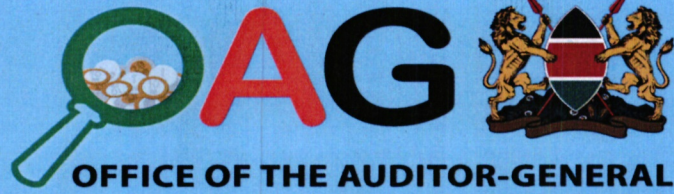


REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

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ON

**COUNTY GOVERNMENT OF SAMBURU -
COUNTY REVENUE FUND**

**FOR THE YEAR ENDED
30 JUNE, 2022**





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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 2022.

Prepared in Accordance with the Accrual Basis of Accounting Method Under the International Public Sector Accounting Standards (IPSAS)

County Government of Samburu
County Revenue Fund
Annual Report and Financial Statements for the Financial Year ended 30th June,2022.

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County Government of Samburu
County Revenue Fund
Annual Report and Financial Statements for the Financial Year ended 30th June,2022.

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1. Key Entity Information and Management

a) Background information

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

b) Key Management

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

No.	Name	Designation	Date of holding office
1.	H.E. Lati Lelelit	Governor	Aug 2022 to Date
2.	H.E. Sameer Leneng'wesi	Deputy Governor	Aug 2022 to Date
3.	Mr. Jonathan Leisen	CEC, Finance and Economic Planning	2013 to Date (Formally worked in Public Works Department)
4.	Mrs. Dorcas Lekisanyal	CEC, Transport and Public Works	2017 to Date (Formally worked in County Treasury, Health Services and in Water & Environment Departments)
5.	Mr. Lekupe Stephen	CEC, Education and Vocational Training	2013 to Date (Formally worked in

County Government of Samburu
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			Health Services, Public Works and Physical Planning Departments)
6.	Mr. Peter Lechakwet	CEC, Trade, Tourism and Industry	2013 to Date
7.	Mr. Benedict Lentumunai	CEC, Agriculture, Livestock and Fisheries	2017 to Date (Formally worked in Physical Planning, Gender and Water & Environment)
8.	Mr. Vincent Learaman	CEC, Health Services	2013 to Date (Formally Agriculture, Livestock and Fisheries)
9.	Mr. Peter Lolmodooni	CEC, Water, Environment and Natural Resources	2013 to Date (Formally worked in Education and Vocational Training and Health services)
10.	Mrs. Peinan Leitemu	CEC, Lands, Housing and Physical Planning and Urban Dev	2021 to Date
11.	Mrs. Rosemary Tenty Paul	CEC, Gender, Culture and Social Services, Sports and Youth Affairs	2020 to Date

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Mr. Jonathan Leisen, CPA(K)
2.	Accounting Officer in charge of Finance	Mr. David Lesamana
3.	Director Accounting Services/Finance	Joseph Lekalkuli, CPA (K)
4.	Deputy Director Accounting Services	Charles Leleruk, CPA (K)
5.	Principal Accountant	Erastine Momanyi, CPA (K)
6.	Principal Accountant	Daniel Lentiyoo, CPA (K)

d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering;

1. County Assembly of Samburu County
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.
2. Audit Committee
Samburu County Audit Committee has held a number of meetings where continuous audit processes were encouraged and audit reports both internal and external discussed.
3. Public Accounts Committee
In the previous year, Samburu County Executive had appeared once before the Senate's Public Accounts Committee where audit queries for Yr 2018/19 were discussed and resolved.
4. Budget and Appropriations Committee.

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

e) County Headquarters

Samburu County Headquarters,

P.O. Box 3-20600,

Maralal-Nyahururu Road,

Maralal, KENYA

f) County Contacts

Telephone: +254 065 62456, +254 65 62075

E-mail: info@samburu.go.ke

Website: www.samburu.go.ke

g) County Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks

A. Kenya Commercial Bank-Maralal Branch

Telephone: +254 711 087 000

E-mail: KCB@kcbgroup.com

Website: www.kcbgroup.com

B. Co-operative Bank of Kenya-Maralal Branch

Telephone: +254 703 027 000

E-mail: customerservice@co-opbank.co.ke

Website: www.samburu.go.ke

C. Equity Bank of Kenya-Maralal Branch

Telephone: +254 763 000 000

E-mail: info@equitybank.co.ke

Website: www.equitybank.com

h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

2. Statement by the CECM Finance

The Financial Year 2021/2022 was a unique year, with Covid 19 pandemic, a prolonged drought as a result of climate change and also electioneering, which in turn led to diminishing fortunes economically. The content of the financial statement is evident enough that the consequence of the pandemic, drought, and desert locust had far-reaching impacts, not only at the household level where individuals suffered economically for basic needs but also on the county government which could not meet its revenue targets and also slow implementation of the budget.

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 2021-2022*

In the year under review, the total expenditure was Ksh 6,015,027,139 against a total budget of Ksh 7,379,030,024. Absorption of development expenditure was 30.2% compared to the approved budget of 36.9 % which translates Ksh to 1,828,650,297 which was over 30%

requirement. The County Government, however, remains resolute to increase spending on development to achieve the developmental targets.

The projected revenue is Ksh 7,379,030,024 comprising of Ksh 157,264,422 from own source revenue, Ksh 5,371,346,037 from equitable share, and the balance from development partners. The actual receipts were Ksh 113,210,980 from own source revenue, Ksh 5,371,346,037 from equitable share Ksh 865,806,820 from development partners, and a cash balance brought forward of Ksh 766,896.637. However, the county remains committed to ensuring prudent management of public resources and operating within the fiscal responsibility principles stated in the Public Finance Management regulations.

