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REPORT

OF

THE AUDITOR-GENERAL

ON

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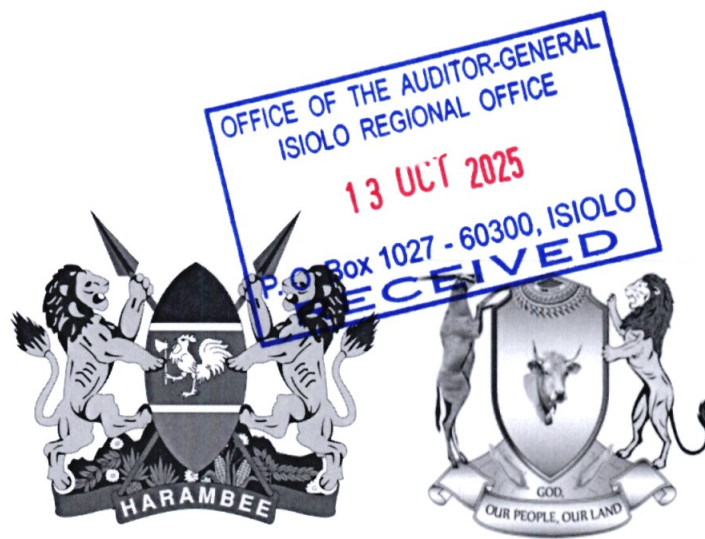
RECEIVER OF REVENUE  
REVENUE STATEMENTS

FOR THE YEAR ENDED  
30 JUNE, 2025

COUNTY GOVERNMENT OF SAMBURU

20

Revised 30<sup>th</sup> June 2025



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**RECEIVER OF REVENUE**  
*(County Government of Samburu)*

**REVENUE STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2025**

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

**Receiver Of Revenue  
County Government of Samburu  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

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## **1. Acronyms and Definition of Key Terms**

### *a) Acronyms*

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
CoK	Constitution of Kenya
ICRMS	Integrated Counties Revenue Management System
FIF	Facility improvement Financing

### *b) Key terms*

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

## **2. Key Entity Information and Management**

### **(a) Background information**

The *receiver of revenue* is under the Department of Revenue and resource Mobilization. At the County Executive Committee level, the *receiver of revenue* is represented by the County Executive committee member for Finance, Economic planning and ICT who is responsible for the general policy and strategic direction of the *receiver of revenue*. The *receiver of revenue* is designated as a receiver on 11<sup>TH</sup> October 2013 by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

### **(b) Principal activities**

The receiver of revenue collects revenue and remits to the County Revenue Fund (CRF).

### **(c) Key Management Team**

The County Government of Samburu day-to-day management of revenue is under the following:

- County Executive Committee Member for Finance - .... SILVANA KAPARO
- Chief Officer, Finance ... CPA SOLOMON LETIROK
- Chief Officers, in charge of departments collecting revenue ... DANIEL LELEINA
- Director, Revenue... LENANYOKIE SAMMY
- Head of Revenue Reporting... LUCY LESIYAMPE

**Key Entity information and Management (continued)**

**(d) County Headquarters**

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B) SUPA SACCO SOCIETY LIMITED

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Email: [supasacco@yahoo.com](mailto:supasacco@yahoo.com)  
Website: [www.supasacco.com](http://www.supasacco.com)

**(i) County Attorney**

*Peinan Scola Loronyokie*

*po box 3 - 20600*

*Telephone: + 254 727 414 032*

**3. Foreword By the CECM Finance and Economic Planning**

County Governments are constituted as per the CoK 2010. Their mandates are stipulated by the Fourth schedule of the CoK, 2010 and are discharged by Departments through the implementation of projects and programmes which are allocated funds through the budgeting process cycle. The counties are charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These includes the services that were hitherto provided by the Defunct Local authorities and the ones that have been transferred from the National Government.

The county government of Samburu anticipated to collect kshs.18M from Facility Improvement Financing (F.I.F) and kshs.263M from other Local Revenue sources

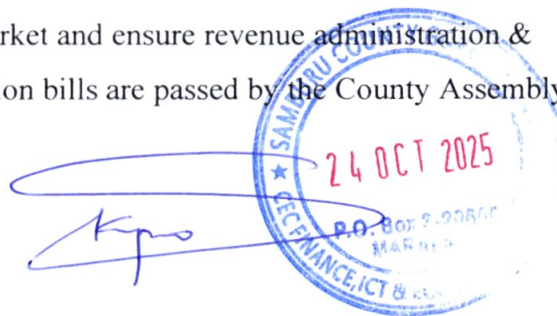
Own source revenue grew from kshs. 280.3M collected in 2023/2024 FY to kshs 309.67M collected in 2024/2025 FY. The increase was kshs. 28M (10%). The growth was achieved as a result of collective effort and OSR Automation. Kshs 309.2M was disbursed to the CRF.

The following revenue streams grew during the period under review- Park fees, Advertisement, Land rates, SBP, Cess, Liquor licensing, Physical planning and Property rent.

On the other hand, the following revenue streams registered negative growth -market fees, parking fees, environment & conservation and public health fees. The decline was attributed to delay of opening the Maralal market funded by KUSP and weak enforcement mechanism in parking fees collection. The following strategies will be deployed in the FY 2025/2026 to accelerate revenue growth in Revenue;

- Monthly meetings to be headed by H.E the Governor.
- Automate all revenue modules and looking forward for quick implementation of the ICRMS.
- Expediate the opening of Maralal market and ensure revenue administration & management bill and rating & valuation bills are passed by the County Assembly of Samburu.

.....  
**CECM Finance and Economic Planning**  
**County Government of Samburu**



**Receiver Of Revenue**  
**County Government of Samburu**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

**4.Management Discussion and Analysis.**

**REVENUE PERFORMANCE**

The County Government's Revenue basket comprises of the following sources:

- a) Equitable share of revenue raised nationally
- b) Conditional Grants and
- c) Own source Revenue (OSR)

