		
Others (<i>Specify</i>)		
Total	664,192,066	672,270,174

(Explain as per County Appropriation Act. These amounts should tally with corresponding receipts recorded by the County Assembly)

10. Other Transfers

Description	2023	2022
	Kshs.	Kshs.
Agency Notices		
Others (<i>Specify</i>)		
Total		

(Explain as per County Appropriation Act)

11. Fund balance

Description	2023	2022
	Kshs.	Kshs.
County Exchequer Account - (CBK Acc No 1000171437)	464,053,448.55	425,333,955.60
Total	464,053,448.55	425,333,955.60

Notes to the Financial Statements (Continued)

12. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below.

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2023	2022 FY
			Kshs	Kshs
<i>KCB 1140756516 KES</i>				600.70
<i>KCB 1108196624 USD</i>	966.72	150	145,008.00	655.50
<i>SUPA SACCO,</i>				149,203.00
<i>Name Of Bank, Account No. & Currency</i>				
Total			145,008.00	150,459.2

(These balances should be reconciled by those reported by CRORs as balances due for disbursement to the CRF at the end of the reporting period.)

12. Annexes

Annex 1: Progress on follow up of Auditor’s Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor;

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

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) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National/ County Treasury.

County Government of Samburu
County Revenue Fund
For the financial year ended 30th June 2023

.....ICPAK.....

Name LETICK BLOWON
Chief Officer Finance
ICPAK Member No 23327
Date

Annex 2 . Analysis Of Receipts from The National Treasury Exchequer Releases

	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	1,315,979,780.00	456,564,414.00	1,315,979,779.00	2,712,529,748.00	5,801,053,721.00
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	5,803,500.00	5,803,500.00
World Bank – THUSCP	-	-	-	9,061,125.00	9,061,125.00
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	89,038,279.00	49,797,004.80	138,835,283.80
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-	35,977,743.80	53,393,156.00	89,370,899.80
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	2,339,914.85	2,339,914.85
Agriculture Sector Development Support Project (ASDSP)	-	-	15,939,016.00	4,300,225.50	20,239,241.50
World Bank-IDEAS	-	19,200,815.80	-	-	19,200,815.80
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	22,000,000.00	22,000,000.00
Water and Sanitation Development Project	-	-	-	-	-
Total	1,315,979,780	475,765,230	1,456,934,818	2,859,224,674	6,107,904,502

(Amend appropriately as per the current year CARA)

Annex 3. Analysis Of Receipts from Own Source Revenue per Quarter

Period 2023	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
DESCRIPTION	KSH	KSH	KSH	KSH	KSH
LIVESTOCK EXP. CESS	945,500	1,126,150	1,383,095	1,152,150	4,606,895
LIV. AUCTION CESS	538,750	743,855	1,315,600	895,800	3,494,005
PUBLIC W. CHARGES	0	0	-	-	-
SLAUGHTER FEE	603,150	814,750	843,400	835,950	3,097,250
MANURE	800	500	-	6,000	7,300
HIDES AND SKINS FEE	0	19,100	-	2,100	21,200
A.M.S	280,950	269,380	741,320	-	1,291,650
PARKING	1,886,268	2,429,775	2,862,209	534,650	7,712,902
MARALAL REF HOSP	0	9,000	395,053	2,849,531	3,253,584
PUBLIC HEALTH	6,749,900	2,862,330	4,309,860	385,300	14,307,390
LAND RATES	406,400	0	-	5,384,766	5,791,166
UNDERTAKING FEE	688,800	2,493,720	11,210,450	-	14,392,970
S.B.P	0	2,724,650	2,441,750	2,089,150	7,255,550
S.N.R HOTELS KSH	2,039,840	-	-	1,982,500	4,022,340
S.N.R HOTELS USD	0	397,920	363,440	-	761,360
KATO HQ KSHS	2,368,160	-	-	434,880	2,803,040
KATO HQ USD	0	3,822,370	12,139,692	-	15,962,062
S.N.R GATE COLL KSHS	30,304,679	-	-	3,258,577	33,563,255
S.N.R GATE- USD	57,500	20,559,567	22,327,008	-	42,944,075
USD CONVERTED TO KSHS	96,000	56,750	65,500	31,271,624	31,489,874
MARKET STALL RENT	288,850	198,000	291,700	47,000	825,550

County Government of Samburu

County Revenue Fund

For the financial year ended 30th June 2023

MIRAA CESS	15,800	360,850	427,140	282,500	1,086,290
HAWKERS	0	4,000	2,000	444,047	450,047
GREEN GROCERS	18,000	14,900	18,000	17,300	68,200
SCRAP METALS	19,000	0	-	1,000	20,000
ALOE VERA	8,000	2,000	1,000	2,500	13,500
BALLAST	649,850	45,800	33,500	32,500	761,650
WGT & MEASURES	0	0	-	70,000	70,000
SAND INCOME	2,089,798	311,700	970,700	961,580	4,333,778
LIQUOR LICENCE	100,000	0	187,000	3,066,001	3,353,001
RECOVERIES	1,857,408	9,172,500	1,236,552	2,077,688	14,344,148
DIRECT CREDITS	903,172	1,156,467	-	-	2,059,639
MARALAL VTC		0	74,000	-	74,000
COOPERATIVE AUDIT FEE		0	-	138,888	138,888
SALE OF MOTOR VEHICLES		0	-	-	-
WHEAT CESS				-	-
ADVERTISEMENT		1,067,170	863,500		1,930,670
OTHER INCOME				199,734	199,734
TENDER FEES				10,000	10,000
TOTALS	52,916,574	50,663,203	64,503,469	58,433,715	226,516,962

County Government of Samburu
 County Revenue Fund
 For the financial year ended 30th June 2023

Annex 4: Analysis of Transfers from the County Revenue Fund

	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	309,381,314.00	975,196,057.00	889,339,204.00	1,612,133,157.00	3,786,049,732.00
County Executive -Dev	-	132,251,168.00	295,104,017.00	1,040,387,181.65	1,467,742,366.65
County Assembly -Rec	70,002,431.00	163,877,501.00	152,416,302.00	149,035,493.00	535,331,727.00
County Assembly -Dev	-	104,686,583.00	-	24,173,756.00	128,860,339.00
Special Purpose Health (DANIDA)	-	-	-	5,803,500.00	5,803,500.00
Special Purpose Road Maintenance Levy	-	-	-	-	-
Special Purpose (NARIGP)	-	111,161,095.90	89,038,279.00	49,797,005.00	249,996,379.90
Special Purpose Emergency Locust Response Project (ILRP)	-	-	35,977,744	53,393,156.00	89,370,899.80
World Bank-Primary Health Care	-	5,119,125.00	-	-	5,119,125.00
Special purpose Accounts Climate Change	-	-	-	11,000,000.00	11,000,000.00
Special purpose Accounts Kenya Urban Support Program	-	-	-	2,339,914.85	2,339,914.85
Special Purpose (ASDSP)	-	-	15,939,016.00	-	15,939,016.00
Total	379,383,745.00	1,492,291,529.90	1,477,814,561.80	2,948,063,163.50	6,297,553,000.20