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) ***The County flagship projects and how they have been achieved***

In the CIDP 2018-2022 the county had a number of flagship projects spread across the departments.

In the financial year the following have been achieved;

- i. Topographical mapping of public utilities, social infrastructure and other development- a component within county spatial plan
- ii. Construction of County Library
- iii. Construction of Maralal green park
- iv. Construction of the High altitude sports Centre
- v. Street lighting - Wamba, Archers Post and Suguta Marmar towns
- vi. Upgrading of Archers A2- Westgate road
- vii. Community eco-lodges in Conservancies
- viii. Tourism Development plans for already existing conservancies
- ix. Yearly contribution and disbursement from Youth and Women Fund
- x. Construction and operationalization of a modern county referral hospital

In the formulation of the CIDP we had factored projects to be done by National Government

Which have not materialised to date. Construction of County abattoir was not in the CIDP but with support from European Union is almost complete

e) 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.

f) Implementation challenges

- i. Low absorption of development funds as indicated by the expenditure.
- ii. Under-performance of own source revenue.
- iii. 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.
- iv. Reduced global demand emanating from covid-19 fears and containment measures are expected to result in reduced demand for commodities from the county. This will affect the county's economy cognizant of the fact that the county plays a major role in the tourism sector.
- v. 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.
- vi. 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.
- vii. Instances of prolonged drought have resulted in a decrease in own revenue collections as

well as curtailing the purchasing power of the residents. However, the government continues to allocate more resources to sustainable farming methods.

g) 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.

h) 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. Adjustments to the 2022/23 budget will take into account actual performance of expenditure so far and absorption capacity in the remainder of the financial year because of the resource constraints. The Government will rationalize expenditures by cutting those that are non-priority. These may include slowing down or reprioritizing development expenditures and increased budgeting for debt resolution.
- vi. 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.



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Hon. Silvana Kaparo
County Executive Committee Member for Finance, ICT and Economic Planning
County Government of Samburu

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Below is Samburu County Government summary of development projects achievements 2021-2022.

Department	Objective	Outcome	Indicator	Performance
EDUCATION	To improve quality pre-primary education to all the children	Improved access, equity and quality of ECDE Programmes.	Number of ECD Classrooms constructed	42 ECD Classes constructed
	To improve the hygiene of ECDE Children	Improved access, equity and quality of ECDE Programmes.	Number of Modern Kitchen Constructed	14 Modern kitchens constructed
	To improve the service delivery in ECDE Centers and improve the security of learning resources.	Improved access, equity and quality of ECDE Programmes.	Number of Offices and stores constructed	16 Offices and Stores constructed
	To improve hygiene in ECDE Centers		Number of Pit Latrines constructed	15 Pit Latrines constructed
	To improve security and	Improved access, equity and	Number of fences	19 Fences constructed

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		safety of learners and learning resources.	quality of ECDE Programmes.	constructed	
		To improve the enrolment, retention and completion rates amongst the ECDE Learners	Improved access, equity and quality of ECDE Programmes.	Number of ECD centers supplied with food rations	530 ECDE Centers supplied with food rations
		To improve the hygiene and water supply in the ECDE Centers.	Improved access, equity and quality of ECDE Programmes.	Number of ECD centers supplied with Water Tanks	60 NO water tanks purchased and installed.
		To improve the learning environment	Improved access, equity and quality of ECDE Programmes.	Number of furniture sets provided	Purchase of 54 sets of furniture.60% delivered to ECDE centers.

Department	Objective	Outcome	Indicator	Performance
WATER, ENVIRONMENT, NATURAL RESOURCES AND ENERGY	To increase availability and access to clean and safe water	Provision of Sufficient water & waste water disposal facilities.	Number of Water extension systems developed Number of Kms of water extension done	19 Water extension systems done - Kaoto Lmisigiyo, Ladala, Napipera, Wamba Township Sepee to Ndikir ee timi, Lchingei Alu, Laresoro,

					Loruko Lmari, airimirimo, Baawa, Barsaloi, Loruko- sawan, Parkuo, Natiti Logetei, Sere olipi, Nookworak to Lodungokwe, Ngilai Village and Loruko .
		To increase water volume in the dams for both Human and Livestock consumption	Provision of Sufficient water.	Number of Dams disilted	3 Dams disilted Ntarakwai, Ledero water pan and Lkitembe sand dam
		To increase availability & access to safe and clean water for both urban & rural dwellers	Improved water access to the communities	No. of water pan or dams constructed	10 Dams constructed - Lbaa Rongai, Loluaa , Lodua ,Moru Akonges, Loidongo, Moru Agubin, Nachola Lerata A, Laankaroi Murarat
		To enhance adoption of solar energy in boreholes operations	Improved water access to the communities	Number of boreholes solarized	9 boreholes solarized - Ngambo, Lolkunono, Ngapune , Lmsalaba, Naiborkeju, Loloono & lamuriaki Lengarde Mpongani
		To increase availability & access to safe	Improved water access to the communities	No. of boreholes drilled no. of boreholes	Drilling and equipping of 21 boreholes – 3- Elbarta &Ndoto,