**Own Source Revenue (OSR)**

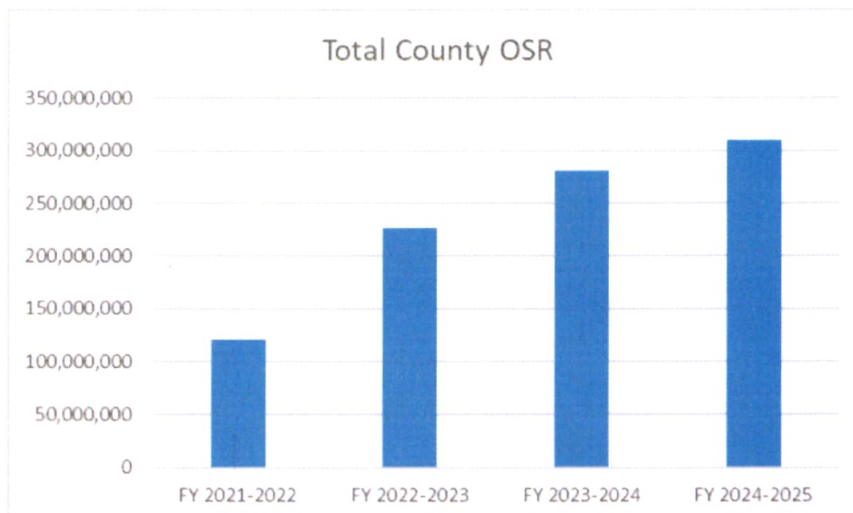
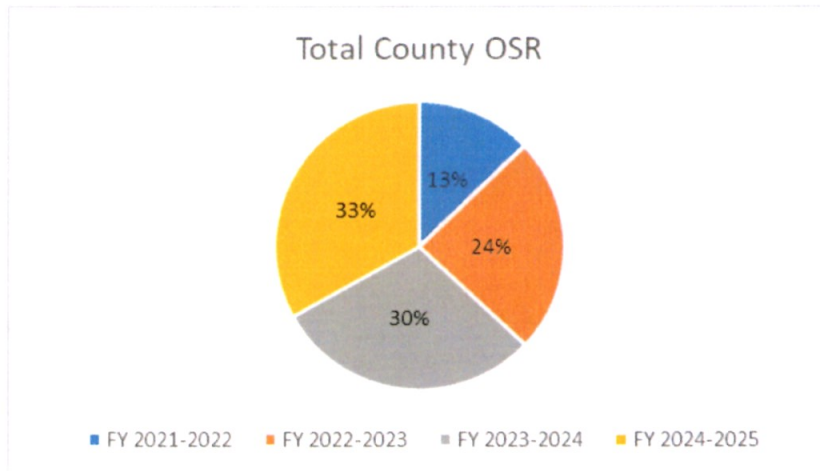
By the end of June 2025, the Total revenue generated from County Own Source Revenue (OSR) amounted to Ksh. 309,834,225 against a target of Ksh. 281,630,140 representing an increase of 10 % from kshs 280,319,244 collected in the FY 2023/2024, this increase is attributed to the new automated revenue management system which led to growth in some revenue streams which includes Samburu National Reserve Park fee and cess.

The following revenue streams performed below their revenue target Market fees, Parking fees. Below is a break -down of revenue performance for the last Four financial years.

<b>Revenue Stream</b>	<b>FY2021/2022 KSH</b>	<b>FY2022/2023 KSH</b>	<b>FY2023/2024 KSH</b>	<b>FY2024/2025 KSH</b>
Cess	10,545,220	15,103,380	14,204,293	15,417,681
Land rates	7,083,810	19,306,856	9,124,000	14,216,623
Single Business permits	6,269,450	16,229,379	13,297,841	15,436,797
Property Rent	-	226,750	489,750	798,873
Parking Fees	1,946,200	1,826,300	2,549,480	2,406,963
Market Fees	5,300,270	1,600,378	2,361,062	1,028,060
Advertising	3,292,000	4,030,467	1,311,150	4,979,000
Hospital fees to CRF	8,635,612	10,027,783	11,130,343	9,410,585
FIF	-	-	-	-
Public Health Fees	139,200	789,353	217,200	2,000
Physical Planning and Dev	-	-	-	130,400
Hire of County Assets	-	93,100	391,506	30,000
Conservancy Administration	-	9,172,500	8,162,911	-
Administration control fees	455,00	3,422,001	2,023,450	5,701,695
Proceeds from sale of assets	-	-	-	22,361,190
Park fees	68,447,718	137,125,457	208,542,295	214,367,323
Other fines and Penalties	-	-	-	-
Miscellaneous receipts	8,153,228	7,370,174	6,513,963	3,511,222
<b>Total County OSR</b>	<b>120,267,708</b>	<b>226,323,887</b>	<b>280,319,244</b>	<b>309,798,412</b>

**Receiver Of Revenue  
County Government of Samburu  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

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As demonstrated above the county government of Samburu has experienced constant increase of revenue over the last four consecutive years with the financial year 2024/2025 registering 36% of the cumulative total collection over the four years.

Sign.....*Sammy*

Name.....*LENANYOKIE SAMMY*

**County Receiver of Revenue**



#### **4. Statement of the Receiver of Revenue's responsibilities**

Section 165 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, a receiver of revenue for a county government shall prepare an account in respect of the revenue collected, received and recovered by the receiver during that financial year.

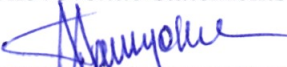
The Receiver of Revenue is responsible for the preparation and presentation of the *Receiver of Revenue account*, which gives a true and fair view of the state of affairs of the *Receiver of Revenue* for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (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 statement of assets and liabilities of the entity, (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 entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the *Samburu County Government receiver of revenue* accounts, which have been prepared on the Accrual Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and the relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the *Samburu County Government receiver of revenue* account gives a true and fair view of the state of the *entity's receiver of revenue* transactions during the financial year ended June 30, 2025, and of the *entity's* statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the *Receiver of Revenue account* as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the *Samburu County Government* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

#### **Approval of the Revenue Statements**

The *revenue* statements were approved and signed by the Receiver of Revenue on 11<sup>th</sup> Aug, 2025.

  
.....  
Name. **LENANYOKIE SAMMY**  
County Receiver of Revenue



# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF SAMBURU**

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### **PREAMBLE**

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

- A. Report on Revenue statements that considers whether the revenue 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 revenue 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 revenue statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Revenue 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 REVENUE STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying transitional IPSAS revenue statements of Receiver of Revenue - County Government of Samburu set out on pages 1 to 33, which comprise of

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*Report Of the Auditor-General on Receiver of Revenue – Revenue Statements for the year ended 30 June, 2025 - County Government of Samburu*

the statement of financial position as at 30 June, 2025 and the statement of revenue and disbursements, 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 transitional IPSAS revenue statements present fairly, in all material respects, the financial position of Receiver of Revenue - 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 (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

### **Basis for Qualified Opinion**

#### **1. Variances Between the Revenue Statements and Ledgers**

Review of revenue statements under Notes 6, 8 and 16 reflect revenue amounts which differs with the ledger amounts on five revenue streams as shown in the table below;

<b>Description</b>	<b>Revenue Statement Amount (Kshs.)</b>	<b>Ledger Amount (Kshs.)</b>	<b>Unreconciled Variance (Kshs.)</b>
Quarrying (Sand)	3,663,255	1,224,400	2,438,855
Livestock	9,684,615	7,656,642	2,027,973
Others (Slaughter fee)	2,069,811	1,928,330	141,481
Single /Business Permits	15,436,797	16,429,650	-992,853
Market Fees	1,028,060	832,500	195,560

In the circumstances, the accuracy and completeness of the revenue statements could not be confirmed.

#### **2. Unsupported and Unreconciled Receivables**

The statement of financial position and Note 32 to the revenue statements reflect receivables from non-exchange transactions balance of Kshs.106,277,971 relating to land rates. However, Management did not provide supporting ledgers detailing who the amount is receivable from and the period they related to. Further, Kshs.85,944,371 had been outstanding for more than one (1) year. In addition, there was no approved policy on management and recoverability of receivables.

In the circumstances, the accuracy, completeness, and recoverability of receivables from non-exchange transactions of Kshs.106,277,971 could not be confirmed.

### **3. Unsupported Game Park Revenue**

The statement of revenue and disbursements and Note 22 to the revenue statements reflect Kshs.214,367,323 in respect of game park fees from the Samburu National Reserve. However, revenue schedules were not provided. Further, ticket sales by the Kenya Association of Tour Operators (KATO) amounting to Kshs.102,584,125 lacked detailed ticket categorization as required under the Agency Agreement. In addition, supporting documents including breakdown and monthly reconciliations in respect of Kshs.76,786,112 indicated to have been collected directly by the County Government for park entrance fees and vehicle charges were not provided for audit review.

