



**COUNTY GOVERNMENT OF LAIKIPIA
(EXECUTIVE)**



QUARTERLY REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL PERIOD ENDED
DECEMBER 31st, 2022**

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

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

TABLE OF CONTENTS

1. ACRONYMS	iii
2. KEY ENTITY INFORMATION AND MANAGEMENT	iv
3. FORWARD BY THE CECM FOR FINANCE AND ECONOMIC PLANNING.....	xi
4. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	xvii
5. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2022.....	1
6. STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022.....	3
7. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31ST DECEMBER, 2022	4
8. SUMMARY STATEMENT OF BUDGET VS ACTUAL: RECURRENT AND DEVELOPMENT COMBINED .	6
9. SUMMARY STATEMENT BUDGET VS ACTUAL: RECURRENT	8
10. SUMMARY STATEMENT OF BUDGET VS ACTUAL: DEVELOPMENT	9
11. SIGNIFICANT ACCOUNTING POLICIES.....	11
12. NOTES TO THE FINANCIAL STATEMENTS.....	17
9. OTHER IMPORTANT DISCLOSURES.....	24
10. ANNEXES	28
ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER FY 2022-23.....	28
ANNEX 2 – ANALYSIS OF TRANSFERS FROM THE CRF FY 2022-23	29
ANNEX 3 – ANALYSIS OF PENDING ACCOUNTS PAYABLE.....	30
ANNEX 4 SUMMARY OF NON-CURRENT ASSET REGISTER.....	104

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

1. ACRONYMS

Acronym	Meaning
AO	Accounting Officer
AGPO	Access to Government Procurement Opportunities
ASDSP	Agriculture Sector Development Support Project
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
CECM	County Executive Committee Member
CO	Chief Officer
CFSP	County Fiscal Strategy Paper
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
EU	European Union
ECDE	Early Childhood Development Education
IDEAS	Instruments for Devolution Advice and Support
ICOMS	Integrated County Operations Management System
KCB	Kenya Commercial Bank
KCSAP	Kenya Climate Smart Agriculture Project
KUIG	Kenya Urban Support Institutional Grant
KUSP	Kenya Urban Support Program
LCDA	Laikipia County Development Authority
LCRB	Laikipia County Revenue Board
LPO	Local Purchase Order
LSO	Local Service Order
MoH	Ministry of Health
NHIF	National Health Insurance Fund
OSR	Own Source Revenue
PPEs	Personal Protective Equipment
PPDA	Public Procurement & Disposal Act
PFMA	Public Finance Management Act
RMLF	Road Maintenance Levy Fund
SPA	Special Purpose Account
THUSCP	Transforming Health Care Systems
UNICEF	United Nations International Children's Emergency Fund
VTCs	Vocational Training Centres
VS	Versus
FY	Financial Year

2. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Laikipia County is one of the 47 Counties in the Republic of Kenya within the Rift Valley Region. “Laikipia” is a Maasai word equivalent to vast plains reflecting the large highland plateau. It borders 7 counties namely Samburu, Isiolo, Meru, Nyeri, Nyandarua, Nakuru and Baringo to the West. It covers an area of 9532.2 km² and is ranked as the 15th largest county in the country by land size and has a population of 518,560 as per the 2019 Kenya Population and Housing Census. The County is cosmopolitan with about 23 communities.

Laikipia County comprises of 6 administrative sub counties (formerly districts) namely Laikipia East, Laikipia North, Laikipia West, Laikipia Central, Nyahururu and Kirima. The County consists of three constituencies namely Laikipia East, Laikipia North and Laikipia West. The County interim headquarters is Nanyuki while the gazetted is Rumuruti.

The County is largely rural in settlement and a member of the Central Region Economic Bloc (CEREB), Co-operation for Peace and Development (Amaya Triangle Initiative) and Frontier Counties Development Council.

The main economic activities in the county include ranching, crop farming, beef and dairy farming, tourism and trade. The main crops grown include wheat, maize, beans, potatoes and vegetables. The main livestock types are cattle, goats, sheep and poultry. Major tourist attractions in Laikipia include; wildlife, the unique Maa speaking cultural practices, and the Thomson Falls. Its proximity to Mt. Kenya, Meru National Park, Aberdare ranges and Samburu game parks have equally boosted tourism within the county through provision of hospitality services.

Our vision: *The greatest county with the best quality of life*

Our mission: *To enable every household in Laikipia to lead a prosperous life*

Our core values:

- *People-centeredness*
- *Equity*
- *Accountability*
- *Efficiency*
- *Professionalism*
- *Integrity*
- *Innovativeness*
- *Passion*

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

(b) Key management



H.E. JOSHUA IRUNGU EGH
GOVERNOR – COUNTY GOVERNMENT OF LAIKIPIA

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022



H.E. REUBEN NGATIA
DEPUTY GOVERNOR

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022



KOINANGE WAHOME
COUNTY SECRETARY



ALBERT WAGURAH TAITI
CECM HEALTH AND MEDICAL SERVICES



EKWAM NABOS
CECM INFRASTRUCTURE, LANDS, PUBLIC WORKS & URBAN DEVELOPMENT



SAMUEL. W. GACHIGI
CECM FINANCE, ECONOMIC PLANNING AND COUNTY DEVELOPMENT



STEPHEN BIWOTT KISORIO
CECM TRADE, TOURISM, CO-OPERATIVES AND INDUSTRIALIZATION



EDWIN KASOO
CECM AGRICULTURE, LIVESTOCK & FISHERIES



LEAH NJERI
CECM WATER, ENVIRONMENT & NATURAL RESOURCES

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

(c) Fiduciary Management

The key management personnel who held office during the financial period ended 31st December, 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance County Planning and Enterprise Development	Samuel. W. Gachigi
2.	Accounting Officer-County Administration, Public Service	Peter Ndirangu Hinga
3.	Accounting officer- Finance County Planning and Development	Daniel Ngumi
4.	Accounting Officer- Health and Medical Services	Dr Timothy Panga
5	Accounting Officer- Agriculture & Crops	Elizabeth Wangari
6	Accounting Officer -Livestock and Fisheries	Mary Gichuru
7	Accounting Officer – Youth and sports	Jecinta Segetet Koree
8	Accounting Officer – Education, Social services & Gender	John Mwangi Gichuki
9	Accounting Officer- Trade, tourism, Co-operatives and Enterprise	Samuel Njuki Mahiga
10	Accounting Officer- Water, Environment & Natural resources	Samuel Abram Lemanyishoe
11	Accounting Officer- Housing and Renewable Energy	Kenneth Irumbi Kibara
12	Accounting Officer- Roads, Transport, infrastructure & power	Eng. Peter Macharia
No.	Designation-County Treasury Members	Name
1.	CECM Finance County Planning and Enterprise Development	Samuel. W. Gachigi
2.	CO Finance County Planning and Development	Daniel Ngumi
3.	Head of Accounting Services & Financial reporting	Mary Wachiuri
4.	Head of Internal Audit	Julius Kingori
5.	Director Economic Planning	Charles Nderitu
6.	Head of Supply Chain Management	Josephine Njoki

