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REPORT

OF

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THE AUDITOR-GENERAL

ON

EQUALISATION FUND

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FOR THE YEAR ENDED
30 JUNE, 2025

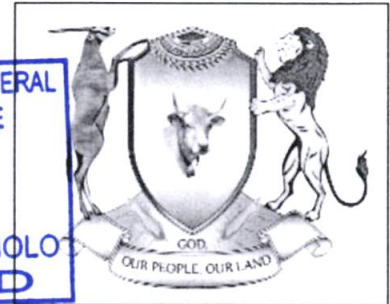
COUNTY GOVERNMENT OF SAMBURU



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**County Government of Samburu
Equalization Fund**

Financial Statements

**For The Period Ended 30th June,
2025**

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

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1. Acronyms and Definition of Key Terms

A: Acronyms

AGPO	Access to Government Procurement Opportunities
CA	County Assembly
CBK	Central Bank of Kenya
CDF	Constituency Development Fund
CEO	Chief Executive Officer
CECM	County Executive Committee Member
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CT	County Treasury
EF	Equalisation Fund
EFAB	Equalisation Fund Advisory board
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
NGO	Non-Governmental Organisation
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PIIC	Project Identification and Implementation Committee
PPE	Property, Plant & Equipment
PPPs	Public Private Partnerships
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
WB	World Bank

B: Definition of Key Terms

Fiduciary Management- Members of Management are directly entrusted with the responsibility of the financial resources of the organization.

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

2. Key Entity Information and Management

(a) Background information

The Equalisation Fund was established under Article 204 (1) of the Constitution of Kenya (CoK), 2010, and operationalized by the Public Finance Management (Equalisation Fund Administration) Regulations, 2021. The Equalisation Fund (EF) is domiciled in Samburu County, Kenya.

(b) Principal Activities

The EF shall be used to provide basic services, including water, roads, health facilities, and electricity, to marginalized areas to the extent necessary to bring the quality of those services to the level generally enjoyed by the rest of the nation.

(c) Key Management

The *Fund's* management is under the following key organs:

No.	Designation
1.	County Technical Committee
2.	Sub County Technical Committee
3.	Project Identification and Implementation Committee

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	County Executive Committee Member for Finance	Hon. Silvana Kaparo
2.	Head of Finance	Mr. Solomon Letirok
3.	Head of Procurement	Mr. Lempushuna Edwin

Key Entity Information and Management (continued)

(e) Fiduciary Oversight Arrangements

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

- *Equalisation Fund Advisory Board*

The principal mandate of the Equalization Fund is stipulated under Article 204 (2) of the Constitution of Kenya to provide funding to support the provision of basic services including water, roads, health facilities and electricity to marginalized areas to the extent necessary to bring the quality of those services in those areas to the level generally enjoyed by the rest of the nation, so far as possible.

- *Parliamentary Oversight (Special Funds Committees)*

- *Other oversight arrangements*

(f) Entity Headquarters

P.O. Box 3-20600
County Headquarter Offices Building
Maralal-Baragoi Highway
Maralal, KENYA

(g) Entity Contacts

Telephone:
E-mail: info@samburu.go.ke
Website: www.samburu.go.ke

(h) Entity Bankers

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

(i) Independent Auditor

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

(j) Principal Legal Adviser

1. The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. County Attorney
P.O. Box 3-20600
Maralal
Samburu County

3. Key Management Team

Name	Details
County Executive Committee Member for Finance <i>Insert each key manager's passport-size photo and name, and key profession/academic qualifications</i>	Prepare Financial statements for the Fund for each financial year and submit to the Secretary of the Board
Head of Finance	Financial planning and management of the County Equalization funds
Head of Procurement	Supply Chain Management

4. Management Discussion and Analysis

SECTION A

The Fund's operational and financial performance

The fund operationalized various projects in the sectors of Health, Water, Energy and Roads. Through drilling and equipping of boreholes, Water and Sanitation infrastructure development was improved hence providing water of appreciable quantity and quality at reduced distances for both Livestock and Human populations. Under Green Energy Development and Management, the county government through the Equalization Fund has been able to install solar powered lighting in three of its major towns

Under the health sector the aim of the county government is a population free from preventable diseases and ill health. The equalization Fund has been involved in equipping of already constructed health infrastructure and also building new health infrastructure. The cumulative effect of the above is to provide essential quality health Services that is affordable, equitable, accessible and responsive to client needs.

Under the roads sector the county government aims to be the leading institution in providing enabling and cost-effective movement of Samburu County residents. Through the Equalization Fund the county government has been able to construct, rehabilitate, maintain, and open new roads.

SECTION B

Fund's compliance with statutory requirements

The fund has complied with all the statutory requirements and there are no any major non-compliances that may expose the entity to potential contingent liabilities. There are no ongoing or potential court cases and defaults.

SECTION C

Key projects the Fund is implementing.