In the circumstances, the accuracy, and completeness of game park revenue totaling Kshs.214,367,323 could not be confirmed.

### **4. Unsupported Revenue from Sale of Motor Vehicles**

The statement of revenue and disbursements reflects sale of assets amounting to Kshs.22,361,190 in respect of proceeds from the disposal of twenty-six (26) motor vehicles. However, individual payment records and transaction details for each vehicle were not provided for review. The bank statement only showed a single lump-sum deposit of Kshs.22,361,190 without identifying the payer(s). In addition, valuation reports and evidence of public advertisement before the sale were not provided for audit. This was contrary to Sections 96(1) and 163(1) of the Public Procurement and Asset Disposals Act, 2025 making it impossible to confirm whether the assets were disposed of at fair market value. Further, deposits by unsuccessful bidders totalling to Kshs.6,108,500 though reportedly refunded to unsuccessful bidders could not be traced to payments in the bank statements for confirmation.

In the circumstances, accuracy, completeness and regularity of the sale of assets balance of Kshs.22,361,190 could not be confirmed.

### **5. Unsupported Cess Revenue Collection**

The statement of revenue and disbursements and Note 6 to the revenue statements reflect Kshs.15,417,681 in respect of cess revenue. However, comparison of cess collection schedules with bank statements showed that Kshs.10,809,372, out of the Kshs.15,417,681 collected, was banked, leaving an unbanked revenue of Kshs.4,608,309. Further, cess and slaughter fees were collected manually at various sites without real-time recording, official receipts or reconciliation reports. In addition, cess was charged based on the Finance Bill of 2024, which had not been approved by the County Assembly.

In the circumstances, the accuracy and completeness, of cess revenue amounting to Kshs.15,417,681 could not be confirmed.

## 6. Unconfirmed Payables

The statement of financial position and Note 34 the financial statements reflect Kshs.120,358,958 being payables due to CRF. However, the statement of financial position and note 16 to the financial statements of County Revenue Fund (CRF) reflects nil balance on receivables from exchange transactions resulting in unreconciled variance of Kshs.120,358,958.

In the circumstances, the accuracy and completeness of the payables amount of Kshs.120,358,958 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Receiver of Revenue - 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 revenue statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the revenue statements. Except for the effect of 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 Matter

#### Unresolved Prior Year's Audit Matters

In the prior year's audit report, several issues were raised under the Report on Revenue Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Receiver of Revenue County Government of Samburu in the year 2024/2025 revealed that the following matters remained unresolved;

S/No.	Financial Year	Audit Issue
1	2023/2024	Inaccuracies in the Revenue Statements
2	2023/2024	Failure to Remit Revenue on Disposal of Motor Vehicles
3	2023/2024	Failure to Disburse Revenue to the County Revenue Fund
4	2023/2024	Failure to Collect and Remit Revenue on Physical Planning and Development
5	2023/2024	Underutilization of the Revenue Collection System
6	2023/2024	Accumulation of Land Rates Arrears
7	2023/2024	Inadequate Framework for Revenue Administration

## **Other Information**

Management is responsible for the Other Information set out on pages iii to ix which comprise of Key Entity Information and Management, Foreword by the CECM Finance and Economic Planning, Management Discussion and Analysis and Statement of Receiver of Revenue's Responsibilities. The Other Information does not include the revenue statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue's revenue statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the revenue 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 revenue 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 USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution based on the audit procedures performed, except for effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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. Weaknesses in Automation of Revenue**

The County Government of Samburu procured a revenue automation system (Jambo Pay) in the 2022/2023 financial year at a cost of Kshs.29,986,000 from a software vendor for the supply, installation and maintenance of the system, under a contract agreement dated 5 April, 2023 that required the vendor to fully implement the system within four (4) months. However, audit review conducted in June, 2025 revealed the following anomalies;

##### **1.1 Incomplete Onboarding of Revenue Streams**

The contract scope required onboarding of all County revenue streams onto the automated system. However, key streams including land rates, hospital fees, and hire of public property had not been automated, with revenue being collected manually using miscellaneous receipts, indicating incomplete project implementation.

## **1.2 Non-Integration with Other Systems**

Clause D(x) of Schedule Two to the signed contract required integration of Jambo Pay with core systems, including the Integrated Financial Management Information System (IFMIS), Integrated Payroll and Personnel Database (IPPD), and the FunSoft Hospital Management System. However, such integration had not been achieved as at June, 2025, thereby hindering seamless data flow, automation of financial reporting and transparency.

## **1.3 Failure to Prepare and Submit Reconciliation Reports**

Paragraph 23.2 of the contract required the software vendor to submit weekly settlement reports detailing all revenue collections and settlements. However, Management confirmed that no such reports were received, and as a result, reconciliations between system transactions and funds deposited in the County collection bank account were not performed.

## **1.4 Unfavorable Contract Terms and Lack of Source Code Ownership**

Although the tender was for the supply, installation, and commissioning of a revenue automation system, Clause 5.2.1 of the signed contract introduced a 6% transaction fee on all funds collected through the Jambo Pay platform. The terms were not included in the original tender document. No documentation was provided to justify or authorize this fee or to show invoices and payments made to the vendor. Further, the contract did not include a clause requiring the software vendor to surrender the system source code to the County Government, exposing the County to operational risks, including possible system lockout or disruption in the event of vendor withdrawal.

## **1.5 Non-Generation of Financial and Operational Reports**

The Jambo Pay system was unable to generate key reports, including consolidated batch summaries, debtors' aging, reconciliation and system audit reports. The Demand Notice module was inactive, limiting the County's ability to monitor outstanding debts and reconcile collections. This indicates significant underutilization of system capabilities.

## **1.6 Non-Operational Front-End Service Portal**

The audit established that the front-end service portal which was expected to allow County residents to access services, register user profiles, and process payments online was not operational. This hindered real-time service access and updating of critical databases, including the County's land register and outstanding land rates.

## **1.7 Failure to undertake Business Census**

The County Government did not undertake the business census as required under the contract. Consequently, it lacked an up-to-date business register and was unable to

reliably forecast expected revenue from business permits, which may lead to revenue leakages and ineffective revenue planning and management.

### **1.8 Weak Access Controls and Poor User Management**

Review of system user accounts revealed significant weaknesses in the management of user access rights, including lack of formal documentation or approval for granted access, assignment of system access to an individual not employed by the County or the system vendor, and retention of active system access by staff who had exited the Revenue Department. In particular, a user who had ceased performing the role of Receiver of Revenue continued to have active access to the system, exposing it to risks of unauthorized transactions, data manipulation and fraud.

In the circumstances, value for money on the procurement and implementation of the Jambo Pay revenue automation system costing Kshs.29,986,000 could not be confirmed.

## **2. Non-Compliance with Revenue Collection and Remittance Regulations**

Review of Jambo Pay System revealed that the system collected revenue through a pay bill number operated by software vendor, with the expectation that all collections were promptly and directly remitted to the County's designated revenue collection account. However, it was established that collected funds remained in the pay bill account for an average of three (3) days before being swiped into undisclosed vendor-owned commercial bank accounts. Further, amounts totalling Kshs.26,564,003 were transferred to the vendor's accounts instead of being deposited directly into the County's collection account. This was contrary to Regulation 63(4) of the Public Finance Management (County Governments) Regulations, 2015 which requires that all public moneys collected by a receiver of revenue or collected and retained by a county government entity, shall be paid into the designated bank accounts of the county government and shall not be used by any public officer in any manner between the time of their receipts and payment into the bank except as provided by law.