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	water for both livestock and human consumption		equipped	4- Nachola Ward 3- Wamba North, 4- wamba West and Wamba East 3- Poro and Loosuk wards. 4- in suguta marmar & Maralal wards
	To secure and projects Barsilinga borehole	Improved water access to the communities	Number of boreholes rehabilitated	1 Borehole rehabilitated - Barsilinga
	To improve water storage and promote rain water harvesting	Improved water access to the communities	No. of water tanks supplied No. of masonry tanks constructed	28 Water tanks supplied 2 Masonry tanks constructed – Ledero and South Horr
	To control soil erosion	Improved water access to the communities	No. of soil erosion structures constructed	3 Gabions boxes constructed – Lorok Mixed, Lesirikan and South Horr

Department	Objective	Outcome	Indicator	Performance
COOPERATIVE, TRADE, INVESTMENTS, TOURISM AND ENTERPRISE DEVELOPMENT SUB-SECTOR: TOURISM AND				
	To support the capacity building and growth of community conservancies in Samburu County	Reduced human/animal conflicts	Partnership with communities in conservation and security of wildlife in the	6 Conservancies supported

MARKETING			County	
	To strengthen wildlife security through employment of scouts and provision of security equipment's	Economic benefits to the communities and improved livelihood	Number of Scouts employed	265 Scouts employed by the County
	To strengthen wildlife security through provision of security equipment's To promote peaceful coexistence between people and wildlife and among residents' communities themselves To improve staff welfare		Number of Rangers Camps constructed Number of Cafeteria equipped and staff units constructed	3 Rangers Camps constructed Equipped cafeteria in Malaso Campsite
	To improve the staff welfare, working condition and enhance service delivery	Enhanced security for wildlife. tourists and locals. Motivated Staff and enhanced	Number of houses renovated	Renovated rangers houses at Archers gate SNR and Directors House at Samburu Lodge

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		service delivery		
	To empower and develop resilient community, transform livelihoods and conserve natural resource base. To provide incentives to community to promote sustainable management of natural resources	Increased number of sustainable conservancies Enhanced wildlife and environment conservation as well as promote tourism	Number of existing conservancies supported	2 existing conservancies were supported through Samburu National Reserve Revenue sharing- Kalama and Westgate
	To support the capacity building and growth of community conservancies in Samburu County b) To support the establishment of more tourist facilities across the county	Enhanced economic benefits to the communities and improved livelihood Improved revenue from ecotourism	Number of Conservancies supported with various facilities to promote tourism	<ul style="list-style-type: none"> - Constructed Sera community wildlife conservancy Tourist Banda - Supported operation of Kirisia Nkoteya community scout program and Kirisia Forest ecosystem was fully funded at grant of Ksh. 3 Million (WDF) - Supported operation program for Meibae community conservancy

				<p>fully funded at grant of Ksh. 1.5 Million (WDF)</p> <ul style="list-style-type: none"> - Supported operation of Ngilai Community Conservancy(Namunyak) community ranger operation program <p>fully funded at grant of Ksh. 1 Million</p> <ul style="list-style-type: none"> - Supported operation of Kalepo Community Conservancy(Namunyak) community ranger operation program - complete fully funded at grant of Ksh. 1 Million - Hydrological survey for Milgis trust borehole done - Drilling of Kalama borehole ongoing - 6 Conservancy Management boards trained
SUB SECTOR : COOPERATIVES DEVELOPMENT	Knowledgeable membership and self-sustaining cooperatives	Enhance sustainable cooperative movement	Number of cooperative members trained	85 cooperative members were trained
	Equip	Enhance	Number of	90 cooperative Leaders

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	cooperative leaders/officials with requisite knowledge on how to run profitable cooperatives	sustainable cooperative movement	cooperative leaders trained	trained
	sell cooperative idea to members of public/potential groups	Enhance sustainable cooperative movement	Number of groups sensitized	15 Groups sensitized
	Improved access to markets for cooperative products/services	Improved access to markets	Volume of Products marketed Volume of sales	10 cooperative representatives facilitated to participate in different trade fairs/exhibitions locally and internationally
	Growth of Ushanga Sector		Number of Profitable Ushanga business & quality products	15 Ushanga Cooperatives supported
TRADE DEVELOPMENT AND PROMOTION	To enhance hygiene standards within public utilities	To enhance hygiene standards within public utilities	Number of Toilets constructed	3 Market toilets constructed
	To protect and enhance good business	Enhance business environment	Number of business sheds constructed	1 bodaboda shed constructed

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	environment			
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Department	Objective	Outcome	Indicator	Performance
AGRICULTURE, LIVESTOCK DEVELOPMENT, VETERINARY SERVICES AND FISHERIES	To enhance food security through provision of certified seeds to farmers	Enhanced crop production	Tons of seeds procured List of farmer beneficiaries	60 Tons maize harvested 20 tons of beans harvested 5,100 households benefitted and therefor became food secure
	To improve mechanization of agriculture in the county	Improved food production	Number of Machines rehabilitated	1 Plant Changlin rehabilitated
	To enhance food security in the county through irrigation	Enhanced food security	Acres of land developed List of beneficiaries Crops planted and yields realized.	33.5 acres developed 757 beneficiaries
SUB PROGRAMME: VETERINARY SERVICES	Ensure Meat hygiene	Improved quality of meat and meat products	Number of Modern abattoir completed and operational	Main building of the abattoir, Lairages, Fencing, Administration block and sewerage system constructed; Overhead rails and internal finishes, Borehole, blood tank, water tanks and electricity fixation are ongoing – 95% complete
	Ensure Animal welfare	Enhanced quality of health for	Number of crushes constructed	3 crushes completed and handed over to the community.