(d) Fiduciary Oversight Arrangements

County Assembly of Laikipia
 County Executive Committee
 Laikipia County Executive Audit Committee
 Senate Public Accounts Committee
 Office of the Controller of Budget.
 Office of the Auditor-General
 Development Partners Oversight

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

(e) Entity Headquarters

P.O. Box 1271 - 10400
Interim County Headquarter Building
Kenyatta Avenue
Nanyuki, Kenya

(f) Entity Contacts

Telephone: +254 740031031
E-mail: reports.treasury@laikipia.go.ke
Website: www.laikipia.go.ke

(g) Entity Bankers

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

2. Kenya Commercial Bank
Nairobi, Kenya

3. Co-operative Bank
Nairobi, Kenya

4. Equity Bank
Nairobi, Kenya

5. Family Bank
Nairobi, Kenya

6. ABSA Bank
Nairobi, Kenya

7. National Bank
Nairobi, Kenya

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

The County Government of Laikipia has formulated the following statutory committees and boards

1. Laikipia County Audit Committee

The inaugural Audit Committee was constituted in April 2018 as required by the PFM Regulations 2015. The committee is guided by an Audit Charter that was approved in September 2018. The committee is currently constituted by the following members:

No.	Names	Designation	Qualifications
1	James Sambu	Chairperson	MBA, CPA(K), ICPAK member
2	Joseph Kimathi	Member	MBA, CPA(K), ICPAK member
3	Robert Angulu Anyangu	Member	B. COM, CPA(K), ICPAK Member
4	Damaris Wanjiku Waiharo	Member	B. COM, MBA (Finance) CPA(K) ICPAK Member
5	Mishek M. Gacheru	County Treasury representative	BA Economics, CPA(K), ICPAK member
6	Julius Kingori	Head of Internal Audit – secretary	MBA, CPS(K), CPA(K), ICPAK member-Secretary

2. Laikipia County Public Service Board

Laikipia County Public Service Board was established by The Laikipia County Public Service Board Act June 2014. The board members are;

No.	Names	Designation
1	Margaret Mumbi	Chairperson
2	Timothy Wamiti	Secretary
3	Patricia Wangui	Member
4	John Ekale	Member
5	Benson Sururu	Member
6	Christine Chepkoech	Member
7	Moses Mwaura	Member

Other boards and committees formulated by Laikipia County Government are;

- i. Laikipia County Revenue Board (LCRB)
- ii. Laikipia County Development Authority (LCDA)
- iii. Laikipia County Enterprise Fund Board
- iv. Laikipia County Co-operative Fund Board
- v. County Alcoholic Drinks Regulation Committee
- vi. The County Budget and Economic Forum
- vii. County Environmental Committee
- viii. Nanyuki Teaching & Referral Hospital Board
- ix. Nyahururu Referral Hospital Board
- x. Rumuruti Municipality Board
- xi. Laikipia County Pending Bills Committee
- xii. Laikipia County Assets Leasing Fund Committee

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

xiii. Laikipia County Economic Stimulus Program Committee

OPERATIONAL PERFORMANCE

The county Executive has for the period ended 31st December 2022 (half year) achieved remarkable performance both in its internal governance reconstitution and in delivery of services to the residents of Laikipia.

The County Executive leadership was reconstituted by first swearing in of H.E the Governor Joshua Irungu EGH and the Deputy Governor H.E Reuben Ngatia on 25th August 2022 followed by H.E The Governor constituting his County Executive Committee with a new County Secretary and 6 County Executive Committee Members (CECMs). 11 New Chief Officers heading the County Departments were also appointed during the period in order to drive the Governor's transformative agenda at the departmental level.

During the period the following key achievements among others have been actualized both in realigning the county executive to better serve the public and in direct service delivery to the people.

- The process of elevating Nanyuki & Nyahururu Towns to Municipality status has been initiated and is expected to be concluded in the 3rd quarter.
- Completed the development and review of the Community Health Service Bill which is meant to entrench and mainstream all issues dealing with community health workers. The Bill is expected to be a milestone for primary healthcare in the county.
- Revitalized the health care sector with a raft of interventions among them the reinstatement of medical doctors, hiring of more specialists, restocking of hospitals with essential drugs, equipping hospitals with more essential equipment in order to provide the public with the much-needed health care and medical services.
- Supplied food relief worth Kshs 100 million to schools and communities in the drought affected areas in conjunction with the national government. This has ensured no loss of life and no child drops out of school due to lack of food.
- Reconstituted the Ward Bursaries' committees in order to proceed with identification of beneficiaries and the awarding of bursaries and scholarships to needy students across the county in the 3rd quarter of FY 2022/23.
- Passed a supplementary budget for the FY 2022/23 to realign it to the current county government priorities.
- The 3rd Generation of CIDP covering 2023-2027 is currently undergoing the final stages of formulation having gone through a rigorous public participation exercise within the 2nd quarter of the FY 2022/23. It is expected to guide the county multi sectorial development and service delivery for the next 5 years.

More deliverables are being achieved enabled by a committed and cohesive workforce determined to ensure the expectations of the Laikipia residents are sufficiently met.

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

FINANCIAL PERFORMANCE

1. Revenue

The County Executive Financial Statements with effect from the FY 2021/22 (through a revision of the reporting template by PSASB) only reports on Exchequer transfers from the County Revenue Fund. As such it does not report revenue realization on the various revenue categories such as equitable share, grants and own source revenue as they have been reported in the Quarterly County Revenue Fund Financial Statements.