The fund is implementing projects in four sectors in the county i.e. health, Energy, Roads and Water. The implementation of the projects has improved access to health care in the county. The county government set out ensure access to clean water both for domestic and livestock use. In its effort to ensure the urban centres in the county attain 24hour economy and improve security the county government has installed solar street lights in Maralal, Archers Post and Baragoi towns. To improve access to different regions within the county through the equalization fund several roads have been constructed, opened and maintained. To ensure improved access to health care the county government through the equalisation fund has been able to construct and equip several health centres across the county to improve access to health care.

SECTION D

Major risks facing the Fund.

The fund is not facing Operational Risks, Market Risks, Capital Risk, Credit risks or Liquidity risks.

SECTION E

Material arrears in statutory/financial obligations

The fund has no pending bills or liabilities related to tax default.

SECTION F

The Fund's financial probity and serious governance issues

The fund has no financial probity or serious governance issues.

5. Statement of Management Responsibilities

Section 168 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the Administrator of a County Public Fund shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

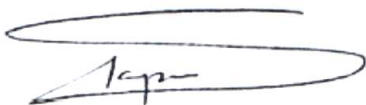
The Management of the County Equalisation Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial period ended June 2025. This responsibility includes: (i) maintaining 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 Management of the County Equalisation Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012.). The Management of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of the Fund's transactions during the Period ended June 2025, and of the Fund's financial position as at that date. The Management further confirms 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 Management of the County Equalisation 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. Nothing has come to the attention of the Management 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 Management on 24/11/ 2025 and signed on its behalf by:



.....

Name: Hon Silvana Kaparo

CECM Finance

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON EQUALISATION FUND FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF SAMBURU

PREAMBLE

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

- A. Report on 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 the 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; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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 the 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 Equalisation Fund - County Government of Samburu set out on pages 1 to 18, which comprise of the statement of

Report of the Auditor-General on Equalisation Fund for the year ended 30 June, 2025 - County Government of Samburu

financial position as at 30 June, 2025 and the statement financial performance, statement of cash flows, statement of net changes 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 Equalisation Fund - County Government of Samburu as at 30 June, 2025 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 Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances in the Transfers from the Equalisation Fund

The statement of financial performance and Note 4 to the financial statements reflect transfers from Equalisation Fund amount of Kshs.270,948,805. However, the supporting ledger reflects Kshs.269,878,535, resulting in an unexplained variance of Kshs.1,070,270. Further, confirmation from the Equalisation Fund financial statements showed disbursements totalling Kshs.318,952,605, resulting in an unexplained variance of Kshs.48,003,800.

In the circumstances, the accuracy and completeness of transfers from Equalisation Fund amounting to Kshs.270,948,805 could not be confirmed.

2. Unsupported Cash and Cash Equivalents

The statement of financial position and Note 6 to the financial statements reflect cash and cash equivalents balance of Kshs.13,913,233, comprising of Kshs.12,993,233 for special purpose account and Kshs.920,000 for deposit account. However, the special purpose and deposit account balances were not supported with cash book and signed monthly bank reconciliation statements. Further, the deposit account balance did not include retention monies totalling Kshs.2,785,195 deducted from the contractors' payments amounting to Kshs.27,851,955.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.13,913,233 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Equalisation Fund - County Government of Samburu Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in

Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts on comparable basis of Kshs.641,090,960 and Kshs.270,948,805 respectively, resulting to a shortfall of Kshs.370,142,155, or 39% of the approved budget. Similarly, the Fund spent Kshs.270,822,455 against actual receipts of Kshs.270,948,805 or 100% absorption of the actual receipts.

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

Other Information

Management is responsible for the Other Information set out on page iii to ix which comprise of Key Entity Information and Management, Key Management Team, Management Discussion and Analysis and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any other form of assurance conclusion thereon.

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, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I

confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with the Public Sector Accounting Standards Board Reporting Template

Review of the annual report and financial statements revealed the following anomalies:

- i. The annual report has not included the mandatory report of the County Executive Committee Member for Finance, statement of performance against predetermined objectives, corporate governance statement, and environmental and sustainability reporting.
- ii. The key management team disclosure lacked the passport-size photographs, names and professional/academic qualifications as required.
- iii. The financial statements headers incorrectly indicated report and financial statement as “quarterly” instead of “annual”.
- iv. The notes to the financial statements omitted required notes including general information, adoption of new and revised standards, and financial risk management disclosures.

In the circumstances, the annual report and financial statements did not conform to the Public Sector Accounting Standards Board (PSASB) reporting template.

2. Non-Preparation and Submission of Quarterly Reports

During the year under review, the Fund did not prepare or submit the quarterly financial statements during the financial year under review. This was contrary to Section 168 (1) of the Public Finance Management Act, 2012 which requires the administrator of a County public fund established by the Constitution, an Act of Parliament or county legislation, to prepare quarterly financial statements for the fund in a form prescribed by the Accounting Standards Board. Further, no evidence was provided indicating that the quarterly reports were submitted to the County Treasury, with a copy to the Controller of Budget, contrary to Section 168 (3) of the Public Finance Management Act 2012.

In the circumstances, Management was in breach of the law.