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		animals		
	Ensure Disease management and Control	Improved animal health	Number of livestock vaccinated	338,911 livestock treated and or vaccinated
	Pest Control	Improved animal health	Number of cattle dips constructed	Silango cattle dip renovated
	Disease surveillance		Number of disease surveillance done	12 missions achieved with assistance from partners

Department	Objective	Outcome	Indicator	Performance
GENDER CULTURE AND SOCIAL SERVICES	Promote and support recreational services	Ensure Cohesion in the community	Number of fencing done	Fencing of Maralal Green park done
	Promote and support community activities	Ensure Cohesion in the community	Number of Social Halls completed	6 Social Halls constructed and handed over to the respective communities- Nachola, Lesirikan, Wamba East, Wamba West, Longewan, Naiborkeju,
SPORTS & YOUTH AFFAIRS	Ensure competitiveness in sports and recreation	Enhanced competitiveness in sports and recreation	Number of Sports Facilities constructed	<ul style="list-style-type: none"> - 2 Playgrounds completed Loruko and Kurungu - 2 Basketball pitches completed – Archers Post and Maralal Polytechnic - 1 Stadium renovated – Baragoi Stadium

Department	Objective	Outcome	Indicator	Performance
MEDICAL	To provide	Improved	Number of	- 5 Dispensaries completed-

<p>SERVICES, PUBLIC HEALTH AND SANITATION</p>	<p>integrated quality of outpatient and inpatient services for County residents</p>	<p>quality health Services that is affordable, equitable, accessible and responsive to client needs in Samburu County</p>	<p>Health facilities with Dispensary, sanitation block and staff Houses constructed</p>	<p>Suyan, Mugur, Sarima, Lodua, Masikita</p> <ul style="list-style-type: none"> - 6 Staff Houses completed- Suyan, Angata, Mugur, Longewan, Lkiloriti, Sarima - 5 Sanitation Blocks constructed – Suyan, Naimaral, Lodua, Masikita, Naimaral - 1 maternity block at Baragoi Sub County Hospital - 4 Outpatients Blocks constructed – Ngilai, Barsaloi, Naimaral, Longewan - 1 Inpatient block at Samburu County Referral Hospital - 1 Surgical Ward at Wamba Sub County Hospital - 1 set of furniture for Samburu County Referral Hospital - Walkways for Baragoi Sub County Hospital
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Department	Objective	Outcome	Indicator	Performance
<p>ROAD AND PUBLIC WORKS</p>	<p>To develop and maintain roads and</p>	<p>Increased efficient transportation</p>	<p>% Of motorable and passable roads within the</p>	<ul style="list-style-type: none"> - 148 Kms of roads opened - 458 Kms of roads

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	storm water drainage to global standards	of people, goods and services	county	maintained - 2 Minor bridges constructed - 3 Level drifts
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	% Reduction of crime	- 1 Flood light- Maralal - 1 Street light – Wamba

Department	Objective	Outcome	Indicator	Performance
LANDS, PHYSICAL PLANNING AND URBAN DEVELOPMENT	To prepare physical and land use development plans for purposes of development planning, allocation and control	Improved Land use	Number of Spatial Plans developed	Spatial Plan complete awaiting County Assembly approval
	To demarcate boundaries within urban areas for purposes of allocation	Improved Land use	Number of urban areas planned	3 towns planned – Morijo, Lodungokwe and Sereolipi

1. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

The County Government of Samburu is guided by a number of environmental management policies and laws to ensure that the development agenda does not compromise biodiversity conservation and environmental compliance. Such laws and policies include the Environmental Management and Coordination Act, 1999 (Revised in 2015); the Wildlife Conservation and Management Act, 2013; the Forest Conservation and Management Act, 2016; the Samburu County Sustainable Forest Management and Tree Growing Act, 2022; the Samburu County Climate Change Act, 2022; the National Environment policy, 2003; and Environmental Impact Assessment (EIA) Regulations (2003).

The Environmental Management and Coordination Act and its subsidiary legislation of the Environmental Impact Assessment Regulations (2003) in particular ensures that all development projects must undergo an Environmental Impact Assessment to ascertain both positive and negative impacts of the project in question to the environment and thereafter develop an Environmental Management Plan that stipulates how the negative impacts of the project can be mitigated. The county has been successful in ensuring that all development projects undergo environmental screening and those categorized has medium impacts projects that may have a negative impact to the environment are subjected to EIA studies and thereafter forwarded to the National Environment Management Authority for review of the reports and clearance through licencing before project commencement.

The county government has put in place the County Environment Committee as per Section 18 of the Environmental Management and Coordination Act, 1999 (Revised in 2015) to oversee environmental matters and address challenges that may arise through resolutions.

With regards to waste management, the county is yet to formulate county specific policy, however, the National Environment policy of 2003 and the National Sustainable Waste Management policy of 2021 and Environmental Management and Coordination Act of

1999 (Revised in 2015) are sufficient in guiding how waste management is managed and handled at the county.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they consider the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

Explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

b) Responsible ethical practices-

Corruption free environment

c) Stewardship of goods an-

Outline efforts to safeguard the rights and interests of its citizens

5. Community Engagements

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community.

6. Others

(The organisation gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

4. Statement of Management Responsibility

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 and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2022. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive'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 Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

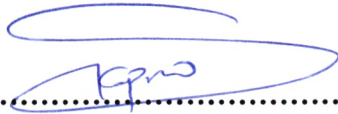
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive'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 Executive'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 Executive's financial statements were approved and signed by the CEC member for finance on 14 Feb 2022.



.....

**County Executive Committee Member –
Finance and Economic Planning
County Government of Samburu**

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. Other receipt includes 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 2022.

