

**COUNTY GOVERNMENT OF LAIKIPIA
(EXECUTIVE)**

2ND QUARTER REPORTS AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED



31ST DECEMBER 2020

FY 2020/2021



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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE
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I. 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 trees plain 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 five administrative sub counties (formerly districts) namely Laikipia East, Laikipia North, Laikipia West, Laikipia Central and Nyahururu. 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, Aberdares 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*

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(b) Key Management – The Cabinet



H.E NDIRITU MURIITHI
GOVERNOR – COUNTY GOVERNMENT OF LAIKIPIA

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H.E JOHN MWANIKI
DEPUTY GOVERNOR



KARANJA NJORA
COUNTY SECRETARY/CHIEF OF
STAFF



ROSE MAITAI
CECM ADMINISTRATION, PUBLIC
SERVICE, ICT AND OFFICE OF THE
GOVERNOR



MURUNGI NDAI
CECM FINANCE, ECONOMIC
PLANNING AND COUNTY
DEVELOPMENT, Ag. CECM
EDUCATION & SOCIAL SERVICES



DR. JOSEPH LENAI
CECM HEALTH AND MEDICAL
SERVICES



NJENGA KAHIRO
CECM WATER AND NATURAL
RESOURCES, Ag. CECM
AGRICULTURE, LIVESTOCK &
FISHERIES



JOSEPH SHUEL
CECM INFRASTRUCTURE, LAND
AND URBAN DEVELOPMENT



BIWOTT TIROP
CECM TRADE, TOURISM,
CO-OPERATIVES AND
INDUSTRIALIZATION

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(c) Fiduciary Management

The key management personnel who held office during the quarter ended 31st December 2020 and who had direct fiduciary responsibility were:

No.	Accounting Officers	Name
1	AO Finance Economic Planning and County Development	Paul Njenga
2	AO County Administration, Public Service & Office of the Governor	Karanja Njora
3	AO Health and Medical Services	Dr. Donald Mogoi
4	AO Agriculture, Livestock and Fisheries	Emily Kioko
5	AO Infrastructure, Land and Urban Development	Dancan Mwangi
6	AO Education and Social Services	James Mbucio
7	AO Trade, Tourism, Co-operatives and Industrialization	Jemimmah Mburugu
8	AO Water and Natural Environment	Evans Kamau
No.	County Treasury Members	Name
1	CECM Finance Economic Planning and County Development	Murungi Ndai
2	AO Finance Economic Planning and County Development	Paul Njenga
3	Director Accounting Services	Daniel Ngumi
4	Director Internal Audit	Mary Wachiuri
5	Director Economic Planning	Charles Nderitu
6	CEO Laikipia County Revenue Board	Prudence Waithera
7	CEO Laikipia County Development Authority	Jessy Mugo
8	Asst. Director Budget	Julius Kingori
9	Asst. Director Financial Reporting	Florence Wangechi
10	Ag. Director Supply Chain Management	Josephine Njoki
11	Ag. Director Asset Management	Nelson Ochungo

(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

(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

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(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

(h) Independent Auditors

Anniversary Towers, University Way
Tel ISDN NO. +254-020-3214000
oag@oagkenya.go.ke
Fax +254-20-311482
P.O. Box 30084 0100
Nairobi.

(i) Principal Legal Adviser

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

(j) County Legal Adviser

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

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II. FORWARD BY THE CECM FINANCE ECONOMIC PLANNING AND COUNTY DEVELOPMENT

It is my pleasure to present the Laikipia County Government's Quarterly Financial Reports for the 2nd Quarter ended 31st December 2020. The County Government of Laikipia Financial Statements for the 2nd Quarter have been prepared in line with The PFM Act 2012 and are in line with the format prescribed by The Public Sector Accounting Standards Board. The PFM Act 2012 Section 166 (4) requires that these statements be submitted to The County Assembly and copies be submitted to The National Treasury, The Office of the Controller of Budget and The Commission of Revenue Allocation within one month after end of each quarter. Pursuant to the PFM Act 2012 Section 149 I confirm that there was accountability to the county assembly in ensuring that the resources of the county government were authorised and lawfully utilised in an effective, efficient, economical and transparent manner.

The link between policy, planning, budgeting and reporting continues being critical as provided for in the Constitution and County Government Act. The financial statements play a critical role in the decision making, management and accountability of public resources. To strengthen the public finance management, the County government will continue to embrace timely financial reporting and deepen public financial reforms e.g. use of the Laikipia County Statistical abstract which is prepared annually as part of budget preparation, project management and strengthening of the financial reporting unit to increase efficiency and effectiveness in service delivery.

The County is committed in ensuring transparency by relaying performance indicators to the public. This will be realized through publishing and publicising financial and non-financial reports as required by the Constitution and the PFM Act 2012.

CORPORATE GOVERNANCE

The functions of County Governments are contained in the Fourth Schedule (Constitution 2010) while the county operates as guided by the County Government Act 2012. The County is headed by The Governor, who is responsible for its general policy and strategic direction and is accountable to the County Assembly and Senate Public Accounts Committee. County Governments consist of two arms namely, the County Assembly and the County Executive.

The County Assembly is the legislative authority of county laws, general oversight of the County Government and representation of the people is vested on County Assembly. It consists of 25 Members of County Assembly (MCAs). The County Executive is the executive arm and comprises of the governor, the deputy governor, the County Executive Committee Members (CECMs) and the County Public Service. Members while the Chief Officer is the accounting and /or the authorized officer of the department.

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To improve on its financial and operational performance, the county has formulated various boards and committees composed of committee members with relevant qualifications and experience; and whose remuneration is guided by the Salaries & Remuneration Commission.

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

1. Laikipia County Audit Committee

It was constituted in April 2018 as required by the PFM Regulations 2015 and is guided by an Audit Charter that was approved in September 2018. The committee members are:

No.	Names	Designation	Qualifications
1	Anthony Kiritu	Chairperson	MBA, CPA(K),ICPAK member
2	James Sambu	Member	MBA, CPA(K),ICPAK member
3	Joseph Kimathi	Member	MBA, CPA(K),ICPAK member
4	Elizabeth Kingoo	Member	PhD Supply Chain, CPA(K), ICPAK member
5	Julius Kingori	Treasury Representative	MBA, CPS, CPA(K),ICPAK member
6	Mary Wachiuri	Head of Internal Audit	MBA, CFE, CPA(K),ICPAK member

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;

1. Laikipia County Revenue Board (LCRB)
2. Laikipia County Development Authority (LCDA)
3. Laikipia County Enterprise Fund Board
4. Laikipia County Co-operative Fund Board
5. County Alcoholic Drinks Regulation Committee
6. The County Budget and Economic Forum
7. County Environmental Committee
8. Nanyuki Teaching & Referral Hospital Board
9. Nyahururu Referral Hospital Board
10. Covid-19 Emergency Response Fund Committee
11. Rumuruti Municipality Board
12. Laikipia County Pending Bills Committee

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FINANCIAL PERFORMANCE

1. Revenue

The County government's share of revenue raised nationally is determined annually through CARA, as required by Article 202 of the Kenyan Constitution. CARA determines each County's Equitable Share, Conditional Allocations from National Government, and Conditional Allocations from Development partners. Other than allocations provided by CARA, the County also finances its operations through local generated revenue and it continues to explore and innovate efficient ways to increase local revenue collections through the Laikipia County Revenue Board.

In the 1st Half of FY 2020/2021, the County realized 34% of its revenue budget as illustrated in the table below.

Table 1: Budget realisation as at 31st December 2020

Description	2020/21 Approved Budget Estimates	Bank Balances 01/07/2020	Q1 2020/21 Revenue Realized	Q2 2020/21 Revenue Realized	Realized revenue by 31/12/2020	Unrealized revenue by 31/12/2020	Realization 31/12/2020 %
	A	B	C	D	E = C+D	F = A-E	G = E/A*100
Equitable Share	4,830,560,000	-	359,290,800	1,378,674,000	1,737,964,800	3,092,595,200	36%
Own Source Revenue	1,006,875,000	-	122,970,133	200,002,977	322,973,110	683,901,890	32%
Conditional Grants	1,089,492,049	-	-	107,780,319	107,780,319	981,711,730	10%
Conditional Grants (opening balances)	264,404,087	264,404,087	-	-	264,404,087	-	100%
Opening Balances	-	20,791,444	18,783	-	20,810,227	-	-
Grand Total	7,191,331,136	285,195,531	482,279,716	1,686,457,296	2,453,932,542	4,758,208,820	34%

Table 2: Detailed Analysis of the Revenue Budget and amounts realised as at 31st December 2020

Description	Total Budget 2020/2021	Amounts realized Opening Balances & Q1 2020/2021	Amounts realized Q2 2020/2021	Total amounts available in 2020/21
	A	B	C	D = B+C
Equitable Share	4,830,560,000	359,290,800	1,378,674,000	1,737,964,800
County Executive	4,321,366,250	307,994,863	1,232,017,056	1,540,011,919
County Assembly	509,193,750	51,295,937	146,656,944	197,952,881
County Own Source Revenue	1,006,875,000	122,970,133	200,002,977	322,973,110
Hospital revenue	350,000,000	61,636,717	79,373,128	141,009,845
Vocational training centres	25,000,000	-	3,423,000	3,423,000.00
Other local sources	631,875,000	61,333,416	117,206,849	178,540,265
Domestic Grants	482,707,063	59,143,046	-	59,143,046
Vocational Training Grant	56,780,795	9,935,901	-	9,935,901
User fee forgone	9,968,208	-	-	-
Medical leasing equipment	132,021,277	-	-	-
Road Maintenance Levy Fund	192,592,783	49,207,145	-	49,207,145
MOH Covid-19 Funds	91,344,000	-	-	-
Foreign Grants	871,189,073	205,261,041	107,780,319	313,041,359
Kenya Urban Support Project (KUSP)	50,000,000	35,761,940	-	35,761,940
Kenya Urban Institutional Grant (KUIG)	8,800,000	8,800,000	-	8,800,000