We have however provided an analysis on exchequer transfers from the CRF based on the derived County Executive Budget from the Consolidated Annual Laikipia County Budget FY 2022/23.

In the period ended 31st December, 2022, the County realized Kshs 2,018,446,237 as its revenue representing 33% of its revenue budget realisation as illustrated in the table below.

Table 1: Budget realisation as at 31st December, 2022

Receipt Item	Original Budget	Adjustments	Final Budget	Actual	Budget Realisation Difference	% of Utilisation
	A	B	C=(A+B)	D	E= (C-D)	F = (D/C)
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Exchequer releases	7,077,975,147	71,513,061	6,067,085,994	1,979,836,995	5,232,448,304	33%
Other Receipts	-	-	-	15,000,000	(15,000,000)	-
Opening Bank Balances	-	20,209,242	20,209,242	20,209,242	(20,209,242)	100%
TOTAL	7,077,975,147	91,722,303	6,087,295,236	2,015,046,237	5,197,239,062	33%

2. Payments

The PFM Act of 2012 provides for management of public funds and gives guidelines on planning, budgeting and execution of public funds. Laikipia County Executive adhered to these guidelines when implementing the budget.

The County Executive attained 32% budget utilization as at the end of the period ended 31st December, 2022 of the FY 2022/23. The highest expenditure category for the period was Compensation of employees followed by use of goods and services. The Analysis is further illustrated in the below table:

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

Table 2: Budget utilization as at 31st December, 2022

Expense Item	Original Budget	Adjustments	Final Budget	Actual	Budget Utilisation Difference	% of Utilisation
	A	B	C=(A+B)	D	E= (C-D)	F = (D/C)
	Kshs	Kshs	Kshs	Kshs	Kshs	%
PAYMENTS						
Compensation of Employees	3,058,551,241	228,769,054	3,287,320,295	1,493,284,574	1,794,035,721	45%
Use of goods and services	776,376,553	165,309,753	941,686,306	227,915,472	713,770,834	24%
Transfers to Other Government Units	1,200,747,901	(240,338,825)	960,409,076	187,122,777	773,286,299	19%
Other grants and transfers	64,842,860	(9,384,740)	55,458,120	28,719,722	26,738,398	52%
Other Payments	204,467,549	171,194,215	375,661,764	-	375,661,764	-
Acquisition of Assets	688,165,443	(221,405,768)	466,759,675	8,438,621	458,321,055	2%
Finance Costs, Including Loan Interest	165,656,750	(165,656,750)	-	-	-	-
TOTAL	6,158,808,297	(71,513,061)	6,087,295,236	1,945,481,166	4,141,814,070	32%

3. Cash flow

The county experienced constraint in cash inflow due to non-disbursement of conditional grants and equitable share for the months of October, November and December 2022 from the National Treasury as well as shortfall in Own Source Revenue collection. The county prioritized in payments of essential services like salaries and other operational activities during the period. Further details on realisation and utilization of revenues and expenditure are more elaborated under statement of budget verses actual.

FUTURE OUTLOOK

With a fresh mandate from the electorate of Laikipia, the County Executive is keen to embark on delivering to the people in accordance with the Governor's manifesto. The County Executive is in the final stages of developing the third County Integrated Development Plan (CIDP 2023-2027) which will guide the county in fulfilling its development agenda and service delivery to its citizens. In line with the Governor's manifesto, the county executive commits to enhance wealth creation and employment opportunities especially for the youth across all the sectors as well as improve the education and training through investment in ECDE Centers and Technical and Vocational Trainings (TVETs). In order for the Laikipia residents to effectively engage in their social economic activities, the County Executive will invest more in the healthcare and medical services sector to ensure the public accesses the services in an effective and affordable manner. The above mention sectors will be supported by four pillars which are; Security and community

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

cohesion; Decentralized development (Maendeleo Mashinani), Inclusive governance and Infrastructure development.

Conclusion

I wish to pass my sincere gratitude to H.E the Governor and the Deputy Governor for their stewardship of the county government during the period. Under your leadership Laikipia County has benefited from a citizen centred, development oriented and inclusive governance. Secondly, I wish to thank the County Executive Committee Members, the Accounting Officers and the entire Laikipia County Staff for their commitment, dedication, hard work and teamwork in ensuring service delivery to the people of Laikipia County. Further, I would also like to thank the entire County Assembly led by the able leadership of the Speaker and the County Clerk for their co-operation and oversight role.

Finally, my sincere appreciation goes to all the citizens of Laikipia County for their continuous engagement with the County Government to ensure efficient service delivery and value for money in all our undertakings.

Samuel W. Gachigi

CECM Finance, County Planning and Development
Laikipia County Government



LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

4. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 166 of the PFM Act require that an Accounting Officer for a County Government entity prepares a report for each quarter of the financial year in respect of the entity.

The County Executive Committee member (CECM) for Finance, County planning and Development of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the period ended December 31st, 2022. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Executive; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The CECM accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CECM is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the period ended December 31st, 2022, and of its financial position as at that date.

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

The CECM confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

Further the CECM confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the County Executive Committee member (CECM) for Finance, County planning and Development on 23rd January, 2023



Samuel W. Gachigi

CECM Finance, County Planning and Development
Laikipia County Government



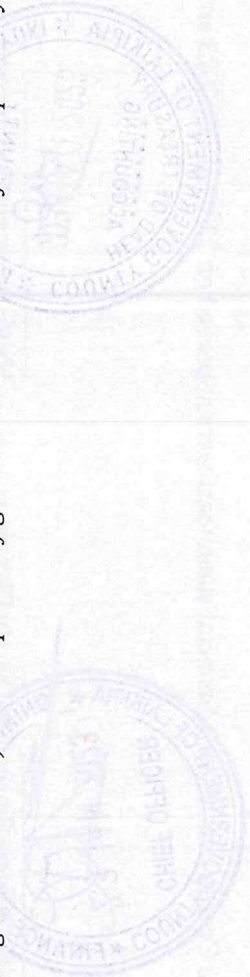
LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

5. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2022.