In addition, for the period ended 31 May, 2025, revenue collected through the system amounted to Kshs.26,604,675, while only Kshs.23,694,955 was reflected in the County's KCB collection account, resulting in an unexplained and unreconciled variance of Kshs.2,909,720.

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

## **3. Failure to Refund Hospital Fees to Samburu Teaching and Referral Hospital**

The statement of revenue and disbursements and Note 19 to the revenue statements reflect hospital fees remitted to the County Revenue Fund (CRF) amounting to Kshs.9,410,585, relating to hospital fees collected through the M-Pesa platform and remitted to the Receiver of Revenue. However, the amount was not refunded to Samburu Teaching and Referral Hospital, contrary to Section 5(1) of the Facilities Improvement Financing Act, 2023, which stipulates that all monies raised or received by or on behalf

of all public health facilities shall be retained by the health facility for the improvement of health services.

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

#### **4. Weaknesses in Slaughterhouse Revenue Collection**

The statement of revenue and disbursements and Note 6 to the revenue statements reflect Kshs.15,417,681 in cess revenue, including Kshs.2,069,811 from slaughter fees. However, site inspection conducted in June, 2025 at the slaughterhouse near AIC Moi Girls' High School revealed weak controls and poor supervision, where, only Kshs.1,928,330 was accounted for against total collections of Kshs.2,069,811, leaving an unbanked variance of Kshs.141,481 with no supporting documentation. Further, the assigned revenue officer was absent and had taken the POS device without authorization, while collections were recorded manually by untrained staff who held unbanked cash.

In the circumstances, the accuracy and validity of slaughter fees revenue amounting to Kshs.2,069,811 could not be confirmed.

#### **5. Collection of Land Rates without an Approved Valuation Roll**

The statement of revenue and disbursements and Note 7 to the statements reflect Kshs.14,216,623 in respect of land rates received and receivables. However, the Receiver of Revenue collected land rates using an outdated or estimated property values not supported by valuation records instead of relying on an approved and up-to-date valuation roll. Further, the County did not publish notices of rates as required under Section 15(3) of the National Rating Act, 2024 which requires the County Executive Committee to publish a notice in the Gazette to that effect at least sixty days prior to the due date.

In the circumstances, the regularity of land rates revenue amounting to Kshs.14,216,623 could not be confirmed.

#### **6. Failure to Collect Revenue from Conservancy Administration**

The approved annual budget projected revenue of Kshs.18,161,550 from Conservancy administration. However, no revenue was collected despite the presence of active conservancies within the County. This contravenes Regulation 63(1)(a) of the Public Finance Management (County Governments) Regulations, 2015, which requires that an accounting officer and a receiver of revenue are personally responsible for ensuring that adequate safeguards exist and are applied for the prompt collection and proper accounting for, all County Government revenue and other public moneys relating to their County Departments or agencies;

In the circumstances, the County Government failed to realize potential revenue of Kshs.18,161,000 from Conservancy administration.

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 revenue 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 effect of the matters 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**

#### **1. Lack of Internal Audit**

Review of the Receiver of Revenue operations revealed that no Internal Audit was conducted 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 addition, no evidence was provided to prove the presence and work of an Audit Committee and meetings held during the year under review to discuss audit reports and make recommendations on risk mitigation.

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

#### **2. Lack of Risk Management Policy**

The Receiver of Revenue had no Risk Management Policy and risk register of all the risk exposures. It was not clear how management dealt with departmental risk exposures.

In the circumstances, it was not possible to confirm how operational and other risks faced by the Receiver of Revenue were identified, monitored, and controlled during the year under review.

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 revenue 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 revenue 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 revenue statements, Management is responsible for assessing the Receiver of Revenue'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 revenue 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 revenue statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the revenue 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 Receiver of Revenue'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 revenue 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 revenue 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 revenue 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 revenue 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**

**15 December, 2025**

**Receiver Of Revenue**  
**County Government of Samburu**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

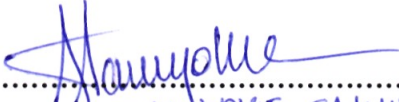
**6. Statement of Revenue and Disbursements for the year ended 30th June 2025**


	<b>Note</b>	<b>FY 2024/2025</b>
		<b>Kshs</b>
<b>Revenue from non-exchange transactions</b>		
Cess	6	15,417,681
Land Rates received and receivables	7	14,216,623
Single/Business Permits	8	15,436,797
Conservancy Administration	9	-
Administration Control Fees and Charges	10	5,701,695
Other Fines, Penalties, And Forfeiture Fees	11	-
Public Health Service Fees	12	2000
Physical Planning and Development	13	130,400
Donations/Grants Not Received Through CRF	14	-
<b>Total Revenue from non-exchange transactions</b>		<b>50,905,196</b>
<b>Revenue from exchange transactions</b>		
Parking Fees	15	2,406,963
Market Fees	16	1,028,060
Property Rent	17	798,873
Advertising	18	4,979,000
Hospital Fees to CRF	19	9,410,585
Hire of County Assets	20	30,000
Sale of assets	21	22,361,190
Park Fees received and receivables	22	214,367,323
Miscellaneous receipts	23	3,511,222
<b>Total Revenue from exchange transactions</b>		<b>258,893,216</b>
<b>Total Revenues (a)</b>		<b>309,798,412</b>
<b>Disbursements</b>		
Disbursements To CRF	24	(312,568,768)
Disbursements to another County Fund	25	(-)
Bank charges	26	(32,272)
Waivers and exemptions	27	(-)

**Receiver Of Revenue**  
**County Government of Samburu**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

Bad debts written off	28	(-)
Provision for bad debts	29	(-)
<b>Total Disbursements and other charges (b)</b>		<b>(312,601,040)</b>
<b>Other gains/(losses)</b>		
Gain/Loss on foreign exchange transactions	30	-
<b>Increase/Decrease in Dues to County Revenue Fund</b>		<b>(2,802,628)</b>

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 24<sup>TH</sup> OCT 2025 and signed by:

  
 Name LENANYOKIE SAMMY  
 County Receiver of Revenue  
 (Ref: PFM ACT section 165, 2(a))

  
 Name LUCY LESCHAMPE  
 Head of Revenue Reporting  
 ICPAK M/No 14578

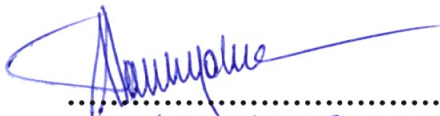


**Receiver Of Revenue**  
**County Government of Samburu**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

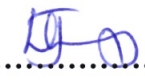
**7. Statement of Financial Position as at 30<sup>th</sup> June 2025**