3. Late Submission of the Financial Statements

During the year under review, Management did not submit the financial statements to the Auditor-General by 31 August, 2025. This was contrary to The National Treasury Circular Ref. No. AG.3/88 Vol. VII (41) dated 4 December, 2024, which directed all public entities, in line with the Public Finance Management Act, to prepare and submit their annual financial statements to the Office of the Auditor-General by 31 August, 2025.

In the circumstances, Management was in breach of the law.

4. Implementation of Certified Works for Health Facilities

The statement of financial performance and Note 5 to the financial statements reflect use of goods and services expenditure of Kshs.270,822,455, which includes Kshs.30,461,764 relating to certified works for health facilities. Review of the implemented projects revealed the following anomalies;

4.1 Irregularities in the Procurement of Theatre Equipment

The Fund procured the supply, delivery, and installation of theatre equipment for Wamba Sub-County Hospital at a contract sum of Kshs.19,650,500. However, review of procurement documents and audit inspection done on 2 December, 2025 revealed the following;

- i. There was no evidence of market survey, price quotations, or comparative price analysis provided to support the reasonableness of the prices paid contrary to Regulation 33(3)(a) of the Public Procurement and Asset Disposal Regulations, 2020, which requires procurement unit to conduct market survey prior to placing orders.
- ii. Air conditioner valued at Kshs.180,000 was defective and not operational.
- iii. Although the contract was signed on 25 September, 2024 and delivery done on 2 December 2024, physical inspection revealed that equipment valued at Kshs.5,580,000 listed below were not delivered to the Hospital:

	Description	Quantity	Price (Kshs)	Total (Kshs)
1.	K Nail Set	3	65,000	195,000
2.	Graniotomy Set	2	190,000	380,000
3.	Urethoplasty Set	2	465,000	930,000
4.	General Thoraic Set	2	240,000	480,000
5.	Ent Gerenarol Set	3	125,000	375,000
6.	Foreign Boby Ear/Nose Set	3	140,000	420,000
7.	Myringotomy Set	3	135,000	405,000
8.	Tonsilectomy Set	2	165,000	330,000
9.	Tracheostomy Set	3	150,000	450,000
10.	Cataract Set ECCE with 10L Implantation	1	310,000	310,000
11.	Glaucoma Set	3	145,000	435,000
12.	Gramment Set	3	110,000	330,000
13.	Utlra Sonic Washer	1	360,000	360,000
14.	Air Conditioner	1	180,000	180,000
	Total			5,580,000

The inspection and acceptance committee irregularly certified the delivery of items that were not delivered, in violation of Section 48(3)(b) of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, value for money for the expenditure of Kshs.19,650,500 could not be confirmed.

4.2 Delayed Completion of Theatre Block at Archers Post Health Centre

The Fund awarded a contract for the construction of a theatre block at Archers Post Health Centre at a contract sum of Kshs.9,987,740, signed on 8 April, 2024 with a completion period of five (5) months. However, audit inspection conducted on 30 October, 2025, which was fifteen (15) months after the contract period had lapsed, revealed that the project was incomplete despite payment of Kshs.5,301,620 as the first interim certificate. No evidence of an approved contract period extension was provided. Further, key works including tiling, painting, installation of doors, electrical works, and sanitary and drainage installations costing approximately Kshs.1,498,161 had not been executed.

In the circumstances, value for money and contract management effectiveness could not be confirmed.

4.3 Delayed Completion of Laboratory Block at Wamba Sub-County Hospital

A contract for the construction of a laboratory block at Wamba Sub-County Hospital was awarded at a contract sum of Kshs.12,450,900, dated 8 April, 2024 with a five-month completion period. Audit inspection on 30 October, 2025, which was fifteen (15) months after the expiry of the contract period, established that the project was incomplete despite cumulative payments of Kshs.5,509,644. Management did not provide evidence of any contract period extension approval. Outstanding works included tiling, painting, installation of doors, electrical installations, and sanitary and water systems costing approximately Kshs.2,490,180.

In the circumstances, value for money and adherence to contract timelines could not be confirmed.

4.4 Stalled Project on Construction of Mortuary Block at Archer's Post Health Centre

The Fund awarded a contract for the construction of a mortuary block at Archer's Post Health Centre at a contract sum of Kshs.6,528,060, signed on 8 April, 2024 with a five-month completion period. However, audit inspection conducted on 30 October, 2025 established that the project had stalled, with only substructure works completed up to five stone courses. Although the contract was terminated by Management on 19 August, 2025, with no payment being done, no new contract had been awarded to complete the remaining works as at the time of audit.

In the circumstances, value for money and effective oversight over project implementation could not be confirmed.