Description	Note	Period Ended 31 st Dec	Comparative Period
		FY 2022/23 Kshs	FY 2021/22 Kshs
RECEIPTS			
Exchequer Transfers	1	1,979,836,995	2,147,466,319
Other Receipts	2	15,000,000	-
TOTAL RECEIPTS		1,994,836,995	2,147,466,319
PAYMENTS			
Compensation of Employees	3	(1,493,284,574)	(1,152,107,322)
Use of goods and services	4	(227,915,472)	(408,923,886)
Transfers to Other Government Entities	5	(187,122,777)	(324,938,606)
Other grants and transfers	6	(28,719,722)	(28,440,250)
Acquisition of Assets	7	(8,438,621)	(470,939,727)
Other Payments	8	-	(3,588,366)
Finance Costs, Including Loan Interest		-	-
TOTAL PAYMENTS		(1,945,481,166)	(2,388,938,157)
SURPLUS/DEFICIT		49,355,829	(241,471,838)

This statement is prepared on a cash basis as required and therefore does not report on revenue opening balances amounting to Kshs. 20,209,242; as these amounts were received in the previous financial year and reported as receipts in FY 2021/2022. The Statement of Budget vs Actual under page No. 6 reports on all the revenue available for use as Kshs. 2,015,046,237 (being Cash Receipts of Kshs. 1,979,836,995, transfer from deposit A/c Kshs. 15,000,000 and Opening Balances of Kshs. 20,209,242.) against all payments made of Kshs. 1,945,481,166 in the Period Ended 31st Dec FY 2022/23 reporting the actual surplus for the Period as Kshs. 69,565,071.

** Due to the change in reporting template as issued by PSASB effective FY 2021/22, the county executive reports only receipts transferred from the CRF, this therefore excludes receipts received into the CRF and transfers to county assembly (previously reported under payments as transfers to other government units). The comparative figures have also been restated for comparability purposes*



LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

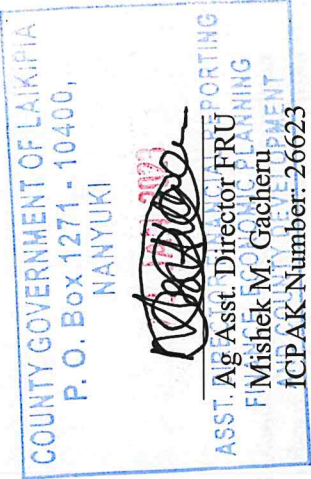
The County Executive's financial statements were approved on 21st January 2023 and signed by:



Chief Officer- Finance & County Planning
Daniel N. Wachuri
ICPAK Number: 8207



Head of Accounting Service
Mary W. Wachuri
ICPAK Number: 170355



ASST. Ag. Asst. Director FRU
F. Mishak M. Gacheru
ICPAK Number: 26623

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

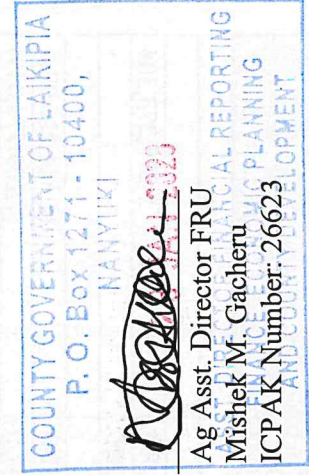
6. STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022

Description	Note	Period Ended 31 st Dec	FY	Prior year audited
		2022/23		FY 2021/22
		Kshs		Kshs
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	9A	51,379,858		157,361,779
Cash Balances	9B	-		-
Total Cash and cash equivalents		51,379,858		157,361,779
Accounts Receivables – Outstanding Imprests	10	18,192,180		-
TOTAL FINANCIAL ASSETS		69,572,038		157,361,779
FINANCIAL LIABILITIES				
Accounts Payables – Deposits and Retentions	11	(6,968)		(137,112,022)
NET FINANCIAL ASSETS		69,565,070		20,249,757
REPRESENTED BY				
Fund balance b/fwd.	12	20,249,757		529,667,130
Prior year adjustments	13	(40,517)		(3,030,396)
Surplus/(Deficit) for the year		49,355,829		(506,386,977)
NET FINANCIAL POSITION		69,565,070		20,249,757

The County Executive's financial statements were approved on 23rd January, 2023 and signed by:


Chief Officer- Finance & Country Planning
Daniel Ngumi
ICPAK Number: 8207


Head of Accounting Services
Mary W. Wadhvani
ICPAK Number: 70550


Ag Asst. Director FRU
Mishek M. Gacheru
ICPAK Number: 26623

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

7. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31ST DECEMBER, 2022

Description	Note	Period Ended 31 st Dec	FY	Prior year audited
		2022/23		FY 2021/22
		Kshs		Kshs
CASH FLOW FROM OPERATING ACTIVITIES				
Receipts from operating income				
Exchequer Releases	1	1,979,836,995		5,275,273,304
Other receipts	2	15,000,000		-
Payments for operating expenses				
Compensation of Employees	3	(1,493,284,574)		(2,624,226,998)
Use of goods and services	4	(227,915,472)		(1,209,774,049)
Transfers to Other Government Units	5	(187,122,777)		(990,231,902)
Other grants and transfers	6	(28,719,722)		(59,732,900)
Other Payments	8	-		(7,780,451)
Adjusted for:				
Decrease/(Increase) in outstanding imprest	14	(18,192,180)		2,938,685
Increase/(Decrease) in deposits and retention	15	(137,105,055)		132,203,349
Other Adjustments-Prior year Adjustments	13	(40,517)		(3,030,396)
Net cash flows from operating activities		(97,543,301)		515,638,642
CASHFLOW FROM INVESTING ACTIVITIES				
Acquisition of Assets	7	(8,438,621)		(889,913,981)
Net cash flows from investing activities		(8,438,621)		(889,913,981)
CASHFLOW FROM FINANCING ACTIVITIES				
Proceeds from Domestic Borrowings		-		-
Proceeds from Foreign Borrowings		-		-
Net cash flow from financing activities		-		-
NET INCREASE IN CASH AND CASH EQUIVALENT		(105,981,922)		(374,275,339)
Cash and cash equivalent at BEGINNING of the Period	9	157,361,779		531,637,118
Cash and cash equivalent at END of the quarter	9	51,379,858		157,361,779