	Note	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Current Assets</b>			
Cash and Cash Equivalents	31	586,451	3,389,079
Receivables from non-Exchange transactions	32	106,277,971	86,700,811
Receivables from Exchange transactions	33	13,494,536.25	30,540,000
<b>Total Current Assets</b>		120,358,958	120,629,890
<b>Total Assets</b>		120,358,958	120,629,890
<b>Financial Liabilities</b>			
Payables-Due to CRF	34	120,358,958	120,629,890
Revenue Received in Advance	35	-	-
<b>Total Financial Liabilities</b>		120,358,958	120,629,89

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 24<sup>th</sup> Oct 2025 and signed by:

  
 Name LENANOKIE SAMMY  
 County Receiver of Revenue



  
 Name LUCY LESIYAMPE  
 Head of Revenue Reporting  
 ICPAK M/No 14578

*Receiver Of Revenue  
County Government of Samburu  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

**8. Statement of Cash Flows for the Year Ended 2025**

	<b>Note</b>	<b>FY 2024/2025</b>
		<b>Kshs</b>
<b>Operating Activities</b>		
<b>Receipts</b>		
Cess	6	15,417,681
Land Rate	7	14,216,623
Single/Business Permits	8	15,436,797
Conservancy Administration	9	-
Administration Control Fees and Charges	10	5,701,695
Other Fines, Penalties, And Forfeiture Fees	11	-
Public Health Service Fees	12	2000
Physical Planning and Development	13	130,400
Donations/Grants Not Received Through CRF	14	-
Parking Fees	15	2,406,963
Market Fees	16	1,028,060
Property Rent	17	798,873
Advertising	18	4,979,000
Hospital Fees to CRF & FIF	19	9,410,585
Hire of County Assets	20	30,000
Sale of assets (Motor vehicle)	21	22,361,190
Park Fees	22	214,367,323
Miscellaneous receipts	23	3,511,222
<b>Total Receipts</b>		<b>309,798,412</b>
<b>Payments</b>		
Disbursements To CRF	24	(312,568,768)
Bank charges	26	(32,272)
<b>Total Payments</b>		<b>(312,601,040)</b>
<b>Net Cash from operating Activities</b>		<b>(2,802,628)</b>
Cash and Cash Equivalent as at 1 <sup>st</sup> July 2024	31	3,389,079
<b>Cash and Cash Equivalent as at 30<sup>th</sup> June 2025</b>	31	<b>586,451</b>

*Receiver Of Revenue  
County Government of Samburu  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

**9. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30<sup>th</sup> June 2025**

<b>Receipts</b>	<b>Original Targets</b>	<b>Adjustments</b>	<b>Final Targets</b>	<b>Actual On Comparable Basis</b>	<b>Budget Realization Difference</b>	<b>% of Realization</b>
	<b>A</b>	<b>B</b>	<b>C=A+B</b>	<b>D</b>	<b>E=C-D</b>	<b>F=D/C %</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>County Own Source Revenue</b>						
Cess	13,543,200	-	13,543,200	15,417,681	(1,874,481)	114%
Land Rate	40,480,000	-	40,480,000	14,216,623	26,263,377	35%
Single/Business Permits	17,600,000	-	17,600,000	15,436,797	2,163,203	88%
Parking Fees	5,858,600	-	5,858,600	2,406,963	3,451,637	41%
Wheat Cess	317,240	-	317,240	-	317,240	0%
Market Fees	14,139,400	-	14,139,400	1,028,060	13,111,340	7.3%
Property Rent	-	-	-	798,873	(798,873)	100%
Advertising	2,640,000	-	2,640,000	4,979,000	(2,339,000)	189%
Hospital Fees to CRF & FIF	18,700,000	-	18,700,000	9,410,585	(9,289,415)	50%
Public Health Service Fees	686,400	-	686,400	2,000	684,400	0.3%
Physical Planning and Development	1,377,090	-	1,377,090	130,400	1,246,690	9.5%
Hire of County Assets	1,862,740	-	1,862,740	30,000	1,832,740	1.6%
Conservancy Administration	18,161,550	-	18,161,550	-	18,161,550	0%
Administration Control Fees and Charges	6,798,000	-	6,798,000	5,701,695	1,096,305	84%
Proceeds from sale of assets	-	-	-	22,361,190	(22,361,190)	100%
Park Fees	138,582,180	-	138,582,180	214,367,323	(75,785,143)	155%
Other Fines, Penalties, and Forfeiture Fees	-	-	-	-	-	-
Miscellaneous Receipts	883,740	-	883,740	3,511,222	(2,627,482)	397%
<b>Total County Own Source Revenue</b>	<b>281,630,140</b>	<b>-</b>	<b>281,630,140</b>	<b>309,798,412</b>	<b>(28,168,272)</b>	<b>110%</b>
<b>Other Receipts</b>						
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
<b>Total Other Receipts</b>	<b>281,630,140</b>	<b>-</b>	<b>281,630,140</b>	<b>309,798,412</b>	<b>(28,168,272)</b>	<b>110%</b>

**Receiver Of Revenue**  
**County Government of Samburu**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

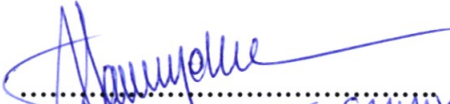
<b>Receipts</b>	<b>Original Targets</b>	<b>Adjustments</b>	<b>Final Targets</b>	<b>Actual On Comparable Basis</b>	<b>Budget Realization Difference</b>	<b>% of Realization</b>
	<b>A</b>	<b>B</b>	<b>C=A+B</b>	<b>D</b>	<b>E=C-D</b>	<b>F=D/C %</b>
<b>Total Receipts</b>	<b>281,630,140</b>	<b>-</b>	<b>281,630,140</b>	<b>309,798,412</b>	<b>(28,168,272)</b>	<b>110%</b>


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

The following revenue streams performed below the budgeted amounts,

- (a) Land rates managed 35% of the budgeted 40M, this is attributed to weak control systems in place, but the County Government will do close monitoring of the processes of rates collection to ensure maximum collection is realised in the future.
- (b) Parking Fees garnered 41% of 5.8M, this is due to the weak enforcement mechanism.
- (c) Market fees managed 7.5%, this is due to late allocation of stalls in the new Maralal Market, the allocation process is being expedited hopefully budget realisation shall be met.
- (d) Hospital fees realised 50% of its targeted amount.
- (e) Park fees managed 155%, this is due to increased tourist activity in the Samburu National Reserve and also Automation of payment processes.

The County Receiver of Revenue's financial statements were approved on 20<sup>th</sup> Oct 2025 and signed by:

  
 Name LEANYOUIE SAMMY  
 County Receiver of Revenue

  
 Name LUCY LESITAMPE  
 Head of Revenue Reporting  
 ICPAK M/No 14578

## **10. Notes to the Financial Statements**

### **1. General Information**

Samburu County Receiver of Revenue was appointed by the CEC member of Finance of Samburu County Government in accordance with section 157 of the PFM Act. The Entity's principal activity is collection and mobilization of revenue as outlined in the appointment letter and section 157 of the PFM Act.