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Kenya Climate Smart Agriculture Project (KCSAP)	394,359,134	61,229,861	100,455,119	161,684,979
EU IDEAS LED	92,457,157	38,512,939	-	38,512,939
UNICEF Primary Health Care Grant	11,362,004	-	1,385,200	1,385,200
KDSP Level 1 - capacity building	125,137,774	39,016,747	-	39,016,747
KDSP Level 2 - investment	-	-	-	-
Transforming Health Care Systems (THSUCP)	125,061,404	-	-	-
Agricultural Sector Development Support Programme (ASDSP)	47,546,600	21,939,554	-	21,939,554
DANIDA Grant	11,880,000	-	5,940,000	5,940,000
DANIDA Covid-19 Funds	4,585,000	-	-	-
Opening Balances	-	20,810,227	-	20,810,227
CRF Returns	-	1,989,103	-	1,989,103
Emergency Fund	-	15,128,807	-	15,128,807
HSSF	-	3,692,317	-	3,692,317
GRAND TOTAL	7,191,331,136	767,475,247	1,686,457,296	2,453,932,543

2. Payments

The PFM Act 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 a 27% budget utilization as at the end of the 2nd Quarter due to Cashflow challenges experienced in the entire Half year; having not received disbursement from the National Treasury for the 2-month (November & December) equitable share and grants. Critical expenditure such salaries were paid through bank borrowings and repaid upon receipt of cash from National Treasury; while essential services and Covid-19 activities were paid using available opening balances and local revenue collections.

Table 3: Budget utilization as at 31st December 2020

Expense Item	2020/2021 Budget	Actual Q1 2020/2021	Actual Q2 2020/2021	Actual Cum. to Q2 2020/2021	Budget utilization difference to Q2 2020/2021	Budget utilization to Q2 2020/2021 (%)
	A	B	C	D = B+C	E = A-D	F = (D/A)
PAYMENTS						
Compensation of Employees	2,802,311,605	257,386,235	898,289,847	1,155,676,083	1,646,635,523	41%
Use of goods and services	1,218,516,886	106,080,732	140,598,456	246,679,188	971,837,698	20%
Transfers to County Entities	1,847,714,184	84,872,471	286,564,192	371,436,663	1,476,277,521	20%
Other grants and transfers	141,750,000	-	30,000,000	30,000,000	111,750,000	21%
Social Benefits	21,000,000	-	-	-	21,000,000	0%
Other Payments	486,535,696	14,719,202	735,000	15,454,202	471,081,494	3%
Acquisition of Assets	1,402,095,049	22,921,703	307,696,836	330,618,539	1,071,476,511	24%
TOTAL PAYMENTS	7,919,923,421	485,980,343	1,663,884,331	2,149,864,674	5,770,058,747	27%

Other grants and transfers – scholarships, relief assistance and subsidies to small businesses through the Economic Stimulus Fund

Social benefits – NHIF subsidy paid by the County for vulnerable families

Other Payments – Budgetary reserves- pending bills (Kshs. 718,000,000-261,464,303) and Emergency Fund (Kshs. 30,000,000). Out of the total Kshs. 718,000,000 Budgetary reserves, Kshs. 261,464,303 utilized and has been reclassified into the categories for which the bills were paid being; Kshs. 28,036,235 paid under use of goods and 233,428,068 paid under acquisition of assets.

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3. Cashflow

As stated above, the County experienced cash flow challenges due to delayed disbursement of both Equitable Share and Grants from the National Treasury. Despite the cash flow challenges, the County managed to run its operations prioritizing payment of essential services, while liaising with financial institutions for payment of salaries.

OPERATIONAL PERFORMANCE

The County's operations are structured in terms of departments which are headed by County Executive Committee Members (CECMs) who are appointed by the Governor with approval by the County Assembly. The county executive functions are discharged by departments through implementation of projects and programs that are allocated funds through the budget. Each department has an Accounting Officer (AO) responsible for managing the finances of that department.

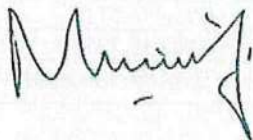
In this quarter, the County had limited activities due to the cash flow challenges and survived through prioritizing of Covid-19 activities and essential services as stated above.

The County has successfully submitted the County Statistical Abstract 2020, Finance Bill 2020 and CBROP 2020-2021 during the first half year.

Conclusion

On behalf of Laikipia County Government, I would like to thank HE The Governor and The Deputy Governor for the leadership and support they have provided during this period. Further, my sincere gratitude goes to the County Executive Committee Members, the Accounting officers and the entire Laikipia County Staff for their continued hard work, commitment, dedication to realise the goals as set in the budget while ensuring service delivery to the people of Laikipia County. Further, I would also like to thank the entire County Assembly led by the wise leadership of the Speaker and the County Clerk for their co-operation and oversight role.

Finally, my sincere appreciation 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.



Murungi Ndai

CECM Finance, Economic Planning and County Development
County Government of Laikipia



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III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Our purpose as Laikipia County Executive is to include the citizens in development activities and transforming lives. This is the driving force behind everything we do and it's what guides us to deliver our strategy while putting the citizens first, delivering relevant projects and services, and improving operational excellence. Below is a brief highlight of our achievements;

Sustainability strategy and profile

The County's top management has activated various sustainability strategies for the County including but not limited to:

- Ensuring continuous compliance with government laws, regulations, policies and standards
- Developing cost and capital saving strategies e.g. The Civil Works Program, The Leasing Program
- Working towards developing a County Risk Management Framework Policy that will help the County identify and mitigate risks
- Engaging citizens through public participation to incorporate their ideas and contributions on County development matters

Employee welfare

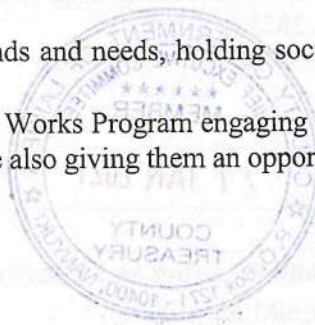
- The County has a Public Service Board that is charged with the responsibility of developing and implementing human resource policies and framework for the County Executive in line with the relevant laws.
- Empowering its employees through continues skills development and training e.g. Dekut enrolment 100 staff to study project management, training with various professional bodies.
- The County Executive also has an appraisal system for staff performance appraisal; as well as a performance reward system

Market place practices

- The County Executive is guide by the PPDA Act 2015 on procurement matters to ensure compliance with laws and regulations, responsible competition practices with issues like anti-corruption, fair competition, good business practices, honouring contracts.
- The County Executive also practices responsible marketing and advertisement as well as respecting payment practices

Community Engagements

- Engaging citizens to identify their demands and needs, holding social community activities eg. Sports.
- The County has also introduced the Civil Works Program engaging the youth in various parts of Laikipia to support them financially while also giving them an opportunity for skills learning



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IV. STATEMENT OF MANAGEMENT RESPONSIBILITIES

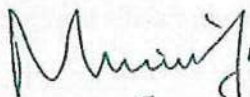
Section 166 of the PFM Act requires that an Accounting Officer for a County Government entity prepares a report for each quarter of the financial year in respect of the entity. The County Executive Committee (CEC) Member for Finance being the Head of the County Treasury is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the quarter ended on December 2020. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC Member for Finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC Member for Finance is of the opinion that this report gives a true and fair view of the state of the County Government's transactions during the quarter ended December 2020, and of its financial position as at that date. The CEC Member for Finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of this report as well as the adequacy of the systems of internal financial control.

The CEC Member for Finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC Member for Finance confirms that the County Government'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 CEC member for finance on _____ 2021.



CECM- Finance Economic Planning and County Development
County Government of Laikipia

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V. STATEMENT OF RECEIPTS AND PAYMENTS

Description	Note	Q1 2020/21		Q2 2020/21		Q3 2020/21		Q4 2020/21		Cumulative 2020/21		Comparative Q2 2019/20		Comparative Cumm to Q2 2019/20	
		Kshs		Kshs		Kshs		Kshs		Kshs		Kshs		Kshs	
RECEIPTS															
Equitable Share	1	359,290,800		1,378,674,000		-		-		1,737,964,800		752,004,000		1,478,941,200	
Proceeds from Domestic Grants	2	-		-		-		-		-		29,647,406		29,647,406	
Proceeds from Foreign Grants	3	-		107,780,319		-		-		107,780,319		57,703,646		57,703,646	
County Own Generated Revenues	4	122,970,133		200,002,977		-		-		322,973,110		149,958,451		289,870,407	
Returns to CRF	5	18,783		-		-		-		18,783		-		2,958,156	
TOTAL RECEIPTS		482,279,716		1,686,457,296		-		-		2,168,737,011		989,313,503		1,859,120,814	
PAYMENTS															
Compensation of Employees	6	(257,386,235)		(898,289,847)		-		-		(1,155,676,083)		(766,648,145)		(1,316,549,421)	
Use of goods and services	7	(106,080,732)		(140,598,456)		-		-		(246,679,188)		(280,244,347)		(318,040,466)	
Transfers to County Entities	8	(84,872,471)		(286,564,192)		-		-		(371,436,663)		(228,229,188)		(299,516,988)	
Other grants and transfers	9	-		(30,000,000)		-		-		(30,000,000)		(91,300)		(202,184)	
Social Security Benefits	10	-		-		-		-		-		-		-	
Other Payments	11	(14,719,202)		(735,000)		-		-		(15,454,202)		-		-	
Acquisition of Assets	12	(22,921,703)		(307,696,836)		-		-		(330,618,539)		(78,834,329)		(79,584,329)	
TOTAL PAYMENTS		(485,980,343)		(1,663,884,331)		-		-		(2,149,864,674)		(1,354,047,309)		(2,013,893,388)	
SURPLUS/DEFICIT		(3,700,627)		22,572,965		-		-		18,872,337		(364,733,806)		(154,772,573)	

This statement is prepared under Cash basis IPSAS and hence does not report on revenue opening balances amounting to Kshs. 285,195,531; since these were received and reported as receipts in FY 2019/20. The Statement of Appropriation (Tablement) reports on all the revenue available for use.