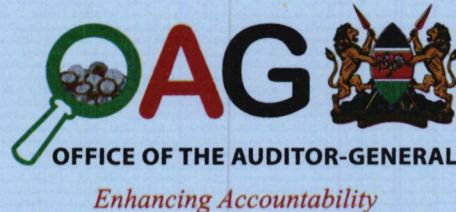
LETIRON SALOMON

Name

Chief Officer – Finance

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 GOVERNMENT OF SAMBURU - COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of County Government of Samburu - County Revenue Fund set out on pages 34 to 45, which comprise of the statement of receipts and payments as at 30 June, 2022, the statement of comparison of budget and

actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of County Government of Samburu - County Revenue Fund as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, 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 ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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 ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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


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

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

03 March, 2023

7. Statement of Receipts and Payments Statement for the year ended 30th June,2022.

		2021/22	2020/21
	Notes	Kshs.	Kshs.
Receipts			
Exchequer releases	1	4,941,638,353	-
Transfers from other government agencies	2	195,989,587	-
Other grants	3	-	-
Proceeds from Domestic Borrowing	4	-	-
Proceeds from Foreign Borrowing	5	-	-
Own Source Revenue	6	120,049,011	-
Return to CRF issues	7	972,592	-
Total Receipts		5,258,649,542	-
Payments			
Transfers to County Executive	8	4,927,105,342	-
Transfers to County Assembly	9	672,270,174	-
Other Transfers	10	-	-
Total Payments		5,599,375,516	-
Net increase (decrease) in cash for the year		-340,725,974	-
Add Opening fund balance b/f	11	766,059,929	-
Closing Fund balance for the period	11	425,333,956	-

LETIAAK SOLOMON
 Name.....
 Chief Officer - Finance
 ICPAK Member No... 23327
 Date: 14/02/2023


 Name..... Joseph Lekakuli
 Director Accounting Services
 ICPAK Member No... 6711
 Date: 14-02-2023

8. Statement of Comparison of Budget Actual Amounts for the year ended 30th June, 2022.

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realisation Difference	% of Realisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Receipts						
Exchequer releases	4,941,638,353	-	4,941,638,353	4,941,638,353	-	100%
Transfers from other government agencies	195,989,587	-	195,989,587	195,989,587	-	100%
Other conditional grants	-	-	-	-	-	
Proceeds from Domestic Borrowing	-	-	-	-	-	
Proceeds from Foreign Borrowing	-	-	-	-	-	
Own Source Revenue	150,000,000	7,264,422	157,264,422	120,049,011	37,215,411	76%
Return to CRF issues	972,592	-	972,592	972,592	0	100%
Total Receipts	5,288,600,532	7,264,422	5,295,864,954	5,258,649,542	37,215,412	99%
Payments						
Transfers to County Executive	5,356,813,026	-	5,356,813,026	4,927,105,342	xx	92%
Transfers to County Assembly	672,270,174	-	672,270,174	672,270,174	xx	100%
Others	-	-	-	-	xx	
Total Payments	6,029,083,200	-	6,029,083,200	5,599,375,516	429,707,684	
Balance	(740,482,668)	7,264,422	(733,218,246)	(340,725,974)	(392,492,273)	

(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.)

9. 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 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.

County own source revenue is recognized as receipts when the funds are received in the County Exchequer Account.

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. There were no other restrictions on cash during the year.

10. 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:

	2021/22	2020/21
	Kshs.	Kshs.
Equitable Share (a)	4,941,638,353	-
Level 5 hospitals (b)	-	-
Others (<i>Specify</i>) (c)	-	-
Total (d=a+b+c)	4,941,638,353	-

2. Transfers from other government agencies**

	2021/22	2020/21
	Kshs.	Kshs.
Road Maintenance Levy	-	-
Covid-19	-	-
Development of Youth Polytechnics-State Department of TVETS	-	-
User Fees Foregone -Ministry of Health	-	-
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	-	-
Word Bank-NARIGP-State Department of Crop Development	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	5,119,125	-
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	6,000,000	-
Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	35,176,647	-
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	-	-
UNFPA-9th County Programme Implementation -Ministry of	-	-

County Government of Samburu
 County Revenue Fund
 Annual Report and Financial Statements for the financial year ended 30th June 2022

Health		
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	-	-
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation and Irrigation	-	-
Kenya Devolution Support Programme(KDSP)	-	-
Kenya Urban Support Project (KUSP) -Urban Institutional Grants	-	-
TOTAL	195,989,587	-

** These include other government grants that do not pass through the Exchequer.

3. Other grants**

	2021/22	2020/21
	Kshs.	Kshs.
Donor 1 (Specify)	-	-
Donor 2 (Specify)	-	-
Donor 3 (Specify)	-	-
Others (Specify)	-	-
	-	-

** These are funds received from development partners directly through CRF

4. Proceeds from Domestic borrowing

	2021/22	2020/21
	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	-	-

(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

	2021/22	2020/21
	Kshs.	Kshs.
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

