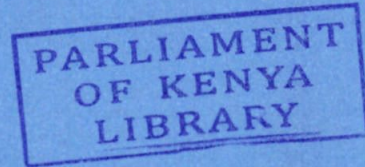


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

**SAMBURU COUNTY COMMUNITY
CONSERVANCIES FUND**

**FOR THE YEAR ENDED
30 JUNE, 2024**

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep. May Whip
COMMITTEE	
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OFFICE OF THE AUDITOR - GENERAL
ISILOLO REGION OFFICE

06 DEC 2024

P. O. Box 1027 - 60300, ISILOLO

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COUNTY GOVERNMENT OF SAMBURU
SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024

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



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SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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1. Acronyms and Glossary of Terms

a) Acronyms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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2. Key Entity Information and Management

a) Background information

The Samburu County Community Conservancies Fund was established by County Assembly of Samburu and derives its authority and accountability from Samburu County Conservancies Fund Act, 2019 on 11th February 2020. The Fund is wholly owned by the County Government of Samburu and is domiciled in Kenya.

The fund's objective is to

- a). Support the establishment of community conservancies in the County
- b). Provide financial support to community conservancies
- c) To enhance and facilitate sustainability of community conservancies
- d) Meeting any expenditure related to administration of the fund.
- e). facilitate development of infrastructure to community conservancies

The Fund's principal activity is

1. Provide financial support to community conservancies
2. Perform any other function that the board may consider to facilitate sustainability of community conservancies
3. Meeting any expenditure related to administration of the fund.

b) Principal Activities

The principal activity/mission/ mandate of the Fund is to Provide financial support to community conservancies, strengthen

- ✓ To invest in community priorities for improving their lives, and create the conditions for growing jobs and businesses.
- ✓ To strengthen the governance of community conservancies and increase stakeholders/partner support to community conservancies.
- ✓ To build peace between ethnic communities and support conservation partnership in ensuring security for people and wildlife.
- ✓ To stabilise and improve the productivity of grasslands for livestock, and the health and diversity of the wildlife and natural resources.

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- ✓ To build and maintain a sustainable, effective and dynamic organisation that is designed and resourced to enable direct support to community conservancies, maximising opportunities for them to become self-sustaining.

(Under this section you may include the fund's vision, mission and core objectives)

c) Board of Trustees/Fund Administration Committee

Ref	Name	Position
1	Daniel Letoiye	Chairperson
2	Mark Loloolki	Vice Chairperson
3	Philip Leitore	Fund Administrator
4	James Lengewa	Member
5	Joseph Lentaka	Member
6	Tom Lalampaa	Member
7	Moses Lesoloyia	Member
8	Charles Ochieng	Member
9	David Wambua	Member
10	Henry Wafula	Member
11	Simon Leirana	Deputy Director Tourism and Wildlife Conservation
12	Matthew Leakono	Member

d) Key Management Team

Ref	Name	Position
1	Daniel Letoiye	Chairperson
2	Philip Leitore	Fund administrator
3	Matthew Leakono	County Director Tourism and wildlife Conservation

Key Entity and Management (Continued)

e) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

SN	Position	Name
1	Directorate Internal Audit	Jacob Leadise

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2	Samburu County Community Conservancies Fund Advisory Committee	
3	Samburu County Assembly	

f) Registered Offices

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

g) Fund Contacts

Telephone: (254) 708700702

E-mail: info@samburu.go.ke

Website: www.samburu.go.ke

h) Fund Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
P.O Box 2060
MARALAL BRANCH

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Key Entity and Management (Continued)

i) Independent Auditors

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

j) Principal Legal Adviser




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

k) County Attorney


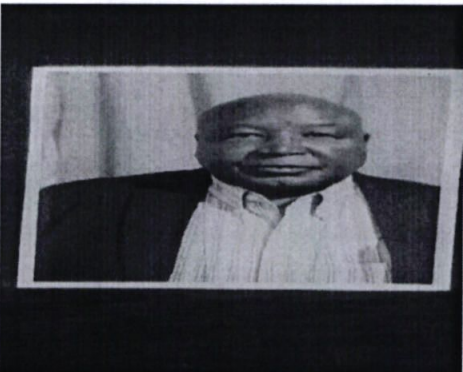
PEINAN LORONYOKIE
P.O. Box 3-20600
Samburu County Headquarters
Maralal, KENYA
Telephone: (254) 727414032

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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3. Board of Trustees/ Fund Administration Committee

Name	Details of qualifications and experience
	<p>Mr. Philip Leitore – Fund Administrator Mr. Philip Leitore is the Chief Officer in charge of Tourism and Marketing Samburu County Government and Administrator of the Samburu County Conservancies Fund.</p>
	<p>Mr. Lengewa James Saipi Mr. Lengewa James Saipi holds MBA (Human Resource Management) from Nazarene University and Degree in Business Management (Human Resource Management) from Mount Kenya University and Certified Human Resource Management Professional from College of Human Resource.</p>
	<p>Mr. Matthew Leakono Mr. Matthew Leakono holds Master in Strategic Management from University of Nairobi and Bachelor degree in Business Administration (Finance and Accounting) option at Kenya Methodist University. And a higher diploma in tourism and travel management from Kenya Utalii College</p>



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	<p>He is currently the County Director Tourism and wildlife conservation</p>
	<p>Mr. Daniel Letoiye is currently a consultant with NRT to develop the conservancies sustainability framework, he is responsible to support the implementation of the Conservancies Sustainability Plans and sets out a strategy for achieving and maintaining this growth.</p> <p>Daniel holds, a Masters' of Science Degree in Conservation and Rural Development at the Durrell Institute of Conservation and Ecology (DICE), University of Kent (UK). Bachelor of Education Science Kenyatta University.</p>
	<p>Mr. Mark Parmen Lolooki</p> <p>Mr. Mark Lolooki holds a higher Diploma in Environmental Health Sciences from Kenya Medical Training College Nairobi Campus.</p>

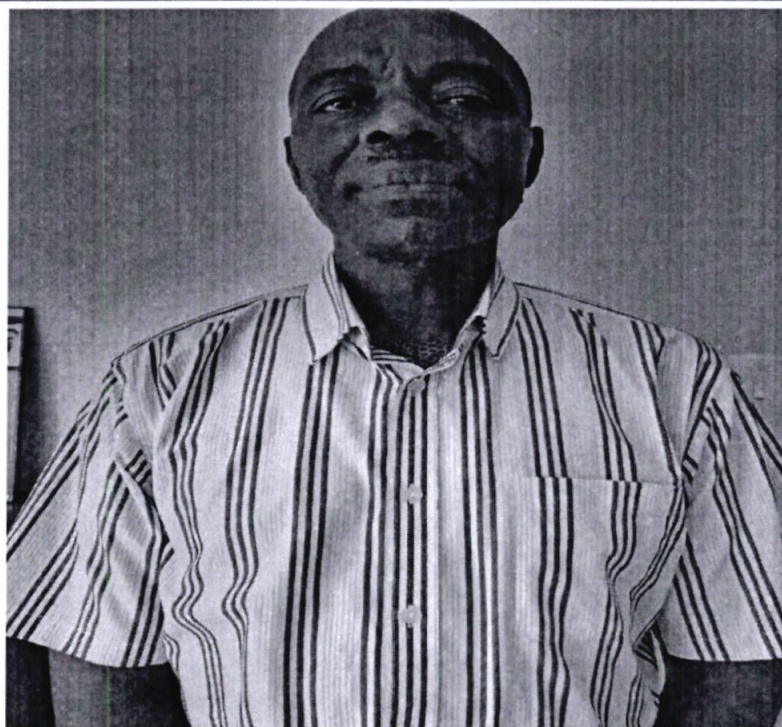
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 <p>A black and white portrait of Mr. Joseph Lentaka, a middle-aged man with a shaved head, wearing a light-colored button-down shirt. The background is a plain, light-colored wall. A small watermark 'OPPO A16R' is visible in the bottom left corner of the photo.</p>	<p>Mr. Joseph Lentaka He holds a Bachelor's degree in Education and the Founder and member of Sera Wildlife Conservancy. He is currently the regional chairperson of all the Community Conservancies in Samburu East Sub-County.</p>
 <p>A black and white portrait of Mr. Tom Lalampaa, a man with short hair, wearing a light-colored button-down shirt. The background is a plain, light-colored wall.</p>	<p>Mr. Tom Lalampaa He is the Chief Executive Officer of Northern Rangelands Trust which is a partner in Conservation. He holds Master in Natural Resources Management from University of Nairobi.</p>
 <p>A black and white portrait of Mr. Moses Lesoloyia, a man with a beard and mustache, wearing a light-colored t-shirt. The background is a plain, light-colored wall.</p>	<p>Mr. Moses Lesoloyia He holds Bachelor's degree in Community Development from the University of Nairobi and the General manager of Milgis Trust, a community based Conservation project in the northern Kenya.</p>

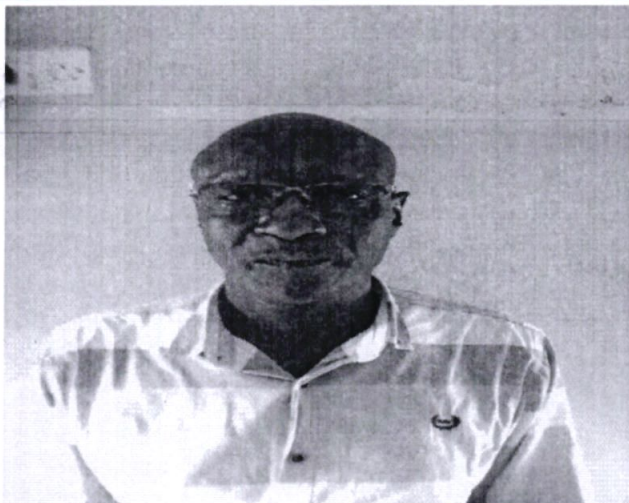
SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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 A black and white portrait of Mr. Charles Ochieng, a middle-aged man with a shaved head, wearing a light-colored t-shirt. He is looking directly at the camera with a neutral expression.	<p>Mr. Charles Ochieng The County Director Kenya Forest service/ Ecosystem Conservator.</p>
 A black and white portrait of Mr. David Wambua, a man in a camouflage police uniform. He has a shaved head and is looking slightly to the left of the camera. He is wearing a name tag that reads "D. WAMBUA" and a badge that reads "KENYA POLICE SERVICE".	<p>Mr. David Wambua The County Police Commander representative of the Inspector General of Police.</p>

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Mr. Henry Wafula
The County Commissioner
who is the Chairman of
County wildlife
compensation committee.



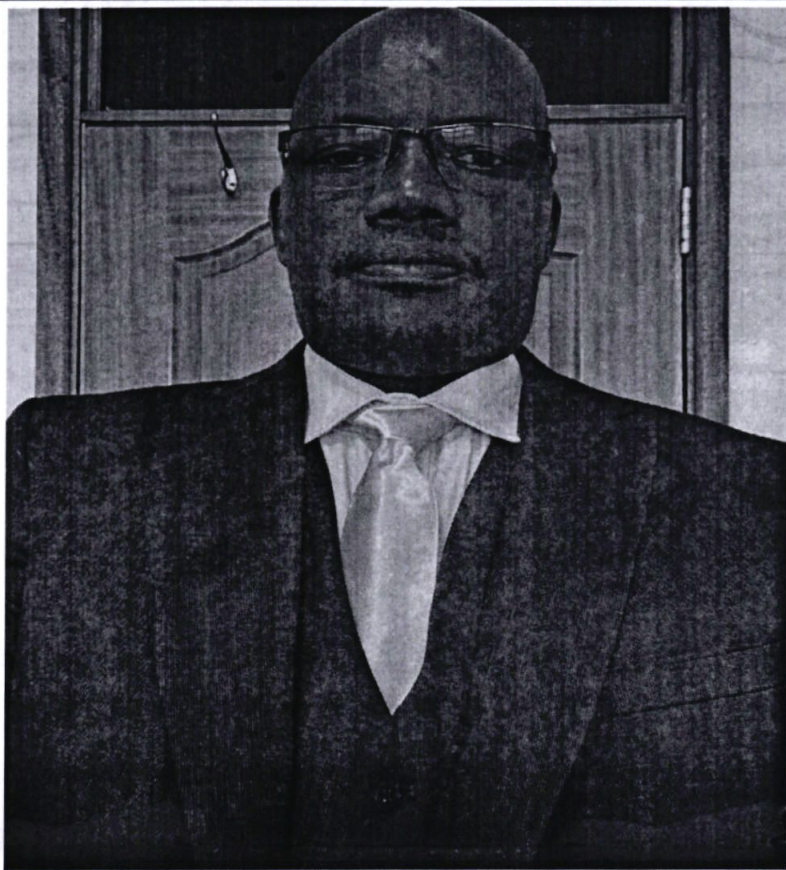
Mr. Simon Leirana
He holds a Masters Degree
in Tourism and
Conservation Biology from
University of Kent,
Cantebury UK, Advanced
Diploma in Natural
Resources Management
from Southern African
Wildlife College, a
Certificate in Wildlife
Management from College
of African Wildlife
Management Mweka
Tanzania.

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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4. Management Team

Name	Details of qualifications and experience
	<p>Mr. Philip Leitore – Fund Administrator Mr. Philip Leitore is the Chief Officer in charge of Tourism and Marketing Samburu County Government and Administrator of the Samburu County Community Conservancies Fund.</p>
	<p>Mr. Matthew Leakono Mr. Matthew Leakono holds Master in Strategic Management from University of Nairobi and Bachelor degree in Business Administration (Finance and Accounting) option at Kenya Methodist University. And a higher diploma in tourism and travel management from Kenya Utalii College He is currently the County Director Tourism and wildlife conservation</p>

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Mr. Daniel Letoiye is currently a consultant with NRT to develop the conservancies sustainability framework, he is responsible to support the implementation of the Conservancies Sustainability Plans and sets out a strategy for achieving and maintaining this growth.

Daniel holds, a Masters' of Science Degree in Conservation and Rural Development at the Durrell Institute of Conservation and Ecology (DICE), University of Kent (UK). Bachelor of Education Science Kenyatta University.

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5. Board/Fund Chairperson's Report

Samburu County Community Conservancies fund board is pleased to present the annual report and financial statements for the year ended June 30, 2023. During the period under review the board registered significant growth in its operation.

The board established structures to deliver its mandate and I am happy to note that we are in the process to formulate a 5-year strategic plan 2024/25 – 2029/30 which will align the policy goals, priority programmes and fiscal framework to support achievement of the community conservancies support program and its objectives as set out in a proposed strategic plan and Annual work plan.

The board is mandated under section 9 of the Samburu County Community Conservancies Fund Act 2019 to prescribe frameworks and set generally accepted standards for the establishment and support of the new community conservancies and support of the existing conservancies. The boards also prescribe internal operation procedures and mainstreams best practices for good governance, internal controls, and risk management in the conservancies.

The board has taken this responsibility with utmost seriousness, giving our best to achieve set targets. Our hope, vision and purpose are to ensure global acceptable standard in the operation and management of community conservancies.

Through boards partnerships and collaboration with other conservation partners, Community conservancies have become the leading local institutions for building resilient communities and ecosystems on community land. These institutions will be better able to cope with climate shocks, help build peace and security, effectively tackle the illegal wildlife trade, provide a focus for investments in social and economic development, stimulate diversification and growth of the green economy, and underpin the sustainable management of Kenya's rich wildlife and natural resources

The board mission is to develop resilient Community Conservancies that transform lives, secure peace, and conserve natural resources. Our principle is to strive to make community conservancies to be more strong, independent, sustainable, well-governed and well-managed local institutions, with genuine community-led decision-making, widely understood and approved by the community at large, leading to strong community ownership. This way, the Community Conservancies will have clear rights, benefits and responsibilities for achieving peace and security, livelihoods development and sustainable natural resource management on community land.

We believe community conservancies are the most effective way for government and development agencies to deliver the right, sustainable solutions to the inter-linked challenges facing northern Kenya's communities, landscapes and wildlife. These changes all need to work together to effect the transformations needed. The conservancy institutions lie at the heart of this change, bringing stronger community leadership and ownership, a voice for marginalised women and youth, and a platform for investing in security, for building peace between communities, for

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developing resilient livelihoods, for attracting government services and business investments, and for planned management of the rangelands, wildlife and other natural resources which underpin the rural economy and northern Kenya's biodiversity.

These natural resources which northern Kenya's pastoralists and others share, and on which they critically depend for their livelihoods and economic growth, are all on community land (or at sea). This requires a response to the above challenges which differs from private land and resources. Community conservancies have proven to be a strong organising force for communities sharing community land, and are increasingly recognised in Kenya and more widely in Africa as an important model for addressing these challenges. With support and help from the fund board, community conservancies are building on traditional community institutions and cultures, combined with modern practices, technologies and governance concepts, in an empowering approach that puts decision-making in the hands of organised communities.

These improved local institutions are now developing programmes on peace-building and security, on livelihoods and business development, and on sustainable management and conservation of rangelands, wildlife and other natural resources, that are starting to meet the challenges identified. The most systemic challenge is the degradation of the rangelands. Without healthy rangelands, there can be no lasting peace or sustainable pastoralist development. If community conservancies can begin to stabilize and then recover the rangelands, peace and development can follow. Given how competition for grass and water drives conflict, a lasting peace cannot be built until the rangelands are recovered. And – flying in the face of much development intervention — development cannot be sustained until the rangelands recover. Some may disagree, arguing that investments in the non-livestock economy and in education, health and water can be made without recovering the rangelands. But a sustainable pastoralist economy – which is based on livestock – cannot be generated until the rangelands are rehabilitated and better managed, and issues of livestock carrying capacity and rangelands governance are directly addressed. And likewise wildlife – another pillar of the Kenyan economy and high-potential income and livelihoods opportunity in the north – cannot be conserved until there is security and productive rangeland habitats.