5. Implementation of Certified Works for Road Projects

The statement of financial performance and Note 5 to the financial statements reflect use of goods and services expenditure amounting to Kshs.270,822,455, which include Kshs.214,120,000 with respect to certified road projects. Review of the projects revealed the following anomalies:

5.1 Improvement Works of Ntepess Junction – Laililai - Moruankai Road

The Fund entered into a contract with a local company for the improvement of works of Ntepess Junction – Laililai - Moruankai Road at a contract sum of Kshs.8,750,460. However, review of project documents and audit inspection conducted on 30 October, 2025 revealed that only 10.5 km out of the 15 km contracted grading works had been completed, and drainage works costing Kshs.684,000 were poorly executed due to improperly formed backslope and camber, causing ineffective runoff management, erosion, and gravel loss. Further, the Bill of Quantities required installation of three culverts, but one costing Kshs.556,000 had not been installed. In addition, concrete drift works valued at Kshs.1,260,000 for 55 meters were incomplete, with only 32 meters constructed, and the finished section exhibited honeycombing, cracks, and uneven surfaces, indicating poor workmanship and inadequate compaction.

In the circumstances, value for money for the expenditure of Kshs.8,750,460 could not be confirmed.

5.2 Improvement Works and Grading of Logorate – Corner – Ndongo Ereko – Ndongo Empuya – Litungai – Olmotio Road

The Fund entered into a contract with a local company for grading of Logorate Corner-Ndongo Ereko-Ndongo-Mouya-Litungai-Olmotio road at a contract sum of Kshs.17,052,000. However, review of the procurement file and an audit inspection conducted on 30 October, 2025 revealed the following anomalies;

- i. The scope of works was altered from the originally approved bridge construction to road maintenance without proper authorization. No variation order, Accounting Officer approval, or project engineer recommendation was provided, contrary to Section 139(4) of the Public Procurement and Asset Disposal Act, 2015.
- ii. Grading works budgeted at a cost of Kshs.1,575,000 for 30 km were only completed for approximately 14 km.
- iii. Drainage works costing Kshs.684,000 were inadequately executed where poorly formed backslope and camber resulted in ineffective runoff management, erosion, and loss of gravel.
- iv. Graveling works valued at Kshs.4,200,000 covering 6.7 km were only completed for 2.4 km, with no justification for the unexecuted portion.

In the circumstances, value for money for the expenditure of Kshs.17,052,000 could not be confirmed.

5.3 Improvement Works at Kisima-Baawa Junction Road

The Fund entered into a contract with a local company for the improvement works on the Kisima–Baawa Junction Road at a contract sum of Kshs.9,205,760. However, review of the procurement file and an audit inspection conducted on 30 October, 2025 revealed the following anomalies;

- i. Grading works budgeted at a cost of Kshs.945,000 for 15 km were only completed for 10 km, with drainage works poorly executed, resulting in erosion, gravel loss, and ineffective surface runoff management.
- ii. The BOQ provided for three culverts valued at Kshs.631,000, but only one was installed, with no justification for payment before full completion.
- iii. The contractor was paid for placing, spreading, shaping, and compacting gravel wearing course on 3.2 km at a cost of Kshs.5,382,000, but only 1.6 km was completed.
- iv. Concrete drift works valued at Kshs.1,300,000 were incomplete and of poor quality; 22 meters of the 92 meters provided for were constructed, exhibiting honeycombing, cracks, and uneven surfaces.
- v. It was also established that the same road had previously been scheduled for maintenance by KeRRA, with similar works executed under Contract E8124 in 2022, resulting in duplication of works and inefficient use of resources.

In the circumstances, value for money for the expenditure of Kshs.9,205,760 could not be confirmed.

5.4 Improvement Works and Grading of Lodokejek Seyai Bridge

The Fund entered into a contract with a local company for improvement works and grading of Lodokejek Seyai Bridge at a contract sum of Kshs.11,948,000. However, audit inspection conducted on 30 October, 2025 revealed the following anomalies:

- i. The BOQ provided for 10 km of grading works valued at Kshs.1,050,000, yet inspection confirmed that no grading works were carried out, although payment certificates had been issued.
- ii. After contract award, the project scope was altered from road maintenance to bridge construction without an approved variation order, Accounting Officer authorization, or project engineer recommendation, contrary to Sections 139(4) and 47 of the Public Procurement and Asset Disposal Act, 2015.
- iii. The Bill of Quantities provided for 10 culverts valued at Kshs.1,520,000, but seven had not been installed. Further, the BOQ provided for 20 gabion boxes valued at Kshs.990,000, but eight (8) were not installed.

- iv. Concrete slab works valued at Kshs.1,800,000 were incomplete and poorly executed. Only 85 meters of the 142 meters provided in the BOQ were constructed, and the completed portion exhibited honeycombing, cracks, and uneven finishing, indicating poor workmanship and inadequate compaction.

In the circumstances, value for money for the expenditure of Kshs.11,948,000 could not be confirmed.