The financial statements were approved on _____ 2021 and signed _____

[Signature]

Chief Officer – Finance Economic Planning and County Development
Name: Paul Njenga



[Signature]

Head of Treasury Reporting
Name: Daniel Ngumi
ICPAK Member No. 8207



Assistant Director – Financial Reporting
Name: Florence Wangeci
ICPAK Member No. 24000



COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 2nd quarter ended 31st December 2020

VI. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

Description	Note	Q1 2020/21				Q2 2020/21				Q3 2020/21				Q4 2020/21				Comparative Q2 2019/20			
		Kshs				Kshs				Kshs				Kshs				Kshs			
FINANCIAL ASSETS																					
Cash and Cash Equivalents																					
Bank Balances	13A	268,831,748				288,879,945				-				-				491,926,589			
Cash Balances	13B	-				-				-				-				-			
Total Cash and cash equivalents		268,831,748				288,879,945				-				-				491,926,589			
Accounts Receivables – Outstanding Imprests	14	24,533,209				17,615,890				-				-				32,269,082			
TOTAL FINANCIAL ASSETS		293,364,957				306,495,836				-				-				524,195,671			
FINANCIAL LIABILITIES																					
Accounts Payables – Deposits and Retentions	15	(13,246,568)				(3,804,483)				-				-				(49,649,827)			
NET FINANCIAL ASSETS		280,118,388				302,691,352				-				-				474,545,844			
REPRESENTED BY																					
Fund balance b/fwd.	16	283,819,015				280,118,388				302,691,352				302,691,352				839,279,650			
Surplus/Deficit for the year		(3,700,627)				22,572,965				-				-				(364,733,806)			
NET FINANCIAL POSITION		280,118,388				302,691,352				-				-				474,545,844			

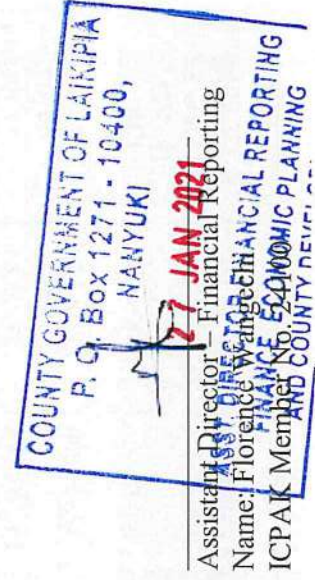
The financial statements for 2021 and signed



Chief Officer – Finance Economic Planning
and County Development
Name: Paul Njenga



Head of Treasury Accounting
Name: Daniel Njeng'o
ICPAK Member No. 704307



Assistant Director – Financial Reporting
Name: Florence Wangeci
ICPAK Member No. 524000
FINANCE ECONOMIC PLANNING
AND COUNTY DEVELOPMENT

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE
FY 2020/2021 Quarterly Report and Financial Statements
For the 2nd quarter ended 31st December 2020

VII. STATEMENT OF CASHFLOW

Description	NOTE	Q1 2020/21		Q2 2020/21		Q3 2020/21		Q4 2020/21		Comparative Q2 2019/20	
		Kshs		Kshs		Kshs		Kshs		Kshs	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts from operating income											
Equitable Share	1	359,290,800	1,378,674,000	-	752,004,000	-	29,647,406	-	57,703,646	-	149,958,451
Proceeds from Domestic Grants	2	-	-	-	-	-	-	-	-	-	-
Proceeds from Foreign Grants	3	-	107,780,319	-	-	-	-	-	-	-	-
County Own Generated Revenues	4	122,970,133	200,002,977	-	-	-	-	-	-	-	-
Returns to CRF	5	18,783	-	-	-	-	-	-	-	-	-
Payments for operating expenses											
Compensation of Employees	6	(257,386,235)	(898,289,847)	-	(766,648,145)	-	(280,244,347)	-	(228,229,188)	-	(91,300)
Use of goods and services	7	(106,080,732)	(140,598,457)	-	(286,564,192)	-	(30,000,000)	-	-	-	-
Transfers to County Entities	8	(84,872,471)	-	-	-	-	-	-	-	-	-
Other grants and transfers	9	-	(30,000,000)	-	-	-	-	-	-	-	-
Social Security Benefits	10	-	-	-	-	-	-	-	-	-	-
Other Payments	12	(14,719,202)	(735,000)	-	-	-	-	-	-	-	-
Adjusted for:											
Changes in Accounts Receivables: Outstanding Imprest	17	(24,353,209)	6,917,319	-	(24,257,325)	-	25,848,488	-	(284,308,314)	-	-
Changes in Accounts Payables: Retentions and Deposit	18	3,594,000	(9,442,085)	-	-	-	-	-	-	-	-
Net cash flows from operating activities		(1,538,134)	327,745,034	-	(78,834,329)	-	(78,834,329)	-	(78,834,329)	-	(78,834,329)
CASHFLOW FROM INVESTING ACTIVITIES											
Acquisition of Assets	11	(22,921,703)	(307,696,836)	-	-	-	-	-	-	-	-
Net cash flows from investing activities		(22,921,703)	(307,696,836)	-	(307,696,836)	-	(307,696,836)	-	(307,696,836)	-	(307,696,836)
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		(24,459,837)	20,048,198	-	(363,142,643)	-	(363,142,643)	-	(363,142,643)	-	(363,142,643)
Cash and cash equivalent at BEGINNING of the quarter		293,291,583	268,831,748	288,879,946	855,069,231	288,879,946	288,879,946	288,879,946	288,879,946	288,879,946	491,926,589
Cash and cash equivalent at END of the quarter		268,831,748	288,879,945	288,879,946	491,926,589	288,879,946	288,879,946	288,879,946	288,879,946	288,879,946	491,926,589

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 2nd quarter ended 31st December 2020

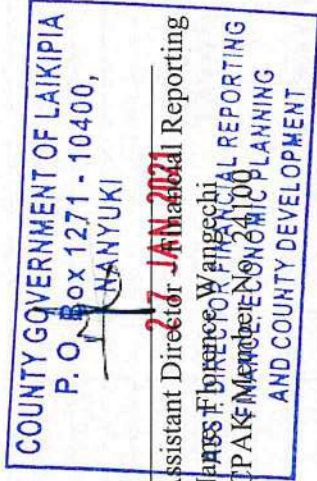
The financial statements were approved on _____ 2021 and signed



Head of Treasury Accounting
Name: Daniel Ngumi
ICPAK Member No. 8207



Chief Officer – Finance Economic
and County Development
Name: Paul Njenga



Assistant Director Financial Reporting
Name: F. Wangochi
ICPAK Member No. 24100

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE
FY 2020/2021 Quarterly Report and Financial Statements
For the 2nd quarter ended 31st December 2020

VIII. STATEMENT OF APPROPRIATION: BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	FY 2020/2021 Approved Budget Estimates	Actual Q1 2020/2021	Actual Q2 2020/2021	Actual cumulative to Q2 2020/2021	Budget utilization difference to Q2 2020/2021	Budget utilization to Q2 2020/2021 (%)
	A	B	C	D = B+C	E = A-D	F = (D/A)
RECEIPTS						
Equitable Share	4,830,560,000	359,290,800	1,378,674,000	1,737,964,800	3,092,595,200	36%
Proceeds from Domestic Grants	482,707,063	59,143,046	-	59,143,046	423,564,017	12%
Proceeds from Foreign Grants	871,189,073	205,261,041	107,780,319	313,041,359	558,147,714	36%
County Own Generated Revenues	1,006,875,000	122,970,133	200,002,977	322,973,110	683,901,890	32%
CRF Returns	-	20,810,227	-	20,810,227	(20,810,227)	0%
TOTAL RECEIPTS	7,191,331,136	767,475,246	1,686,457,296	2,453,932,542	4,737,398,594	34%
PAYMENTS						
Compensation of Employees	2,802,311,605	257,386,235	898,289,847	1,155,676,083	1,646,635,523	41%
Use of goods and services	1,218,516,886	106,080,732	140,598,456	246,679,188	971,837,698	20%
Transfers to County Entities	1,847,714,184	84,872,471	286,564,192	371,436,663	1,476,277,521	20%
Other grants and transfers	141,750,000	-	30,000,000	30,000,000	111,750,000	21%
Social Benefits	21,000,000	-	-	-	21,000,000	0%
Other Payments	486,535,696	14,719,202	735,000	15,454,202	471,081,494	3%
Acquisition of Assets	1,402,095,049	22,921,703	307,696,836	330,618,539	1,071,476,511	24%
TOTAL PAYMENTS	7,919,923,421	485,980,343	1,663,884,331	2,149,864,674	5,770,058,747	27%

Under-realization of the revenue budget was due to:

1. Non-disbursement of 2 months (November and December) Equitable Share by The National Treasury.
2. Non-disbursement of most Domestic and Foreign Grants by The National Treasury.
3. Low collection of local taxes as most businesses and activities have been negatively affected by Covid-19 pandemic, however revenue collection is expected to have a significant increase in the 3rd quarter since most annual licences are payable in that quarter
 - Amounts realized under Opening Balances include; CRF Returns, Emergency Fund and HSSF Bank opening balances and shall be recognized as revenue in the supplementary budget

Under-utilization of the expenditure budget was due to;