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

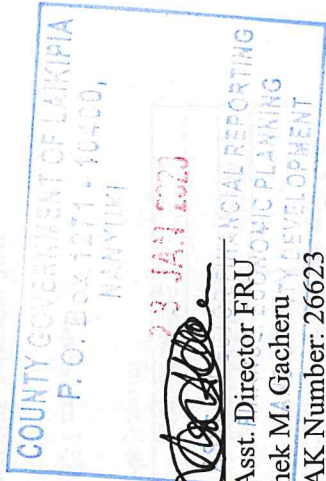
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 23rd January, 2023 and signed by



Chief Officer- Finance & County Planning
Daniel Ngumi
ICPAK Number: 8207



Head of Accounting Services
Mary W. Wachui
ICPAK Number: 7055



Ag Asst. Director FRU
Mishek M. Gacheru
ICPAK Number: 26623

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

8. SUMMARY STATEMENT OF BUDGET VS ACTUAL: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	Budget Realisation/Utilisation Difference	% of Utilisation
	A Kshs	B Kshs	C=(A+B) Kshs	D Kshs	E=(C-D) Kshs	F=(D/C) %
RECEIPTS						
Exchequer releases	7,077,975,147	71,513,061	6,067,085,994	1,979,836,995	5,232,448,304	33%
Other Receipts	-	-	-	15,000,000	(18,400,000)	-
Opening Bank Balances	-	20,209,242	20,209,242	20,209,242	(20,209,242)	100%
TOTAL	7,077,975,147	91,722,303	6,087,295,236	2,015,046,237	5,193,839,062	33%
PAYMENTS						
Compensation of Employees	3,058,551,241	223,769,054	3,282,320,295	1,493,284,574	1,789,035,721	45%
Use of goods and services	776,376,553	170,309,753	946,686,306	227,915,472	718,770,834	24%
Transfers to Other Government Units	1,200,747,901	(240,338,825)	960,409,076	187,122,777	773,286,299	19%
Other grants and transfers	64,842,860	(9,384,740)	55,458,120	28,719,722	26,738,398	52%
Other Payments	204,467,549	171,194,215	375,661,764	-	375,661,764	-
Acquisition of Assets	688,165,443	(221,405,768)	466,759,675	8,438,621	458,321,055	2%
Finance Costs, Including Loan Interest	165,656,750	(165,656,750)	-	-	-	-
TOTAL	6,158,808,297	(71,513,061)	6,087,295,236	1,945,481,166	4,141,814,070	32%
SURPLUS/ DEFICIT	919,166,850	163,235,364	-	69,565,071	1,055,424,992	

The adjustments in the revenue and the expenditure budget were due to a supplementary budget that was passed during the period.

Under-realization of the revenue budget was due to:

- Non-disbursement of November and December, 2022 equitable share release amounting to Kshs 847,483,837 and non-disbursement of Conditional grants amounting to Kshs 343,165,985.
- Shortfall in Own Source collection by December 31st, 2022 amounting to Kshs 316,565,403 due to drought situation in the country affecting livestock and agricultural cess and market fees.

Under-utilization of the expenditure budget was due to;

Underutilization in Use of goods and services (24%), Transfers to Other Government Units (19%) and Acquisition of Assets (2%) was due to the under realisation of exchequer transfers as explained above.

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

RECONCILIATION OF RECEIPTS IN STATEMENT OF RECEIPTS AND PAYMENTS AGAINST STATEMENT OF BUDGET VS ACTUAL

Description	Statement of Receipts and Payments	Statement of Budget vs Actual	Variances	REMARKS
	A	B		
Equitable Share	1,979,836,995	1,979,836,995	-	
Other Receipts	15,000,000	15,000,000	-	
Vocational Training Grant (Youth Polytechnics)	-	26,097	((26,097)	Opening Bank Balance
Road Maintenance Levy Fund	-	66,862	(66,862)	Opening Bank Balance
Laikipia County Health Services Account	-	10,972,222	(10,972,222)	Opening Bank Balance
Laikipia County Primary Health Care	-	50	(50)	Opening Bank Balance
Kenya Climate Smart Agriculture Project (KCSAP)	-	95,174	(95,174)	Opening Bank Balance
EU IDEAS LED	-	8,687,846	(8,687,846)	Opening Bank Balance
KDSP Level 1 - Capacity Building	-	3,043	(3,043)	Opening Bank Balance
KDSP Level 2 - Investment	-	286,323	(286,323)	Opening Bank Balance
Agricultural Sector Development Support Programme (ASDSP)	-	-	-	Opening Bank Balance
L. C. Emergency Fund A/C	-	71,625	(71,625)	Opening Bank Balance
GRAND TOTAL	1,994,836,995	2,015,046,237	(20,209,242)	

The County Executives financial statements were approved on 23rd January, 2023 and signed by

