



**COUNTY GOVERNMENT OF LAIKIPIA
(EXECUTIVE)**

QUARTERLY REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL PERIOD ENDED
30TH SEPTEMBER, 2023**

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



COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023



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1. ACRONYMS

Acronym	Meaning
AGPO	Access to Government Procurement Opportunities
AO	Accounting Officer
ASDSP	Agriculture Sector Development Support Project
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CO	Chief Officer
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
EU	European Union
FIF	Facility Improvement Fund
FY	Financial Year
ICOMS	Integrated County Operations Management System
IDEAS	Instruments for Devolution Advice and Support
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
PFMA	Public Finance Management Act
PPDA	Public Procurement & Disposal Act
PPEs	Personal Protective Equipment
QTR/Q	Quarter
RMLF	Road Maintenance Levy Fund
SPA	Special Purpose Account
THUSCP	Transforming Health Care Systems
UNICEF	United Nations International Children's Emergency Fund
VS	Versus
VTCs	Vocational Training Centres

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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*

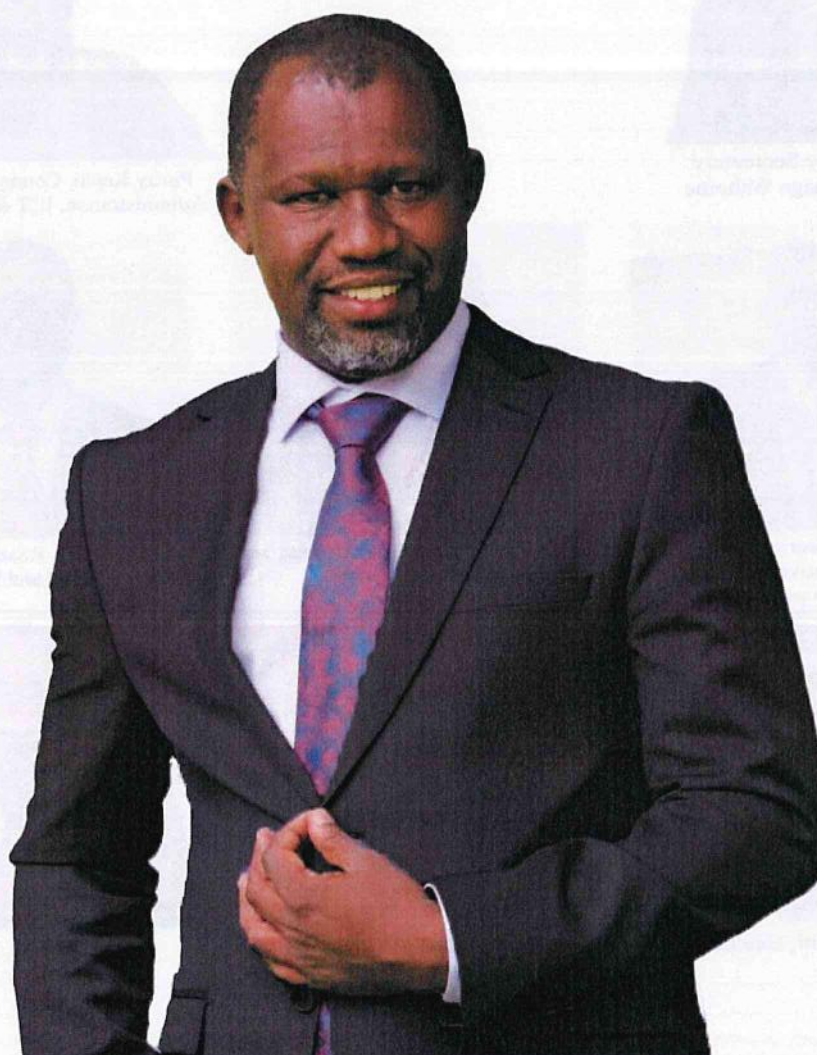
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(b) Key management



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

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H.E. REUBEN KAMURI
DEPUTY GOVERNOR – COUNTY GOVERNMENT OF LAIKIPIA

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CABINET: COUNTY GOVERNMENT OF LAIKIPIA