6. Certified Works for Energy

The statement of financial performance and Note 5 to the financial statements reflect use of goods and services amounting to Kshs.270,822,455, which include Kshs.17,119,500 with respect to certified energy works. Review of the projects revealed the following anomalies;

6.1 Irregularities in the Procurement of Installation of Solar Powered Streetlights at Archers Post

The Fund entered into a contract valued at Kshs.9,200,000 with a local company for the installation of solar-powered streetlights at Archers Post. However, review of the procurement process and project implementation revealed the following anomalies:

- i. The evaluation report done in May, 2024 indicated that a bidder who quoted Kshs.8,935,000 was disqualified at the preliminary stage on grounds of expired business licence and NCA Certificate for water works. However, verification of the bidder's documents confirmed that the Business Permit was valid from 26 January, 2024 to 31 December, 2024, and the NCA Certificate remained valid until 31 July, 2025. No plausible justification was provided for the erroneous disqualification.
- ii. Individual score sheets for tender evaluators were not availed, hindering confirmation of evaluator independence and the integrity of the evaluation process.
- iii. The inspection and acceptance report and project completion certificate were not provided for audit review.
- iv. Physical verification established that security features intended to prevent theft and vandalism, budgeted at Kshs.200,000, had not been installed.

In the circumstances, the regularity of the procurement process for the installation of solar-powered streetlights at Archers Post could not be confirmed.

6.2 Irregularities in the Installation of Solar Powered Streetlights at Maralal Town

The Fund entered into a contract valued at Kshs.9,200,000 with a local company for installation of solar powered streetlights at Maralal Town at a contract sum of Kshs.7,919,500. However, the individual score sheets for tender evaluators, professional opinion, inspection and acceptance report and project completion certificate, and signed

contract agreement were not provided for audit review. Further, physical inspection on 30 October, 2025 established that security features valued at Kshs.90,000 had not been installed and four (4) solar-powered street lights installed under the project were not functioning.

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

7. Irregularities in the Procurement of Drilling and Equipping of Sawan Borehole

The statement of financial performance and Note 5 to the financial statements reflect use of goods and services expenditure amounting to Kshs.270,822,455. Included in this amount is Kshs.9,121,191 paid to a local company for certified works for water projects, relating to the drilling and equipping of Sawan Borehole. However, review of procurement documentation revealed the following anomalies:

- i. Tender opening minutes dated 23 April, 2024 indicated that three bidders submitted bid bonds of Kshs.200,000 each, yet the tender evaluation report stated that no bid bonds were attached. No explanation was provided for the inconsistency.
- ii. A local bidder submitted a bid of Kshs.8,969,857.50 and was evaluated as the most responsive bidder (Rank 1). Despite this, the tender was awarded to the second-lowest bidder at Kshs.9,121,191. The regret letter to the unsuccessful bidder cited the reason as “price not competitive,” contradicting the evaluation outcome, and no justification was provided.
- iii. Individual evaluator score sheets were not provided, making it impossible to confirm the independence and integrity of the evaluation process.

In the circumstances, the regularity and fairness of the tender award could not be confirmed.

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

Failure to Conduct Internal Audit

The Fund did not have an internal audit arrangement contrary to Section 155(1)(a) of the Public Finance Management (PFM) Act, 2012 which stipulates that every County Government entity shall ensure that it has appropriate arrangements for conducting internal audit according to the guidelines issued by the Accounting Standards Board.

In the circumstances, the adequacy and effectiveness of internal controls, risk management, and governance processes could not be confirmed.

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 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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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.

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

Auditor-General's Responsibilities for the Audit

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 of 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

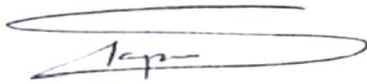
Nairobi

08 December, 2025

6. Statement of Financial Performance for the period ended June 30, 2025

Description	Note	Period ended June	Comparative Period
		Kshs	Kshs
Revenue from Non-Exchange Transactions			
Transfers from Equalisation fund	4	270,948,805	-
Total revenue		270,948,805	-
Expenditure			
Use of goods and services	5	(270,822,455)	-
Total expenditure		(270,822,455)	-
Surplus/(deficit) for the Period		126,350	-

The notes set out on pages 6 to 13 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 5 were signed by:



.....
Name: Hon. Silvana Kaparo
CECM-Finance

Date:24/11/2025



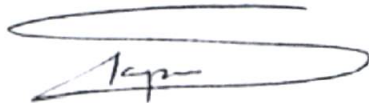
.....
Name: Robert Mwangi
Fund Accountant
ICPAK M/No:29587

Date:24/11/2025

7. Statement of Financial Position as at June 2025

Description	Note	Period ended June	Audited Prior Year
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	6	13,913,233	-
Receivables non-exchange transactions	7	48,003,800	-
Total Assets (A)		61,917,033	-
Liabilities			
Current Liabilities			
Certificates Payable	8	58,085,487	-
Retention	9	3,705,196	-
Total Liabilities (B)		61,790,683	-
Net Assets (A-B)		126,350	-
Represented by:			
Accumulated Surplus		126,350	-
Net Assets		126,350	-

The financial statements set out on pages 1 to 5 were signed by:



.....
Name: Hon. Silvana Kaparo
CECM-Finance

Date:24/11/2025



.....
Name: Robert Mwangi
Fund Accountant
ICPAK M/No:29587

Date:24/11/2025

8. Statement of Changes in Net Assets for the period ended June 2025

Description	Accumulated surplus
	Kshs
Prior Year	
Balance As At 1 July 2023	-
Surplus/(Deficit) For the Period	-
Balance As At 30 th June 2024	-
Current Year	
Balance As At 1 July 2024	-
Surplus/(Deficit) For the Period	126,350
Balance As At 30 th June 2025	126,350

9. Statement of Cash Flows for the period ended June 30, 2025

Description	Note	Period ended	Comparative
		December	period
		Kshs	Kshs
Cash flows from operating Activities			
Receipts		-	-
Receipt from Equalisation Fund		270,948,805	-
Total Receipts		270,948,805	-
Payments			
Use of goods and services		(257,035,572)	-
Net cash flows (to)/from operating activities (a)	10	13,913,233	-
Cash flows from investments			
		-	-
Net cash flows (to)/from investing activities (b)		-	-
Cash flows from financing			
		-	-
Net cash flows (to)/from financing activities (c)		-	-
Movement in cash and cash equivalents			
Net increase/ decrease in cash and cash equivalents. (d) = (a) + (b) +(c)		13,913,233	-
Cash and cash equivalents at the beginning of the year		-	-
Cash and cash equivalents at the end of the Period		13,913,233	-

(PSASB has now prescribed the direct method of cashflow presentation for all entities under the IPSAS Accrual basis of accounting).

Quarterly Report and Financial Statements for the period ended June 30th, 2025.

10. Statement of Comparison of Budget and Actual amounts for the period ended 30th June, 2025

	Original budget(s) As Appropriated in current Year	Balance from Previous Years	Final budget of Total funds appropriated	Actual on comparable basis	Performance difference	% of utilization
	Kshs A	Kshs b	Kshs c=(a+b)	Kshs d	Kshs e=(c-d)	f=d/c*100
Revenue	641,090,960	-	641,090,960	270,948,805	322,138,375	49.75
Transfers from EF						
Expenses						
Road projects	440,090,960	-	440,090,960	214,120,000	225,970,960	48.65
Water project	99,000,000	-	99,000,000	9,121,191	89,878,809	9.21
Health facilities	58,000,000	-	58,000,000	30,461,764	27,538,236	52.52
Energy	44,000,000	-	44,000,000	17,119,500	26,880,500	38.91
Total Expenditure	641,090,960	-	641,090,960	270,822,455	370,268,505	42.24
Surplus/Deficit	-	-	-	126,350	-	-

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 the original and final budget, indicating whether the difference is due to reallocations or other causes. (IPSAS 24.29)
3. Where the total of actual on a 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.

11. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

The County Equalisation Fund 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 periods presented. The Financial Statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the indirect method. The Financial Statements are prepared on the accrual basis.

2. Summary of Significant Accounting Policies

a) Revenue from non-exchange transactions 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 *Fund* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realized in the statement of financial performance upon fulfilling the conditions set. Revenue shall be recognized upon submission and approval of the payment request by the transferring agency (Equalisation Fund).

b) Certified Works

Certified works are recognized when the works can be measured reliably and/ or when certificates of work done are received and approved by the Equalisation Fund.

c) Budget information

The Appropriation Act for the FY was passed by Parliament. The allocation shall continue in force until all projects identified are completed.

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. Included in the budget statement are balances of appropriations from previous years, not yet disbursed.

d) 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.* 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 Fund 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.

i) Financial assets

Classification of financial assets

The Fund 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.

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.

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.

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.

Impairment

On a forward-looking basis, the Fund assesses 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*.

ii) Financial liabilities

Classification

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

e) Changes in accounting policies and estimates

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

f) Related parties

The Fund 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 Fund, or vice versa. Members of key management of the Fund are regarded as related parties.

g) Cash and cash equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balances include amounts held at the Central Bank of Kenya special purpose account and the deposit account at the end of the period.

h) Comparative figures

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

i) Subsequent events

There have been no events subsequent to the financial period with a significant impact on the financial statements.

3. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Fund'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:

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 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.

4. Transfers from the Equalisation Fund

Description	Period ended June 2025	Comparative Period
	Kshs	Kshs
Transfers for roads projects	214,246,350	-
Transfers for water projects	9,121,191	-
Transfers for health facilities	30,461,764	-
Transfers for energy	17,119,500	-
Total	270,948,805	-

5. Use of Goods and Services

Description	Period ended June 2025	Comparative Period
	Kshs	Kshs
Certified works for roads	214,120,000	-
Certified works for water project	9,121,191	-
Certified works for health facilities	30,461,764	-
Certified works for energy	17,119,500	-
Total	270,822,455	-

6. Cash and Cash Equivalents

Description	Period ended June 2025	Prior Year Period	Comparative for Cash flow
	Kshs	Kshs	Kshs
Special Purpose Account	12,993,233	-	-
Deposit Account	920,000	-	-
Cash balances	-	-	-
Total Cash and cash equivalents	13,913,233	-	-

7. Receivables from non-exchange transactions

Description	Period ended June 2025	Prior Year Period
	Kshs	Kshs
Receivables from Equalisation Fund	48,003,800	-
Total receivables	48,003,800	-

8. Certificates Payable

Description	Period ended June 2025	Prior Year Period
	Kshs	Kshs
Certificates Payable	58,085,487	-
Closing Balance as at 30th June	58,085,487	-

9. Retention

Description	Period ended June 2025	Prior Year Period
	Kshs	Kshs
Retention monies	3,705,196	-
Total retention money	3,705,196	-

The retention account balance was at Nil at the reporting period since projects with the retention monies had not yet been paid.