6. Own Source Revenue

Description	2021/22	2020/21
	Kshs.	Kshs.
LIVESTOCK EXP. CESS	3,855,950	-
LIV. AUCT. CESS	2,327,970	-
SLAUGHTER FEE	2,752,620	-
HIDES AND SKINS FEE	1,000	-
A.M.S	-	-
PUBLIC WORK CHARGES	-	-
PARKING FEE	1,949,200	-
PUBLIC HEALTH	139,200	-
MARALAL REF. HOSP.	8,635,612	-
BARAGOI SC HOSP.	-	-
NHIF CLAIMS	-	-
LAND RATES	7,083,810	-
UNDERTAKING	-	-
KATO COLLECTION	981,360	-
S.N.R GATE COLLECTION	6,463,131	-
S.N.R HOTELS	20,806,981	-
SNR USD COLLECTED AND CONVERTED TO KSH	39,959,948	-
S.B.P	6,269,450	-
MARKET STALL RENT	245,100	-
MIRAA CESS	680,000	-
MANURE	37,200	-

County Government of Samburu
 County Revenue Fund
 Annual Report and Financial Statements for the financial year ended 30th June 2022

HAWKER	1,541,700	-
ADVERTISEMENT	3,292,000	-
SCRAP METAL	4,600	-
WGT & MEASURES	-	-
Maralal international camel derby	-	-
MARALAL SAFARI LODGE	-	-
GREEN GROCERS	64,350	-
ALOE VERA	16,500	-
BALLAST	240,500	-
SAND INCOME	4,082,600	-
LIQUOR	465,000	-
WHEAT CESS	-	-
RECOVERIES	7,856,728	-
DIRECT CREDITS	296,500	-
TENDER INCOME	-	-
SALE OF MOTOR VEHICLES	-	-
TOTAL	120,049,011	-

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

Notes to the Financial Statements (Continued)

7. Return to CRF Issues

	2021/22	2020/21
	Kshs.	Kshs.
Recurrent Account (<i>County Executive</i>)	201,934	-
Development Account (<i>County Executive</i>)	634,775	-
Recurrent Account (<i>County Assembly</i>)	842	-
Development Account (<i>County Assembly</i>)	135,041	-
Others (<i>Specify</i>)	-	-
Total	972,592	-

(Explain why)

8. Transfers to County Executive

County Government of Samburu
County Revenue Fund
Annual Report and Financial Statements for the financial year ended 30th June 2022

	2021/22	2020/21
	Kshs.	Kshs.
Recurrent Account	3,552,462,197	-
Development Account	1,230,268,628	-
Special purpose Accounts Health	5,235,578	-
Special purpose Accounts Locusts	35,176,647	-
Special purpose Accounts NARIGP	38,532,719	-
Special purpose Accounts ASDSP	6,000,000	-
Special purpose Accounts Roads Levy	59,429,573	-
Total	4,927,105,342	-

(Explain as per County Appropriation Act)

Notes to the Financial Statements (Continued)

9. Transfers to County Assembly

	2021/22	2020/21
	Kshs.	Kshs.
Recurrent Account	517,964,216	-
Development Account	154,305,958	-
Special purpose accounts	-	-
Others (<i>Specify</i>)	-	-
Total	672,270,174	-

(Explain as per County Appropriation Act)

10. Other Transfers

Description	2021/22	2020/21
	Kshs.	Kshs.
Agency Notices	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

(Explain as per County Appropriation Act)

11. Fund balance

	2021/22	2020/21
	Kshs.	Kshs.
County Exchequer Account - <i>CBK Account number 1000171437</i>	425,333,955.60	766,059,929
Total	425,333,955.60	766,059,929

11. Annexes

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

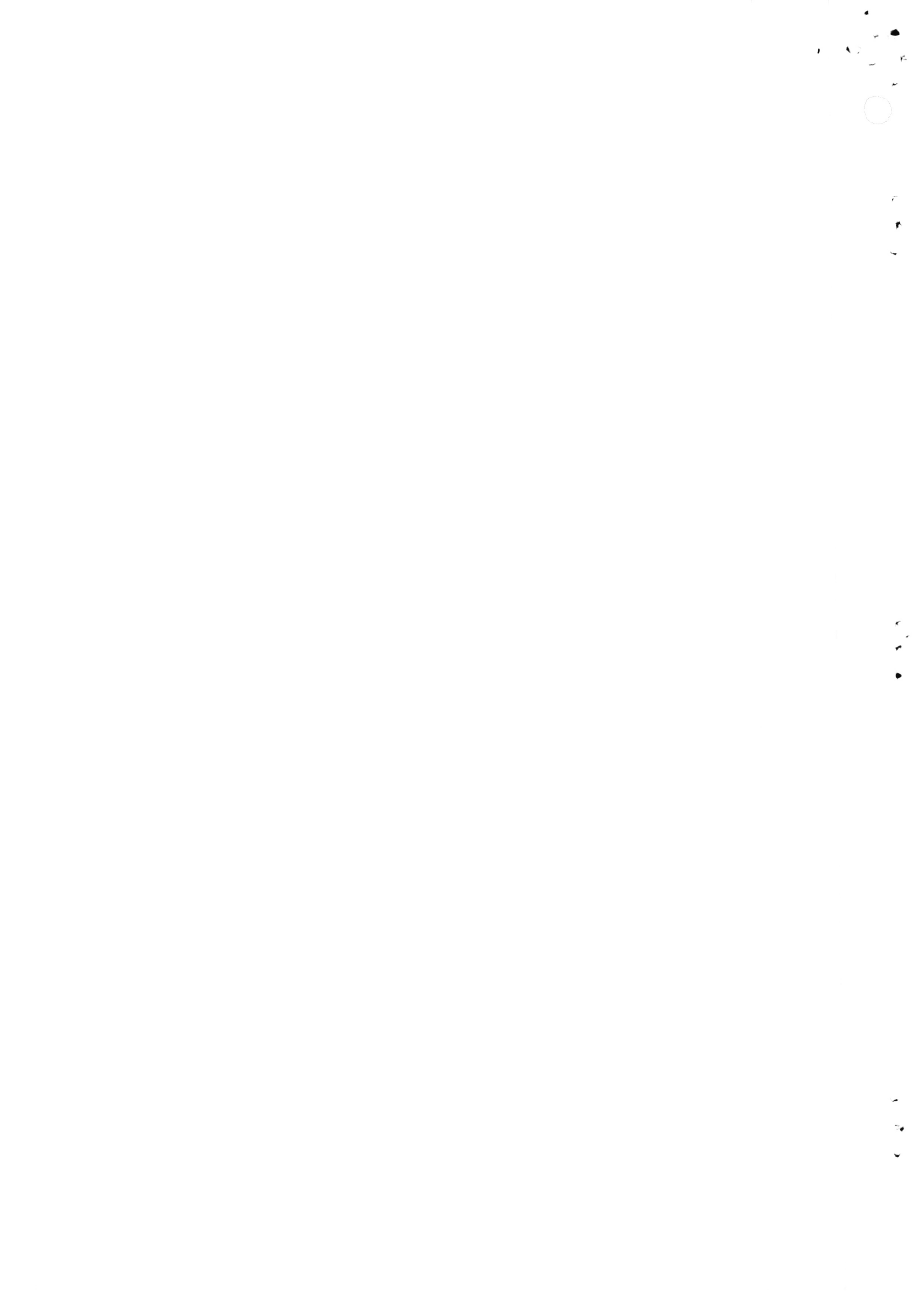
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor;