Community conservancies play a central role in the recovery of these rangelands – possibly not achieving this within the proposed timeframe of this 5-year plan, but certainly in starting to turn the tide. Peace and development will never be fully realized in northern Kenya and in the community conservancies landscape until the rangelands are rehabilitated and better managed, and issues of livestock carrying capacity and rangelands governance are directly addressed

By recognising that peace, livelihoods and conservation are “three legs of the same stool” ’all three are needed to succeed, and a supportive policy and legal framework is needed to create the positive cycle of stability, investment, socio-economic impacts and ecological recovery which will generate sustainable change and resilience. Community conservancies can, are and will help to achieve this.

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The board collectively recognizes that to achieve locally-driven conservation and sustainable management of natural resources, community conservancies need the benefits of livelihoods development as the driving incentive. Peace and security in turn create the stability needed to attract financial investments and new business opportunities that create jobs and income. And this peace cannot be achieved without better managing shared natural resources on communal land.

Evidence also shows that Community Conservancies can contribute to a number of the UN's Sustainable Development Goals, and can address:

- Poverty (SDG 1), providing a focus for Government investments in social and economic development, and stimulating diversification and growth of household income and the green economy (SDG 8)
- Social exclusion and gender equality (SDG 5 & 10), providing a voice and empowerment for women and youth
- Climate change adaptation (SDG 13), enabling communities to better cope with climate shocks, adapt to a future changing climate and build more resilient ecosystems
- Depleted natural resources (SDG 14 & 15), stabilizing, recovering and sustainably managing northern Kenya's rangeland, forest and marine resources, tackling the illegal wildlife trade which plagues society and wildlife, and protecting endangered wildlife species
- Insecurity, building peace and security in remote areas, and strong, accountable local institutions (SDG 16)

The overall goal of the community conservancies support program/ conservancy fund includes: - conservation of biodiversity, peace building and improvement of community livelihoods and to enhance the status of natural resources, including wildlife conservation. The mission of the project/program is to empower and develop resilient community, transform livelihoods and conserve natural resource base. The Program objective was mainly to empower the local communities to take charge and play an active role in the conservation of natural resources of which their livelihoods by and large depend upon.

The Program was likewise aimed at addressing the **inherent insecurity** problem in the areas that for a long time remained a bottle neck to our economic development.

The main areas of focus for the community conservancy fund and support program includes: -

- a. **Peace and Security** – That is implemented and undertaken through, conservancy scouts/rangers, peace committees, Moran/youth engagement
- b. **Natural Resource Management** – that includes, wildlife management (including anti-poaching and wildlife monitoring); grazing management and forest management
- c. **Enterprise** – as a means of generating revenue and creating direct household benefits which provide leverage for conservation and financial sustainability of the conservancy e.g. tourism, and microenterprises

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- d. **Community Development** – Supported through the revenue from conservancy enterprises or partnerships with county government and development agencies, and typically includes: student bursaries; medical support, emergency re-stocking of livestock; water, health and education infrastructure.
- e. **Infrastructure & Equipment** – Depending on area of coverage may include headquarters, security outposts, roads, airstrips, vehicles, radio communication etc.
- f. **Management & administration** – This is primarily the role of management boards supported by senior management team, and it includes e.g. development and implementation of a management plan (a requirement for conservancies under Wildlife Act 2013); monitoring; human resource management; financial management and budgeting; fundraising; and managing partnerships with other stakeholders

During the year under review the funds were first channelled to the Samburu County Community conservancies fund account on 1st April 2024 a sum of **Ksh 67,500,000** for Financial Year 2023-2024, an allocation of **Kshs 67,500,000** was never received during the Year thereby negatively impacting on our Programmes and scheduled activities for the Year. On behalf of the board, resident communities and other conservation partners within and beyond Samburu county, I would like to sincerely thank the department of Cooperatives, Trade, Investments, Tourism and Enterprise development for the massive support accorded to the board to enhance service delivery in the implementation of the community based conservation programs.

Further given the delay in the release of funds to support the activities/programs of the board and general operation of the community conservation support program in the subsequent years, most of the activities that were planned for the 2023/ 2024 FY, we partly or not achieved and most are still on-going. The board was able to meet and deliberate among others issues, the general operation of the newly establish community conservancies, with a view to support and improve the on-going programs, they were also able to deliberate on the development of the fund regulation to the Samburu County community conservancies fund Act 2019 to enhance efficiency in the operation of the conservancy fund, and they also managed to cater for the conservancy scouts welfares and make approvals to clear some of fund expenditures.

Also, during the period under review, board members were oriented on their roles and management of the funds, the program plan and the activities as per the program plan of financial year 2023/2024, and managed to come up with a finalized program action plan on the utilization of funds for the year 2023/2024 FY. Other activities that were achieved in the year under review includes: - capacity building and training for the board members, skills development and training for community scouts, support of day to day operation of the newly established community conservancies, and funding of development project in the existing community conservancies.

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Name DANIEL LETOITE Signature [Signature] Date 4/12/2024

Chairperson of the Board/Fund

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6. Report of The Fund Administrator

I am delighted to present the Annual Report and Financial statements of the Samburu County Community Conservancies fund for the year ended 30th June 2023. Since its establishment, the fund/ board has continued to play its transformative role in the establishment, support, operation and management of community conservancies within Samburu County, to deliver the vision of resilient communities and ecosystems and ensure that conservancies make significant and measurable progress in transforming lives, securing peace, and conserving natural resources.

During the financial year under review, Samburu County Community Conservancies Fund, was allocated in the approved budget a sum of **Ksh. 135,000,0000**. However, by the end of the financial year, the fund only received 50% capital grant of the budget allocation from Samburu County Treasury, to enable the execution of its activities in line with its annual work plans and development plans. The key result areas that the funds were utilized includes: - Governance, Peace and Security, Natural resource management, Improved livelihoods including support of existing community conservancies, and sustainability. The funds were also applied to support the operation, programs and activities of the following newly established community conservancies: - Baragoi, Nyiro, Ndoto, Kirisia Nkoteiya, Ltungai Malaso, Losesia, Meaibae and Sere Olipi Conservation areas.

In the financial year 2023/2024 The Samburu County Community Conservancies fund was allocated **Ksh. 135,000,000** from then capital grants by the Samburu County treasury. The Fund received half of these allocation of **Kshs. 67,500,000** and have been applied mostly to support the activities of the eight (8) newly established community conservancies namely Baragoi Community Conservation Area, Ndoto Community Conservation Area, Nyiro Community Conservation Area, Kirisia/ Nkoteiya Community Conservation Area, Ltungai/Malaso Community Conservation area, Sere Olipi Community Conservancy, Meibae Community Conservancy and Sera Wildlife Conservancy and support development and community livelihood projects within existing community conservancies.

The following activities were undertaken

1). Support of newly established community conservancies

During the period under review board members through the Samburu County Community conservancies fund, utilized **Ksh. 75,574,800** to support the general operation for the 8 newly established community conservancies (Ndoto, Baragoi, Nyiro, Ltungai Malaso, Sere Olipi Community Conservancy, Kirisia/Nkoteiya Conservation area, Meibae and Sera Wildlife Conservancy).

The support includes payment of wages, field operation allowance and provision of food rations for 274 community conservancy scouts, facilitation of unit and umbrella committee meetings/ allowances, payment of finance committee allowances and provision of airtime and stationary to the conservancies management boards. Other programs that were supported and undertaken under this activity includes:

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a). Strengthening Conservancy Governance

Community conservancies have proven to be effective instruments for cultivating peace, increasing community resilience, promoting good natural resource management, combatting wildlife trafficking, and developing sustainable enterprises and livelihoods that are directly or indirectly related to conservation and preserve biodiversity.

We believe that community conservancies, which are increasingly recognized as vital institutions in Kenya and throughout Africa, are the most effective way for County, National Governments and development agencies to deliver the right, long-term solutions for wildlife protection and other sustainable land uses that can lead to improved livelihoods. Pastoralist and farming communities in northern Kenya, where community conservancies are established operates, face numerous interlinked challenges, including insecurity, poverty, social exclusion, severe natural resource degradation as well as human and livestock population growth, and bear the brunt of the negative effects of climate change.

The board, therefore, seeks to enhance **conservancy governance** by strengthening the management skills of community conservancy leaders through its leadership and management programme, financial trainings, inclusion of all social groups and improving the governance of alternatives land use that underpin the local economy. Through regional partnership, the board also provides fundraising support and collaborates with the Kenya Wildlife Conservancies Association (KWCA) to advocate for laws and policies that foster a conducive environment for the growth and development of community conservancies.

Enhancing Leadership and Governance in Community Conservancies: - In FY 2023/2024, we doubled down on our efforts to conduct specialised finance management and governance trainings for conservancy boards, managers, committees, and community members, empowering them to lead effectively, as well as provide the guidance and direction for community conservancies need to achieve self-sufficiency.

The Leadership and Management Programme: - Provides a powerful transformational process for enlightening, equipping and empowering indigenous people and local communities to exercise their human rights in managing their land, conserving natural resources and wildlife, and securing their livelihoods in the face of an unpredictable future. During the period under review: - 210 people (140 women and 70 men) from 8 community conservancies underwent leadership and management program training, 27 board members and local leaders from Baragoi, Ndoto and Nyiro Community Conservancies underwent LAMP training. 30 people from Ltungai Malaso Community Conservancy (15 newly elected board members and 15 local partners) received training on good governance, leadership, managerial roles and financial management. 30 morans from Kirisia, Ltungai Malaso and Ndoto Community Conservancies underwent a three-day Leadership and Management training to increase their participation in community conservation and conservancy operations and 100 community conservancy scouts from Baragoi, Ndoto, and Nyiro Community conservancies graduated after successfully undergoing leadership and management training to improve their leadership skills.

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Financial Management Training: - Effective financial management at the community conservancy level accelerates the development of community conservancies, increases their sustainability and promotes transparency and accountability. In FY 2023/ 2024, financial management trainings were conducted in 8 community conservancies. 30 conservancy finance committee members and 6 conservancy managers attended the trainings.

Governance index: - to ensure continuous improvement in conservancy governance, the board measures the management effectiveness of each of its members using the governance index, which informs the tailored support to be provided to each community conservancy. The average governance score for FY 2023/2024 was 68%, reflecting an average performance in voice, legitimacy, fairness and rights, and direction categories across all conservancies. The improvement in the score from 62.6% in 2022 was attributed to the board increased efforts in enhancing conservancy capabilities in governance and management.

Conservancy Governance Performance (2023): Accountability 64.50% , Fairness and Rights 66.45 % , Legitimacy and Voice 68.92% , Direction 71.34 % , Performance 69.73%

Conservancy Annual General Meetings: - The Ltungai Malaso, Nyiro and Ndotto community conservancies held pre-annual general meetings and annual general meetings in which they discussed the conservancies' progress and financial reports. 1,400 community members attended these meetings. Unit three of Baragoi community conservancy, also hosted an annual general meeting with 400 community members attending, 60% of whom were youth. The meeting's agenda included discussions on conservancy progress, audited accounts, board election results, and 2024/25 plans.

Conservancy Elections: - Community conservancies have a board of directors that are democratically elected by the community. The board oversees the conservancy's finance, grazing, and peace committees, whose members are also elected by the community. During the period under review 5 community conservancies conducted board elections.

Community Conservancy Elections held in FY 2023/2024

No	Conservancy	Unit	Representatives	Men	Women	People with Disabilities	Youth
1	Baragoi Community Conservancy	Marti and Angata Nanyekie	12	07	04	0	01
		El-barta and Ngilai	12	07	03	01	01
		Nachola unit	18	10	-05	01	02
2	Nyiro Community Conservancy	Nyiro South	12	07	04	0	01
		Nyiro	12	06	04	01	01

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		West					
		Nyiro East	12	06	04	01	01
3	Ndoto Community Conservancy	Ndoto East	12	06	04	01	01
		Ndoto West	12	07	04	0	01
		Ndoto South	12	06	04	01	01
4	Ltungai Malaso Community Conservancy	Porok unit	12	07	04	0	01
		Loosuk Unit	12	06	04	01	01
		Ltungai Unit	12	06	04	01	01
5	Kirisia Nkoteiyia Community Conservancy	Kirisia west	12	07	04	0	01
		Kirisia East unit	12	06	04	01	01
		Nkoteiyia Unit	12	06	04	01	01

Development of Conservancy Management Plans; - Conservancy Management and Development Plans (CMDPs) outline conservancies' long-term goals for growth and conservation. The CMDPs of our community conservancies are developed through a participatory process that involves all stakeholders and communities in the conservancies and serves as a tool for directing conservancy management action, fundraising and promoting accountability.

Changing Attitudes and Perspectives: - Social economic status survey was developed to evaluate the socioeconomic status of conservancy communities and measure the social impact of conservancies' and board's programmes. During the period under review, a survey was carried out in 5 conservancies in FY 2023/2024, in which 5,156 households, comprising 2,365 men and 2,791 women were assessed. An analysis of the data collected, and the information gathered yielded the following findings. **In FY 2023/2024:** 10,000 conservancy members benefitted from community conservation, 10% of respondents received education bursaries from the community conservancy over the last five years, 40% of the community members surveyed reported an improvement in their socio-economic status in the last five years. 70% of respondents indicated they felt safe and secure because of the conservancy scouts' patrols and the 40% of stolen livestock that was recovered, restoring their livelihood. 40% of those surveyed reported their general well-being had improved during the last five years. 4% of respondents indicated they had

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received permanent employment benefits from their conservancies, while 10% reported receiving casual employment benefits. 20% of the respondents reported an increase in income over the last 12 months. An average income of Ksh 80,000 was recorded.

Gender and Social Inclusion: - The board is focused on increasing the participation of all social groups in conservation and community development by integrating a gender equality perspective at all stages and levels of policies, programmes, and projects, both internally and within its community conservancies. Our Gender and Social Inclusion Programme continues to strategically identify gender and social inclusion gaps and promote culturally appropriate solutions to ensure that all community conservancy members and leaders—regardless of gender—can fully engage in and benefit from the board’s conservation efforts and livelihood improvement activities. During the period under review FY 2023/2024, the following activities were undertaken

- ✓ The first draft of a five-year GESI strategy was developed through partnership support and collaboration with NRT. The strategy will serve as a roadmap for mainstreaming GESI throughout the conservancies landscape and will be completed and operationalized in the first quarter of 2024/25.
- ✓ 30 women from five community conservancies attended the 3rd Women Leadership Summit. The annual event is supported by Conservation International (CI) and recognises the importance of the participation and influence of all social groups in leadership and conservation.
- ✓ 300 people attended the International Women’s Day celebrations organized by conservation partners (NRT) in collaboration with the Baringo County Government and Ruko Community Conservancy.
- ✓ 12 representatives from our women in conservation caucus participated in two cross exposure learning opportunities: the KWCA’s national women forum for gender training and policy frameworks, and the Maasai Mara Women Conservancies Association women forum, to deliberate on the challenges women encounter in conservation. Both events emphasized the significance of women’s continuous training and learning.
- ✓ Women caucuses were organized in Samburu East sub-county regional conservancies 120 women who serve on peace councils in Samburu North and Samburu East member conservancies attended an introductory gender and social inclusion training.
- ✓ 150 women leaders and entrepreneurs from five community conservancies involved in Mashinani WORKS’, Beadworks Programme attended the 2nd Star Beaders Conference, where they exchanged ideas on best practices, shared their experiences and challenges, and explored opportunities to develop sustainable businesses that advance climate action and gender equality.

b. Integrated Peacebuilding in Indigenous Communities

Peace is an essential base for social and economic development. In its absence, societies are prone to conflict, violence, and instability. The UN Sustainable Development Goal 6 promotes peaceful and inclusive societies for sustainable development, provides access to justice, and advocates for effective, accountable and inclusive institutions at all levels. Through our Peace Programme, the board collaborate with member community conservancies, government agencies, and relevant partners to avert, manage, minimize and resolve disputes.

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The nature, and scale of ethnic conflicts in northern Kenya and Community conservancies landscapes are ever-changing. Political rhetoric, changing traditional leadership systems, unemployment and easy access to illegal firearms have all contributed to the ethnic conflict experienced in the region. Climate change and a growing human population competing for diminishing natural resources have aggravated the situation, raising the stakes even higher. This has impeded development, perpetuated poverty, and disrupted people's lives for years. Our Peace Programme employs a community-led peacebuilding approach in which conservancy managers, local elders, interfaith religious leaders, youth, women, and county and national government leaders are engaged to facilitate peace meetings, empower peace champions and promote nonviolent conflict resolution

Peace Interventions: - The relationship between board and community conservancies creates a neutral platform to bring people together for dialogue—offering an alternative dispute resolution option to conflict. During the period under review FY 2023/ 2024 : - The board in collaboration with other conservation partners like NRT's peace team successfully conducted 245 interventions to prevent conflict in five counties that are conflict hotspots: Marsabit, Isiolo, Samburu, Laikipia and Baringo. Also, Peace actors' strategic interventions led to a decrease in conflict incidents from 260 in 2022 to 170, and 15,300 community members participated in peacebuilding activities, marking an increase in community involvement in nurturing harmony across the regional landscape. The rise was attributed to an inter-conservancy approach, effective planning by the peace team, and greater community understanding and appreciation for peacebuilding processes. While, Peace actors' efforts and interventions significantly decreased livestock theft from 10,000 in 2022 to 4,500 in 2023. The conservancy leadership, scouts, peace team, the National Police Service, reservists, peace ambassadors and liaison officers all responded swiftly to theft incidents, recovering 5,000 heads of livestock.

Peace building: - The board through partnerships, and conservancies peace department participated in and supported four Maa peace dialogues, that brought together four governors, 22 current and former legislators, and leaders from Maa communities in Samburu, Laikipia and Isiolo Counties. The leaders emphasised the importance of abandoning the outdated culture of livestock raiding. This leadership intervention is expected to improve herders' attitudes, behaviours and practices, promoting harmony in the landscape. During the period under review FY 2023/ 2024: -

- ✓ 608 people (32 women and 576 men) from five counties participated in a high-level inter-moran peace dialogue meeting to deliberate on integrated peacebuilding in the landscape. Top county National Government Administration Officers (NGAOs) and peace actors attended the meeting, in which morans proposed and ratified several resolutions, including ending livestock theft, collaboratively developing grazing plans across conservancies, and engaging in community dialogue.
- ✓ Building board staff's and peace ambassadors' capacity to foster peace remained a critical component of peacebuilding, increasing their knowledge and ability to respond to shifting conflict dynamics in different areas.
- ✓ 15 intercommunity peacebuilding dialogue sessions were held in Baragoi, Ndoto, Nyiro, and Ltungai Community Conservancies to foster peaceful coexistence among the Region's ethnic groups.