### **2. Statement of Compliance and Basis of Preparation**

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) Accrual Basis of Accounting and relevant legal framework of the County Government of *Samburu*. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

#### **Guiding note during the transition period:**

*The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup>/ 2<sup>nd</sup>/ 3<sup>rd</sup>/year financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).*

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

The Financial statements were authorized for issue by the Accounting Officer on ..... 24/10/2025

**3. Adoption of New and Revised Standards**

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

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 2025*

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>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.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>The County Government of Samburu has lease agreements with Hotels and Lodges operating in Samburu National Reserve, this standard therefore helps the County to recognise, measure and present the leases when they are due.</p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The Standard requires,</p> <p>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:</p> <p>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.</p>
IPSAS 45-	<i>Applicable 1<sup>st</sup> January 2025</i>

**Receiver Of Revenue**  
**County Government of Samburu**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

<b>Standard</b>	<b>Effective date and impact:</b>
Property Plant and Equipment	<p>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.</p>
IPSAS 46 Measurement	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>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> <p>The standard will help the County Government in accounting for all revenues that are due in a financial year and give a forecast on its cash flows.</p>

**Receiver Of Revenue**  
**County Government of Samburu**  
**Revenue Statements for the Period Ended 30<sup>th</sup> June 2025**

Standard	Effective date and impact:
IPSAS 48- Transfer Expenses	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></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>
IPSAS 49- Retirement Benefit Plans	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></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>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><b><i>Applicable 1<sup>st</sup> January 2027</i></b></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ol>

***iii) 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 the entity's financial statements.)*

#### **4. Significant Accounting Policies**

The principal accounting policies adopted in the preparation of these revenue statements are set out below:

##### **i) Revenue from non-exchange transactions**

###### **Fees, taxes, fines and charges**

The *Receiver of Revenue* recognizes revenues from fees, taxes, fines and charges when the event occurs and the asset recognition criteria is met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

##### **ii) Revenue from exchange transactions**

###### **Rendering of services**

The *Receiver of Revenue* recognizes revenue from the rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

###### **Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

###### **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.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**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.

**iii) Budget**

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on 27<sup>th</sup> June 2024 for the period 1st July 2024-1 to 30 June 2025. There were *no* supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

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. 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 section 10 of these financial statements.

**iv) 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 revenue collection accounts held at Commercial banks.

**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**v) Revenue in Arrears**

Revenue in arrears relate to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are presented as receivables from exchange and non- exchange transactions in the statement of financial position. These receivables are assessed for impairment on a continuous basis. The details of these arrears are presented as an appendix to the financial statements under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b).

**vi) Disbursements to CRF**

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account on Quarterly basis. Total disbursements to the CRF are as a result of the transfer arrangement during the year.

**vii) Payables due to CRF**

These relate to amounts yet to be disbursed to the County Revenue Fund at the end of the period. The amount also includes monies that are yet to be collected by the receiver of revenue at the end of the reporting period.

**viii) Comparative Figures**

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

**ix) Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2025

**Notes to the financial statements**

**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 significant 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.

**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 29. 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.

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**Notes to the Financial Statements**

**6. Cess**

<b>Description</b>	<b>FY 2024/2025</b>
	<b>Kshs</b>
Farm produce	-
Quarrying (Sand)	3,663,255
Livestock	9,684,615
Fish farming	-
Others (Slaughter fee)	2,069,811
<b>Total</b>	<b>15,417,681</b>

**7. Land rates**

<b>Description</b>	<b>FY 2024/2025</b>
	<b>Kshs</b>
Land rates	14,216,623
Land penalties and interest	-
Arrears	-
<b>Total</b>	<b>14,216,623</b>

**8. Single /Business Permits**

<b>Description</b>	<b>FY 2024/2025</b>
	<b>Kshs</b>
Business permit application fees	-
Annual Business permit fees	15,436,797
Business permit penalties and interest	-
Business permit fees arrears	-
<b>Total</b>	<b>15,436,797</b>

Notes to the Financial Statements (continued)

9. Conservancy Administration

Description	FY 2024/2025
	Kshs
Refuse disposal fees	-
Dumpsite fees	-
Sewerage fees	-
Sale of seedlings	-
Public cemetery	-
Disposal of carcasses	-
Noise control	-
Others ( <i>Specify</i> )	-
<b>Total</b>	-

10. Administration Control Fees and Charges

Description	FY 2024/2025
	Kshs
Weights and measures	72,700
Fire Services	-
Liquor licenses	5,628,995
Betting levy	-
Others ( <i>Specify</i> )	-
<b>Total</b>	5,701,695

11. Other Fines, Penalties and Forfeitures

Description	FY 2024/2025
	Kshs
Impounding Fees	-
Towing Fees	-
Others ( <i>Specify</i> )	-
<b>Total</b>	-

Notes to the Financial Statements (continued)

12. Public Health Service Fees

Description	FY 2024/2025
	Kshs
Inspection of buildings/premises/Institutions	-
Inspection for issuance of hygiene license	2,000
Vaccination: Yellow fever, Typhoid, etc	-
Applications for medical examination	-
Sanitation inspection for schools	-
Public health permit	-
Rodent Control/Fumigation	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>2,000</b>

13. Physical Planning and Development

Description	FY 2024/2025
	Kshs
Sale of County planning documents	-
Land valuation and registration fees	-
Change / Renewal of user	-
Building plans approval	130,400
Signboards	-
Occupational Permits	-
Enforcement / Demolition	-
Architectural designs by county officers	-
Hoarding fees	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>130,400</b>

**Notes to the Financial Statements (continued)**

**14. Donations and Grants Not Received Through CRF**

<b>Description</b>	<b>FY 2024/2025</b>
	<b>Kshs</b>
Donations <i>(Specify Based on Source)</i>	-
Grants <i>(Specify Based on Source)</i>	-
Others <i>(Specify)</i>	-
<b>Total</b>	-

**15. Parking Fees**

<b>Description</b>	<b>FY 2024/2025</b>
	<b>Kshs</b>
Street parking fees	2,301,463
Monthly toll/sticker fees	-
Motorbike fees	-
Registration fees	-
Reserved parking	105,500
Bus Park fees	-
Others <i>(Specify)</i>	-
<b>Total</b>	<b>2,406,963</b>

**16. Market Fees**

<b>Description</b>	<b>FY 2024/2025</b>
	<b>Kshs</b>
Market entry fees	-
Hawking fees	1,028,060
Others <i>(Specify)</i>	-
<b>Total</b>	<b>1,028,060</b>

Notes to the Financial Statements (continued)

17. Property Rent

Description	FY 2024/2025
	Kshs
County Housing	-
Plot Rent	-
Tenancy Agreement	-
Transfer of Property	-
Stalls/kiosks rent	579,101
Others ( <i>Safaricom BTS</i> )	219,772
<b>Total</b>	<b>798,873</b>

18. Advertising

Descriptions	FY 20224/2025
	Kshs
Branding	539,000
Billboard advertising	-
Signage	390,000
Roadshows	1,800,000
Banners	-
Posters	-
Tent advertising	2,250,000
Street pole/clock advertising	-
others ( <i>Specify</i> )	-
<b>Total</b>	<b>4,979,000</b>

19. Hospital Fees

Description	FY 2024/2025
	Kshs
Level 5 hospitals to CRF	9,410,585
Level 5 hospital (FIF)	-
Level 4 hospitals (FIF)	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>9,410,585</b>

**Notes to the Financial Statements (continued)**

**20. Hire Of County Assets**

<b>Description</b>	<b>FY 2024/2025</b>
	<b>Kshs</b>
Agricultural Mechanisation Services (AMS)	-
Hire of Machines and Equipment	-
Hire of County Stadia	-
Hire of County Halls	-
Conference facilities/Agricultural Training Centers (ATC)	-
Others (Maralal Vocational Training Centre Hall)	<b>30,000</b>
<b>Total</b>	<b>30,000</b>