- Non-disbursement of funds by The National Treasury for Equitable Share and Grants; thus the County minimized its activities due to limited cash flow. The County liaised with Financial Institutions for payment of Salaries, and issued letters to government institutions on delayed payment of statutory deductions

- ❖ Other grants and transfers – scholarships, relief assistance and subsidies to small businesses
- ❖ Social benefits – NHIF subsidy paid by the County for vulnerable families
- ❖ Other Payments – Budget for budgetary reserves, Emergency Fund and Civil Contingency

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 2nd quarter ended 31st December 2020

Table 4: Reconciliation of Revenue in Statement of Receipts and Payments Against Statement of Appropriation

Description	Statement of Receipts and Payments	Statement of Appropriation	Variations	REMARKS
	A	B	C = A - B	
Equitable Share	1,737,964,800	1,737,964,800	-	
Own Source Revenue	322,973,110	322,973,110	-	
Vocational Training Grant (Youth Polytechnics)	-	9,935,901	(9,935,901)	Opening Bank Balance
Road Maintenance Levy Fund	-	49,207,145	(49,207,145)	Opening Bank Balance
Kenya Urban Support Project (KUSP)	-	35,761,940	(35,761,940)	Opening Bank Balance
Kenya Urban Institutional Grant (KUIIG)	-	8,800,000	(8,800,000)	Opening Bank Balance
Kenya Climate Smart Agriculture Project (KCSAP)	100,455,119	161,684,980	(61,229,861)	Opening Bank Balance
EU IDEAS LED	-	38,512,939	(38,512,939)	Opening Bank Balance
UNICEF Primary Health Care Grant	1,385,200	1,385,200	-	
KDSP Level 1 - capacity building	-	39,016,747	(39,016,747)	Opening Bank Balance
KDSP Level 2 - investment	-	-	-	
Danida Grant	5,940,000	5,940,000	-	
Agricultural Sector Development Support Programme (ASDSP)	-	21,939,554	(21,939,554)	Opening Bank Balance
Opening Balance	18,783	20,810,227	(20,791,444)	Opening Bank Balance
GRAND TOTAL	2,168,737,011	2,453,932,542	(285,195,531)	

The table above explains the variance in revenue between the two statements and further confirms the explanation given on deficit under the Statement of Receipts and Payments

The financial statements were approved on _____ 2021 and signed by:



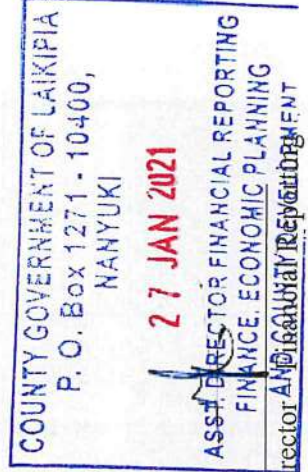
[Signature]

Chief Officer – Finance Economic Planning and County Development
Name: Paul Njenga



[Signature]

Head of Treasury – Accounting
Name: Daniel Ngumi
ICPAK Member No. 8207



Assistant Director Finance, Economic Reporting and Planning
Name: Florence Wangechi
ICPAK Member No. 24100

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 2nd quarter ended 31st December 2020

IX. STATEMENT OF APPROPRIATION: BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	FY 2020/2021 Approved Budget Estimates	Actual Q1 2020/2021	Actual Q2 2020/2021	Actual cumulative to Q2 2020/2021	Budget utilization difference to Q2 2020/2021	Budget utilization to Q2 2020/2021 (%)
	A	B	C	D = B+C	E = A-D	F = (D/A)
RECEIPTS						
Equitable Share	3,381,392,000	251,503,560	965,071,800	1,216,575,360	2,164,816,640	36%
Proceeds from Domestic Grants	101,312,208	-	-	-	101,312,208	0%
Proceeds from Foreign Grants	334,372,782	69,756,301	7,325,200	77,081,501	257,291,281	23%
County Own Generated Revenues	704,812,500	86,079,093	140,002,084	226,081,177	478,731,323	32%
Unspent Funds	-	14,567,159	-	14,567,159	(14,567,159)	0%
TOTAL RECEIPTS	4,521,889,490	421,906,112	1,112,399,084	1,534,305,196	2,987,584,294	34%
PAYMENTS						
Compensation of Employees	2,802,311,605	257,386,235	898,289,847	1,155,676,083	1,646,635,523	41%
Use of goods and services	971,052,260	106,080,732	118,349,050	224,429,782	746,622,478	23%
Transfers to County Entities	895,940,966	73,371,427	237,283,007	310,654,434	585,286,532	35%
Other grants and transfers	53,500,000	-	-	-	53,500,000	0%
Social Benefits	21,000,000	-	-	-	21,000,000	0%
Other Payments	30,540,051	14,719,202	735,000	15,454,202	15,085,849	51%
Acquisition of Assets	37,848,496	-	6,694,600	6,694,600	31,153,896	18%
TOTAL PAYMENTS	4,812,193,378	451,557,596	1,261,351,504	1,712,909,100	3,099,284,278	36%

• Remarks on budget realization and utilization are as stated under Table VIII above (Statement of Appropriation: Recurrent and Development Combined)

The financial statements were approved on _____ 2021 and signed by:

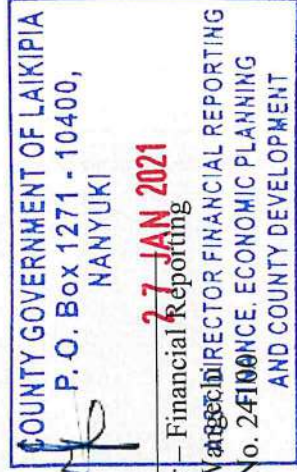


[Signature]

Chief Officer – Finance Economic Planning
and County Development
Name: Paul Njenga



Head of Treasury
Name: Daniel Njengul
ICPAK Member No. 18407



Assistant Director – Financial Reporting
Name: Florence Wabacha
ICPAK Member No. 241000CE, ECONOMIC PLANNING
AND COUNTY DEVELOPMENT

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 2nd quarter ended 31st December 2020

X. STATEMENT OF APPROPRIATION: BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	FY 2020/2021 Approved Budget Estimates	Actual Q1 2020/2021	Actual Q2 2020/2021	Actual cumulative to Q2 2020/2021	Budget utilization difference to Q2 2020/2021	Budget utilization to Q2 2020/2021 (%)
	A	B	C	D = B+C	E = A-D	F = (D/A)
RECEIPTS						
Equitable Share	1,449,168,000	107,787,240	413,602,200	521,389,440	927,778,560	36%
Proceeds from Domestic Grants	381,394,855	59,143,046	-	59,143,046	322,251,809	16%
Proceeds from Foreign Grants	536,816,291	135,504,740	100,455,119	235,959,859	300,856,432	44%
County Own Generated Revenues	302,062,500	36,891,040	60,000,893	96,891,933	205,170,567	32%
Unspent Funds	-	6,243,068	-	6,243,068	(6,243,068)	0%
TOTAL	2,669,441,646	345,569,135	574,058,212	919,627,346	1,749,814,300	34%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	127,464,626	-	22,249,406	22,249,406	105,215,220	17%
Transfers to County Entities	1,071,773,218	11,501,044	49,281,185	60,782,229	1,010,990,989	6%
Other grants and transfers	88,250,000	-	30,000,000	30,000,000	58,250,000	34%
Social Benefits	-	-	-	-	-	-
Other Payments	455,995,645	-	-	-	455,995,645	0%
Acquisition of Assets	1,364,246,553	22,921,703	301,002,236	323,923,939	1,040,322,615	24%
TOTAL	3,107,730,043	34,422,747	402,532,827	436,955,574	2,670,774,469	14%

• Remarks on budget realization and utilization are as stated under Table VIII above (Statement of Appropriation: Recurrent and Development Combined)

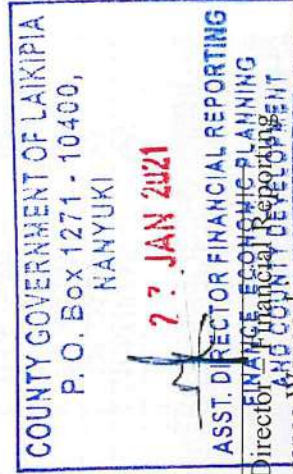
The financial statements were approved on _____ 2021 and signed by:



Chief Officer – Finance Economic Planning
and County Development
Name: Paul Njenga



Head of Treasury –
Name: Daniel Ngumi
ICPAK Member No. 8207



Assistant Director for Finance, Economic Planning
and County Development
Name: Florence Wangeci
ICPAK Member No. 24100