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- ✓ Two inter-conservancy meetings were held in Nyiro and Baragoi, involving six units/ community conservancies: Nyiro west, Nyiro east, Nyiro south and Unit one, unit two and unit three of baragoi conservation area. The meetings were convened to increase and enhance communities' and conservancy leadership's peacebuilding capacity, and improve inter-conservancy collaboration to reduce livestock theft and raids.
- ✓ Seven peace talks were held in Baragoi Community Conservancy to address conflict incidents involving two pastoralist communities that arose over pasture and increased insecurity. The peace talks led to a decline in road banditry and allowed access to markets and schools.

Building and sustaining peace in the areas we operate has grown increasingly difficult. To foster lasting peace, a holistic and integrated approach is required that is characterized by the involvement of political leaders, increased access to education, and the availability of long-term income-generating opportunities that promote livelihood diversification.

Our peace teams continues to strive to build peace across the landscape while surmounting numerous challenges, including: - The current global and local economic crisis, which escalated cattle theft and road banditry in 2023, Inadequate funding for the Peace Programme, the effects of climate change, which lead to increasingly frequent and severe droughts that decimate pastoralists' livestock herds—the source of their livelihood —plunging them into poverty and ultimately leading to livestock raids and some indigenous communities are reluctant to divulge information about conflict perpetrators

c. Sustainable Rangeland Management

The achievement of the UN Sustainable Development Goals can be accelerated by pastoralism and the maintenance of healthy, productive rangelands, as both enhance livelihoods, provide employment, improve food security for millions of people and increase the country's gross domestic product while benefitting the environment. The volatile nature of the effects of climate change, soil erosion, pressure from landscape-level livestock movements, loss of soil carbon and unregulated settlements and grazing patterns have accelerated rangeland degradation in northern Kenya. Poor rangeland health endangers not only livestock and wildlife, but also adversely impacts the livelihoods of 80% of the region's pastoralist population.

Our approach to rangeland management builds on traditional governance systems combined with modern practices, technologies and governance concepts. To restore degraded rangelands and improve their health, the board has sought to increase pastoralist communities' awareness of climate change through its Rangelands Mobile Education Project. As a result, the board is collaborating with 15 community conservancies to implement its Rangelands Programme, which focusses on sustainable rangeland management, rehabilitation and governance. Other activities performed through the programme include the development of grazing and livestock movement agreements, policy advocacy for livestock movements and invasive species management. The Programme also conducts rangeland vegetation monitoring in the conservancies.

Vegetation Cover Inside and Outside Conservancies: - Community conservancies are employing adaptive grazing management techniques to drive the growth and improve the health of vegetation. To support these efforts, in FY 2023/24, The board in collaboration with NRT rangelands team monitored vegetation in 28 community conservancies using Veg-CoMMS. The

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team also visited 265 field transects in Isiolo, Samburu, Laikipia, Marsabit, West Pokot and Baringo Counties to assess rangeland health. Despite six consecutive years of poor rainfall, which hindered the growth of vegetation, Community conservancies have maintained vegetation cover on their vast rangelands, with a significant number of conservancies registering continuous improvement in grass recovery

Rangelands Health Indicators: - Community conservancies are employing adaptive grazing management techniques to drive the growth and improve the health of vegetation. To support these efforts, in FY 2023/ 2024, The boards in collaboration with conservation partners, (NRT) rangelands team monitored vegetation in 28 community conservancies using Veg-CoMMS. The team also visited 265 field transects in Isiolo, Samburu, Laikipia, Marsabit, West Pokot and Baringo Counties to assess rangeland health.

Despite six consecutive years of poor rainfall, which hindered the growth of vegetation, Community conservancies have maintained vegetation cover on their vast rangelands, with a significant number of conservancies registering continuous improvement in grass recovery. In community conservancies that are part of the Northern Kenya Rangelands Carbon Project (NKRCP), the average percentage of forage abundance doubled to 58.9% in the second half of 2023.

Remedies for Natural Resource Degradation : - To improve rangeland health and accelerate natural grass regeneration, community conservancies, with boards and partners support, are implementing short-term and long-term rangeland restoration strategies, including reseeded, invasive species management, planned grazing management and herd bunching.

Rangelands Mobile Education Programme

To initiate a dialogue about rangelands management among herders, women, elders, and children, Rangelands Programme runs a Rangelands Mobile Education Programme in which a three-part cartoon series narrated in English, Swahili and Maa is used to analyse how the northern Kenya landscape has deteriorated in recent years. The series highlights the reasons for the change and offers potential solutions. During the period under review, 4,000 herders were reached by the Rangelands Mobile Education Programme, raising their awareness of planned grazing, climate change, rangeland rehabilitation and livestock management and movement plans. This is the highest number of herders that the Programme has ever reached since it was established in 2020. Also, repeated cartoon screenings in communities resulted in significant positive changes in behaviour in several community conservancies running the cartoon series.

Grazing Plan Implementation : - Community conservancies developed conservancy-level grazing plans and identified priority areas for rangeland management using a landscape-level approach. To further promote the implementation of grazing plans and rangeland restoration. During the period under review, 12,000 herders practiced planned grazing with the support of conservancy grazing committees, which encouraged adherence to the grazing plans. While, 6,000 women herders and 320 grazing committees were trained in rangeland management. Various rangeland management programmes were developed with a focus on women, herders and youth in rangelands, to promote inclusivity. The Women in Rangelands Programme, which has been in existence for a year, has doubled the number of women from pastoralist communities involved in rangeland management.

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Invasive Species Management: - In 2023/24 FY, community conservancies intensified their efforts to control the spread of invasive species through the following community-led activities: - *Acacia reficiens*, a tree that spreads rapidly on degraded land, is becoming more prolific. It serves no purpose for either livestock or wildlife and displaces other more valuable forage species. With the support of donors and partners, the conservancies that are severely impacted by the species have engaged the community to clear the trees. When the *Acacia reficiens* trees are chopped down as part of rehabilitation efforts, their branches are spread over the earth, preventing soil erosion when rain falls, and herbivores from consuming grass seeds sown among the branches. In 2023/24 FY, community conservancies restored 3,000 hectares of degraded rangelands, transforming them into productive, reseeded grasslands for livestock and wildlife use.

Rangelands Rehabilitation: - Community conservancies strive to stabilize and rehabilitate degraded rangelands and grasslands through effective rangeland management. This improves forage for livestock and wildlife, reduces competition and conflict over pasture, and safeguards the livestock economy on which pastoralists rely for their livelihoods

Earth bunds: - Community conservancies are using earth bunds, semi-circular holes dug in the ground, to collect runoff water and restore degraded rangelands. In 2023/24FY, over 30,000 semi-circular bunds, with the potential to hold roughly 400 litres of surface water, were constructed in West Gate and Kalama Community Conservancies. The bunds were used to reseed grass, protecting the rangelands from severe erosion.

Grass Reseeding: - In 2023/24FY: Community grass banks were established in Ngilai Central, West Gate, and Kalama Community Conservancies and used to reseed other areas, also, 718 acres in West Gate and Kalama Community Conservancies were reseeded with grass.

Cattle Bunching: - This is a herding system in which cattle from various areas or community conservancies herd together, moving from one pasture block to the next. During droughts, this approach loosens and fertilizes hardpan soil. In 2023/24FY, more than 5,000 cattle were herded together in West Gate and Kalama Community Conservancies for three months, helping regenerate the grasslands.

d. Safeguarding Forests

The forests in Community conservancies play a critical role in water catchment, climate regulation, and carbon sequestration and provide invaluable ecosystem services to communities in surrounding areas. To protect forests and in line with the Kenya Government's goal of planting 15 billion trees by 2032, the boards actively engages indigenous communities and supports them in their efforts. The activities that make up our approach to forest conservation include tree planting, tree nursery establishment, as well as the formation and registration of Community Forestry Associations (CFAs) and their alignment with conservancy governance structures. Additionally, board in partnership with other conservation partners like NRT supports the development of Participatory Forest Management Plans (PFMPs), a vital step that improves the livelihoods of communities residing near forests while contributing to the effective management of public forests.

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During the period under review FY 2023/ 2024, the board and community conservancies made significant strides in forest conservation, achieving the following milestones, in Kirisia Community Forest association.

- ✓ 120,000 tree seedlings were distributed to community members for planting in homes and schools bordering Kirisia Forest.
- ✓ 90,000 trees were planted in Kirisia Forest.
- ✓ Ksh 240,000 (USD 1,777) was generated by 7 women's groups after they established tree nurseries within Kirisia Forest and produced 8,000 seedlings, which were sold for Ksh 30 (USD 0.20) each.
- ✓ Ksh 320,000 (USD 2,370) was generated from the sale of 400 kilogrammes of honey collected from the Beekeeping Project.
- ✓ 3,000 seedlings and 2,000 fruit trees were planted to address food insecurity in the area.
- ✓ Joint patrols of Kirisia Forest conducted by Kenya Forest Service rangers and Kirisia Community - Forest Association scouts have significantly reduced illegal activities.

e. Fostering Human-wildlife Coexistence

The board in collaboration with other partners and community conservancies, employs a community-led approach to conflict resolution and wildlife conservation, which focuses on endangered species such as black rhinos and elephants. This has proven effective in not only protecting these species from poaching brought on by bushmeat trade, but also fostering peacebuilding, creating a conducive environment for tourism, livelihood development and business investment.

Kenya's wildlife are constantly under threat. The dangers they encounter daily include wildlife crime, habitat degradation, intense competition for limited resources, the encroachment of human settlements onto wildlife corridors, and the proliferation of illegal weapons in some pastoralist communities, which leads to violent clashes during raids, with wildlife unwittingly caught in the crossfire.

To secure wildlife and livestock corridors and uphold community safety, the board collaborates with multiple conservation partners, including member community conservancies and government agencies such as the Kenya Wildlife Service (KWS).

Community and Wildlife Safety: - Conservancies are investing in community policing to complement government agencies and ensure a human-centred approach to enhancing wildlife protection and safety in northern Kenya. During the period under review FY 2023/ 2024

- ✓ 26 instances of bushmeat poaching were recorded in the region and parts of Isiolo and Marsabit Counties.
- ✓ 17 snares set by poachers on animal paths were successfully recovered and destroyed through a joint effort involving community conservancy scouts, the KWS and wildlife response units.
- ✓ Road banditry incidences surged, with 26 cases being recorded along the border between West Pokot and Turkana Counties and in Isiolo, Samburu and Marsabit Counties.

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Community Conservancy Scouts and Wildlife Response Units: - The community scouts in our member conservancies play a vital role in monitoring endangered wildlife species, conducting anti-poaching patrols, raising conservation awareness and promoting peace. The scouts are employed from indigenous communities and undergo intensive training in standard operating procedures and human rights. Currently, there are over 1,300 scouts across our community conservancies landscape, based in the conservancies and other serving in the wildlife response unit.

Community Conservancy Scout Trainings Held in FY2023/2024

Training	Number of Scout trained	Community Conservancies trained
Conservancy standard operating procedure	200	Baragoi, Ndotto, Nyiro, Kirisia Nkoteiya, Losesia, Ltungai Malaso Conservancies
Refresher and skill upgrading courses	45	Ndotto, Nyiro, Baragoi and Ltungai Conservancies
Junior Leadership course	50	Kirisia, Ltungai Malaso, Losesia

Addressing Human-wildlife Conflict: - Northern Kenya's elephant population traverses Laikipia, Samburu, Marsabit, and now Meru County, and is the country's second biggest after Tsavo's. This population is the most distinctive on the continent due to the substantial overlap that exists between the elephants' territory and migratory routes and human settlements.

In Our community conservancies, scouts track Human-wildlife Conflict (HWC) using Wildlife-CoMMS, a simple system used to monitor wildlife. The HWC data collected through Wildlife-CoMMS not only provides insights into the primary causes of HWC, but also highlights hotspot areas, guides the planning of community engagements and the development of plans to mitigate HWC, reducing its impact on people's lives and livelihoods.

Data on elephant's movements obtained using Earth Ranger, a software solution that collects information on wildlife in real-time, reveals an expansion in elephant range and increased connectivity between Mount Kenya and Marsabit County. This is attributed to the heightened safety our community conservancies provide along the elephants' migratory routes.

2. Community Conservancy Management and administration

During the period under review the board through the Samburu County community conservancies fund, utilized **Ksh. 3,848,100** to facilitate the Samburu county community conservancies fund board meetings, capacity building, training and induction of board

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members. Other activities/ programs includes: - Training/capacity building, exposure tour and benchmarking for both unit and umbrella committee members, familiarization tours for board members, and training and for community scouts (rangers) the fund utilized **Ksh. 13,575,050**.

3. Support of development project for the existing community conservancies

During the period under review, the following activities and projects were funded by the board in support of livelihood and development projects for the existing community conservancies (Kalama Community Conservancy, Westgate Community Conservancy, GirGir Group Ranch, Ngutuk Ongiron Group Ranch, Ltungai Community Conservancy, Ngilai Community Conservancy, Milgis Trust Conservation Project, Namunyak Wildlife Conservation Project, Meibae Community Conservancy and Sera wildlife conservancy), with main objectives being to sustain their growth, strengthen valuable partnership, and enhance wildlife and environment conservation as well as promote tourism.

The board utilized **Ksh. 10,000,000** to facilitate the following projects through Samburu County Community Conservancies Fund and capital grants for 2023/ 2024 Financial Year, as follows

- ✓ Samburu National Reserve revenue sharing for Gir Gir Group Ranch in support of Kalama community conservancy at: - **Ksh. 5,000,000**
- ✓ Samburu National reserve revenue sharing for Ngutuk engiron Group Ranch in support of west gate community conservancy at **Ksh. 5,000,000**

Infrastructure & Equipment

During the period under review the board through the Samburu County community conservancies fund, utilized **Ksh. 6,587,741** to facilitate repair and routine maintenance for the 11 operational vehicles attached to the 5 newly established community conservancies.

Other activities that includes: - Procurement of fuel (diesel) for Community conservancies vehicles of **Ksh 9,030,000**.

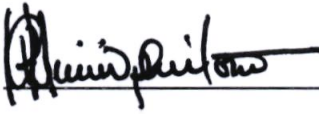
Construction Projects

During the period under review the board through the Samburu County community conservancies fund, utilized **Ksh. 1,238,450** to facilitate Fencing of Nkume Rangers Camp as listed below:

- ✓ Payment of Contractors Retention Fees **Kshs. 897,830**.

It is prudent to note that formulation and preparation of the fund budget was guided by priority and needs assessment identified during the development of the County fiscal strategic paper, annual development plan, annual work plan and the County Integrated development plan (CIDP). However, there was a delay in the budget implementation for 2023/2024 Financial Year due to the delays in the release of funds from the National treasury, as a results of deferment in the enactment of the necessary legal structures and frameworks that guides the establishment public funds, conservancy funds.

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Signed:  _____

PHILIP LEITORE

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7. Statement of Performance Against the County Fund's Predetermined Objectives

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 entity 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.

The Board prepares its Financial Statements under the accrual basis as per the International Public Sector Accounting Standards (IPSAS).

Samburu County Community conservancies fund board has five strategic focus areas and objectives within its annual Plans for the FY 2023/2024. These strategic focus areas are as follows:

Key Result Area 1: Governance - To strengthen the governance of Community Conservancies, and increase Government support to these conservancies.

Key Result Area 2: Peace and Security - To build peace between ethnic communities and support Government in ensuring security for people and wildlife.

Key Result Area 3: Livelihoods and business - To invest in community priorities for improving their lives, and create the conditions for growing jobs and businesses

Key Result Area 4: Natural Resources - To stabilise and improve the productivity of grasslands for livestock, and the health and diversity of the wildlife and natural resources which underpin the economy of northern Kenya

Key Result Area 5: Sustainability - To build and maintain a sustainable, effective and dynamic organisation that is designed and resourced to enable direct support to community conservancies, maximising opportunities for them to become self-sustaining.

KEY RESULT AREAS

Key Result Area 1. Governance

The main objective for Governance in the community conservancy framework is to strengthen the governance of community conservancies and increase Government support to these conservancies. The above program is intended to achieve the following outputs and activities.

Output 1: - Well Governed community conservancies

This will provide the local institutional platform for building dialogue and peace between ethnic communities, for seeking investments in socio-economic development, and for negotiating sustainable management and conservation of communal land and natural resources.