**21. Sale of assets.**

	<b>FY 2024/2025</b>
	<b>Kshs</b>
Receipts from Sale of Buildings	-
Receipts from Sale of Vehicles and Transport Equipment	20,661,190
Receipts from Sale of Plant Machinery and Equipment	1,700,000
Receipts from Sale of Certified Seeds and Breeding Stock	-
Receipts from Sale of Strategic Reserves Stocks	-
Receipts from Sale of Inventories, Stocks and Commodities	-
Disposal and Sales of Non-Produced Assets	-
<b>Total</b>	<b>22,361,190</b>

**22. Park Fees**

<b>Description</b>	<b>FY 2024/2025</b>
	<b>Kshs</b>
Lodge Tariffs and levies	14,670,664
Park entry fees	198,939,915
Filming and Photography fees	648,000
Camping fees	108,744
Balloon landing fees	-
Others ( <i>Specify</i> )	-
<b>Total</b>	<b>214,367,323</b>

Notes to the Financial Statements (continued)

23. Miscellaneous Revenues

Description	FY 2024/2025
	Kshs
Dividends	-
Interest	-
Commissions	-
<b>Others (Recoveries)</b>	2,318,017
<b>Direct credit</b>	10,000
<b>Insurance</b>	1,183,205
<b>Total</b>	<b>3,511,222</b>

24. Disbursements to CRF

Description	Period ended Sep/Dec/March/June 2025
	Kshs
Quarter 1	104,264,471
Quarter 2	64,526,400
Quarter 3	74,815,440
Quarter 4	68,962,457
<b>Total</b>	<b>312,568,768</b>

25. Disbursement to another County Fund

Description	Period ended Sep/Dec/March/June 2025
	Kshs
Quarter 1	-
Quarter 2	-
Quarter 3	-
Quarter 4	-
<b>Total</b>	<b>-</b>

Notes to the Financial Statements (continued)

26. Bank Charges

Description	FY 2024/2025
	Kshs
Bank Charges & commissions	32,272
<b>Total</b>	32,272

27. Waivers and Exemptions

Description	FY 2024/2025
	Kshs
Penalties	-
Interest	-
Others ( <i>Specify</i> )	-
<b>Total</b>	-

28. Bad debts written off.

Description	FY 2024/2025
	Kshs
Bad debts written off ( <i>Specify revenue stream</i> )	-
<b>Total</b>	-

29. Provision for bad debts

Description	FY
	Kshs
Provision for bad debts ( <i>Specify revenue stream</i> )	-
<b>Total</b>	-

Notes to the Financial Statements (continued)

30. Gain/Loss on Foreign Exchange Transactions

Description	FY 2024/2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
<b>Total</b>	<b>-</b>

31. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
			Kshs	Kshs
KENYA COMMERCIAL BANK, 1140756516 (Ksh)	586,451	-	586,451	2,986,121.18
KENYA COMMERCIAL BANK, 1108196624 (USD)	-	-	-	369,664
SUPA SACCO LIMITED, 3417(Ksh)	-	-	-	33,294
Cash at Hand			-	-
<b>Total</b>	<b>586,451</b>		<b>586,451</b>	<b>3,389,079</b>

32. Receivables for non-exchange transactions

Description	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Receivables</b>		
<i>Land Rate</i>	106,277,971	86,700,811
	-	-
Sub total	106,277,971	86,700,811
Less impairment Allowance	-	-
<b>Total Current Receivables</b>	<b>106,277,971</b>	<b>86,700,811</b>

*Land Rates arrears increased as a result of increase in Lease amount as from January 2025, despite increase in Land rate collection.*

Ageing analysis for Receivables from Non-exchange transactions

Description	FY 2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Current FY	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	20,333,600	19.1%	-	%
Between 1- 2 years	6,723,000	6.3%	6,046,440	17.8%
Between 2-3 years	5,690,000	5.4%	7,724,446	14.8%
Over 3 years	73,531,371	69.2%	72,929,925	67.4%
<b>Total (a+b)</b>	<b>106,277,971</b>	<b>100%</b>	<b>86,700,811</b>	<b>100%</b>

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Impairment allowance/ provision	FY 2024/2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	(-)
Written off during the year	(-)
At the end of the year	-

33. Receivables from exchange transactions

Description	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Total receivables</b>		
<i>Park fees – Hotels levies and tariffs</i>	<b>13,494,536.25</b>	30,540,000
	-	-
Less: impairment allowance	(-)	(-)
<b>Total receivables</b>	<b>13,494,536.25</b>	<b>30,540,000</b>

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**Ageing analysis for total receivables in exchange transactions**

Description	FY 2024/2025		FY 2023/2024	
	Current FY	% of the total	Comparative FY	% of the total
	Kshs		Kshs	
Less than 1 year	5,379,031.25	40%	-	%
Between 1- 2 years	8,115,505	60%	14,800,000	48.4%
Between 2-3 years	-	%	9,600,000	31.4%
Over 3 years	-	%	6,140,000	20.1%
<b>Total (a+b)</b>	<b>13,494,536.25</b>	<b>100%</b>	<b>30,540,000</b>	<b>100%</b>

**Reconciliation for Impairment Allowance on Receivables from Exchange Transactions**

Impairment allowance/ provision	FY 2024/2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	(-)
Written off during the year	(-)
At the end of the year	-

**34. Payables- Due To CRF**

Payables	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	<b>586,451</b>	<b>3,389,079</b>
Amount billed and yet to be collected for disbursement to CRF	119,772,507	117,240,811
<b>Total Due to CRF</b>	<b>120,358,958</b>	<b>120,629,890</b>

**Movement Disclosure on Dues to CRF**

Description	Amount
	Kshs
Opening Dues to CRF	3,389,079
Increase/Decrease in Dues to CRF	(2,802,628)
<b>Closing Dues to CRF</b>	<b>586,451</b>

**35. Revenue received in advance**

Description	Period ended 2025	Opening Statement 1st July 2024
	Kshs	Kshs
<i>Specify</i>	-	-
<b>Total</b>	-	-

**11. Appendices**

**Appendix 1: Progress on follow up of prior Year Auditor Recommendations.**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
4.1 Failure to Remit Revenue on Disposal of Motor Vehicles	The Statement of receipts and disbursements reflects total OSR amount of Ksh 280,319,244. However, the amount reported is not inclusive of revenue from sale of Motor vehicles amounting to Ksh 22,361,190 which was yet to be remitted to CRF	The County Government of Samburu sold a number of Vehicle totalling to Ksh 22,361,190, This amount was not remitted by close of FY 2023/2024 but in a special purpose account due to unfinished reconciliations with the bidders. However the money was transferred to Revenue collection account on 10 <sup>th</sup> September 2024 and subsequently transferred to CRF.	Fully Resolved.	
4.2 Unresolved prior year Audit Matters	In the audit report of the previous year, several issues were raised under the report on Revenue statements, report on lawfulness and	Most of these issues are resolved while others, Measures have been put in place to address them. Revenue collection system is in place and its	Not Resolved	

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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)
	effectiveness in use of public resources and report on the effectiveness of the internal controls, risk management and governance. However, although the management indicated that the issues had been resolved, the matters remained unresolved as at 30 June 2024.	currently in use. The Revenue statements were corrected. On Land rates, it's an ongoing exercise with digitization on the urban land data at the department of Lands. The County has never been issued leases for urban land hence affecting revenue collection on land rent and rates.		
4.3 - 1. Failure to disburse revenue to the County Revenue fund	The statement of Receipts and disbursement reflects an amount of Ksh. 3,386,079 as total due for CRF	End of the Financial Year fell on a weekend an at the same time there was a circular from the controller of budget urging Counties to remit revenue revenue to CRF by 28 <sup>th</sup> Friday June 2024 by 3pm. Most of these transactions were received on or after 28 <sup>th</sup> . The money was subsequently disbursed in the first quarter of 2024/2025.	Resolved.	