10. Cash Generated from Operations

Description	Period ended June 2025	Comparative Period
	Kshs	Kshs
Surplus for the year before tax	126,350	-
Adjusted for:		
	-	-
Working capital adjustments		
Increase in receivables	(48,003,800)	-
Increase in payables	61,790,683	-
Net cash flow from operating activities	13,913,233	-

(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)

11. Events after the Reporting Period

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

12. Ultimate And Holding Entity

The Entity is a Fund under the Department of Finance Economic Planning and ICT. Its ultimate parent is the County Government of Samburu.

13. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

14. Appendices

Appendix I: Statement of Financial Performance for Each Quarter

Description	Note	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative to Date	Cumulative Period
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Revenue from Non-Exchange Transactions							
Transfers from Equalisation fund	5	-	134,059,692	215,929,622	270,948,805	270,948,805	-
Total revenue		-	134,059,692	215,929,622	270,948,805	270,948,805	-
Expenditure							
Use of goods and services (Including Retention monies)	6	-	189,078,874	201,254,097	270,822,455	270,822,455	-
Total expenditure		-	189,078,874	201,254,097	270,822,455	270,822,455	-
Surplus/(deficit) for the year		-	(55,019,182)	14,675,525	126,350	126,350	-

Samburu County Government

Equalisation Fund

Annual Report and Financial Statements for the period ended June, 2025.

Appendix II: Transfers from Government Entities

Name of the Entity Transferring the funds	Date received as per bank statement	Total Amount - KES	Where Recorded/recognized		
			Statement of Financial Performance	Receivables	Total Transfers during the Period
Equalisation Fund	28/11/2024	134,059,692	134,059,692	134,059,692	134,059,692
Equalisation Fund	18/03/2025	81,869,931	81,869,931	81,869,931	81,869,931
Equalisation Fund	05/06/2025	55,019,182	55,019,182	55,019,182	55,019,182
Total		270,948,805	270,948,785	270,948,805	270,948,805

*Samburu County Government
Equalisation Fund*

Annual Report and Financial Statements for the period ended June, 2025.

Appendix III: Projects Implementation Status Report.

S/No	Project Name (A)	Sector (B)	Constituency (C)	Ward (D)	Budget/ Total allocation (E)	Contract Sum (F)	Amount Certified (G)	Amount Paid (H)	Payable Amount (I=G-H)	% status of implementation (J)
1	Kisima-Baawa junction road	Roads	Samburu North	Baawa	10,000,000	9,205,760	9,205,760	9,205,760	-	100
2	Grading Tuum-Seisen-Lonjorin	Roads	Samburu North	Nyiro	20,000,000	17,724,452	17,724,452	17,724,452	-	100
3	Grading of Logarate corner-Ndonyo ereko-Ndonyo Empuya -Ltungai-L-Motio with diversion through renkel	Roads	Samburu West	Suguta MarMar	20,090,960	17,052,000	17,052,000	17,052,000	-	100
4	Grading of westgate-Lembaute-Nkutuk El Muget-Lodungokwe	Roads	Samburu East	Wamba West	28,000,000	24,905,200	13,050,000	13,050,000	-	52
5	Opening of Letoiya-Loko Bridge-Lomirani Road	Roads	Samburu West	Loosuk	8,000,000	6,275,600	6,275,600	6,275,600	-	100
6	Grading of Lolkuniyani-Ngilai-Murit	Roads	Samburu East	Wamba North	20,000,000	17,536,880	17,536,880	17,536,880	-	100
7	Grading of SNR Roads	Roads	Samburu East	Waso	20,000,000	16,932,520	16,932,520	16,932,520	-	100
8	Grading of Kisima-Lolera bridge	Roads	Samburu West	Lodokejek	15,000,000	12,758,260	12,758,260	5,740,260	-	100
9	Grading of Lengarde-Lesikiya-Ndonyo Nasipa Road	Roads	Samburu East	Wamba North	14,000,000	11,992,660	11,992,660	11,992,660	-	100
10	Grading of Lesirikan Junction -Masikita-Latakweny Road	Roads	Samburu North	Ndoto	15,000,000	14,482,600	9,799,100	9,799,100	-	68
11	Improvement of Ntepes Junction Lailelai Muruankai	Roads	Samburu North	Baawa	10,000,000	8,750,460	8,750,460	8,750,460	-	100
12	Opening of Lmotio-Nemburengei-Tinga-Learoni-Nkungus road	Roads	Samburu West	Loosuk	18,000,000	15,915,200	15,915,200	15,915,200	-	-
13	Grading of Suyan-Soit El Kokoyo	Roads	Samburu North	Elbarta	25,000,000	21,355,020	21,000,000	20,000,000	-	-
14	Installation of road grill along opiroi hill road	Roads	Samburu North	Baawa	10,000,000	8,998,700	8,998,700	8,998,700	-	100
15	Grading of Tuum Parkati Road	Roads	Samburu North	Nyiro	20,000,000	19,103,982	19,103,982	19,103,982	-	100
16	Grading of road from Lodokejek Seyai Bridge	Roads	Samburu West	Lodokejek	15,000,000	11,948,000	11,948,000	-	-	100