This will be achieved by investing in:

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- Leadership and governance skills, to ensure there is capacity, capability and elements of traditional authority that can govern conservancies well, with transparency, accountability and equity in benefit-sharing
- Inclusion and voice, with equitable representation of women and youth in decision-making structures and economic opportunities
- Management skills, to ensure effective conservancy operations and delivery of results
- Communication skills and capacity to build wide community awareness, local influence and effective partnerships
- Conservancy plans and programs for peace-building, community development and enterprise, natural resource management, and long-term conservancy sustainability

The main activities that were undertaken in governance program includes

1. **Support well-governed and led Conservancies**, through Pre-AGM and election awareness meetings with communities in all zones, board elections and AGMs, support of quarterly board and committee meetings, support regional conservancy council of Elders meetings, and Manager's, Warden and gender forums
2. **Strengthen Conservancies Institutional Structure, Leadership and Governance**, through board capacity building training, leadership and management training, support of learning exposure tours for boards, review of conservancy constitutions, MoUs, and update of legal registrations, Development of community conservancy management and Community Development Plans, Strengthening governance capacity of Samburu County Conservancies
3. **Strengthen Community & Stakeholder Engagements**, through Annual Conservancies open days in the region, participation in County stakeholder forums (e.g. PREG partners), Support regular conservancy awareness meetings among communities, participation of Conservancies in County events to showcase work of Conservancy. Support establishment and participation in County Conservancies Associations, support of annual meeting with community groups to provide updates on conservancy progress and impact
4. **Improve Conservancy Management Staff Performance** Review Governance Index management performance and support targeted trainings for management staff, Review of Conservancy financial audits with management and Board, support regular Conservancy staff meetings and instil professionalism through key performance indicators(KPIs) and performance reviews
5. **Development and support of Conservancies Gender Program to ensure all community Conservancies are gender responsive**, through Implementation of Conservancies gender committee, Support of conservancies programs to integrate gender equality and inclusivity into their programs (peace, rangelands, governance, enterprise development), Support to conservancy boards towards achieving Constitution of Kenya 2/3 gender rule, Training of conservancy boards, management and community members on gender equality, legal provisions and support gender mainstreaming in conservancy decisions, Support gender champions in Conservancies. Promote gender sensitive communication and publicity through partner's media channels, branding and communications materials, Address marginalization of girls in education in conservancies, support school girls mentorship programs, parents-girls forums, recruit conservancy girls child-right mentors

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- 6. Establishment of New Conservancies:** - through Community and stakeholder sensitization and awareness meetings in areas targeted for conservancies in Samburu county, Election of Conservancy boards and establishment of institutional structures, Recruitment of community conservancy scouts and managers
- 7. Engagement/Support of transition to Community Land Tenure:** - Partner with relevant organizations to create widespread community awareness on the Community Land Act and support transition from Group Ranches/Trust Land to Community Land

Expected results/ outcomes

1. Communities empowered to hold Conservancy boards accountable, Conservancies are well governed with a high level of transparency and accountability, Conservancy activities are well coordinated at an ecosystem and landscape level,
2. Conservancy boards and committees are motivated and capable of leading and managing conservancies on behalf of their communities, Community members are empowered to fulfil leadership roles within their conservancy, Conservancy boards apply industry best practice, Conservancies are legally established and hold appropriate legal registrations, Conservancy management is guided by a comprehensive and agreed management plan, County Conservancies are supported to strengthen governance capacity.
3. Improved understanding of conservancies among County and National Government and other NGOs, Improved dissemination of information between Conservancy Boards/Management and Communities, Improved understanding of conservancies across County Government, Improved understanding of Conservancies among community groups in the County, Community members are well informed on conservancy matters and boards and management demonstrate high levels of accountability
4. Improved Governance and management performance, increased financial transparency and accountability, Cohesive management and staff teams working within conservancies. Effective and accountable conservancy management.
5. Increased numbers of women participating in conservancies programs, Conservancies staff and programs are gender sensitive and actively support integration of women into program activities, progress against gender specific targets is measurable and reported on, Increased number women on Conservancy boards. Increased number and voice of women and girls taking part in conservancy decision making and activities, Increased participation of women in conservancy activities and decision making, current and emerging women leaders build greater confidence. Conservancy women and girls are inspired by role models within their communities, Increased numbers of girls enrolled in and graduating from school.
6. Ecological connectivity between Loisaba conservancy, Nkoteyia conservancy and Kirisia Forest is restored, several hectares of land under improved management. Improved community ownership, recognition and benefits in conservation, Conservancies are operationalized with improved management and safety of wildlife and people in the conservancy area
7. Improved awareness and understanding of Community Land Act among conservancy communities

Output 2: - Supportive Government Policies, Laws and Finance

This will complement the efforts of local communities to govern their land and natural resources, provide strength and support to Community Conservancies, give political backing through MCAs and the County Assemblies, and fulfil the mandate of devolved government to provide local public services and meet local development priorities. Government policy, legal and financial security is needed to sustain the proven impacts of community conservation across northern Kenya.

This will be achieved by investing in:

- Engagement with County Governments, Assemblies and MPs by conservancies to ensure understanding and build support for their work
- County and National policies and laws that support conservancies, helping policy-makers with influence, advice, field experience and drafting as appropriate
- County Integrated Development Plans (CIDPs), supporting Conservancies to engage with the planning and implementation processes to ensure conservancy priorities are voiced and supported
- Lobbying for financial support from government for conservancy operations and programs
- Ensuring that donor and NGO projects on peace, development and conservation can be delivered effectively through Community Conservancies, and not through parallel structures that undermine conservancies

The main activities that were undertaken in this sub- program includes

1.Enhance Engagement with County and National Government, through support of exposure and learning tours for County Governments, participate in County Sector Working Groups (tourism, environment, livestock, CSO forums; Quarterly meetings with MCAs, Members of Parliament, County Assemblies, Support County-Conservancy- Conservancies joint planning and fundraising, Facilitate Conservancies registration with KWS, Support community conservancies to develop Management and development plan

2. Support County Legislation for Natural Resource Management and Conservancy Support through provision of input and review to County NRM policies and bills; lobbying to County Assemblies for development of Conservancies legislation, Engagement of national policies and laws through KWCA.

Expected results / outcome

1. Increased support and recognition of conservancies among County Governments, Allocation of funding to Conservancies in County budgets. Improved capacity on disaster risk management, Providing clarity of role of Conservancies and expectations from County Governments and coordination and improved efficiency of development efforts. Conservancies/Community Wildlife Associations registered under the Wildlife Act 2013, Conservation management is strengthened through enhanced management planning.

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2. County policies on NRM harmonized and aligned with National legislation, Conservancies actively engaged and providing input to National legislation

Key Result Area 2. Peace and Security

Under this area, the board intends and plan to build peace between ethnic communities and support Government in ensuring security for people and wildlife, among the key deliverable for these program includes

Output 3: - Effective peace-building between ethnic communities

There is need to continue to build towards peaceful co-existence between the many ethnic groups in northern Kenya and especially in the community conservancies landscape, which is essential for successful investment in socio-economic development and conservation. It will place a check on divisive, ethnically-driven politics and historical animosity between ethnic groups, with a multi stakeholder approach to behaviour change, both preventative and reactive to conflict and tension.

Effective peace-building will be achieved by investing in:

- **Conflict identification and mapping**, using ethnically balanced teams of elders, women and young men as peace ambassadors, with capacity and capability for dialogue and conflict prevention, to harness local knowledge and understand conflict drivers.
- **Conflict prevention**, including training and awareness about conflict management; peace radio, sports events and youth programs; and women's engagement in household level influencing, all to build mutual understanding and respect amongst youth, and create a political culture that reduces ethnic incitement and impunity
- **Conflict resolution**, including improved coordination of peace-building and security operations to ensure an integrated approach to stabilization. The conservancies' peace ambassadors, governance and ranger networks can convene dialogue to deescalate tensions early, and work with the Kenya Police's Peace Cop project which has proved a successful alliance.
- **Conflict transformation** through enhanced knowledge and understanding and by addressing the root causes of conflict in a holistic manner. Accurate reporting of insecurity, conflict or tension, and informed analysis and sensitive leadership by the Joint Operations and Communications Centre (JOCC) can build better understanding of conflict triggers and the most effective responses.

Key activities undertaken under this sub- program includes: -

1. **Support Peace Ambassadors network across Community Conservancies**, through the support of existing conservancy peace ambassadors, Continuous evaluation and learning processes and improved embedding of Peace Ambassadors program within Conservancies and local government peace building initiatives and training of peace ambassadors in conflict resolution and peace building skills.

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2. Support and integration of Conservancy Peace Committees, traditional Council of Elders and youth in peace building, through training of Conservancy peace committees in conflict resolution and peace building in key conservancies within the county; support of regular peace committee meetings, exposure tours for conservancy peace committees to other regions to discuss peace building efforts and learn from peers, Joint peace meetings between traditional Council of Elders bringing together different ethnic groups within regions, Raise community awareness on peace issues through multiple communications approaches including messaging, art, song and traditional cultural festivals, Inter-conservancy peace meetings targeting morans/herders/youth within the region.

3. Increase women's involvement in peace building, through peace awareness meetings with women intra and inter-conservancy – Isiolo, Samburu, Laikipia, Marsabit, and Baringo, Inter-conservancy women's peace forums, Women's peace leaders training (6 Counties), Annual women's peace conference.

4. Complement government efforts in peace building and conflict resolution, through Support to government sub-county peace and security meetings; support to inter-County peace and security meetings; support of annual high level Government peace meeting; enhanced coordination between conservancy peace committees, council of elders and government agencies and administration on return of stolen livestock, development of Peace Accords between different conflicted groups, Government and community civic and governance education towards peaceful coexistence.

5. Support 'Sports-for-Peace' events, through Sports for peace events held in all conservancies, focusing on youth, Inter-conservancy and inter-county sports for peace event held in 3 regions (Baringo/ West Pokot; Isiolo/Samburu; Laikipia/ Isiolo/Samburu), Inter-conservancy peace marathon, and representation of morans team at major peace marathon.

6. Develop capacity and strategy for Conservancies Peace Program, through Development of conservancies peace training manuals and expand peace training capacity using a train the trainer approach, Conflict incident mapping, identify peace actors in the Samburu county community conservancies landscape and engage on training, awareness and peace-building, assess impact of peace interventions and change over time, Identify key capacity building needs and targeted training courses for Community conservancies peace team.

Expected results / Outcomes

1.Improved performance and commitment from peace ambassadors, Peace ambassador program led by conservancies and recognized in local and County government peace building, Peace ambassadors are well-equipped to lead conflict resolution processes and to propose alternative dispute resolution options in conflict situations.

2.Conservancy led peace-building strengthened through Conservancy peace committees coordinating with traditional Council of Elders and local administration. Sharing of experiences in peace building in different regions, challenges and successes, informing adaptive peace building strategies, increased dialogue between traditional Council of Elders of different indigenous groups, strengthening conflict resolution. Reduction in retaliatory attacks. Increased

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awareness of alternative dispute resolution mechanisms within community households promoting alternatives to violent conflict. conflict transformation through engagement of youth.

3. Increased understanding on the role of peace building among women in communities, Peace dialogue between women of different ethnic groups in conflict prone areas, strengthened leadership of women in peace, Women leaders become role models for women as agents of peace.

4. Government peace building offices supported to respond to inter-ethnic conflict. Closer integration between conservancy-level and government peace building efforts.

5. Government endorsed peace accords between different ethnic groups

6. Building mutual understanding and respect between youth from different ethnic groups, through shared experiences, Changing the culture of violence and conflict among youth through exposure to different experiences and cross-cultural communication, Ethnic groups are more open to engagement with increased understanding of each other.

7. Create training materials and documentation, and review training content, Conflict mapping highlights root causes and key actors in conflicts, Build support for peaceful alternatives to conflict within community groups, establish empirical evidence on the role of conservancies in peace building, Enhance capacity of community conservancies Peace Team.

Output 4: Effective community policing in support of Government security agencies

This will help to stop wildlife poaching and secure threatened wildlife, prevent or respond to livestock theft in order to help break the cycle of retaliation after raids, bring security for people and reinforce peacebuilding, complementing government efforts in peace and security, and build long-term confidence in tourism, livelihood and business investments.

This will be achieved by investing in:

- A cadre of rangers in every conservancy that are trained at KWS Manyani and follow KWS and police-approved Standard Operating Procedures
- A series of multi-ethnic mobile teams that are deployed under government authority, and respond to human and wildlife insecurity across the region
- High quality ranger training to refresh and supplement basic KWS training, and to reinforce human rights awareness and legal compliance
- Adequate equipment and uniforms for rangers to operate effectively
- Human intelligence and innovative software coordinated through the Joint Operations and Communications Centre (JOCC) to support all community policing efforts with analysis, reporting, field operations and government liaison
- Liaison with Government security agencies (KWS and Kenya Police) through formalized agreements, coordination and communications.

Key activities

1. Use of mobile anti-poaching teams, joint patrols and aerial surveillance to reduce poaching of wildlife, Strategic deployment of mobile anti-poaching teams in poaching hotspot areas,

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Anti-poaching patrols to address bush meat poaching, Aerial surveillance patrols in important wildlife areas

2. Support and enhance partnerships with Government agencies in addressing general insecurity in the region through, Deployment of conservancy scouts and mobile teams in response to livestock theft incidents, road banditry and tourist protection when requested by Government, enhanced joint patrols between scouts from different conservancies and KWS, and engage with County Security Committees
3. Training and leadership development among all conservancy scouts, through Security Standard Operating Procedures (SSOP) refresher training in all conservancies, Extension of SSOP training curriculum to include modules on human rights, Commanders training and first aid training of all conservancies mobile anti-poaching teams. KWS Law Enforcement Academy for scouts, Annual Conservancy Wardens Forum.
4. Provision of equipment and radio communications for effective security operations in Conservancies, through Supply of patrol equipment and uniforms to conservancy and community conservancies scouts, Improve digital radio communication network coverage across regional landscape.
5. Infrastructure and accommodation for conservancy scouts, through Provide appropriate and strategically located scout outposts, Ongoing maintenance of infrastructure to support scout deployments in remote locations.
6. Improved road network in conservancies through, Grading of roads and airstrips in Conservancies in the County.

Expected results / outcomes

1. Reduced poaching of elephant. Zero poaching of rhino in conservancies, Reduction in the number of bushmeat poaching incidents, expanded expertise of conservancy scouts in the response to threats to wildlife, Enhanced efficiency and effectiveness of anti-poaching effort
2. Increased safety and stability in the region, strengthened relationship with KWS and increased wildlife protection impact, Strengthened relationships and good understanding of role and work of conservancies and board in safety among government agencies.
3. High performance standards of scouts is consistently maintained, scouts all conscious of human rights based issues and are respectful of human rights in performance of their duties, Enhanced leadership, skills and discipline among all scouts, Establishing best practice in the context of the warden's responsibilities.
4. More effective patrolling and improved morale among scouts through provision of equipment, Improved knowledge and monitoring of security situations resulting in enhanced deployment of limited resources.
5. Scouts are effectively based and deployed in key wildlife locations, Improved morale and performance of scouts.
6. Improved access for vehicle and aerial patrols to ensure timely response and support to emergency and security incidents. Reduce the number of incidents through increased patrol coverage.

Key Result Area 3. Livelihood and Business

The main objective of this program is to invest in community priorities for improving their lives, and create the conditions for growing jobs and businesses. among the key outputs for these program includes

Output 5: - Equitable and responsive livelihood investments in conservancy communities (Water, Education, Health).

These is expected to directly build social and human capital, reinforce peace, develop resilience and economic opportunities, and be a positive dividend of conservation, strengthening community bonds and validating the concept of the conservancy. Samburu County Community Conservancies fund investment into community livelihoods contributes to Counties Integrated Development Plans (CIDPs) and Kenya's Vision 2030 goals.

Equitable and responsive livelihoods investments in conservancies will be achieved by investing in:

- Viable Conservancy Livelihood fund projects for climate adaptation, economic stimulus, social empowerment and human development, that respond to local needs, build on conservancy management plans, and maximise the extent of direct and indirect conservancy beneficiaries
- Using the CLF to leverage other livelihoods finance from County Governments and others, to build sustainability, develop partnerships and maximise impact
- Better governed and integrated water resource management in conservancies, based on assessment of current water infrastructure and operations, water potential and need, options for technical solutions and optimal water governance systems to conserve, use and manage water
- Successful health, education and reproductive health programs, driven by needs analysis, available resources, and conservancy priorities

Key Activities to be undertaken under in this program includes: -

1. Conservancy Livelihood Fund projects supported, through CLF project proposals for 2023 submitted by Conservancy Managers.
2. Support to schools through Conservancies education program, Support conservation clubs in conservancy schools, invest in improving infrastructure in conservancy schools, Education mentoring program through parent engagement, student mentorship and teacher training support in schools.
3. Support improved access to healthcare within conservancies through, Upgrade of conservancies health clinic and support clinic operations

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4. Alternative and sustainable energy for household cooking piloted, Support transition to clean and renewable energy options at the village level.
5. Support integrated approach to community conservancies Water Program through, Development of integrated water resource management plans for conservancies; Water quality monitoring at selected sites, Water governance and management capacity built at the conservancy level, Water infrastructure to support essential conservancy operations and income producing activities, Construction and rehabilitation of water infrastructure for communities including water for domestic and livestock use; water infrastructure rehabilitation and maintenance; training of selected conservancy staff on water maintenance and repairs, Strengthen link to County Government and other actors in water sector and lobby for conservancies as entry point for water development

Expected results and Outcomes

1. Communities prioritized activities are supported through the Conservancy, incentivizing conservation within communities
2. Emerging leaders have a good knowledge of conservation and are motivated to conserve natural resources in their communities, Quality of education experience is improved through provision of essential school infrastructure, Increased levels of school attendance and improved education results in participating schools.
3. Improved community access to primary health services
4. Promotion of sustainable and renewable energy options
5. Improved water planning and access to clean water for conservancy households, Improved governance of water resources at the village level, Essential operations and economic activities are enabled by access to reliable potable water supply, Resource conflict and human wildlife conflicts are mitigated through the provision of strategic water points, Improved coordination of water development across conservancies to ensure community priorities for water are addressed and water integrated into holistic land planning and management

Output 6: Successful enterprises and financial services for households, community groups, conservancies and conservation partners/ stakeholders

The intention is to generate household income, diversify the local economy, provide a driver of change from ethnic conflict and criminality, and generate conservancy-level business from conservation. Conservancies and conservation partners trading businesses will provide access to markets for conservancy members, and eventually generate profits for the Pooled Conservancy Fund.