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE
FY 2020/2021 Quarterly Report and Financial Statements
For the 2nd quarter ended 31st December 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Final Budget KShs	Q1 2020/2021 Actual KShs	Q2 2020/2021 Actual KShs	Budget utilization difference
103004510		General Administration Services & County Affairs Mngt.	106,952,627.00	4,425,991.00	3,142,545.00	99,384,091.00
	103014510	Use of goods and services	56,616,027.00	1,555,291.00	1,646,819.00	53,413,917.00
	103024510	Finance Services	2,790,000.00	998,700.00	0.00	1,791,300.00
	103034510	Agriculture Sector Extension Management	47,546,600.00	1,872,000.00	1,495,726.00	44,178,874.00
104004510		Livestock Productivity Improvement Program	418,422,585.00	11,456,794.00	6,784,500.40	400,181,290.60
	104024510	Livestock Production and Management	4,273,872.00	0.00	0.00	4,273,872.00
	104044510	Animal Health and Disease Management and Control	414,148,713.00	11,456,794.00	6,784,500.40	395,907,418.60
110004510		Fisheries Productivity Program	11,175,863.00	0.00	0.00	11,175,863.00
	110014510	Fish Pond Farming	11,175,863.00	0.00	0.00	11,175,863.00
112004510		Physical Planning Services	27,696,000.00	452,300.00	200,000.00	27,043,700.00
	112014510	Survey Equipment	17,696,000.00	452,300.00	200,000.00	17,043,700.00
	112024510	County Spatial plan preparation	10,000,000.00	0.00	0.00	10,000,000.00
113004510		Housing Development	4,000,000.00	0.00	20,000.00	3,980,000.00
	113024510	Housing policy development	4,000,000.00	0.00	20,000.00	3,980,000.00
114004510		Public Works Service Delivery Improvement	4,200,000.00	647,400.00	50,000.00	3,502,600.00
	114044510	County Building Construction Standards	4,200,000.00	647,400.00	50,000.00	3,502,600.00
115004510		Road Network Improvement	665,542,294.00	3,921,702.70	71,203,218.10	590,417,373.20
	115014510	Road network development	399,149,511.00	0.00	35,761,940.00	363,387,571.00
	115034510	Road Network Maintenance	192,592,783.00	3,921,702.70	26,641,278.10	162,029,802.20
	115044510	Heavy Equipment Maintenance	15,000,000.00	0.00	0.00	15,000,000.00
	115064510	Road Reserve Maintenance	10,000,000.00	0.00	0.00	10,000,000.00
	115094510	Urban Development	40,000,000.00	0.00	0.00	40,000,000.00
	115114510	Municipal boards and administration services	8,800,000.00	0.00	8,800,000.00	0.00
116004510		Critical infrastructure rehabilitation and construction	16,000,000.00	0.00	0.00	16,000,000.00
	116014510	Inter ward bridge construction program	16,000,000.00	0.00	0.00	16,000,000.00
117004510		Crop development and management	105,160,005.00	44,250.00	299,789.60	104,815,965.40
	117024510	Land and Crop Productivity Enhancement and Management	11,997,561.00	0.00	240,689.60	11,756,871.40
	117034510	Irrigation Development and management	705,287.00	0.00	0.00	705,287.00
	117044510	Strategic Food Security Service	92,457,157.00	44,250.00	59,100.00	92,353,807.00
118004510		Renewable/Green energy services	1,036,268.00	0.00	0.00	1,036,268.00
	118014510	County renewable/Green energy services	1,036,268.00	0.00	0.00	1,036,268.00
301004510		General administration and planning services	11,316,496.00	1,198,900.00	1,056,287.50	9,061,308.50
	301014510	Use of goods and services	9,316,496.00	610,500.00	977,627.50	7,728,368.50
	301024510	Infrastructure development	1,500,000.00	511,400.00	48,660.00	939,940.00
	301044510	Policy Implementation	500,000.00	77,000.00	30,000.00	393,000.00
302004510		Co-operative development	24,006,679.00	851,060.00	617,220.00	22,538,399.00
	302014510	Co-operative movement support initiative	19,500,000.00	476,060.00	500,440.00	18,523,500.00
	302034510	Research and Development	4,506,679.00	375,000.00	116,780.00	4,014,899.00
303004510		Industrialization development	83,000,000.00	0.00	30,117,500.00	52,882,500.00
	303014510	Industrial mapping and promotion initiative	8,000,000.00	0.00	0.00	8,000,000.00

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	303024510	Enterprise development	75,000,000.00	0.00	30,117,500.00	44,882,500.00
304004510		Trade development	19,940,271.00	1,076,580.00	1,451,130.00	17,412,561.00
	304014510	Trade promotion services	6,840,271.00	332,100.00	48,400.00	6,459,771.00
	304044510	Metrological Lab-weights and measures	2,500,000.00	0.00	0.00	2,500,000.00
	304054510	Investment Promotion and County Branding	10,600,000.00	744,480.00	1,402,730.00	8,452,790.00
305004510		Tourism development	8,792,275.00	1,038,500.00	80,000.00	7,673,775.00
	305014510	Tourism promotion initiatives	5,292,275.00	1,038,500.00	80,000.00	4,173,775.00
	305024510	Tourism Infrastructural Development	3,500,000.00	0.00	0.00	3,500,000.00
401004510		Health services improvement	384,588,997.00	2,977,441.00	35,862,972.45	345,748,583.55
	401014510	Health infrastructure development initiative	50,832,955.00	0.00	3,250,000.00	47,582,955.00
	401024510	Primary healthcare care support initiative	24,004,435.00	0.00	0.00	24,004,435.00
	401034510	Emergency response services	34,568,787.00	0.00	0.00	34,568,787.00
	401064510	Emergency Referral and Rehab Services	133,421,416.00	50,533.00	17,311,159.45	116,059,723.55
	401074510	Essential Health Institutions and Services	138,761,404.00	2,926,908.00	15,301,813.00	120,532,683.00
	401084510	Health training center infrastructural development	3,000,000.00	0.00	0.00	3,000,000.00
402004510		General administrative & planning services	86,465,000.00	14,883,173.25	17,287,895.20	54,293,931.55
	402014510	Use of goods and services	80,465,000.00	14,562,643.25	15,743,465.20	50,158,891.55
	402024510	Human Resource for Health Management and development	1,000,000.00	0.00	126,200.00	873,800.00
	402054510	Health policy, governance, planning and financing	4,500,000.00	320,530.00	1,418,230.00	2,761,240.00
	402064510	Health information standards and quality assurance	500,000.00	0.00	0.00	500,000.00
405004510		Preventive health services	290,030,277.00	7,040,453.00	45,043,184.75	237,946,639.25
	405014510	Family Planning, maternal, and child health services	3,300,000.00	0.00	0.00	3,300,000.00
	405024510	Non-communicable diseases control and prevention	800,000.00	0.00	0.00	800,000.00
	405034510	Public health promotion and nutrition services	5,300,000.00	609,000.00	510,750.00	4,180,250.00
	405044510	Community health Strategy, Advocacy and surveillance	240,630,277.00	3,000,000.00	41,243,589.75	196,386,687.25
	405064510	Social Health Insurance Scheme	40,000,000.00	3,431,453.00	3,288,845.00	33,279,702.00
502004510		General Administration Services & County Affairs Management	7,577,793.00	1,259,000.00	150,500.00	6,168,293.00
	502014510	Use of goods and services	5,777,793.00	984,700.00	39,200.00	4,753,893.00
	502044510	Personnel Services	1,800,000.00	274,300.00	111,300.00	1,414,400.00
505004510		Information Communication and Technology	8,000,000.00	89,150.00	811,050.00	7,099,800.00
	505014510	It infrastructure improvement	8,000,000.00	89,150.00	811,050.00	7,099,800.00
507004510		Sports, Arts and Social Services	17,700,000.00	35,000.00	1,154,910.00	16,510,090.00
	507014510	Talent Development Services	500,000.00	0.00	0.00	500,000.00
	507024510	Sports Facility Development	7,500,000.00	0.00	283,100.00	7,216,900.00
	507034510	Sports Promotion Service	7,200,000.00	0.00	0.00	7,200,000.00
	507044510	Laikipia Rehabilitation Center Infrastructure	2,500,000.00	35,000.00	871,810.00	1,593,190.00
511004510		Education and Training	212,782,988.00	6,761,102.00	5,565,304.00	200,456,582.00
	511014510	Vocational Education and Training	147,680,795.00	6,761,102.00	5,565,304.00	135,354,389.00
	511024510	Collaboration and partnerships on skills and technology transfer	3,500,000.00	0.00	0.00	3,500,000.00
	511034510	Early Childhood Education Development	49,500,000.00	0.00	0.00	49,500,000.00
	511054510	Basic Education School Infrastructure Support	12,102,193.00	0.00	0.00	12,102,193.00
701004510		General Administration and Planning Services	3,089,507,605.00	251,663,454.30	889,363,879.90	1,948,480,270.80
	701024510	HQ- Administrative services	50,000,000.00	0.00	0.00	50,000,000.00
	701034510	County Administration-Laikipia East	4,000,000.00	270,000.00	419,117.70	3,310,882.30