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
4.3 - 2. Failure to collect and remit revenue on Physical planning and development.	Review of the statement of comparison of budget versus actuals amounts indicates that the receiver of Revenue budgeted to collect an amount of Ksh 1,252,900 from physical planning and development during the year 2023/2024. In addition the County Finance Act 2023 outlines the amount payable on building plans for residential and commercial buildings. However the County did not collect	The Receiver of Revenue did not receive any collection from the department, however in view of the above, the management deployed two revenue clerks to the department of works to follow up on the same.	Resolved.	
4.3 – Underutilization of Revenue system	During the year under review, Samburu County executive went into agreement with Web Tribe for the Supply of and installation of a revenue system at a contractual amount of Ksh 29,986,000. However the system was not used to collect land	Most of the revenue for the year was collected through the system, a few modules were not fully rolled out like the land rates due to delay in titling and data clean up. The Management is currently engaging the service provider to ensure roll out soonest.	Not Resolved	

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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)
	rates, hire of public property and reserved parking leading to underutilization of the system. In the circumstance, the value for money in acquisition of the system could not be confirmed.			
4.4	<p><b>1. Accumulation of Land rates Arrears</b>  As previously reported, the statement of receipts and disbursement reflects land rates collection of Ksh 9,124,000 as disclosed in note 2 to the statements. However, available information indicated that the County had accumulated net arrears and penalties on land rates amounting to Ksh 117,240,811. Further the plot registers for ratable properties provided for audit were incomplete as key data of owners was</p>	<p>The issue of land title/leases affects the collection of revenue as the County is currently using land allocation letters which basically does not confer ownership to the land owners. However the lands department has rolled out the titling programme together with Lands Commission and the Ministry of lands. The County has also done intensive public awareness through local radio stations on payments of rates. The County has also issued</p>	Not Resolved, an ongoing process.	

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	missing including identity documents, rates payments data, miscellaneous receipts numbers and contact information. Some plot numbers were also left blank with ownership details not indicated. In the circumstance the effectiveness of the internal controls on land rates arrears management could not be confirmed.	demand letters to plot owners with huge arrears.		
	<b>2.Inadequate framework for Revenue administration.</b> The receiver of revenue has not established a revenue administration law to guide on the enforcement on failure to pay the prescribed fees, levies and charges as outlined in the Samburu County Finance Act 2023. With the absence	At the time of audit, the management did not have a revenue administration law in place, however the same has been drafted and currently at the cabinet level for approval.	Not resolved	December 2025 KDSP II Funding delayed.

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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)
	of a legal framework, the revenue officers are unable to carry out enforcement measures,			

**Guidance Notes:**

- Use the same reference numbers as contained in the external audit report.
- Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

*[Signature]*  
 .....

Name **LENANTOKIE SAMMY**

County Receiver of Revenue

Date **24/10/2025**



*[Signature]*  
 .....

Name **LUCY LESITAMPE**

Head of Revenue Reporting

ICPAK M/No **14578**

Date **24/10/2025**

**Appendix 2: Statement of Arrears of Revenue As at 30th June 2025**

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 <sup>st</sup> July	Arrears received during the year.	Additions in arrears for the current year to June	Total arrears as at 30 June 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
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	<b>2024)</b> <b>A</b>	<b>B</b>	<b>30, 2025</b> <b>C</b>			
Cess	0	(0)	0	0		N/A
Land rate	86,700,811	(7,486,440)	27,063,600	<b>106,277,971</b>	Titling of the land, intensive public awareness	Recoverable
Single/Business Permits	0	(0)	0	0		
Property Rent	0	(0)	0	0		
Parking Fees	0	(0)	0	0		
Market Fees	0	(0)	0	0		
Advertising	0	(0)	0	0		
Hospital Fees	0	(0)	0	0		
Public Health Service Fees	0	(0)	0	0		
Physical Planning and Development	0	(0)	0	0		
Hire Of County Assets	0	(0)	0	0		
Conservancy Administration	0	(0)	0	0		
Administration Control Fees and Charges	0	(0)	0	0		
Park Fees	30,540,000	(22,424,495.25)	5,379,031.25	<b>13,494,536.25</b>	Aggressive collection was done in Q3 & Q4	
Other Fines, Penalties, And Forfeiture Fees	0	(0)	0	0		
Miscellaneous	0	(0)	0	0		
<b>Total Arrears</b>	<b><u>117,240,811</u></b>	<b><u>(29,910,935.25)</u></b>	<b><u>32,442,631.25</u></b>	<b><u>119,772,507.25</u></b>		

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*[Signature]*  
Name LEANNOXIE SAMMY  
County Receiver of Revenue  
(Ref: PFM ACT section 165, 2(a))

*[Signature]*  
Name Lucy LEKITAMPÉ  
Head of Revenue Reporting  
ICPAK M/No 14578

(Total arrears as at the end of the year should be the total of receivables from exchange and non-exchange transactions)



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**Appendix 3: Ageing Analysis of Revenue in Arrears**

<b>Description (indicate as applicable)</b>	<b>Less than 1 year</b>	<b>Between 1-2 years</b>	<b>Between 2-3 years</b>	<b>Over 3 years</b>	<b>Total</b>
Cess	0	0	0	0	0
Land rate	20,333,600	6,723,000	5,690,000	73,531,371	106,277,971
Single/business permits	0	0	0	0	0
Property rent	0	0	0	0	0
Parking fees	0	0	0	0	0
Market fees	0	0	0	0	0
Advertising	0	0	0	0	0
Hospital fees	0	0	0	0	0
Public health service fees	0	0	0	0	0
Physical planning and development	0	0	0	0	0
Hire of County Assets	0	0	0	0	0
Conservancy administration	0	0	0	0	0
Administration control fees and charges	0	0	0	0	0
Proceeds from sale of assets	0	0	0	0	0
Park fees	5,379,031.25	8,115,505	0	0	13,494,536.25
Other fines, penalties, and forfeiture fees	0	0	0	0	0
Miscellaneous receipts	0	0	0	0	0
Others ( <i>Specify</i> )	0	0	0	0	0
<b>Total (agree to statement of arrears above)</b>	<b>25,712,631.25</b>	<b>14,838,505</b>	<b>5,690,000</b>	<b>73,531,371</b>	<b>119,772,507.25</b>

*Receiver Of Revenue  
County Government of Samburu  
Revenue Statements for the Period Ended 30<sup>th</sup> June 2025*

**Appendix 4: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.**

S/No	Name of person / organisation benefitting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted
	N/A	N/A	N/A	N/A	N/A

*(PFM ACT section 165 subsection 4, 5)*


  
 Sign and date  
 Accounting Officer