This will be achieved by investing in:

- Business extension services and financial literacy through structured partners trading support, training, SACCO investments and marketing – including Bead WORKS and other business opportunities – to create household-level jobs and small businesses
- Tourism development including eco-tourism attractions and circuits, destination branding and marketing, tourism investments into conservancies, community preparedness, and standards for destination management – to create conservancy level jobs, income and financial self-sufficiency

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- Livestock trading that provides opportunities for conservancy members to trade conveniently, equitably and profitably, linked to improving governance and management of the rangelands
- Partnerships and trading's capacity to develop, pilot and scale-up conservancy-relevant businesses, develop markets, broker agreements between Community Conservancies and tourism operators, and offer business extension and financial services to conservancy households and business groups

Key Activities undertaken under this sub-program

1. Increase access to financial services and capital at household level, through membership sensitization and recruitment to community conservancies SACCO; loan disbursement to members; training of community enterprise agents; identification and establishment of village enterprise role models; training women and youth on entrepreneurship, financial literacy and life skills
2. Diversify livelihoods through vocational skills – through Engagement and training of youth on marketable vocational skills; development and roll out of vocational training courses with Polytechnics
3. Support and grow conservancies livestock to markets cattle business, Conservancies Livestock to Markets enables market linkages for remote pastoralist households, develop fodder banks for livestock feed in conservancies
4. Support Conservancies beadworks business, through training and capacity building for women involved in beadworks business; secure markets for beadworks to increase sales, continuously expand and improve beadworks products. Beadworks establishes an online platform for e-sales
5. Support Conservancy Tourism business and promote domestic nature-based tourism through community owned bandas and campsites, promotion of Big North Portal for improved information and bookings. Construction of conservancy resource centre and develop management and revenue agreement

Expected Results (Outcome)

1. Financial inclusion and diversified livelihoods for SACCO members
2. Improved skills, employability and access to decent jobs for conservancy youth
3. Remote and marginalised pastoralists are linked to commercial livestock markets resulting in increased household incomes
4. Improved feed for livestock and food security for people
5. Conservancy women are empowered through financial independence
6. Increased market outlets with more secure sales revenue
7. Conservancy members gain marketable skills and tourism management experience, and move toward financial self-reliance as new revenue streams are created
8. New revenue streams are created for various conservancies, with additional employment and skills development opportunities

Key Result area 4: Natural Resource

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The main objective for the above program is to stabilize and improve the productivity of grasslands for livestock, and the health and diversity of the wildlife and natural resources which underpin the economy of northern Kenya. Among the key deliverable expected for this program includes

Output 7: Sustainable rangelands management systems

The intention and plan is to start to stabilize, recover and sustain the grasslands that underpin the pastoralist economy, reduce competition and conflict for water and grass, and improve forage for livestock and habitat for wildlife. Based on the last five years of hard lessons with little progress, the challenge can only be met with a paradigm shift, deeper and wider understanding and awareness, landscape-level grazing plans and governance systems that build on traditional knowledge, and strong government regulation.

Sustainable rangelands management systems will be achieved by investing in:

- Creating awareness in all stakeholders to understand and seek solutions to degradation of natural resources, using innovative approaches to generate collective action.
- Investment into local decision making structures, by-laws and enforcement incentives, agreed by every stakeholder group, built on traditional knowledge and governance systems and with strong policy, legal and political support from County Governments.
- Grazing plans built up from each settlement, aggregated at conservancy level, and shared across the region and will include development of learning sites & grass banks to show best practice methods in healing rangelands through improved grazing management.
- Rangeland rehabilitation integrated into the overall grazing management plan of a Conservancy and be carried out in such a way as to maintain heterogeneity in the landscape.
- Settlement planning in each conservancy is urgently needed to prevent further fragmentation of the land and disruption of dry season grazing areas in particular.
- The Grasslands Carbon Project has been under development since 2010 and aims to increase carbon sequestration through incentivizing behavioral change towards improved rangeland management.
- Review best practice in community rangeland management across East Africa; strengthen and improve community-based and scientific rangeland monitoring and feedback systems to ensure we are adaptively managing rangelands based on evidence of the impact of different strategies

Key activities under this sub-program will includes: -

1. Carry out awareness and capacity building among all stakeholders to understand and seek solutions to degradation of rangelands. Awareness and engagement with youth/ morans and herders; engagement with women on rangeland management; village level awareness meetings; awareness meetings on grazing management beyond conservancies. Support to mobile education unit creating awareness on rangeland degradation and grazing management through USFS 'Pillar Program' using NRT rangeland education videos; development of additional educational cartoons and translation to local dialects

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2. Conservancy rangelands governance: Facilitate communities to develop by-laws for grazing management and effective enforcement measures. Training conservancy grazing committees; support quarterly grazing committee meetings. Regional grazing committee meetings to share grazing plans and discuss livestock movements at a regional level. Support County rangeland management policy development. Harmonize grazing by-laws across conservancies.
3. Grazing planning and management, developing grazing plans, learning sites and grass banks. Conservancy wide wet-season grazing plans developed, shared and endorsed by wider community in all conservancies. Establishment of grass banks at community and household level. Exposure tours for morans, women, grazing committees and county officials to places with good grazing management plans, settlement plans and land rehabilitation program outside NRT landscapes
4. Rangeland rehabilitation, management and control of invasive species and grass reseeded in degraded areas. Management of *Acacia reficiens* through clearing in selected areas and grass re-seeding in Isiolo and Samburu conservancies. Gully healing, animal impact and grass re-seeding in sites across conservancies. Training grazing committees in re-seeding, gully healing and invasive species management methods.
5. Support conservancies to develop and implement settlement plans to prevent further fragmentation of land and loss of dry season grazing areas. Engage County Government with a view to developing strong County support and policies on settlement planning.
6. Operationalization of the Grassland Soil Carbon Project. Revenue sharing agreement finalized with Conservancies; Carbon credits sold and revenue to conservancies realized.
7. Improve data collection, analysis and reporting to monitor impact of the rangeland management program. Status of conservancies Rangelands Report compiled using currently available data sources and documenting impact of rangelands management program (rangeland rehabilitation, invasive species management, grass reseeded, grazing planning, livestock movements. Review Conservancy rangeland governance structures and align more closely with traditional systems where appropriate. Implement bi-annual Veg-CoMMS monitoring; refresher training for Grazing Coordinators; Improve methods for tracking livestock numbers and movements in conservancies

Expected results (outcomes).

1. Increased engagement and voice of women in grazing issues
2. Widespread awareness on root cause of rangelands degradation, and strong support for local solutions and village-level grazing plans
3. Support fair and equitable sharing of the benefits from communal natural resources
4. Protect, restore and promote sustainable use of terrestrial ecosystems, combat desertification, and halt and reverse land degradation
5. Land degradation and desertification is reduced through proactive grazing planning and management
6. Reduce the impact of invasive alien species on land and water ecosystems
7. Capacity for rehabilitation of degraded lands is strengthened at village level
8. Conservancies take the lead on settlement planning in their areas with strong support and endorsement from County Governments.

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9. Conservancy contribution to land degradation neutrality is quantifiable and verifiable. Conservancies are incentivized to adopt sustainable rangeland practices
10. Further rangeland interventions are enabled by proof of impact
11. Rangeland governance is harmonized and coordinated across structures, traditional knowledge is recognised and leveraged.
12. Adaptive management is informed through consistent vegetation monitoring
13. Land management programmes are more effectively managed and responsive

Key result area 5: Sustainability

The main objective for the program is to build and maintain a sustainable, effective and dynamic organisation that is designed and resourced to enable direct support to community conservancies, maximising opportunities for them to become self-sustaining. To leverage and sustain the significant momentum behind community conservancies, the board requires:

- Financial resources and talented people
- Supportive government policies and regulations
- Skills, knowledge and incentives
- Specialist long-term partnerships
- A visionary communications strategy that ensures is universally accepted
- An awareness, capability and mind set change amongst traditional communities fit for the future.

Output 10: Adequate capability to achieve operational and financial sustainability

Key activities

1. Diversify current donor base and stewardship of existing donors through increased grants capacity and tools. Diversification of donor base; stewardship of existing donors; grant reporting and renewal of existing grants; roll out partnership strategy
2. Build collaborative conservation partnerships, undertake joint fundraising in partnership with Ministry of Tourism and Wildlife and KWS in support of shared conservation objectives
3. Combined investment in commercial activities through conservation partners and stakeholders. Funding for tourism infrastructure and tourism development secured to increase Conservancy revenue. Verified Soil Carbon Credits sold within the private sector market. businesses generating revenue for conservancies.
4. Increased funding support to Conservancies from County and National. County funding opportunities identified and support to County Governments to develop legislation with support to Conservancies; long-term funding support through national structures coordinated with KWCA
5. Increased efficiencies of operation across Conservancies, Strategic systems and technology investment.

Expected results (outcomes)

1. Better understanding of potential donor opportunities and requirements. Efficient project monitoring and reporting

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2. Kenyan conservation outcomes are amplified through collaborative action at national, county and community levels
3. Conservancies are more self-reliant with increased financial resilience
4. Increased Conservancy-level revenue from diversified enterprise opportunities and new opportunities identified
5. Increased County and National Government funding to Conservancies
6. Increase efficiencies and cost reductions in Conservancies operations

The board develops its annual work plans based on the above five key results areas of focus. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The performance is then reported continuously culminating into annual report. The board achieved its performance targets set for the FY 2022/2023 for its five strategic focus areas, as indicated in the table below

	KRA'S	OBJECTIVE	ACTIVITIES	SUB-ACTIVITIES	ACHIEVEMENT / OUTCOMES
1	GOVERNANCE	To strengthen the governance of Community Conservancies, and increase Government support to these conservancies.	Support well-governed and led Conservancies	Pre-AGM and election awareness meetings with communities in all zones	Communities empowered to hold Conservancy Boards accountable
				Board elections and AGMs	Conservancies are well governed with a high level of transparency and accountability
				Quarterly board and committee meetings held	Conservancy activities are well coordinated at an ecosystem and landscape level
				Support Regional Conservancy Council of Elders meetings, Manager's, Warden and	

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				gender forums	
			Strengthen Conservancies Institutional Structure, Leadership and Governance	Board capacity building training	Conservancy boards and committees are motivated and capable of leading and managing conservancies on behalf of their communities
				Leadership and management (LAMP) training	Community members are empowered to fulfill leadership roles within their conservancy
				Support learning exposure tours for boards	Conservancy boards apply industry best practice
				Review Conservancy Constitutions, MoUs, and update legal registrations	Conservancies are legally established and hold appropriate legal registrations
				Develop Conservancy Management and Community Development Plans	Conservancy management is guided by a comprehensive and agreed management plan
				Strengthening governance capacity of Samburu County Conservancies	4 County Conservancies are supported to strengthen governance capacity
			Strengthen Community & Stakeholder Engagements	1. Annual Conservancies open days in each County/Region ; participation in County	

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				stakeholder forums (e.g. PREG partners);	
				2. Support regular conservancy awareness meetings among communities	
				3. Participation of Conservancies in County events to showcase work of Conservancy	
				4. Support establishment and participation in County Conservancies Associations	
				5. Annual meeting with community groups to provide updates on conservancy progress and impact	
2	PEACE AND SECURITY	To build peace between ethnic communities and support Government in ensuring security for people and wildlife	Support Peace Ambassadors network across Conservancies		
3	LIVELIHOODS	To invest in			

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	AND BUSINESS	community priorities for improving their lives, and create the conditions for growing jobs and businesses			
4	NATURAL RESOURCES	To stabilise and improve the productivity of grasslands for livestock, and the health and diversity of the wildlife and natural resources which underpin the economy of northern Kenya			
5	SUSTAINABILITY	To build and maintain a sustainable, effective and dynamic organization that is designed and resourced to enable direct support to community conservancies, maximising opportunities for them to become self-sustaining			

During the year under review, Samburu County Government, through the department of Tourism and marketing continued to support the eight (8) newly established conservancies. The support of

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the newly established community conservancies still remain one of the top priorities of the County Government, its objective was mainly to empower the local communities to take charge and play an active role in the conservation of natural resources of which their livelihoods by and large depend upon. It was likewise aimed at addressing the inherent insecurity a problem in the areas that for a long time that remained a bottle neck to our economic development.

The main objectives of the conservation support program were conservation of biodiversity, peace building and improvement of community livelihoods. Other specific objectives for the conservancy fund / program were-

- 1) To support the capacity building and growth of community conservancies in Samburu County
- 2) To support the establishment of more tourist facilities across the county
- 3) To promote peaceful coexistence between people and wildlife and among residents communities themselves
- 4) To provide incentives to community to promote sustainable management of natural resources
- 5) To strengthen wildlife security through employment of scouts and provision of security equipment's
- 6) To support and promote efforts which are geared towards improving and maintaining biodiversity and habitat protection
- 7) To support and strengthen community capacity, awareness and knowledge of biodiversity values, threats and management needs through involvement and active participation
- 8) Engender a sense of community ownership of projects for sustainability

The following were achieved under the conservancy development support program projects during the year under review.

Achievement

During the year under review, the community conservancy development support program/ conservancy fund, which main beneficiaries remain to be the local community and by and large the Samburu County resident, the following achievement and outputs has been realized to date.

a). Community Conservancy development support program

1. Establishment and support of 5 new conservation areas that is Baragoi, Ndoto, Nyiro, Kirisia Nkoteyia and Ltungai/ Malaso conservation area.
2. Recruitment, training and employment of over 268 community Scouts, hence improving the economic welfare for the local community at large.
3. Capacity building for over 195 members of Conservancy boards through trainings, exposure tours, beachmarkings forums and conservation workshop.

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4. Provision of security and communication equipments to community conservancies i.e. VHF radios, handsets and base radios, sleeping bags, Multi-unihuts, Uniforms and tents to enhance security, safety and efficiency in service delivery.
5. Maintenance and provision of 11 operational and security patrol vehicles to enhance mobility, transport and communication and promote conservation, safety and security of the wildlife and people
6. Security for both wildlife and people was enhanced through awareness creation and peace meeting.
7. Strengthening of wildlife, people, property and highway security through the employment of community scouts along the specific insecurity hotspots i.e. in Sereolipi and Meibae area
8. Reduction of poaching levels through awareness creation, public/ conservation campaigns and minimization of conflicts between wildlife conservation, land management and human settlement.
9. The areas under active wildlife population continued to increase i.e. Elephants are currently found at Nyiro conservation area after over 40 years of disappearance
10. Development of Tourism facilities in areas with visitor/clients potential i.e. Malaso cafeteria in Malaso escarpment and high-end tented camp at Nkoteyia conservancy and Ltungai eco-lodge
11. Protection of endangered wildlife species enhanced in wildlife sanctuaries and community conservancies i.e. Establishment of Rhino Sanctuary at Sera community conservancy and Reteti Elephant orphanage at Namunyak Community conservancies in partnership with KWS, NRT and other conservation partners.
12. Improvement of wildlife conservation and collective conservancy land management, through awareness creation and public participation forum
13. Boosting conservancy community living standards, diversification of income base and development of conservancy tourism potential
14. Promotion of social interaction and peace among rival or worrying local communities (Pokots, Samburu and Turkana), which culminated to reduction in cattle rustling and peaceful recovery of stolen livestock from both sides.
15. Perpetuation of a pastoral form of land management where humans, domestic stock and wildlife are able to flourish together
16. Construction of Security (3) ranger's camps at Bendera, Lpetpet, and Ndoto west, to enhance security and safety for both human population and wildlife in the area, which were previously security hotspot.

b). Support of development project for the existing community conservancies

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During the period under review the following activities were undertaken in Support of livelihood and development projects for the existing community conservancies (Kalama, Westgate, Namunyak, Meibae, Nkoteyia and Sera wildlife conservancies), to sustain the growth, strengthen valuable partnership, and enhance wildlife and environment conservation as well as promote tourism, i.e.

1. Samburu National Reserve revenue sharing for Gir Gir Group Ranch (Kalama community conservancy)
2. Samburu National Reserve revenue sharing for Ngutuk ee ngiron Group Ranch (west gate conservancy)
3. Support of ranger's operation program at Meibae community conservancy
4. Support of Ltungai Community Conservancy for the Construction of Tourism Bandas and furnishing of Molpusi Eco-lodge.
5. Support of Rangers operation program for Ngilai Community conservancy
6. Support of rangers operation program for Namunyak Wildlife Conservation Project (Kalepo)
7. Establishment of Sera Senior Management Accomodation
8. Support Construction of Lorubae Rangers Post
9. Support for Milgis Trust Keleswa Water project
10. Support for the construction of Rangers post at Lpus Leluai station.
11. Construction of 2NO. Of Staff quarters and 2 door pit latrine block at Lpetpet
12. Construction of 2NO. Of Staff quarters and 2 door pit latrine block at Lesirikan
13. Construction of 2NO. Of Staff quarters and 2 door pit latrine block at Latakweny Rangers Camp
14. Construction of 2NO. Of Staff quarters and 2 door pit latrine block at Loonjorin Rangers Camp

Challenges

Despite the highlighted achievements, the board was faced with the following challenges: -

1. Untimely release of development funds and allocation to the conservancy fund
2. Need for more conservancies and scouts yet resources are limited, and operation cost for most of them is increasing at high rate.
3. Inadequate knowledge by the locals on the newly established conservancies and the need to be self-reliant.
4. The vastness coverage of the county makes mobilizing groups on capacity building for conservancy and natural resource management expensive and tedious.
5. Insecurity for both and wildlife is a major challenge to the development of tourism in the County.
6. Human-wildlife conflict, as pressure for land grows, competition for resources between wildlife and humans have exacerbated. Animals frequently kill or injure livestock and people and destroy crops. Lack of compensation for such losses creates a conflict whose end result is resentment of wildlife.

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7. Invasion of livestock to core areas of community conservancies has been a big impediment to tourism and especially insecurity created by communities fighting at the game reserve and conservancies buffer zones.
8. Poaching of wildlife especially elephants and rhinos is increasing at alarming and threatening rates and this can potentially threaten tourism development in the county.
9. Land degradation increasing in human population and rampant spread of unplanned human settlements has led to overgrazing and general decline of rangeland productivity. This will definitely affect the survival of wildlife if not addressed.
10. Lack of proper management for conservancies

Proposed Way Forward

1. Establish more tourist facilities across the county to enhance tourism promotion and development especially Central and Northern Sub Counties.
2. Streamline seal leakages and streamline revenue collection from tourism through establishment of e-ticketing system.
3. Intensify marketing through documentation and branding of Samburu County as a unique and excellent tourist destination in the country.
4. Development of a tourism marketing strategy and carrying out aggressive marketing campaigns.
5. Put measures in places to improve security of wildlife and people i.e. advance training of Game rangers and enhanced partnership with other stakeholders such as KWS.
6. Pulling together with other stakeholders to eradicate poaching of wildlife.
7. Provide incentives to community to promote conservation of wildlife.
8. Recruit more tourism and conservation officers to take care of different functions of tourism and wildlife conservation especially research and wildlife management.
9. Increase budgetary allocation to support management and operations of the conservancies
10. Decentralized expenditure approvals and payments to the respective department

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8. Corporate Governance Statement

Corporate governance entails the process and structures used to direct and manage the business affairs of the organization, the respective roles of the board of management and the frame work for the internal control. The board is guided by its core values of inclusivity; social justice, human dignity, equality and equity. Integrity; transparency and accountability and good governance culture which underpin the board decision-making process.