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701044510	County Administration-Laikipia West	4,000,000.00	170,000.00	544,700.00	3,285,300.00
701054510	County Administration-Laikipia North	2,000,000.00	50,000.00	200,000.00	1,750,000.00
701064510	Compensation to Employees	3,029,507,605.00	251,173,454.30	888,200,062.20	1,890,134,088.50
702004510	County Administration Management Program	84,451,997.00	2,438,400.00	9,018,583.15	72,995,013.85
	Public participation	19,052,452.00	1,340,000.00	4,257,179.15	13,455,272.85
	Decentralized Services	53,099,545.00	0.00	2,668,000.00	50,431,545.00
	Fleet and Logistics	5,800,000.00	936,900.00	906,600.00	3,956,500.00
	County services delivery and result reporting	6,500,000.00	161,500.00	1,186,804.00	5,151,696.00
704004510	Administration and County Management Program	20,000,000.00	2,370,000.00	11,238,101.00	6,391,899.00
	Legal Dues Fees, Arbitration initiative	20,000,000.00	2,370,000.00	11,238,101.00	6,391,899.00
705004510	Public Service Delivery	20,500,000.00	1,312,576.00	4,275,903.00	14,911,521.00
	Compensation to employees	5,000,000.00	453,174.00	346,200.00	4,200,626.00
	Current grants to Other levels of Government-CPSB	6,000,000.00	699,402.00	1,168,800.00	4,131,798.00
	Enforcement And Disaster Management	5,000,000.00	160,000.00	1,031,703.00	3,808,297.00
	Alcohol Control Committee	4,500,000.00	0.00	1,729,200.00	2,770,800.00
706004510	Departmental administrative services/ Centralized services	39,000,000.00	6,731,700.00	12,768,300.00	19,500,000.00
	Revenue collection services	39,000,000.00	6,731,700.00	12,768,300.00	19,500,000.00
707004510	Financial systems and automation program	728,759,542.00	0.00	252,719,309.55	476,040,232.45
	Revenue management services	25,759,542.00	0.00	252,719,309.55	-226,959,767.55
	County Treasury Administrative Services	703,000,000.00	0.00	0.00	703,000,000.00
708004510	Departmental Administrative Services/Centralized services	77,000,000.00	14,588,375.00	21,941,448.00	40,470,177.00
	Economic planning and development services	46,000,000.00	8,237,662.00	10,717,890.10	27,044,447.90
	Legal Services	9,000,000.00	2,049,913.00	2,850,057.90	4,100,029.10
	Intra and intergovernmental relations	22,000,000.00	4,300,800.00	8,373,500.00	9,325,700.00
709004510	Administration and Support Services	229,778,340.00	31,353,242.00	17,628,861.15	180,796,236.85
	Generation administration and support services	78,150,000.00	30,879,142.00	17,112,400.00	30,158,458.00
	Infrastructure facility	29,178,340.00	0.00	491,461.15	28,686,878.85
	Headquarters Administrative and Support Services	120,000,000.00	0.00	0.00	120,000,000.00
	Personnel services	2,450,000.00	474,100.00	25,000.00	1,950,900.00
717004510	Intergovernmental relations	125,137,774.00	53,669,911.00	46,589,803.25	24,878,059.75
	Grants and Transfers to Government entities	125,137,774.00	53,669,911.00	46,589,803.25	24,878,059.75
718004510	Enhanced staff welfare	15,000,000.00	0.00	0.00	15,000,000.00
	Car and Mortgages - Public Officers	15,000,000.00	0	0.00	15,000,000.00
721004510	Economic planning services	1,580,000.00	349,800.00	123,400.00	1,106,800.00
	Integrated Monitoring and Evaluation Services	1,580,000.00	349,800.00	123,400.00	1,106,800.00
722004510	Human Capital Management and Development	24,181,629.00	2,326,730.00	4,531,200.00	17,323,699.00
	County Public Service Board	19,781,629.00	1,905,930.00	3,196,000.00	14,679,699.00
	Information and Records management	4,400,000.00	420,800.00	1,335,200.00	2,644,000.00
723004510	Security and policing support services	25,000,000.00	1,878,980.00	5,362,535.00	17,758,485.00
	Urban Facilities Management Services	25,000,000.00	1,878,980.00	5,362,535.00	17,758,485.00
724004510	County Assembly-oversite Authority	596,786,041.00	51,295,937.00	146,656,943.90	398,833,160.10
	Transfer to County Assembly	596,786,041.00	51,295,937.00	146,656,943.90	398,833,160.10
725004510	Public Finance Management Services	25,094,223.00	1,722,825.75	4,443,866.30	18,927,530.95
	Supply Chain Management Services	14,394,223.00	908,419.75	2,957,580.00	10,528,223.25
	Internal Audit Services	9,000,000.00	814,406.00	1,232,486.30	6,953,107.70

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	725044510	Budget Management	1,700,000.00	0.00	253,800.00	1,446,200.00
726004510		Development Planning Services	44,116,921.00	5,117,768.00	8,954,981.70	30,044,171.30
	726024510	Participatory Budgeting support services	12,333,899.00	920,800.00	2,993,681.70	8,419,417.30
	726034510	Research Statistics and Documentation services	10,120,000.00	1,039,718.00	1,611,400.00	7,468,882.00
	726044510	Programme monitoring and Evaluation	8,000,000.00	1,257,250.00	1,349,900.00	5,392,850.00
	726064510	Strategic Partnership and Collaboration	13,663,022.00	1,900,000.00	3,000,000.00	8,763,022.00
1001004510		Water supply management	200,123,342.00	0.00	450,000.00	199,673,342.00
	1001024510	Water supply projects	200,123,342.00	0.00	450,000.00	199,673,342.00
1003004510		General administration and support services	19,000,000.00	916,847.00	4,581,058.00	13,502,095.00
	1003014510	Goods and services	15,500,000.00	838,647.00	4,033,698.00	10,627,655.00
	1003024510	Personnel Services	2,500,000.00	78,200.00	423,900.00	1,997,900.00
	1003034510	Strategic Project Monitoring and intervention(Ending Drought)	1,000,000.00	0.00	123,460.00	876,540.00
1006004510		Environment and Natural resources	40,519,589.00	85,000.00	2,338,150.00	38,096,439.00
	1006014510	Solid Waste Management	17,519,589.00	50,000.00	1,511,400.00	15,958,189.00
	1006024510	Human-Wildlife Conflict Prevention	4,500,000.00	35,000.00	196,750.00	4,268,250.00
	1006034510	Natural Resources Management	10,000,000.00	0.00	430,000.00	9,570,000.00
	1006044510	Climate Change Adaptation & Mitigation	6,500,000.00	0.00	200,000.00	6,300,000.00
	1006054510	Integrated Range Land Development	2,000,000.00	0.00	0.00	2,000,000.00
		Grand Total	7,919,923,421.00	485,980,343.00	1,663,884,330.90	5,770,058,747.10

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XII. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT

Description	Approved Budget 2020/21	Budget - Q1 2020/21	Budget - 2020/21	Cumm. Budget to Q2 2020/2021	Actual - Q1 2020/21	Actual - Q2 2020/21	Cumm. Actual to Q2 2020/2021	2020/2021 Budget Realization
	A Kshs	B Kshs	C	D = B+C	E Kshs	F	G = E+F	H = G/A Kshs
RECEIPTS								
Land Rates	90,000,000	18,000,000	18,000,000	36,000,000	2,528,478	7,972,629	10,501,107	12%
Business Permits	100,000,000	20,000,000	20,000,000	40,000,000	10,108,169	6,508,318	16,616,487	17%
Cesses	37,700,000	7,540,000	7,540,000	15,080,000	4,658,790	12,950,790	17,609,580	47%
Plot Rents	13,000,000	2,600,000	2,600,000	5,200,000	242,301	518,027	760,328	6%
Administrative Service Fees	10,300,000	2,060,000	2,060,000	4,120,000	3,832,100	1,701,600	5,533,700	54%
County's Natural Resources Exploitation	98,675,000	19,735,000	19,735,000	39,470,000	13,874,370	26,675,683	40,550,053	41%
Market/Trade Centre Fee	18,000,000	3,600,000	3,600,000	7,200,000	2,318,935	5,487,015	7,805,950	43%
Vehicle Parking Fees	96,000,000	19,200,000	19,200,000	38,400,000	7,417,680	19,536,815	26,954,495	28%
Housing & Social Premises Use	22,000,000	4,400,000	4,400,000	8,800,000	3,419,842	6,795,003	10,214,845	46%
Social Premises Use Charges	200,000	40,000	40,000	80,000	3,000	14,300	17,300	9%
Education Fees	30,000,000	6,000,000	6,000,000	12,000,000	-	3,423,000	3,423,000	11%
Public Health Services	370,000,000	74,000,000	74,000,000	148,000,000	63,310,117	79,373,128	142,683,245	39%
Slaughter Houses Administration	30,500,000	6,100,000	6,100,000	12,200,000	2,509,040	6,239,000	8,748,040	29%
Technical Services Fees	53,000,000	10,600,000	10,600,000	21,200,000	5,944,336	14,853,020	20,797,356	39%
External Services Fees	8,000,000	1,600,000	1,600,000	3,200,000	678,050	559,700	1,237,750	15%
Various Fees	19,500,000	3,900,000	3,900,000	7,800,000	2,124,925	5,050,000	7,174,925	37%
Disposal of Assets	10,000,000	2,000,000	2,000,000	4,000,000	-	2,344,949	2,344,949	23%
TOTAL	1,006,875,000	201,375,000	201,375,000	402,750,000	122,970,133	200,002,977	322,973,110	32%

There was significant increase in this Half year collections in comparison to a similar period last year where our collections were Kshs. 289,870,407

The financial statements were approved on _____ 2021 and signed _____

[Signature]

Chief Officer – Finance Economic Planning
and County Development
Name: Paul Njenga



Head of Treasury
Name: Daniel Ngunjiri
ICPAK Member No. 8207



Assistant Director
Name: Florence Mwangi
ICPAK Member No. 2400

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

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XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EQUITABLE SHARE

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative FY 2020/21	Comparative Q2 2019/20	Comparative Cumm to Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Total Equitable Share disbursements for Quarter 1 - Executive	307,994,863	1,232,017,056			1,540,011,919	593,179,000	1,249,016,200
Total Equitable Share disbursements for Quarter 1 - Assembly	51,295,937	146,656,944			197,952,881	158,825,000	229,925,000
TOTAL	359,290,800	1,378,674,000	-	-	1,737,964,800	752,004,000	1,478,941,200

The County's approved budget for Equitable Share in FY 2020/21 is Kshs. 4,830,560,000 of which Kshs. 4,321,366,250 is for the Executive while Kshs. 509,193,750 is for the Assembly. In the 1st Quarter, the County received Kshs. 359,290,800 being Equitable Share disbursement pending from the previous financial year; by the end of the 2nd Quarter the County had not received November and December disbursements.

2 TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES (DOMESTIC GRANTS)

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative 2020/21	Comparative Q2 2019/20	Comparative Cumm to Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Domestic Grants							
Leasing of medical equipment	-	-	-	-	-	-	-
Abolishment of user fees in health centers and dispensaries	-	-	-	-	-	-	-
Youth Polytechnics (Rehabilitation of village polytechnics)	-	-	-	-	-	-	-
Road Maintenance Levy Fund	-	-	-	-	-	29,647,406	29,647,406
TOTAL	-	-	-	-	-	29,647,406	29,647,406

The County's approved budget for Domestic Grants in FY 2020/21 is Kshs. 482,707,063. The County had not received any of these grants as at 31/12/2020. Opening balances included Kshs. 9,935,901 for VTC grants and Kshs. 49,207,145 for RMLF.