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)

.....
 Name *Letirot Salomou*
 Chief Officer Finance
 ICPAK Member No *23327*
 Date *14/02/2023*

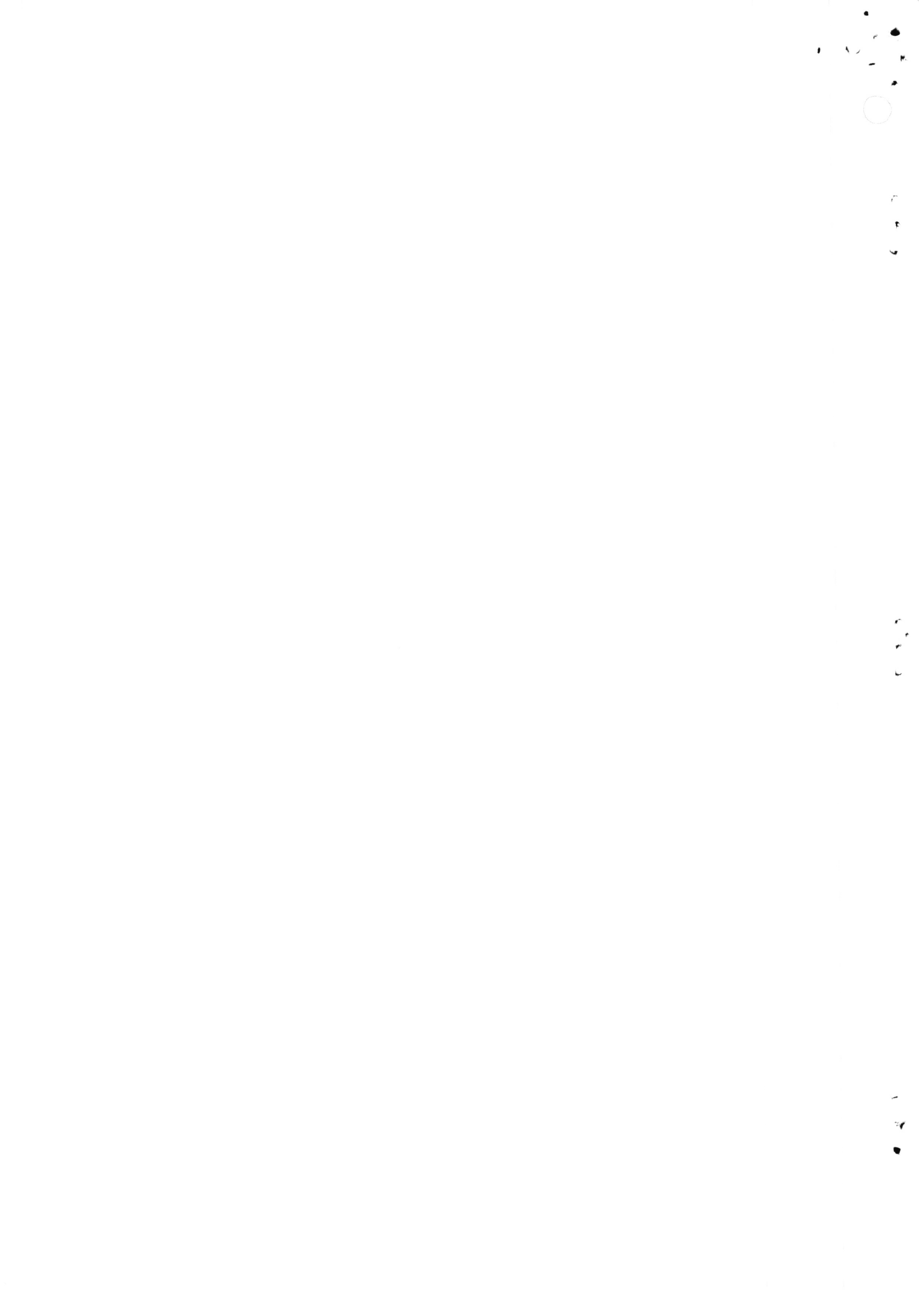


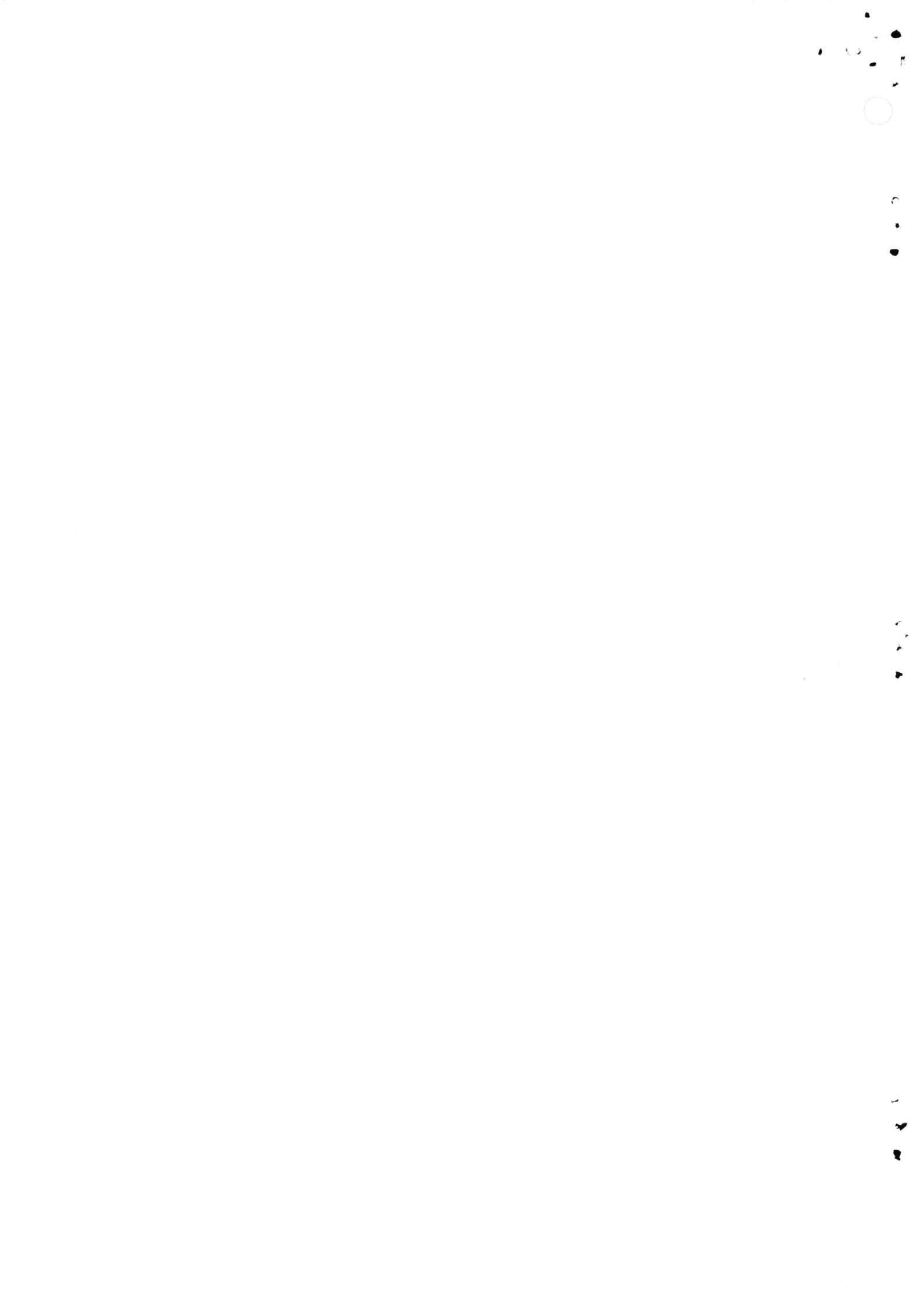
County Government of Samburu
County Revenue Fund
Annual Report and Financial Statements for the financial year ended 30th June 2022



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

Period (2021/22)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	886,272,096	886,272,096	886,272,096	2,282,822,065	4,941,638,353
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	5,119,125	5,119,125
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	149,693,815	149,693,815
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
WorldBank-Emergency Locust Response Project (ILRP)	-	-	-	35,176,647	35,176,647
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	2,500,000	-	3,500,000	6,000,000
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
Total	886,272,096	888,772,096	886,272,096	2,476,311,652	5,137627,940





Annex 3: Analysis of Transfers from the County Revenue Fund

Period (2021/22)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	409,331,911	825,660,120	1,055,067,701	1,262,402,465	3,552,462,197
County Executive -Dev	-	219,367,015	384,679,971	626,221,642	1,230,268,628
County Assembly -Rec	71,546,399	178,170,947	183,022,638	108,197,232	540,937,216
County Assembly -Dev	-	-	-	131,332,958	131,332,958
Special Purpose A/c Health (DANIDA)	5,235,578	-	-	-	5,235,578
Special Purpose A/c Road Maintenance Levy	-	-	-	59,429,573	59,429,573
Special Purpose A/c (NARIGP)	-	-	-	38,532,719	38,532,719
Special Purpose A/c Emergency Locust Response Project	-	-	-	35,176,647	35,176,647
Special Purpose A/c (ASDSP)	-	-	-	6,000,000	6,000,000
Total	486,113,888	1,223,198,082	1,622,770,310	2,267,293,236	5,599,375,516