CHIEF OFFICER
 COUNTY GOVERNMENT OF LAIKIPIA
 FINANCE & ECONOMIC PLANNING
 23 JAN 2023

Chief Officer- Finance & County Planning
 Daniel Igumbi
 ICPAK Number: 8207

HEAD OF ACCOUNTING SERVICES
 COUNTY GOVERNMENT OF LAIKIPIA
 ACCOUNTING
 Mary W. Wachuri
 ICPAK Number: 7055

Ag Asst. Director FRU
 Mishek M. Gacheru
 ICPAK Number: 26623

AG ASST. DIRECTOR FRU
 COUNTY GOVERNMENT OF LAIKIPIA
 FINANCIAL REPORTING
 MISHEK M. GACHERU
 ICPAK Number: 26623


LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

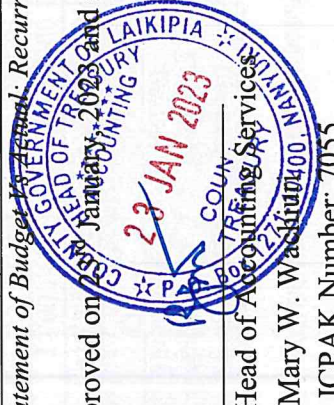
9. SUMMARY STATEMENT BUDGET VS ACTUAL: RECURRENT

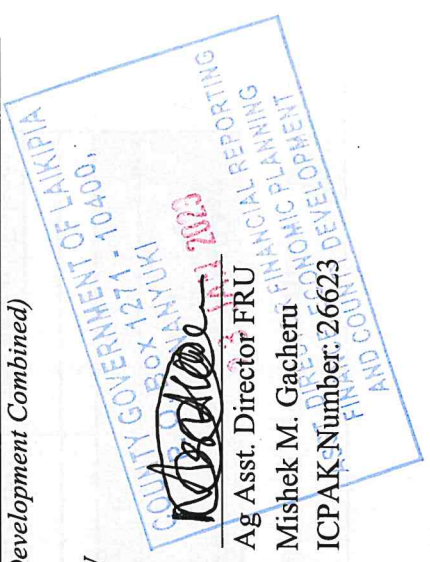
Receipt/Expense Item	Original Budget		Adjustments		Final Budget		Actual on Comparable Basis *		Budget Realisation/Utilisation Difference		% of Utilisation	
	A	Kshs	B	Kshs	C=(A+B)	Kshs	D	Kshs	E= (C-D)	Kshs	F = (D/C)	%
RECEIPTS												
Exchequer releases	4,520,120,572		175,297,393		4,344,823,178		1,907,304,016		2,437,519,162			44%
Other Receipts	-		-		-		15,000,000		(15,000,000)			-
Opening Bank Balances	-		-		-		11,046,940		(11,046,940)			-
TOTAL	4,520,120,572		175,297,393		4,344,823,178		1,933,350,956		2,411,472,222			44%
Compensation of Employees	3,058,551,241		223,769,054		3,282,320,295		1,493,284,574		1,789,035,721			45%
Use of goods and services	438,306,005		141,683,647		579,989,652		167,092,259		412,897,393			29%
Transfers to Other Government Units	293,286,801		121,354,129		414,640,930		154,447,259		260,193,671			37%
Other grants and transfers	61,200,000		(6,741,880)		54,458,120		27,013,500		27,444,620			50%
Other Payments	3,000,000		34,883,471		37,883,471		-		37,883,471			-
Acquisition of Assets	2,360,000		22,600,000		24,960,000		1,826,536		23,133,464			7%
Finance Costs, Including Loan Interest	-		-		-		-		-			-
TOTAL	3,856,704,047		537,548,421		4,394,252,468		1,843,664,128		2,550,588,340			42%
SURPLUS/DEFICIT	663,416,525		(362,251,028)		(49,429,290)		89,686,828		(139,116,118)			

Remarks on utilization are as stated under No 8 above (Statement of Budget vs Actual: Recurrent and Development Combined)

The County Executive Financial statements were approved on January 26, 2023 and signed by


23 JAN 2023
 Chief Officer - Finance & County Planning
 Daniel Ngunjiri
 ICPAK Number: 8207


 Head of Accounting Services
 Mary W. Wachira
 ICPAK Number: 7055


 Ag. Asst. Director FRU
 Mishek M. Gacheru
 ICPAK Number: 26623

LAIKPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

10. SUMMARY STATEMENT OF BUDGET VS ACTUAL: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis *	Budget Realisation/Utilisation Difference	% of Utilisation
	A Kshs	B Kshs	C=(A+B) Kshs	D Kshs	E= (C-D) Kshs	F = (D/C) %
RECEIPTS						
Exchequer Transfers	2,557,854,575	(309,607,545)	2,867,462,121	72,532,979	2,794,929,142	3%
Other Receipts	-	-	-	-	-	-
Opening Bank Balances	-	-	-	9,162,302	(9,162,302)	-
TOTAL	2,557,854,575	(309,607,545)	2,867,462,121	81,695,281	2,785,766,840	3%
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	338,070,548	28,626,106	366,696,654	60,823,213	305,873,441	17%
Transfers to Other Government Units	907,461,100	(361,692,954)	545,768,146	32,675,518	513,092,628	6%
Other grants and transfers	3,642,860	(2,642,860)	1,000,000	1,706,222	(706,222)	171%
Other Payments	201,467,549	136,310,744	337,778,293	-	337,778,293	-
Acquisition of Assets	685,805,443	(244,005,768)	441,799,675	6,612,085	435,187,591	1%
Finance Costs, Including Loan Interest	165,656,750	(165,656,750)	-	-	-	-
TOTAL	2,302,104,250	(609,061,482)	1,693,042,768	101,817,038	1,591,225,731	6%
SURPLUS/DEFICIT	255,750,325	299,453,937	1,174,419,353	(20,121,757)	1,194,541,109	


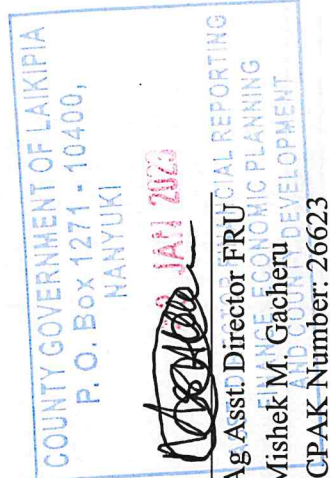
Remarks on utilization are as stated under No.8 above (Statement of Budget Vs Actual: Recurrent and Development Combined)


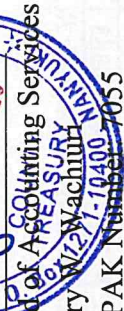
**LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022**

The County Executive's financial statements were approved on 23rd January, 2023 and signed by



Chief Officer - Finance & County Planning
Daniel Ngũgũ
ICPAK Number: 8207



Ag. Asst. Director FRU
Mishek M. Gacheru
ICPAK Number: 26623



Head of Accounting Services
Mary Wachuiti
ICPAK Number: 6055

11. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for;

- a) Receivables that include imprests and salary advances and
- b) Payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Laikipia County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Executive recognises all receipts from the various sources when the event occurs, and the related cash has actually been received into County Executive CBK operation accounts.

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

i) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

b) Recognition of payments

The County Executive recognises all expenses when the event occurs and the related cash has actually been paid out.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they are incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County Executive financial statements.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

a) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive are detailed in the other important disclosures to this financial statement.

5. Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya at the end of the financial year.