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3 PROCEEDS FROM FOREIGN GRANTS

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative 2020/21	Comparative Q2 2019/20	Comparative Cumm to Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Multilateral Donors (International Organizations)							
DANIDA - Universal Healthcare in Devolved Units Programme	-	5,940,000			5,940,000	6,140,625	6,140,625
Transforming Health Care Systems for Universal Care Project (THSUCP)	-	-			-	-	-
Kenya Devolution Support Programme (KDSP)	-	-			-	-	-
Kenya Urban Support Programme (KUSP)	-	-			-	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	100,455,119			100,455,119	50,214,821	50,214,821
Agriculture Sector Development Support Project (ASDSP)	-	-			-	-	-
EU IDEAS LED	-	-			-	-	-
UNICEF - Primary Health Care Grant	-	1,385,200			1,385,200	1,348,200	1,348,200
TOTAL	-	107,780,319	-	-	107,780,319	57,703,646	57,703,646

The County's approved budget for Foreign Grants in FY 2020/21 is Kshs. 871,189,073. The County had not received any of these grants as at 31/12/2020. The County had opening balances of Kshs. 39,016,747 KDSP Level 1, Kshs. 8,800,000 for KUIG, Kshs. 35,761,940 for KUSP, Kshs. 61,229,861 for KSCAP, Kshs. 21,939,554 ASDSP and Kshs. 38,512,939 for EU Ideas Led.

4 SUMMARY OF COUNTY OWN GENERATED REVENUES

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative 2020/21	Comparative Q2 2019/20	Comparative Cumm to Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Land Rates	2,528,478	7,972,629			10,501,107	4,056,587	12,016,124
Business Permits	10,108,169	6,508,318			16,616,487	2,603,632	8,639,308
Cesses	4,658,790	12,950,790			17,609,580	7,796,140	12,147,810

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Plot Rents	242,301	518,027				760,328	269,826	700,352
Administrative Service Fees	3,832,100	1,701,600				5,533,700	351,850	1,224,857
County's natural resources	13,874,370	26,675,683				40,550,053	16,863,969	37,906,554
Market/Trade Centre fees	2,318,935	5,487,015				7,805,950	2,896,739	5,298,945
Vehicle Parking Fees	7,417,680	19,536,815				26,954,495	16,694,754	34,077,725
Housing	3,419,842	6,795,003				10,214,845	3,980,355	9,073,831
Social Premise Use Charges	3,000	14,300				17,300	18,900	35,000
Education Related Fees	-	3,423,000				3,423,000	-	-
Public Health Facilities Operations	63,310,117	79,373,128				142,683,245	77,192,203	133,038,830
Slaughter Houses Administration	2,509,040	6,239,000				8,748,040	3,652,010	7,216,571
Technical Service Fees	5,944,336	14,853,020				20,797,356	10,241,189	19,980,903
External Service Fees	678,050	559,700				1,237,750	153,697	839,547
Encroachment fees	4,000	-				4,000	316,400	1,010,849
Impounding charges	141,800	353,800				495,600	46,500	122,500
Court fines	80,000	49,000				129,000	40,000	123,000
Liquor licences	1,827,500	1,872,800				3,700,300	2,783,700	6,417,700
Miscellaneous income	71,625	69,349				140,974	-	-
Disposal of assets	-	5,050,000				5,050,000	-	-
TOTAL	122,970,133	200,002,977	-	-	-	322,973,110	149,958,451	289,870,407

Revenue collection is expected to have a significant increase in the 3rd Quarter since annual licences are payable in that Quarter.

5 RETURNS TO CRF

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative 2020/21	Comparative Q2 2019/20	Comparative Cumulative to Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Assembly - CBK Recurrent Account	1,856	-	-	-	1,856	-	919
County Assembly - CBK Development Account	16,927	-	-	-	16,927	-	1,991,727
County Assembly - Equity Account	-	-	-	-	-	-	401,061
Doldol Sub County Hospital FIF Imprest Account	-	-	-	-	-	-	564,449
TOTAL	18,783	-	-	-	18,783	-	2,958,156

This refers to funds appropriated in FY 2019/20 and transferred to Commercial banks but remained unapplied by the close of the financial year thus transferred back to the CRF.

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6 COMPENSATION OF EMPLOYEES

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative 2020/21	Comparative Q2 2019/20	Comparative Cumm to Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	(119,111,127)	(773,816,050)			(892,927,177)	(655,635,347)	(1,158,464,398)
Basic wages of temporary employees	(116,747,056)	(63,555,127)			(180,302,183)	(44,348,298)	(82,604,681)
Personal allowances paid as part of salary	(65,800)	(17,160)			(82,960)	-	(49,560)
Pension and social security contributions	(21,462,253)	(60,901,511)			(82,363,763)	(66,664,500)	(75,430,782)
TOTAL	(257,386,235)	(898,289,847)	-	-	(1,155,676,083)	(766,648,145)	(1,316,549,421)

In the 1st Quarter the County did not make direct payments for August and September salaries but relied on Financial Institutions to pay the net salaries while seeking patience from statutory bodies for payment of taxes upon receipt of exchequer disbursements from the National Treasury.

Quarter 1 salary refunds to Financial institutions were paid in the 2nd Quarter, which explains the significant changes in salaries amount in the 2 quarters.

7 USE OF GOODS AND SERVICES

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative 2020/21	Comparative Q2 2019/20	Comparative Cumm to Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	(9,424,765)	(5,364,395)			(14,789,160)	(15,390,061)	(17,352,907)
Communication, supplies and services	(957,091)	(5,393,275)			(6,350,366)	(5,365,546)	(6,437,040)
Domestic travel and subsistence	(21,460,458)	(26,152,211)			(47,612,669)	(62,479,154)	(84,126,353)
Foreign travel and subsistence	(1,070,380)	(2,549,544)			(3,619,924)	(1,517,200)	(1,687,580)
Printing, advertising and information supplies & services	(6,039,689)	(3,756,445)			(9,796,134)	(3,857,835)	(3,857,835)
Rentals of produced assets	-	-			-	(44,018,200)	(44,018,200)
Training expenses	(2,490,935)	(2,467,175)			(4,958,110)	(6,735,134)	(8,414,534)
Hospitality supplies and services	(22,021,681)	(15,435,943)			(37,457,624)	(20,532,188)	(28,017,988)
Insurance costs	-	-			-	(75,000,000)	(75,000,000)
Specialized materials and services	(17,456,533)	(16,300,298)			(33,756,831)	(343,556)	(343,556)
Office and general supplies and services	(6,355,866)	(10,455,904)			(16,811,770)	(8,072,537)	(10,133,937)
Other operating expenses	(13,423,163)	(35,628,578)			(49,051,741)	(25,859,471)	(27,577,071)

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Routine maintenance – other assets	(168,780)	(1,257,144)			(1,425,924)	(941,507)	(941,507)
Routine maintenance – vehicles and other transport equipment	(2,402,141)	(6,177,144)			(8,579,285)	(1,027,280)	(1,027,280)
Fuel, oils and lubricants	(2,809,250)	(9,660,400)			(12,469,650)	(9,104,680)	(9,104,680)
TOTAL	(106,080,732)	(140,598,456)			(246,679,188)	(280,244,347)	(318,040,466)

Overall decline in payments in the current half year as compared to a similar period last year is because in the current financial year the County channelled more cash to health institutions to finance essential services.

8 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1 2020/21		Q2 2020/21		Q3 2020/21		Q4 2020/21		Cumulative FY 2020/21		Comparative Q2 2019/20		Comparative Cumm to Q2 2019/20	
	Kshs		Kshs		Kshs		Kshs		Kshs		Kshs		Kshs	
Current Grants to Government Agencies and other Levels of Government	(18,036,252)	(62,406,449)								(80,442,701)	(48,136,913)	(48,136,913)	(34,324,713)	
Laikipia County Assembly	(51,295,937)	(146,656,944)								(197,952,881)	(158,825,000)	(158,825,000)	(229,925,000)	
Laikipia County Revenue Board	(6,731,700)	(18,483,255)								(25,214,955)	(3,762,600)	(3,762,600)	(12,762,600)	
Laikipia County Development Authority	(1,900,000)	(3,000,000)								(4,900,000)	(1,250,000)	(1,250,000)	(6,250,000)	
Laikipia County Health Institutions	(343,080)	(5,940,000)								(6,283,080)	(7,857,675)	(7,857,675)	(7,857,675)	
Laikipia County VTCs	(6,565,502)	(5,515,604)								(12,081,106)	-	-	-	
Rumuruti Municipality Board	-	(44,561,940)								(44,561,940)	(8,397,000)	(8,397,000)	(8,397,000)	
Laikipia County Enterprise Fund	-	-								-	-	-	-	
Laikipia County-Co-operative Fund	-	-								-	-	-	-	
Laikipia County Leasing Fund	-	-								-	-	-	-	
TOTAL	(84,872,471)	(286,564,192)								(371,436,663)	(228,229,188)	(228,229,188)	(299,516,988)	

Payments under current grants to Government agencies relate to Health grants, KCSAP, ASDP and EU Ideas grants.

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9 OTHER GRANTS AND TRANSFERS

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative 2020/21	Comparative Q2 2019/20	Comparative Cumm to Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and educational benefits	-	-	-	-	-	(91,300)	(202,184)
Emergency relief and refugee assistance	-	-	-	-	-	-	-
Subsidies to small businesses, cooperatives, and self employed	-	(30,000,000)	-	-	(30,000,000)	-	-
TOTAL	-	(30,000,000)	-	-	(30,000,000)	(91,300)	(202,184)

The County did not make any payments under this category in the 1st and 2nd Quarters. Similar payments last financial year was on school fees for students of Laikipia Rescue and Rehabilitation Centre. The 30million subsidy relates to the Laikipia Economic Stimulus Program.