The board has at all times endeavoured in delivery of its mandate to comply with the relevant legal principles and the highest ethical standards.

To achieve its strategic objectives, the organization/fund should be led by an effective board, that must be composed of competent, diverse, qualified members capable of exercising objectives and independent judgement. The board will have an appropriate autonomy and authority to exercise its functions and will be accountable and act responsibly to shareholders.

Principles and Guidelines Governing Board

The board embraces corporate governance guidelines and principles governing the board and staff includes.

1. State corporation Act
2. Public officer's ethics act; that applies to public officers
3. Chapter six of the constitution of Kenya
4. Article 27 of the constitution

The board members are required to make a written disclosure of any transaction which will constitute a conflict of interest and to abstain from voting when such matters are being considered during the board meetings. The board operates under the rules that governs the conduct of individual board members spelt out in the board of director code to enable them operate effectively and in the best interest of the organization/fund

The code of conduct required a member to act honestly and in good faith, exercise duty with care and diligence avoid and disclose conflict of interest, maintain confidentiality of information about the organization show commitment and attend to organization business and respect fellow board members.

Constitution of the Board Members

Currently The Samburu County Community Conservancies fund board consist of the following 12 members including: -

- (a) A Chairperson appointed by the County Governor and approved by the County Assembly.
- (b) County Chief Officer responsible for Tourism and Marketing and Fund administrator

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- (c) Three representatives of the Community Conservancies associations in the County each representing a sub-county;
- (d) Two representatives of the conservation partners nominated by their association;
- (e) The chairperson of the County Wildlife Conservation and Compensation Committee;
- (f) The County representative of Inspector General of Police;
- (g) The County Director for Tourism and Wildlife conservation
- (h) The Conservancies coordinator; and
- (i) The County Director responsible for Forest in the County.

The board members are constituted according to section 8 (1& 2) of the Samburu County Community conservancies fund act 2019 and section 2& 3 of the Samburu County Community Conservancies fund (Amendment) Act 2021.

Roles of the Board

The board of management provide leadership and strategic direction to the organization. The main responsibility of the board is to:

- (a) Receive, review and approve project proposals submitted from the various community conservancies in accordance with these Regulations for funding;
- (b) Oversee management of the Fund;
- (c) Oversee timely and efficient disbursement of the Fund;
- (d) Oversee the effective implementation of the national wildlife policy in the county.
- (e) Facilitate the establishment of community conservancies in the county;
- (f) Provide for the recognition of existing community conservancies;
- (g) Equitably subdivide the conservancies fund to the conservancies;
- (h) Advise the county executive committee member on best practices in ensuring sustainable community conservancies;
- (i) Facilitate prudent use of community land among pastoral communities;
- (j) Support conservation education awareness and capacity building;
- (k) Provide a platform for community conservancies to diversify their revenue sources;
- (l) Facilitate provision of technical support to community conservancies;
- (m) Use community conservancies to foster peaceful coexistence among neighbouring communities; and
- (n) Perform such other functions as may be necessary for the fulfilment of its mandate under this Act.
- (o) Receive, review and approve statutory and management reports of the Fund; and

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- (p) Perform such other duties as may be deemed necessary by the Committee executive member responsible for matters relating to conservation affairs from time to time for the proper management of the Fund.
- (q) Development of strategic plan for the board
- (r) Approval and review of annual budgets
- (s) Setting and periodically reviewing key performance indicators and management performance.
- (t) Risk management by ensuring that the organization has adequate system of internal controls together with appropriate monitoring compliance activities to ensure continuity

Chairman of the Board of Management

The principal role of the chairman is to: -

1. Provide overall leadership to the board
2. Play a key role in setting the agendas of board meetings and act as an informal link between the board and other stakeholders
3. Conduct efficient board meetings and guide the board decision making process
4. Harness the collective skills of the board and its committees and encourage board members to develop their skills and competencies
5. Promote the positive image of the organization and encourage a culture of transparency and teamwork among board members
6. Ensure the new board members are inducted in accordance with the agreed induction program
7. Provide quarterly update on governance matters and lead the annual board evaluation process.
8. Ensure that there is a formal succession plan for board members, and ensure appropriate balance of power between the fund administrator and the board.

The Fund Administrator

The fund administrator is the accounting officer /chief executive officer and is responsible for the day to day management of the board. The responsibility of the fund administrator is to: -

- a) Ensure that the earnings of, or accruals to the Fund are retained in the fund, unless the County Executive Committee member for Finance directs otherwise

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- b) Ensure that money held in the fund, including any earnings or accruals referred to in paragraph (a) is spent only for the purposes for which the fund is established;
- c) Prepare accounts for the fund for each financial year
- d) Present the financial statements to the County Assembly
- a) Not later than three months after the end of each financial year, submit financial statements relating to those accounts to the Auditor-General; and The Public Finance Management Act, 2012 120
- b) Ensure that the accounts for the fund and the annual financial statements relating to those accounts comply with the accounting standards prescribed and published by the Accounting Standards Board from time to time.
- c) Carry out any other functions as may be assigned by the County Executive Committee Member responsible for Finance.

Board work plan and meetings

In order to guide the board, scheduled of meetings are prepared annually in advance the board meets at least once a quarter or more depending on the requirement of the business.

The board work plan should at a minimum focus on; -

- a) A review of the management's implementation of strategies, policies, and plans
- b) Risk assessment and management
- c) Budgeting and financial management
- d) Quality Assurance Process
- e) Board evaluation
- f) Strategic planning and review
- g) Governance and compliance
- h) Competence development of board members

During the year under the review the operation for the three quarters were not properly undertaken due to the delay in release of funds due to the deferment of the Samburu County Community conservancies fund act 2019 for further amendments.

Corporate social responsibility statement

Social and environmental responsibilities are critical areas of concern for the Samburu County Community Conservancies fund board. By the nature of its mandate the board

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focuses on the support and promotion of community based conservation initiatives that go a long way to improve sustainable livelihood and enhance the natural resource management through its various programs. The board support the establishment of community conservancies and will endeavour to invest in community priorities for improving their lives, and create the conditions for growing jobs and businesses. It will also provide financial support to strengthen the governance of community conservancies and increase stakeholders/ partner support to community conservancies.

The board will also try to build and maintain a sustainable, effective and dynamic organisation that is designed and resourced to enable direct support to community conservancies, maximising opportunities for them to become self-sustaining , stabilise and improve the productivity of grasslands for livestock, and the health and diversity of the wildlife and natural resources and build peace between ethnic communities and support conservation partnership in ensuring security for people and wildlife. The resources provided by Samburu Count Government are aimed at ensuring that the all communities are not only empowered to take part in the management of their natural resources, but are also included in the national development programs.

Succession plan

The purpose of this fund is to provide financial support to community conservancies and facilitate development of infrastructure to community conservancies. It is therefore necessary to ensure that the tenure of board members is staggered to ensure a phased transition.

Existence of Aboard Charter

The board was fully established in 2020 August and has since worked guided by the Samburu County Community conservancies fund act 2019.

Currently they don't have a charter but act according to then Samburu County Community Conservancies Fund Act 2019.

Process of Appointment

The Board is a body corporate with perpetual succession and a common seal and capable, in its corporate name, of —

- (a) Suing and being sued;
- (b) Purchasing, holding and disposing of movable and immovable property; and doing all such other things as may be done by a body corporate.

The composition of the board includes: -

1. A Chairperson appointed by the County Governor and approved by the County Assembly.

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2. County Chief Officer responsible for Tourism and Marketing and Fund administrator
3. Three representatives of the Community Conservancies associations in the County each representing a sub-county;
4. Two representatives of the conservation partners nominated by their association;
5. The chairperson of the County Wildlife Conservation and Compensation Committee;
6. The County representative of Inspector General of Police;
7. The County Director for Tourism and Wildlife conservation
8. The Conservancies coordinator; and
9. The County Director responsible for Forest in the County

The appointment of the Board shall accord with gender balance, regional and religious balance, youth and persons living with disability. The Board in its first meeting shall appoint a vice chairperson who shall be of opposite gender to the chairperson.

Office Tenure

The members of the Board shall hold office for a period of three years and shall be eligible for re-appointment for one further term of three years.

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9. Management Discussion and Analysis

Community Conservancies support program project was initiated by the board to support community conservancies livelihood and development projects. The overall **goal** of the community conservancies support program was conservation of biodiversity, peace building and improvement of community livelihoods. The **mission** of the project was to empower and develop resilient community, transform livelihoods and conserve natural resource base. The Project objective was mainly to empower the local communities to take charge and play an active role in the conservation of natural resources of which their livelihoods by and large depend upon. The Project was likewise aimed at addressing the **inherent insecurity** problem in the areas that for a long time remained a bottle neck to our economic development.

The program was also instigated for the improvement of livelihoods for community conservancy's members and to enhance the status of natural resources, including wildlife conservation. The main areas of focus for the community conservancy fund and support program includes: -

- ✓ **Peace and Security** – That was to be implemented and undertaken through, conservancy scouts/rangers, peace committees, Moran/youth engagement
- ✓ **Natural Resource Management** – that includes, wildlife management (including anti-poaching and wildlife monitoring); grazing management; fisheries management; forest management
- ✓ **Enterprise** – as a means of generating revenue and creating direct household benefits which provide leverage for conservation and financial sustainability of the conservancy e.g. tourism, livestock marketing, microenterprises
- ✓ **Community Development** – Supported through the revenue from conservancy enterprises or partnerships with government and development agencies, and typically includes: student bursaries; medical support, emergency re-stocking of livestock; water, health and education infrastructure.
- ✓ **Infrastructure & Equipment** – Depending on area of coverage may include headquarters, security outposts, roads, airstrips, vehicles, radio communication etc.
- ✓ **Management & administration** – This is primarily the role of management boards supported by senior management team, and it includes e.g. development and implementation of a management plan (a requirement for conservancies under Wildlife Act 2013); monitoring; human resource management; financial management and budgeting; fundraising; and managing partnerships with other stakeholders

Some of the specific objectives for the community conservancy development support program/project includes

- 1) To support the capacity building and growth of conservancies in Samburu County
- 2) To support the establishment of more tourist facilities across the county
- 3) To promote peaceful coexistence between people and wildlife and among residents

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communities themselves

- 4) To provide incentives to community to promote sustainable management of natural resources
- 5) To strengthen wildlife security through employment of scouts and provision of security equipment's
- 6) To support and promote efforts which are geared towards improving and maintaining Biodiversity and habitat protection
- 7) To support and strengthen community capacity, awareness and knowledge of biodiversity values, threats and management needs through involvement and active participation
- 8) Engender a sense of community ownership of projects for sustainability

Achievement

From the on-set of the community conservancy development support program, which main beneficiaries remain to be the local community and by and large the Samburu County resident, the following achievement and outputs has been realized to date.

- ✓ Establishment and support of 5 new conservation areas that is Baragoi, Ndoto, Nyiro, Kirisia Nkoteyia and Ltungai/ Malaso conservation area.
- ✓ Recruitment, training and employment of over 268 community Scouts, hence improving the economic welfare for the local community at large.
- ✓ Capacity building for over 195 members of Conservancy boards through trainings, exposure tours, beachmarkings forums and conservation workshop.
- ✓ Provision of security and communication equipment to community conservancies i.e. VHF radios, handsets and base radios, sleeping bags, Multi-unihuts, Uniforms and tents to enhance security, safety and efficiency in service delivery.
- ✓ Purchase and provision of 11 operational and security patrol vehicles to enhance mobility, transport and communication and promote conservation, safety and security of the wildlife and people
- ✓ Security for both wildlife and people was enhanced through awareness creation and peace meeting.
- ✓ Strengthening of wildlife, people, property and highway security through the employment of community scouts along the specific insecurity hotspots i.e. in Sereolipi and Meibae area
- ✓ Reduction of poaching levels through awareness creation, public/ conservation campaigns and minimization of conflicts between wildlife conservation, land management and human settlement.
- ✓ The areas under active wildlife population were increased i.e. Elephants are currently found at Nyiro conservation area after over 40 years of disappearance
- ✓ Development of Tourism facilities in areas with visitor/clients potential i.e. Malaso cafeteria in Malaso escarpment and high-end tented camp at Nkoteyia conservancy

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- ✓ Protection of endangered wildlife species enhanced in wildlife sanctuaries and community conservancies i.e. Establishment of Rhino Sanctuary at Sera community conservancy and Reteti Elephant orphanage at Namunyak Community conservancies in partnership with KWS, NRT and other conservation partners.
- ✓ Improvement of wildlife conservation and collective conservancy land management, through awareness creation and public participation forum
- ✓ Boosting conservancy community living standards, diversification of income base and development of conservancy tourism potential
- ✓ Promotion of social interaction and peace among rival or worrying local communities (Pokots, Samburu and Turkana), which culminated to reduction in cattle rustling and peaceful recovery of stolen livestock from both sides.
- ✓ Perpetuation of a pastoral form of land management where humans, domestic stock and wildlife are able to flourish together
- ✓ Construction of Security (6) fortified camps at Nkume, Lerra, Nompuya, Pura, Siteti and Lowa onyekie, to enhance security and safety for both human population and wildlife in the area, which were previously security hotspot.
- ✓ Support of livelihood and development projects for the existing community conservancies (Kalama, Namunyak, Meibae, Nkoteyia and Sera wildlife conservancies), To sustain the growth, strengthen valuable partnership, and enhance wildlife and environment conservation as well as promote tourism.
- ✓ Construction of Wardens house in Ngilai conservancy, Construction of Radio room and Kitchen at Westgate community conservancy, construction of tourist bandas at Meibae community conservancy, Tourist lodge at Nkoteiya community conservancy, an eco-lodge at Ltungai Malaso community conservancy, equipping of Malaso Cafeteria etc.

10. Environmental and Sustainability Reporting

Social and environmental responsibilities are critical areas of concern for the Samburu County Community Conservancies fund board. By the nature of its mandate the board focuses on the support and promotion of community based conservation initiatives that go a long way to improve sustainable livelihood and enhance the natural resource management through its various programs. The board support the establishment of community conservancies and will endeavour to invest in community priorities for improving their lives, and create the conditions for growing jobs and businesses. It will also provide financial support to strengthen the governance of community conservancies and increase stakeholders/ partner support to community conservancies.

The board will also try to build and maintain a sustainable, effective and dynamic organisation that is designed and resourced to enable direct support to community conservancies, maximising opportunities for them to become self-sustaining , stabilise and improve the productivity of grasslands for livestock, and the health and diversity of the wildlife and natural resources and build peace between ethnic communities and support conservation partnership in ensuring security for people and wildlife. The resources provided by Samburu Count Government are aimed at ensuring that the all communities are not only empowered to take part in the management of their natural resources, but are also included in the national development programs.

1. Sustainability strategy and profile –

The county government has set aside **KS. 135,000,000/-** for the continuation of a community conservancies support program and projects, that will assist to enhanced benefit sharing and incentive through the community based conservation and improve livelihoods. The board is corporate body with perpetual succession and a common seal and shall in its cooperate home be capable of suing and being sued.

The board shall work within the periphery of Samburu County of 21,000km, and shall reflect the diversity of the people of Kenya.

2. Environmental performance

The County Government in coordination and collaboration with Samburu County Community conservancies fund board and other stakeholders is in the process to develop policies in rangeland management and the climate change in the efforts to manage biodiversity, waste management, and to reduce environmental impact of the organization's product.

The Rangeland Management and Grazing Policy sets out important principles and guidelines for:

- i. Proper management of rangelands resources for enhanced productivity
- ii. Rangelands planning for sustainable development
- iii. Planned grazing and livestock mobility management
- iv. Reversing the degradation of rangelands resources
- v. Investments and development in rangelands

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- vi. Coordination, cooperation and collaborations in rangelands management and development
- vii. Building resilience of rangelands and communities
- viii. Empowerment and engagement of rangeland communities in sustainable management of rangelands
- ix. Conservation and livelihoods development in rangelands

The goal of climate change policy is to enhance adaptive capacity and resilience of environments and communities to climate change and promote low carbon development path-way in the county.

The specific objectives of this climate Policy are to:

- (i) Provide a framework for mainstreaming climate change actions across relevant county sectors and into integrated planning, budgeting, decision-making and implementation;
- (ii) Establish a robust institutional framework for climate change mainstreaming and governance in the county;
- (iii) Promote county-wide climate change capacity building efforts through public awareness; education and training; research and development; technology development and transfer; and information and knowledge management;
- (iv) Reduce vulnerability to the impacts of climate change by enhancing adaptive capacity and climate resilience of local communities and ensure sustainable livelihoods;
- (v) Catalyse Samburu county's transition towards a low carbon development pathway;
- (vi) Provide a framework for effective resource mobilization and utilization in implementing climate change adaptation and mitigation strategies;
- (vii) Incentivize Samburu county's private sector stakeholder's involvement in promoting climate change actions and engaging in low carbon development opportunities; and,
- (viii) Promote intergenerational, special needs and gender mainstreaming approaches across all aspects of the county's climate change response.

3. Employee welfare

The board is guided by the current human resource policies and procedures that provides guidelines in the management and development of human resource capacity towards the achievement of various national goals and objectives. The policies and procedures manual also incorporates provisions of the Constitution, Labour Laws and other Legislation that govern various aspects of industrial relations in the Public Service. The Manual is also anchored on

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other policies and guidelines governing the management of the Public Service. It provides the basis for human resource policies and regulations in the wider Public Service.

The policies will apply to the National Government and other Government Agencies and will be updated from time to time to reflect policy changes affecting human resource management and development in the Service and. The regulations should however, be used as the minimum norms and standards for human resource practice in the Public Service. The board may customize the policies for their operations.