*Samburu County Government
Equalisation Fund*

Annual Report and Financial Statements for the period ended June, 2025.

17	Grading of Nachola Lopurio -Lakwanyang' road	Roads	Samburu North	Nachola	31,000,000	27,074,400	-	-	-	-
18	Grading of View point - Nailiapu Sulubei	Roads	Samburu West	Poro	13,000,000	11,472,980	3,363,072	3,363,072	-	29
19	Opening of Nkorriu-Ndikirre Lowarak - Lowua Oibor -Naipoki	Roads	Samburu West	Poro	25,000,000	19,679,400	-	-	-	-
20	Grading of Nkorishe - Kilepoi - Nkume Ee Maalo Road	Roads	Samburu North	Nyiro	26,000,000	24,206,300	-	-	-	-
21	Grading of Lpus-Kurseine-Resim Road	Roads	Samburu East	Wamba West	11,000,000	9,900,600	5,967,040	5,967,040	-	60
22	Lorian - ndikir e morijo -lakwaanya road	Roads	Samburu North	Angata Nanyukie	16,000,000	13,827,200	11,507,200	-	-	80
23	Morijo - Lgos onyekie - lapatation road	Roads	Samburu North	Angata Nanyukie	25,000,000	21,254,100	6,838,644	6,838,644	-	32
24	Construction of Baragoi- Lesrikina Keleswa Road	Roads	Samburu North	Ndoto	20,000,000	18,510,120	-	-	-	-
25	Solarization of Maralal street lights	Energy	Samburu West	Maralal	19,000,000	16,042,000	16,042,000	7,919,500	-	100
26	Archers Post Streetlights (SOLAR) and SNR Solarization	Energy	Samburu East	Waso	10,000,000	9,200,000	9,200,000	9,200,000	-	100
27	Solarization of Baragoi Town streetlights	Energy	Samburu North	Elbarta	10,000,000	8,209,500	-	-	-	-
28	Sawan New Boehole	Water	Samburu West	Poro	10,000,000	9,121,191	9,121,191	9,121,191	-	100
29	Drilling and Equipping of Archers Post Town-Kirish Borehole	Water	Samburu East	Waso	16,000,000	14,507,920	-	-	-	-
30	Drilling and equipping of Ngutuk Engiron borehole	Water	Samburu East	Wamba West	10,000,000	8,724,990	-	-	-	-
31	Drilling and equipping of Lopurio borehole	Water	Samburu North	Nachola	10,000,000	8,696,335	-	-	-	-
32	Drilling and equipping of Louwabene borehole	Water	Samburu West	Lodokejek	8,000,000	7,229,774	-	-	-	-
33	Construction of Archers Post Health Centre Theatre	Health	Samburu East	Waso	10,000,000	9,987,740	5,301,620	5,301,620	-	53
34	Archers Post Health centre Mortuary	Health	Samburu East	Waso	5,000,000	-	-	-	-	-
35	Construction of Raraiti Dispensary- Staff house, Sanitary block, and Fencing works	Health	Samburu East	Wamba North	10,000,000	9,408,100	9,408,100	-	-	100
36	Construction Wamba Sub- County Hospital of Laboratory	Health	Samburu East	Wamba East	13,000,000	12,450,900	5,509,644	5,509,644	-	44
37	Seren Water Project	Water	Samburu North	Ndoto	20,000,000	17,187,200	-	-	-	-
38	Equipping of Wamba Sub- County Hospital Theater	Health	Samburu East	Wamba	20,000,000	19,650,500	19,650,500	19,650,500	-	100

Samburu County Government

Equalisation Fund

Annual Report and Financial Statements for the period ended June, 2025.

39	Water extension from Waso Rongai to Loruko water	Water	Samburu North	Nyiro	10,000,000	9,135,370	-	-	-	-
40	Ntepes borehole to be extended to loombitiro village, apune village	Water	Samburu North	Baawa	10,000,000	-	-	-	-	-
41	Opiroi bridge of about 100 meters to link with primary school and outskirts	Roads	Samburu North	Baawa	10,000,000	-	-	-	-	-
42	Lesepe Dam	Water	Samburu North	Elbarta	5,000,000	-	-	-	-	-
Totals					641,090,960	540,413,914	318,952,585	270,822,455		