10 SOCIAL SECURITY BENEFITS

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative 2020/21	Comparative Q2 2019/20	Comparative Cumm to Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
NHIF contributions for vulnerable households	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-

The NHIF subsidy is an initiative by the County Executive to enrol the vulnerable families of Laikipia with the National Health Insurance Fund with an aim of reducing the burden of out of pocket payment for health services and enabling more households to access health services.

11 OTHER PAYMENTS

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative 2020/21	Comparative Q2 2019/20	Comparative Cumm to Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Civil Contingency Reserves	-	-	-	-	-	-	-
Emergency Fund	(14,719,202)	(735,000)	-	-	(15,454,202)	-	-
TOTAL	(14,719,202)	(735,000)	-	-	(15,454,202)	-	-

The Emergency Fund payments relate to financing of Covid-19 essential activities accrued from the previous financial year.

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12 ACQUISITION OF ASSETS

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative 2020/21	Comparative Q2 2019/20	Comparative Cumm to Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Non-Financial Assets							
Purchase of Buildings	-	-	-	-	-	-	-
Construction of Buildings	-	(40,114,302)	-	-	(40,114,302)	-	-
Refurbishment of Buildings	-	-	-	-	-	-	-
Construction of Roads	(3,921,703)	(26,294,518)	-	-	(30,216,221)	(38,739,073)	(38,739,073)
Construction and Civil Works	(19,000,000)	(236,493,416)	-	-	(255,493,416)	(37,067,964)	(37,067,964)
Purchase of Vehicles and Other Transport Equipment	-	-	-	-	-	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-	-	-	-	-	-
Purchase of Household Furniture and Institutional Equipment	-	-	-	-	-	(3,995)	(3,995)
Purchase of Office Furniture and General Equipment	-	(4,794,600)	-	-	(4,794,600)	(1,035,434)	(1,035,434)
Purchase of Specialized Plant, Equipment and Machinery	-	-	-	-	-	(12,450)	(12,450)
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-	-	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	-	-	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-	-	-	-	(1,975,413)	(2,725,413)
Rehabilitation of Civil Works	-	-	-	-	-	-	-
Acquisition of Strategic Stocks and commodities	-	-	-	-	-	-	-
Acquisition of Intangible Assets	-	-	-	-	-	-	-
TOTAL	(22,921,703)	(307,696,836)	-	-	(330,618,539)	(78,834,329)	(79,584,329)

Increased payments under this category as compared to last year is due to payment of most development pending bills in the 2nd Quarter

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13 B. CASH IN HAND

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-	-	-	-
Cash in Hand – Held in foreign currency	-	-	-	-	-
TOTAL	-	-	-	-	-

14 ACCOUNTS RECEIVABLE (OUTSTANDING IMPREST)

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs
Government Imprests	24,533,209	17,615,890	-	-	32,269,082
TOTAL	24,533,209	17,615,890	-	-	32,269,082

Imprest issued to staff to finance various operational activities

15 ACCOUNTS PAYABLES (DEPOSITS AND RETENTIONS)

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	(13,246,568)	(3,804,483)	-	-	(49,649,827)
Total	(13,246,568)	(3,804,483)	-	-	(49,649,827)

These are monies held for third parties e.g. insurance, contractual retention monies

16 FUND BALANCE BROUGHT FORWARD

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	293,291,583	271,841,496	-	-	855,069,231
Cash in hand	-	-	-	-	-
Accounts Receivables	180,000	24,533,209	-	-	8,011,757
Accounts Payables	(9,652,568)	(13,246,568)	-	-	(23,801,339)
Total	283,819,015	283,128,137	-	-	839,279,650

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These are balances from the immediate previous period

17 CHANGES IN ACCOUNTS RECEIVABLES (OUTSTANDING IMPREST)

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs
Imprest surrendered during the quarter	2,162,386	42,928,257			8,011,757
Imprest issued during the quarter	26,515,595	36,010,938			32,269,082
Total	(24,353,209)	6,917,319	-	-	40,280,839

18 CHANGES IN ACCOUNTS PAYABLES (RETENTIONS AND DEPOSIT HELD FOR THIRD PARTIES)

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative Q2 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposit received during the quarter	7,910,800	44,614,892			23,801,339
Deposit paid during the quarter	4,316,800	54,056,977			49,649,827
Total	3,594,000	(9,442,085)	-	-	25,848,488

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XIV. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLES

Description	Balance b/f 2019/2020	Q1 2020/2021	Q2 2020/2021	Q3 2020/2021	Q4 2020/2021
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings	361,991,762	430,245,898	189,112,501		
Construction of civil works	699,208,840	670,593,538	491,175,047		
Supply of goods	244,747,487	316,926,198	126,208,211		
Supply of services	247,778,580	597,615,651	122,732,440		
Total	1,553,726,668	2,015,381,285	929,228,199		

2. COMMERCIAL BANKS

Bank Account Name & No.	Name of Commercial Bank	Type of Account	Bank balance (Kshs) as at 31/12/2020
CG of Laikipia A/C No. 2041834296	Absa Bank	Collection A/c	309,455.35
Laikipia County Debt Collection A/C No.01141369499600	Co-operative Bank	Collection A/c	0.00
Laikipia County Liquour Licence Collection Account A/C No.01141366233700	Co-operative Bank	Collection A/c	0.00
Laikipia County Revenue Board A/C No.01141369182100	Co-operative Bank	Recurrent/Development	322.16
Miss Tourism Laikipia County Sponsorship Account. A/C No.0114136966800	Co-operative Bank	Recurrent A/c	500.00
Rumuruti Vocational Training Centre A/C No. 01129369622000	Co-operative Bank	Collection A/c	736.10
Nyahururu Vocational Training Centre A/C No. 01129369634800	Co-operative Bank	Collection A/c	988.00
Salama Vocational Training Centre A/C 01129369599900	Co-operative Bank	Recurrent/Development	3,354.00
Muhotetu Vocational Training Centre A/C No. 01129368995000	Co-operative Bank	Collection A/c	4,320.00
OI Moran Vocational Training Centre A/C No. 01129368995100	Co-operative Bank	Collection A/c	4,320.00
Wiyumiririe Vocational Training Centre A/C No. 01129369602100	Co-operative Bank	Collection A/c	4,320.00
Nanyuki Vocational Training Centre A/C No. 01129369635000	Co-operative Bank	Collection A/c	9,582.74
Tigithi Vocational Training Centre A/C 01129369621700	Co-operative Bank	Recurrent/Development	16,879.19
Laikipia East Collection - Laikipia County Revenue A/C No.01141366378700	Co-operative Bank	Collection A/c	18,000.00

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Sipili Vocational Training Centre A/C No. 01129369600000	Co-operative Bank	Collection A/c	21,366.95
Marmanet Vocational Training Centre A/C No. 01129369599800	Co-operative Bank	Collection A/c	26,117.04
Laikipia County Government Imprest A/C No. 01141366378701	Co-operative Bank	Recurrent/Development	55,121.19
Laikipia County Car And Mortgage A/C No.01141369432600	Co-operative Bank	Development A/c	2,035,691.20
Laikipia County Dev Coop Fund A/C No.01141366165000	Co-operative Bank	Recurrent/Development	2,595,233.40
Laikipia West Revenue Collection A/C No.01141501762300	Co-operative Bank	Collection A/c	155,175.00
Laikipia County Development Authority A/C No. 0270279074923	Equity Bank	Recurrent/Development	11,22,292.00
Laikipia County UIG A/C 0270278999614	Equity Bank	Recurrent/Development	2,60,10,157.55
Rumuruti Sub County Hospital FIF A/C No. 023000027937	Family bank	Collection A/c	981.00
Nanyuki Teaching & Ref Hospital FIF A/C No. 064000063932	Family bank	Collection A/c	46,947.85
Nyahururu Dist Hospital FIF A/C No. 023000027049	Family bank	Collection A/c	62,715.00
Laikipia County Health Services A/C No. 064000063891	Family bank	Recurrent/Development	946,478.12
Laikipia County Bursary Fund A/C No. 064000065823	Family bank	Recurrent A/c	9,932,253.00
Ndindika Sub-County Collection Account A/C No. 1261696778	KCB Bank	Collection A/c	(49,772.00)
Rumuruti Sub County Collection Account A/C No. 1235093948	KCB Bank	Collection A/c	(49,772.00)
Nanyuki Teaching & Referral Hospital Collection. A/C No. 1198115610	KCB Bank	Collection A/c	994.00
Doldol Sub-County Hosiptal Collection Account. A/C No. 1235093808	KCB Bank	Collection A/c	2,450.00
KIMANJO SUB COUNTY HOSP COLLEC ACC 1275712657	KCB Bank	Collection A/c	6,900.00
Nyahururu County Hospital FIF Collection A/C No.1198224266	KCB Bank	Collection A/c	138,545.00
LAMURIA SUB COUNTY HOSP COLL ACC 1275712525	KCB Bank	Collection A/c	522,229.00
Laikipia Agricultural Sector Development Support Program A/C No. 0270277391768	Equity Bank	Development A/c	0.00
Laikipia County Covid-19 Support A/C No.2042569251	Absa Bank	Recurrent/Development	458,976.80
Rumuruti Municipality UDG A/C 0270278999622	Equity Bank	Recurrent/Development	40,358,781.70
Doldol Sub County Hospital FIF A/C No. 064000064783	Family bank	Collection A/c	108,530.00
Laikipia County Enterprise Fund A/C No.1176375156	KCB Bank	Recurrent/Development	27,321,334.50
TOTAL AMOUNTS			85,070,054.29

The balances reported are bank statement balances as at 31/12/2020.