Balances in commercial banks and unbanked revenue at the end of the financial year do not form part of cash and cash equivalent but they are included as disclosures.

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 31st December, 2022, this amounted to Kshs 6,968 compared to Kshs 137,112,022 in prior Audited period FY 2021/22 as indicated on note 11.

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy.

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in other important disclosures and further annexed to the financial statements.

8. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods, works and services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

10. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, letters of comfort/support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in other important disclosures to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent Assets

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

11. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

approved by the County Assembly on 26th July 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was a supplementary budget approved on 19th of December 2022 for the FY 2022/23 during the period.

12. Comparative figures

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

13. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by:

- i. restating the comparative amounts for prior period(s) presented in which the error occurred; or
- ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

15. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

12. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER TRANSFERS

Description	Period Ended 31 st Dec FY 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Total Exchequer Releases for quarter 1	783,412,853	385,805,024
Total Exchequer Releases for quarter 2	1,196,424,142	1,761,661,295
Total Exchequer Releases for quarter 3	-	-
Total Exchequer Releases for quarter 4	-	-
TOTAL	1,979,836,995	2,147,466,319

The total budget for exchequer transfers for FY 2022/23 was Kshs 6,067,085,994 (as passed in the supplementary budget). Due to change in reporting template the county recognises as receipts only amount transferred from CRF to its operations accounts. The comparative receipts for same period in FY 2021/22 have also been restated for comparability basis.

2. OTHER RECEIPTS

Description	Period Ended 31 st Dec FY 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Transfer from Deposit Account	15,000,000	-
	-	-
Total	15,000,000	-

3. COMPENSATION OF EMPLOYEES

Description	Period Ended 31 st Dec FY 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Basic salaries of permanent employees	(1,310,614,838)	(960,476,205)
Basic wages of temporary employees	(121,928,770)	(77,540,137)
Personal allowances paid as part of salary	(154,330)	(75,760)
Personal allowances paid as reimbursements	(4,050)	-
Pension and social security contributions	(60,582,587)	(114,015,220)
TOTAL	(1,493,284,574)	(1,152,107,322)

The increase in compensation of Employees for the Period Ended 31st Dec 2022 as compared to a comparative period in the FY 2021/22 was due to payment of June 2022 salary amounting to Kshs 233,229,423 in July of the current FY 2022/23.

4. USE OF GOODS AND SERVICES

Description	Period Ended 31 st Dec FY 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Utilities, supplies and services	(23,730,001)	(23,936,895)
Communication, supplies and services	(653,085)	(5,156,347)
Domestic travel and subsistence	(23,678,801)	(93,530,141)

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

Foreign travel and subsistence	(12,972,400)	(1,822,396)
Printing, advertising and information supplies & services	(4,319,155)	(9,486,776)
Rentals of produced assets	-	(4,722,024)
Training expenses	(746,300)	(5,848,723)
Hospitality supplies and services	(23,238,770)	(49,874,819)
Insurance costs	(32,531,406)	(3,994,852)
Specialized materials and services	(49,468,390)	(83,944,323)
Office and general supplies and services	(11,945,263)	(25,251,693)
Other operating expenses	(12,949,768)	(57,816,120)
Routine maintenance – other assets	(1,190,960)	(5,926,691)
Routine maintenance – vehicles and other transport equipment	(6,060,488)	(12,001,447)
Fuel, oils and lubricants	(24,430,685)	(25,610,640)
TOTAL	(227,915,472)	(408,923,886)

The Kshs 227,915,472 incurred for the Use of Goods & services for the Period Ended 31st December 2022 consist of Kshs (30,380,420) for the 1st quarter and kshs 197,535,052 for the 2nd quarter. The decrease of expenditures for use of goods and services as compared to similar period in the FY 2021/22 was due to delayed disbursement of November & December 2022 equitable share and conditional grants by the National Treasury.

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Period Ended 31 st Dec FY 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	(156,377,627)	(133,355,425)
Laikipia County Assembly	-	-
Laikipia County Revenue Board	(11,000,000)	(39,183,255)
Laikipia County Development Authority	-	(4,750,000)
Laikipia County Health Institutions	-	(1,948,780)
Laikipia County VTCs	(10,745,150)	(14,484,232)
Rumuruti Municipality Board	-	(30,455,676)
Laikipia County Leasing Fund	(9,000,000)	(100,761,238)
TOTAL	(187,122,777)	(324,938,606)

The Kshs 187,122,777 relating to Transfers to other Government Entities for the period ended 31st December 2022 consist of Kshs 17,390,238 for the 1st quarter and kshs 169,732,539 for the 2nd quarter. The decrease of expenditures for Transfers to other Government Entities as compared to similar period in the FY 2021/22 was due to delayed disbursement of November & December 2022 equitable share and conditional grants by the National Treasury.

The Comparative figures for FY 2021/22 have been restated to exclude the transfers to County Assembly amounting to Kshs 190,738,097 for comparability purposes.

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

6. OTHER GRANTS AND PAYMENTS

Description	Period Ended 31 st Dec FY 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Scholarships and other educational benefits	(26,100,000)	(25,000,000)
Emergency relief and refugee assistance	-	(3,000,250)
Subsidies to small businesses, cooperatives, and self employed	(2,619,722)	(440,000)
TOTAL	(28,719,722)	(28,440,250)

The kshs 28,719,722 relating to Other Grants & payments for the period ended 31st December 2022 was incurred in the 2nd quarter with zero expenditure in the 1st quarter.

7. ACQUISITION OF ASSETS

Description	Period Ended 31 st Dec FY 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Non-Financial Assets		
Purchase of Buildings	-	-
Construction of Buildings	-	(48,993,768)
Refurbishment of Buildings	(72,170)	(4,040,542)
Construction of Roads	-	(214,712,120)
Construction and Civil Works	-	(145,905,678)
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	(1,364,915)	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	(2,901,536)	(5,669,998)
Purchase of Specialized Plant, Equipment and Machinery	-	(30,623,264)
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	(476,000)
Research, Studies, Project Preparation, Design & Supervision	(4,100,000)	(7,520,678)
Rehabilitation of Civil Works	-	(12,997,680)
TOTAL	(8,438,621)	(470,939,727)

The kshs 8,438,621 relating to Acquisition of Assets for the period ended 31st December 2022 was incurred in the 2nd quarter with zero expenditure in the 1st quarter. The reduced expenditure in the current period as compared to a similar period in the previous FY 2021/22 was due to delayed disbursement of November & December 2022 equitable share and conditional grants by the National Treasury.