The board shall be responsible for implementation of community conservancies policies and programmes as guided by the following values and principles of public service as stipulated in Article 232 of the Constitution: (i) high standards of professional ethics; (ii) efficient, effective and economic use of resources; (iii) responsive, prompt, effective, impartial and equitable provision of services; (iv) involvement of the people in the process of policy making; (v) accountability for administrative acts; (vi) transparency and provision to the public of timely, accurate information; 2 (vii) fair competition and merit as the basis of appointments and promotions; (viii) representation of Kenya's diverse communities; and (ix) affording adequate and equal opportunities for appointment, training and advancement, at all levels of the public service, of: (a) men and women; (b) the members of all ethnic groups; and (c) persons with disabilities. (2) The values and principles of public service apply to public service in: - (i) all State organs in both levels of government; and (ii) all State corporations

The board will also be bound by the national values and principles of governance as stipulated in Article 10 of the Constitution. These include: - (i) Patriotism, national unity, sharing and devolution of power, the rule of law, democracy and participation of the people; (ii) Human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalised; (iii) Good governance, integrity, transparency and accountability; and (iv) Sustainable development.

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11. Report of The Fund Committee

The Board submit their report together with the audited financial statements for the year ended June 30, 2024 which show the state of the Fund affairs.

Principal activities

The principal activity/mission/ mandate of the Fund is to: -

1. Invest in community priorities for improving their lives, and create the conditions for growing jobs and businesses.
2. Strengthen the governance of community conservancies and increase stakeholders/ partner support to community conservancies.
3. Build peace between ethnic communities and support conservation partnership in ensuring security for people and wildlife.
4. Stabilise and improve the productivity of grasslands for livestock, and the health and diversity of the wildlife and natural resources.

Build and maintain a sustainable, effective and dynamic organisation that is designed and resourced to enable direct support to community conservancies, maximising opportunities for them to become self-sustaining

Results

The results of the Fund for the year ended June 30, 2024 are set out on page 1 to 6.

Members of the Board

The members of the Board who served during the year are shown on page lxvi

in accordance with Samburu County Community conservancies fund act 2019

Auditors

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015. OR [XYZ Certified Public Accountants were nominated by the Auditor General to carry out the audit of the *entity* for the year/period ended June 30, 20xx in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf].

By Order of the Board



.....

Chair of the Board/Fund Administration Committee

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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Date: 4/12/2024

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12. Statement of Management's Responsibilities

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund established by Samburu County Community conservancies fund Act 2019 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

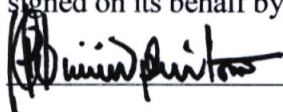
The Administrator of the Samburu County Community Conservancies Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2024. This responsibility 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 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 Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator Samburu County Community Conservancies Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Samburu County Community conservancies fund Act 2019. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2024, and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control. In preparing the financial statements, the Administrator of the Samburu County Community Conservancies Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. OR

Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

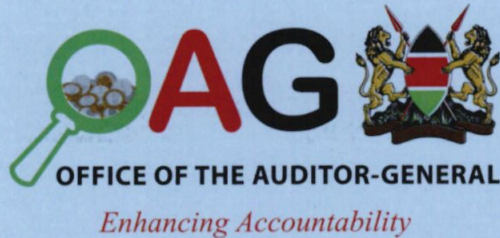
The Fund's financial statements were approved by the Board on 28/6 2024 and signed on its behalf by:



Administrator of the Samburu County Conservancies Fund

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND FOR THE YEAR ENDED 30 JUNE, 2024

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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

Qualified Opinion

I have audited the accompanying financial statements of Samburu County Community Conservancies Fund set out on pages 1 to 47, which comprise of the statement of

financial position as at 30 June, 2024 and the statement of financial performance, statement of cash flows and 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Samburu County Community Conservancies Fund as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Disbursement to Kirisia Nkoteiya Conservation Area

The statement of financial performance and Note 7 to the financial statements reflects Kshs.120,921,164 in respect to Use of Goods and Services, out of which Kshs.85,574,800 was paid in respect to Conservancy disbursements which includes an amount of Kshs.7,074,000 that was disbursed to the Kirisia Nkoteiya Conservancy area. Review of the expenditure returns revealed that an advance payment of Kshs.1,764,000 was made on 19 September, 2023 without seeking commitment towards scout salaries for the period July to December, 2023. In addition, the payments also included unsupported payments in respect of camp and motor vehicle repairs amounting to kshs.470,000.

In the circumstances, the accuracy and completeness of conservancy disbursements of Kshs.7,074,000 could not be confirmed.

2. Unexplained Fuel and Oil Costs

The statements of financial performance and Note 7 to the financial statements reflects use of Goods and Services expenditure of Kshs.120,921,163 which includes fuel and oil costs of Kshs.9,030,000. However, the Fund owned no motor vehicles as at 30 June, 2024 and the details of motor vehicles fueled and their work tickets were not availed.

In the circumstances, the accuracy of fuel and oil cost of Kshs.9,030,000 could not be confirmed.

3. Unexplained Motor Vehicle Repair Costs

The statements of financial performance and Note 7 to the financial statements reflects use of Goods and Services expenditure of Kshs.120,921,163 which includes Motor Vehicle repair costs of Kshs.6,587,741. However, the Fund owned no motor vehicles as at 30 June, 2024.

In the circumstances, the accuracy of motor vehicle repair costs of Kshs.6,587,741 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Samburu County Community Conservancies Fund 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 qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual amounts received on comparable basis of Kshs.135,000,000 and Kshs.67,500,000 respectively, resulting to underfunding of Kshs.67,500,000 or 50% of the budget.

In the circumstances, the underfunding may have impacted negatively on the implementation of the community conservancies planned programs and service delivery to the public.

My opinion is not modified in respect of this matter.

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. Except for the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Information

In connection with my audit on the Fund's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that if there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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 3000 and ISSAI 4000. The standards require 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 EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of an approved Staff Establishment in the Conservancies Staffing Structures

The statement of financial performance and Note 7 to the financial statements reflects Kshs.120,921,164 in respect to Use of Goods and Services out of which Kshs.85,574,800 was paid in respect to Conservancy disbursements. Review of the budgets for the seventeen (17) conservancies revealed that eight (8) conservancies incurred a total of Kshs.29,162,000 in respect of payment of salaries to Conservancy managers, and Scouts in Charge per Unit. However, available information shows that the conservancy fund did not have a structured and approved conservancy staff establishment. As a result, the audit could not ascertain whether the payees indicated in the monthly salary payment schedules were indeed staff of the conservancies.

In the absence of a structured grading framework and a staff establishment, it was not clear as to how the management designated positions of the conservancies including managers, wardens and scouts.

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 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 (Accrual 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 controls, risk management and 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 dissolve 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 comply with the authorities which govern them and that public resources are applied in an effective way.

The Fund Committee is 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

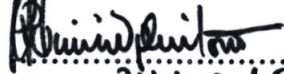
27 December, 2024

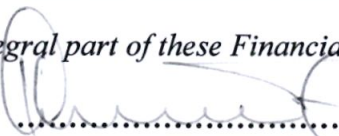
SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

14 Statement of Financial Performance for the Year Ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Public Contributions and Donations	1		
Transfers From the County Government	2	67,500,000	146,500,000
Fines, Penalties and Other Levies	3		
Revenue From Exchange Transactions			
Interest Income	4		
Other Income	5		
Total Revenue		67,500,000	146,500,000
Expenses			
Employee Costs	6		
Use of goods and services	7	120,921,163.50	153,450,890
Depreciation and Amortization Expense	8		
Finance Costs	9		
Total Expenses		120,921,163.50	153,450,890
Other Gains/Losses			
Gain/Loss on Disposal of Assets	10		
Gain /Loss on fair value of investments	11		
Surplus/(Deficit) for the Period		(53,421,163.50)	(6,950,890)

(The notes set out on pages 21 to 41 form an integral part of these Financial Statements)


 Name: **PHILIP KEITORE**
 Administrator of the Fund


 Name: **ROBERT MWANGI**
 Fund Accountant
 M/No: 29587

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

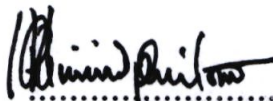
15. Statement of Financial Position As at 30 June 2024

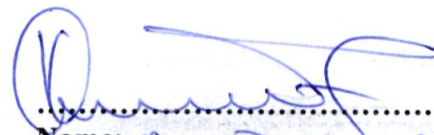
Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	12	677,702.50	54,098,866
Current Portion of Long- Term Receivables From Exchange Transactions	13		
Prepayments	14		
Inventories	15		
Investments in financial assets	16		
Total current assets		677,702.50	54,098,866
Non-Current Assets			
Property, Plant and Equipment	17		
Intangible Assets	18		
Long Term Receivables from Exchange Transactions	13		
Investment Property	19		
Total non- current assets			
Total Assets (A)		677,702.50	54,098,866
Liabilities			
Current Liabilities			
Trade and Other Payables from Exchange Transactions	20		
Current Provisions	21		
Current Portion of Borrowings	22		
Employee Benefit Obligations	23		
Social benefit liabilities	24		
Total current liabilities			
Non-Current Liabilities			
Non-Current Provisions	21		
Long Term Portion of Borrowings	22		
Non-Current Employee Benefit Obligation	23		
Social benefit liabilities	24		

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Total Liabilities (B)			
Net Assets (A-B)		677,702.50	54,098,866
Represented By:			
Revolving Fund			
Reserves			
Accumulated Surplus		677,702.50	54,098,866
Net Assets		677,702.50	54,098,866

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 4/12/2024 and signed by:


 Name: Philip Watoro
 Administrator of the Fund


 Name: ROBERT MWANGI
 Fund Accountant
 M/Wo. 29587

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

16. Statement of Changes in Net Assets for the year ended 30th June 2024

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
Balance As At 1 July 2022	-	-	61,049,756	61,049,756
Surplus/(Deficit) For the Period	-	-	(6,950,890)	(6,950,890)
Funds Received During the Year	-	-	-	146,500,000
Transfers	-	-	-	-
Revaluation Gain	-	-	-	-
Balance As At 30 June 2023	-	-	54,098,866	200,598,866
Balance As At 1 July 2023	-	-	54,098,866	200,598,866
Surplus/(Deficit) For the Period	-	-	(53,421,163.50)	(53,421,163.50)
Funds Received During the Year	-	-	-	67,500,000
Transfers	-	-	-	-
Revaluation Gain	-	-	-	-
Balance As At 30 June 2024	-	-	677,702.50	14,078,836.50

(Provide details on the nature and purpose of reserves)

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

17. Statement of Cash Flows for The Year Ended 30 June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Public contributions and donations	1		
Transfers from the county government	2	67,500,000	146,500,000
Interest received	4		
Receipts from other operating activities			
Total receipts		67,500,000	146,500,000
Payments			
Fund administration expenses	7	3,848,100	4,068,975
General expenses			
Finance cost	7		
Other payments	7	117,073,063.50	149,381,915
Net cash flows from operating activities	25	(53,421,163.50)	(6,950,890)
Cash flows from investing activities			
Purchase of property, plant, equipment and Intangible assets			
Proceeds from sale of property, plant & equipment			
Proceeds from loan principal repayments			
Loan disbursements paid out			
Net cash flows used in investing activities			
Cash flows from financing activities			
Proceeds from revolving fund receipts			
Additional borrowings			
Repayment of borrowings			
Net cash flows used in financing activities			
Net increase/(decrease) in cash & cash Equivalents		(53,421,163.50)	(6,950,890)
Cash and cash equivalents at 1 July		54,098,866	61,049,756
Cash and cash equivalents at 30 June		677,702.50	54,098,866

(PSASB has prescribed the direct method of cash flow preparation/ presentation for all entities under the IPSAS accrual basis of accounting.)

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

18. Statement Of Comparison Of Budget And Actual Amounts For The Period 2024

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Public Contributions and Donations	-	-	-	-	-	
Transfers From County Govt.	135,000,000		135,000,000	67,500,000	-	50%
Interest Income	-	-	-	-	-	0%
Other Income	-	-	-	-	-	0%
Total Income	135,000,000		135,000,000	67,500,000	-	50%
Expenses						
Fund Administration Expenses	4,500,000	-	4,500,000	3,848,100	-	90%
General Expenses	130,500,000	-	130,500,000	117,073,063.50	-	89%
Finance Cost	-	-	-	-	-	0%
Total Expenditure	135,000,000	-	135,000,000	120,921,163.50	-	89%
Surplus For the Period	-	-		(53,421,163.50)	-	-
Capital expenditure	-	-	-	-	-	

Budget notes

1. Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (IPSAS 24.14)
2. Provide an explanation of changes between original and final budget indicating whether the difference is due to reallocations or other causes. (IPSAS 24.29)

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

3. *Where the total of actual on comparable basis does not tie to the statement of financial performance totals due to differences in accounting basis (budget is cash basis, statement of financial performance is accrual) provide a reconciliation.*

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

19. Notes to the Financial Statements

Significant Accounting Policies

1. General Information

The Samburu County Community Conservancies Fund was established by County Assembly of Samburu and derives its authority and accountability from Samburu County Conservancies Fund Act, 2019 On 11th February 2020. The Fund is wholly owned by the County Government of Samburu and is domiciled in Kenya.

The Fund's principal activity is

1. Provide financial support to community conservancies
- 2 Perform any other function that the board may consider to facilitate sustainability of community conservancies
3. Meeting any expenditure related to administration of the fund.

2. Statement of compliance and basis of preparation

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

3. Adoption of new and revised standards

(i) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024

There were no new and amended standards issued in the financial year.

(ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

	<p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p>Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 45- Property Plant and Equipment</p>	<p>Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 46 Measurement</p>	<p>Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 47- Revenue</p>	<p>Applicable 1st January 2026 This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

	<i>State the expected impact of the standard to the Entity if relevant</i>
IPSAS 48- Transfer Expenses	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 49- Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

(i) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

4. Summary of Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

ii. Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2023-2024 was approved by the County Assembly on 30th June 2023. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Fund recorded additional appropriations of NIL on the FY 2023-2024 budget following the governing body's approval.

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024
Summary of Significant Accounting Policies (Continued)

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under Page 33 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

a) Intangible Assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

b) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. *Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an xx-year period or investment property is measured at fair value with gains and losses recognised through surplus or deficit.(entity to amend appropriately)* Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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Summary of Significant Accounting Policies (Continued)

c) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

Summary of Significant Accounting Policies (Continued)

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024
Summary of Significant Accounting Policies (Continued)

Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

d) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

e) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

f) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

Summary of Significant Accounting Policies (Continued)

g) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent assets

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

h) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. *Entity to state the reserves maintained and appropriate policies adopted.*

i) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

j) Employee benefits – Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024
Summary of Significant Accounting Policies (Continued)

k) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

l) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

m) Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

n) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

o) Comparative figures

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

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024
Summary of Significant Accounting Policies (Continued)

5. Significant judgments and sources of estimation uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

State all judgements, estimates and assumptions made e.g.

a) Estimates and assumptions –

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

b) Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

c) Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

(Include provisions applicable for your organisation e.g provision for bad debts, provisions of obsolete stocks and how management estimates these provisions)

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

6. Notes To The Financial Statements Continued

1. Public contributions and donations

Description	2023-2024	2022-2023
	Kshs	Kshs
Donation From Development Partners	-	-
Contributions From The Public	-	-
Total	-	-

(Provide brief explanation for this revenue)

2. Transfers from County Government

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers From County Govt. –Operations	67,500,000	149,000,000
Payments By County On Behalf Of The Entity	-	-
Unconditional Development grants	-	-
Total	67,500,000	149,000,000

3. Fines, penalties and other levies

Description	2023-2024	2022-2023
	Kshs	Kshs
Late Payment Penalties	-	-
Fines	-	-
Total	-	-

4. Interest income

Description	2023-2024	2022-2023
	Kshs	Kshs
Interest Income from Groups Loans	-	-
Interest Income From Car Loans	-	-
Interest Income From Investments in financial assets	-	-
Interest Income On Bank Deposits	-	-
Total Interest Income	-	-

(Provide brief explanation for this revenue)

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024
Notes to the Financial Statements Continued

5. Other income

Description	2023-2024	2022-2023
	Kshs	Kshs
Insurance Recoveries	-	-
Income from Sale of Tender Documents	-	-
Bad debts recovered	-	-
Miscellaneous Income	-	-
Total Other Income	-	-

(NB: All income should be classified as far as possible in the relevant classes and other income should be used to recognise income not elsewhere classified. Disclose write backs if any or recoveries from write offs).