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

8. OTHER PAYMENTS

Description	Period Ended 31 st Dec FY 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Civil Contingency Reserves	-	(398,600)
Emergency Fund	-	-
Budget Contingency Reserve	-	(3,189,766)
Other payments	-	-
TOTAL	-	(3,588,366)

The intent of the Emergency fund is to cater for urgent and unforeseen events for which there is no specific legislative authority or budgetary allocation such as in mitigation of effects of epidemics, catastrophes, drought, fire & floods & war.

9. CASH AND BANK BALANCES

9A. BANK BALANCES

Name of Bank & Account No.	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Period Ended 31 st Dec FY 2022/23	Prior year audited 2021/22
			Kshs	Kshs
Laikipia County Development Account - 1000171162	1000171162	DEVELOPMENT	57,148	10,264
Laikipia County Recurrent Account- 1000171208	1000171208	RECURRENT	2,259,031	2,315
Laikipia County Revenue Fund Account - 1000171626	1000171626	RECURRENT/ DEVELOPMENT	-	-
Laikipia County Deposit Account - 1000285834	1000285834	DEVELOPMENT	6,968	137,112,022
Laikipia County Roads Maintenance Levy Fund Account - 1000285842	1000285842	DEVELOPMENT	66,862	66,862
Laikipia County Health Services Account - 1000285858	1000285858	DEVELOPMENT	35,773,272	10,972,222
Laikipia County Ideas-Led Account - 1000363312	1000363312	RECURRENT/ DEVELOPMENT	10,737,496	8,687,846
Laikipia County Kenya Climate Smart Agriculture Project Account - 1000367717	1000367717	RECURRENT/ DEVELOPMENT	95,174	95,174
Laikipia County Village Polytechnic Project - 1000368896	1000368896	RECURRENT/ DEVELOPMENT	26,097	26,097
Laikipia County Agricultural Sector Development Support Program Account - 1000372087	1000372087	DEVELOPMENT	-	-
Laikipia County Health FIF Account - 1000392959	1000392959	RECURRENT	1,996,771	27,938

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

Laikipia County Kenya Urban Support Program - 1000372141	1000372141	DEVELOPMENT	-	-
Laikipia County Urban Institution Grant Account - 100414235	100414235	DEVELOPMENT	-	-
Laikipia County Revenue Board - 1000376503	1000376503	RECURRENT	-	-
Laikipia County Primary Health Care	1000574046	RECURRENT	50	50
Laikipia County Kenya Devolution Support Program - 1000418451	1000418451	DEVELOPMENT	286,323	286,323
Laikipia County Kenya Devolution Support Program - 1000427728	1000427728	RECURRENT	3,043	3,043
Laikipia County Emergency Fund - 1000451181	1000451181	RECURRENT/ DEVELOPMENT	71,625	71,625
TOTAL			51,379,858	157,361,779

9 B. CASH IN HAND

Description	Period Ended 31 st Dec FY 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
TOTAL	-	-

Cash in hand is analysed as follows:

Description	Period Ended 31 st Dec FY 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
	-	-
TOTAL	-	-

10. ACCOUNTS RECEIVABLE

Description	Period Ended 31 st Dec FY 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Government Imprests	18,192,180	-
TOTAL	18,192,180	-

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

10A.BREAKDOWN OF ACCOUNTS RECEIVABLE

Description	Period Ended 31 st Dec FY 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
County Administration, Public Service & office of the Governor	3,767,460	-
Finance & Economic Planning	693,300	-
Health & Medical services department	13,240,220	-
Education & Social Services	491,200	-
Grand Total	18,192,180	-

Imprest issued to staff to finance various operational activities

11. ACCOUNTS PAYABLE

Description	Period Ended 31 st Dec FY 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Deposits and Retentions	((6,968))	(137,112,022)
Total	((6,968))	(137,112,022)

These are monies held for third parties

12. FUND BALANCE BROUGHT FORWARD

Description	Period Ended 31 st Dec FY 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Bank accounts	157,361,779	531,637,118.45
Cash in hand	-	-
Accounts Receivables	-	2,938,685
Accounts Payables	(137,112,022)	(4,908,673)
Total	20,249,757	529,667,130

The note shows the balances brought forward from the previous period.

13. PRIOR YEAR ADJUSTMENTS

Description of the error	Period Ended 31 st Dec FY 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Adjustments on bank account balances	(40,517)	(91,711)
Adjustments on receivables	-	(2,938,685)
TOTAL	(40,517)	(3,030,396)

The Kshs 40,517 prior year adjustment under bank balances relates to (Kshs 27,937.50 for Laikipia County Health FIF A/c, Kshs 2,315 for Recurrent A/c and Kshs 10,264.15 for Development A/c) that at the close of FY 2021/22 were listed as bank balances but were returned to CRF.

LAIKIPIA COUNTY GOVERNMENT-EXECUTIVE
Reports and Financial Statements
For the period ended December 31, 2022

13a Prior year adjustments FY 2022/23

Description of the error	Balance b/f FY 2022 - 2023 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2022-2023
Bank Account Balances	20,249,757	(40,517)	20,209,241
	-	-	-
Total	20,249,757	(40,517)	20,209,241

This further explains the prior adjustments for FY 2022/23

14. INCREASE/ (DECREASE) IN IMPRESTS

Description	Period Ended 31 st Dec FY 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Opening Account Receivables as at 1st July - A	-	2,938,685
Closing Account Receivables as at 31 st December - B	18,192,180	-
Increase)/ Decrease in Receivables C = B - A	18,192,180	2,938,685

The note shows the changes receivables during the periods.

15. INCREASE/ (DECREASE) IN DEPOSITS

Description	Period Ended 31 st Dec FY 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Opening Account Payables as at 1st July - A	137,112,022	4,908,673
Closing Account Payables as at 31 st December - B	6,968	137,112,022
Increase/ (Decrease) in payables C = B - A	(137,105,055)	132,203,349

The note shows the changes payables during the periods