6. Employee Costs

Description	2023-2024	2022-2023
	Kshs	Kshs
Salaries And Wages	-	-
Staff Gratuity	-	-
Staff Training Expenses	-	-
Social Security Contribution	-	-
Other <i>(Specify)</i>	-	-
Total	-	-

7. Use of Goods and Services

Description	2023-2024	2022-2023
	Kshs	Kshs
General Office Expenses	-	-
Loan Processing Costs	-	-
Professional Services Costs	-	-
Administration Fees	3,848,100	4,068,975
Committee Allowances, Trainings and Exposure Tour	13,575,050	12,379,300
Bank Charges	6,407.50	2,250
Electricity And Water Expenses	-	-
Fuel And Oil Costs	9,030,000	8,630,000
Insurance Costs	-	2,850,776

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

Description	2023-2024	2022-2023
	Kshs.	Kshs.
Postage And Courier	-	-
Printing And Stationery	162,785	-
Rental Costs	-	-
Security Costs	-	-
Telephone And Communication Expenses	-	-
Motor Vehicle Repairs	6,587,741	4,174,613
Audit Fees	-	-
Advertising Costs	-	-
Provision For Doubtful Debts	-	-
Conservancy Disbursements	85,574,800	89,568,000
Tyres and Tubes	-	3,881,897
Other (<i>Specify</i>) Construction Projects	2,136,280	15,233,424
Other (<i>Specify</i>) Supply of Rangers Uniforms	-	12,661,655
Social benefit expenses*	-	-
Total	120,921,163.50	153,450,890

Social benefit schemes include benefits such as cash transfers for unemployment or elderly in line with IPSAS 42

8. Depreciation and Amortization Expense

Description	2023-2024	2022-2023
	Kshs.	Kshs.
Property Plant and Equipment	-	-
Intangible Assets	-	-
Total	-	-

9. Finance costs

Description	2023-2024	2022-2023
	Kshs	Kshs
Interest On Bank Overdrafts	-	-
Interest On Loans From Banks	-	-
Total	-	-

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

10. Gain/(loss) on disposal of assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Property, Plant and Equipment	-	-
Intangible Assets	-	-
Total	-	-

11. Gain/ (loss) on Fair Value Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Investments at Fair Value- Equity investments	-	-
Fair value – Investment property	-	-
Fair value- other financial assets (specify)	-	-
Total Gain	-	-

12. Cash and cash equivalents

Description	2023-2024	2022-2023
	Kshs	Kshs
Xxx Car Loan Account	-	-
Xxx County Mortgage Account	-	-
Fixed Deposits Account	-	-
On – Call Deposits	-	-
Current Account	677,702.50	54,098,866
Others (<i>Specify</i>)	-	-
Total Cash And Cash Equivalents	677,702.50	54,098,866

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024
Notes to the Financial Statements Continued

Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account number	2023-2024	2022-2023
		Kshs	Kshs
a) Fixed Deposits Account			
Kenya Commercial Bank		-	-
Equity Bank, Etc.		-	-
Sub- Total		-	-
b) On - Call Deposits			
Kenya Commercial Bank		-	-
Equity Bank - Etc.		-	-
Sub- Total		-	-
c) Current Account			
Kenya Commercial Bank	1281158208	677,702.50	54,098,866
Bank B		-	-
Sub- Total		677,702.50	54,098,866
d) Others(Specify)			
Cash In Transit		-	-
Cash In Hand		-	-
Sub- Total		-	-
Grand Total		677,702.50	54,098,866

13. Receivables from exchange transactions

Description	2023-2024	2022-2023
	Kshs	Kshs
Current Receivables		
Interest Receivable		
Current Loan Repayments Due	-	-
Other Exchange Debtors	-	-
Less: Impairment Allowance	-	-
Total Current Receivables	-	-
	-	-
Non-Current Receivables		
Long Term Loan Repayments Due		
Total Non- Current Receivables	-	-
Total Receivables From Exchange Transactions	-	-

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

Notes to the Financial Statements Continued

Additional disclosure on interest receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Interest Receivable		
Interest receivable from current portion of long-term loans of previous years	-	-
Accrued interest receivable from of long-term loans of previous years	-	-
Interest receivable from current portion of long-term loans issued in the current year	-	-
Current loan repayments due		
Current portion of long-term loans from previous years	-	-
Accrued principal from long-terms loans from previous periods	-	-
Current portion of long-term loans issued in the current year	-	-

14. Prepayments

Description	2023-2024	2022-2023
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	-	-
Prepaid Electricity Costs	-	-
Other Prepayments (<i>Specify</i>)	-	-
Total	-	-

15. Inventories

Description	2023-2024	2022-2023
	Kshs	Kshs
Consumable Stores	-	-
Spare Parts And Meters	-	-
Catering	-	-
Other Inventories (<i>Specify</i>)	-	-
Total Inventories at The Lower of Cost and Net Realizable Value	-	-

Notes to the Financial Statements Continued

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

16. Investments in financial assets

Description	2023-2024	2022-2023
	Kshs	Kshs
a. Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
b. Investment with Financial Institutions/ Banks		
Bank x	-	-
Bank y	-	-
Sub- total	-	-
c. Equity investments (specify)		
Equity/ shares in Entity xxx	-	-
Sub- total	-	-
Grand total	-	-

(Entity should disclose whether the fixed investment financial assets are measured at amortised cost or at fair value through changes in net assets/ equity) Investments in equity should be measured at fair value through surplus or deficit. Other information to be disclosed includes: the interest rates, maturity dates, valuation methodology, and impairment of these investments.

Movement of Equity Investments

Impairment allowance/ provision	2023-2024	2022-2023
	Kshs	Kshs
At the beginning of the year	-	-
Purchase of investments in the year	-	-
Sale of investments during the year	-	-
Gain/(loss) in fair value of investments through surplus or deficit	-	-
At the end of the year	-	-

e) Shareholding in other entities

For investments in equity share listed above, list down the equity investments under the following categories:

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding		Current year	Prior year
	%	%	%	Kshs	Kshs	Kshs
Entity A	-	-	-	-	-	-
Entity B	-	-	-	-	-	-
Entity C	-	-	-	-	-	-
	-	-	-	-	-	-

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

Notes To The Financial Statements (Continued)

17. Property, plant and equipment

	Land and Buildings Kshs	Motor vehicles Kshs	Furniture and fittings Kshs	Computers and office equipment Kshs	Total Kshs
At 1st July 2022	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-
At 30th June 2023	-	-	-	-	-
At 1st July 2023	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-
At 30th June 2024	-	-	-	-	-
Depreciation And Impairment					
At 1 st July 2022	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
At 30th June 2023	-	-	-	-	-
At 1st July 2023	-	-	-	-	-
Depreciation	-	-	-	-	-
Disposals	-	-	-	-	-
Impairment	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-
At 30th June 2024	-	-	-	-	-
Net Book Values					
At 30 th June 2023	-	-	-	-	-
At 30 th June 2024	-	-	-	-	-

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

Notes To The Financial Statements (Continued)

18. Intangible assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Cost		
At Beginning of The Year	-	-
Additions	-	-
At End of The Year	-	-
Amortization And Impairment		
At Beginning of The Year	-	-
Amortization	-	-
At End of The Year	-	-
Impairment Loss	-	-
At End of The Year	-	-
NBV	-	-

19. Investment Property

Description	2023-2024	2022-2023
	Kshs	Kshs
At beginning of the year	-	-
Additions	-	-
Disposal during the year	-	-
Depreciation	-	-
Impairment	-	-
Gain/(loss) in fair value (if fair value is elected)	-	-
At end of the year	-	-

(For investment property held at fair value, changes in fair value should go through the statement of financial performance. Where cost model is elected, depreciation and impairment should not be charged. Investment measured at fair value should be evaluated at the end of the reporting period for changes in fair value.). Entity should disclose the independent valuers, rental income from the investment property if any and the direct costs attributed to the investment property. Any charges on the investment property as well as any difficulty in classifying this asset as an investment property.

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

Notes To The Financial Statements (Continued)

20. Trade and other payables from exchange transactions

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Trade Payables	-		-	
Refundable Deposits	-		-	
Accrued Expenses	-		-	
Other Payables	-		-	
Total Trade and Other Payables	-		-	
Ageing analysis (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

21. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	-	-	-	-
Additional provisions	-	-	-	-
Provision utilised	-	-	-	-
Change due to discount and time value for money	-	-	-	-
Total provisions year end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

Notes To The Financial Statements (Continued)

22. Borrowings

Description	2023-2024	2022-2023
	Kshs	Kshs
Balance At Beginning of The Period	-	-
External Borrowings During the Year	-	-
Domestic Borrowings During the Year	-	-
Repayments of External Borrowings During the Period	-	-
Repayments of Domestic Borrowings During the Period	-	-
Balance At End of The Period	-	-

The table below shows the classification of borrowings into external and domestic borrowings:

Description	2023-2024	2022-2023
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organization'	-	-
Sterling Pound Denominated Loan From 'Y Organization'	-	-
Euro Denominated Loan from Z Organization'	-	-
Domestic Borrowings		
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Borrowings From Other Government Institutions	-	-
Total Balance at End of The Year	-	-

The table below shows the classification of borrowings long-term and current borrowings:

Description	2023-2024	2022-2023
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

(NB: the total of this statement should tie to note 22 totals. Current portion of borrowings are those borrowings that are payable within one year or the next financial year. Additional disclosures on terms of borrowings, nature of borrowings, security and interest rates should be disclosed). Borrowings should be measured at amortised cost as per IPSAS 41)

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

Notes To The Financial Statements (Continued)

23. Employee benefit obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Provisions	Insert Current FY	Insert Comparative FY
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total	-	-	-	-	-

24. Social Benefit Liabilities

Description	2023-2024	2022-2023
	Kshs	Kshs
Health social benefit scheme	-	-
Unemployment social benefit scheme	-	-
Orphaned and vulnerable benefit scheme	-	-
Elderly social benefit scheme	-	-
Bursary social benefits	-	-
Total	-	-
Current social benefits	-	-
Non-current social benefits	-	-
Total (tie to totals above)	-	-

Social benefit schemes include benefits such as cash transfers for unemployment or elderly in line with IPSAS 42. They are incurred to mitigate against a certain social risk e.g poverty, age, unemployment among others.

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

Notes To The Financial Statements (Continued)

25. Cash generated from operations.

Description	2023-2024	2022-2023
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	(53,421,163.50)	(6,950,890)
Adjusted For:		
Depreciation	-	-
Amortisation	-	-
Gains/ Losses On Disposal Of Assets	-	-
Interest Income	-	-
Finance Cost	-	-
Working Capital Adjustments		
Increase In Inventory	-	-
Increase In Receivables	-	-
Increase In Payables	-	-
Net Cash Flow From Operating Activities	(53,421,163.50)	(6,950,890)

(The total of this statement should tie to the cash flow section on net cash flows from operating activities)

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

Notes To The Financial Statements (Continued)

26. Related party balances

a) Nature of related party relationships

Entities and other parties related to the Fund include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members. The fund/scheme is related to the following entities:

- a) The County Government;
- b) The Parent County Government Ministry;
- c) Key management;
- d) Board of Trustees; etc.

b) Related party transactions

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers From Related Parties'	-	-
Transfers To Related Parties	-	-

c) Key management remuneration

Description	2023-2024	2022-2023
	Kshs	Kshs
Board Of Trustees	-	-
Key Management Compensation	-	-
Total	-	-

d) Due from related parties

Description	2023-2024	2022-2023
	Kshs	Kshs
Due From Parent Ministry	-	-
Due From County Government	-	-
Total	-	-

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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Other Disclosures Continued

e) Due to related parties

Description	2023-2024	2022-2023
	Kshs	Kshs
Due To Parent Ministry	-	-
Due To County Government	-	-
Due To Key Management Personnel	-	-
Total	-	-

27. Contingent assets and contingent liabilities

Contingent Liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court Case Xxx Against the Fund	-	-
Bank Guarantees	-	-
Total	-	-

(Give details)

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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Notes To The Financial Statements (Continued)

28. Financial risk management

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Fund's financial risk management objectives and policies are detailed below:

a) Credit risk

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2024				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	677,702.50	-	-	-
Total	677,702.50	-	-	-
At 30 June 2023	-			
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	54,098,866	-	-	-
Total	54,098,866	-	-	-

(NB: The totals column should tie to the individual elements of credit risk disclosed in the entity's statement of financial position)

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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Notes To The Financial Statements (Continued)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The entity has significant concentration of credit risk on amounts due from xxxx

The board of trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-
At 30 June 2023				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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Notes To The Financial Statements (Continued)

c) Market risk

The board has put in place an internal audit function to assist it in assessing the risk faced by the entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the entity's exposure to market risks or the manner in which it manages and measures the risk.

i. Foreign currency risk

The entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

The carrying amount of the entity's foreign currency-denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Description	Other currencies		Total
	Kshs	Kshs	Kshs
At 30 June 2024			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors/ Receivables			
Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

The Fund manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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Notes To The Financial Statements (Continued)

Foreign currency sensitivity analysis

The following table demonstrates the effect on the Fund's statement of financial performance on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs	Kshs	Kshs
2024			
Euro	10%	-	-
USD	10%	-	-
2024			
Euro	10%	-	-
USD	10%	-	-

ii. Interest rate risk

Interest rate risk is the risk that the entity's financial condition may be adversely affected as a result of changes in interest rate levels. The entity's interest rate risk arises from bank deposits. This exposes the Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Sensitivity analysis

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs xxx (2022: Kshs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs xxx (2021 – Kshs xxx).

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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Notes To The Financial Statements (Continued)

d) Capital risk management.

The objective of the Fund's capital risk management is to safeguard the Fund's ability to continue as a going concern. The entity capital structure comprises of the following funds:

Description	2023-2024	2022-2023
	Kshs	Kshs
Revaluation reserve	-	-
Revolving fund	-	-
Accumulated surplus	-	-
Total funds	-	-
Total borrowings	-	-
Less: cash and bank balances	-	-
Net debt/(excess cash and cash equivalents)	-	-
Gearing	-	-

29. Events after the reporting period

There were no material adjusting and non- adjusting events after the reporting period.

30. Ultimate and Holding Entity

The entity is a County Public Fund established by Samburu County Conservancies Fund Act, 2019 on 11th February 2020 under the Department of Tourism and Marketing. Its ultimate parent is the County Government of Samburu.

31. Currency

The financial statements are presented in Kenya Shillings (Kshs).

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024

20. Annexes

Annex I: Progress on Follow Up Of Prior Year 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)
	<p>Budgetary Control and Performance</p> <p>The statement of comparison of budget and actual amounts for the year ended 30 June 2023 reflects final expenditure budget and actual expenditure budget on comparable basis of Kshs.146,500,000 and Kshs.153,450,890 respectively, resulting in a net over-expenditure of Kshs.6,950,890.00 or 8% of the budget, which had no budgetary provision or approval from the board or the County Executive</p>	<p>The Samburu County Community Conservancies funds were requested from the National treasury /exchequer on July 2022, for the implementation of the planned activities, programs and projects for 2022/2023FY, however 80% of the said amount Ksh. 116,625,195 was released on 21st December 2022 and another 20% (Ksh. 29,875,000 was released on 14th June 2023 towards end of the financial year. Hence the delay in the released of the expected funding in good time affected the budget absorption.</p>	<p>RESOLVED</p>	

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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)
	<p>Committee Member contrary to Section 28(3) of the Samburu County Conservancies Act 2019 which states that except with the approval of the County Executive Committee Member, no expenditure shall be incurred for other purposes except in accordance with the annual estimates approved under subsection 2.</p> <p>Further, note 12 to the financial statement for the year ended 30 June 2023 reflects Kshs.54,098,866 in respect to Cash and cash Equivalent which represented unspent funds that had been released to the community</p>			

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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)
	<p>conservancy Fund by the County Treasury, but which had not been utilized as of 30 June 2023.</p> <p>Failure to spend funds already released by the county Treasury denied the residents of Samburu County and the beneficiaries of the community conservancy fund an equivalent goods and service.</p> <p>There is a need, therefore, for management to adopt a realistic budget to avoid instances of excess or under-budgeting for efficient and effective delivery of services to the beneficiaries of the community conservancy</p>			

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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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)
	fund.			
	<p>Unresolved Prior Year Matters</p> <p>In the previous audit report, several issues were raised under Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not indicated why those issues have not been resolved.</p>		NOT RESOLVED	
	<p>Non-compliance with the Samburu County Community Conservancies Act, 2019 on Appointment of Board Vice-Chairperson</p> <p>As reported in the previous financial year, Samburu</p>	<p>The Vice Chairperson of the board is an interim vice chairperson acting in the capacity of the Vice chairperson, pending the election of the vice chairperson whom should be of the opposite gender. (Ref: Min 03: 17/06/2021 – Election of the Vice Chairperson and board sub-committees) (Annexure 001)</p>	NOT RESOLVED	

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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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)
	<p>County Community Conservancies Fund Board chairperson, and vice-chairperson, were both appointed from the same gender contrary to the Section 13 (3), of the Samburu County Community Conservancies Act, 2019 which provides that the vice-chairperson should be appointed from the opposite gender to the chairperson.</p> <p>In the circumstances, the Fund Management was in breach of the law.</p>			
	<p>Gender Imbalance in Composition</p>	<p>The Samburu County Conservancies fund board comprise of 12 members and it was</p>	<p>NOT RESOLVED</p>	

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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)
	<p>of Board Members.</p> <p>As reported in the previous financial year, Board consisted of twelve (12) Board members out of which eleven (11) Board members are male while only one (1) Board member was a female. This contravened section 13 (2) of the Samburu County Community Conservancies Fund Act 2019, that requires that the appointment of the Board members be in consideration of gender balance, religious and regional, youths and persons living with disabilities</p>	<p>envisage to be gender inclusive, however it has been a challenge to meet the three third gender rule, considering that 50% of the board members are representative of specific office holders both in the National and County Government structure. For instance, The Office of:</p> <ul style="list-style-type: none"> ✓ The County Commissioner who is the Chairman of County wildlife compensation committee ✓ The County Police Commander representative of the Inspector General of Police ✓ The County Director Kenya Forest service/ Ecosystem Conservator ✓ The Chief Officer Tourism and Marketing ✓ The County Director Tourism and wildlife conservation ✓ The County Conservancies Co-ordinator <p>Other representative in the board are the</p>		

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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)
	<p>factors.</p> <p>In the circumstance, the Board was not constituted in compliance with the Samburu County Community Conservancies Fund Act, 2019, and the management was in breach of the law.</p>	<p>community conservancies representatives, who are competitively elected by the conservancies committee members at the sub-county level, it is important to note that ladies were among the few contenders for the three slots for the community conservancies representative at the sub-county level, however they were fairly defeated at the ballot during the elections. We are working on the modalities to ensure that board composition is compliant to the provision of the Act and enhance gender representation in the board.</p>		

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Fund responsible for implementation of each issue.

SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
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(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Fund Manager/Accounting Officer (enter title of head of Fund)

Date.....4/12/2024.....

**SAMBURU COUNTY
SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
Annual Report and Financial Statements for the year ended June 30, 2024**

Annex II: Inter-Fund Confirmation Letter

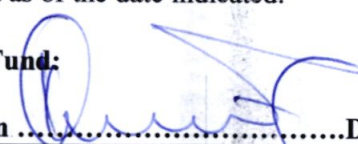
*SAMBURU COUNTY COMMUNITY CONSERVANCIES FUND
P.O BOX 3-20600 MARALAL*

The Samburu County Treasury wishes to confirm the amounts disbursed to you as at 30th June 2024 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Samburu County Community Conservancies Fund as at 30 th June 2024							
Reference Number	Date Disbursed	Amounts Disbursed by Samburu County Treasury (Kshs) as at 30 th June 2024				Amount Received by [beneficiary Fund] (KShs) as at 30 th June 2024 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
	01-April-2024		67,500,000			67,500,000	
Total			67,500,000			67,500,000	

In confirm that the amounts shown above are correct as of the date indicated.

Head of Accountants department of beneficiary Fund:

Name ROBERT MURANGI Sign  Date 1/12/2024

SAMBURU COUNTY
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Annex III: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	2024				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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Annex IV: Reporting on Disaster Management Expenditure

Column I Programme	Column II Sub-programme	Column III Disaster Type	Column IV Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Column V Expenditure item	Column VI Amount (Kshs.)	Column VII Comments