**County Secretary
Koinanage Wahome**



**Purity Kendi, County Coordination,
Administration, ICT & Public Service**



**Stephen Kisorio, Trade,
Tourism, Cooperatives & Enterprise
Development**



**Leah Njeri, Water, Environment and
Natural Resources**



**Martin Nabos; Roads, Public Works,
Land and Energy**



Albert Taiti, Health



**Samuel Gachigi, Finance, County
Planning & Development**



Dennis Kasoo, Agriculture

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c) Fiduciary Management

The key management personnel who held office during the financial period ended 30th September, 2023 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	Mike Kemboi
3.	Accounting officer- Finance	Daniel Ngumi
4.	Accounting officer- Economic planning and County Development	Burje Mohamed
5.	Accounting Officer- Health and Medical Services	Dr Timothy Panga
6.	Accounting Officer- Agriculture & Crops	Elizabeth Wangari
7.	Accounting Officer -Livestock and Fisheries	Mary Gichuru
8.	Accounting Officer – Youth and sports	Jecinta Segetet
9.	Accounting Officer – Education, Social services & Gender	John Mwangi
10.	Accounting Officer- Trade, Tourism, Co-operatives and Enterprise	Samuel Njuki
11.	Accounting Officer- Water, Environment & Natural resources	Samuel Abram
12.	Accounting Officer- Housing and Renewable Energy	Kenneth Irumbi
13.	Accounting Officer- Roads, Transport, infrastructure & power	Eng. Peter Macharia
14.	Accounting officer-Office of the Governor	Stephen Lapian
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 Budget Supplies	Julius Kingori
5.	Head of Internal Audit	Nelson Ochungo
6.	Ag. Director Economic Planning	Joseph Mwangi
7.	Head of Supply Chain Management	Josephine Njoki

(c) 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

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(d) Entity Headquarters

P.O. Box 131-20321
 County Headquarters
 Government Road, Opposite DCCs Office
 Rumuruti, Kenya

(e) Entity Contacts

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

(f) 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

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(g) Independent Auditors

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

(h) Principal Legal Adviser

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

(i) County Legal Adviser

County Attorney
P.O Box 1271-10400
Nanyuki, Kenya

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3. FORWARD BY THE CECM FOR FINANCE AND ECONOMIC PLANNING

It gives me great pleasure to present the County Government of Laikipia Executive Quarterly Reports & Financial Statements for the Period ended 30th September, 2023.

These Financial Statements 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. Section 166 (4) of The PFM Act 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 Commissioner 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 authorized and lawfully utilized in an effective, efficient, economical and transparent manner.

Quarterly & Annual Reports & Financial Statements play a critical role in communicating to its readers (stake holders) the operational, financial performance, position & cash flow situation of the county Executive for decision making and accountability of public resources. The County Executive is therefore alive to the afore mentioned responsibility and is committed to and as guided by the Public Finance Management Act of 2012, exhaustively, preparing and submitting financial statements that reflect a true and fair view of the state of affairs of the county Executive.

CORPORATE GOVERNANCE

In discharging its mandate to the residents of Laikipia County as espoused in the 4th Schedule of the Kenya Constitution 2010, the County Executive is guided by the applicable national and county Laws. Specifically, the County Governments Act of 2012 informs the county governance structure.

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 21 Members of County Assembly (MCAs) and the Speaker. The County Executive is the executive arm and comprises of the Governor, the Deputy Governor, the County Secretary and the 6 County Executive Committee Members (CECMs).

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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	Member	B. COM, CPA(K), ICPAK Member
4.	Damaris Wanjiku	Member	B. COM, MBA (Finance) CPA(K) ICPAK Member
5.	Mishek M. Gacheru	County Treasury representative	BA Economics, CPA(K), ICPAK member
6.	Nelson Ochungo	Head of Internal Audit – secretary	Dip. Business Management, CPA 2

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.	Patricia Wangui	Member
3.	John Ekale	Member
4.	Benson Sururu	Member
5.	Christine Chepkoech	Member
6.	Moses Mwaura	Member

Other boards and committees formulated by Laikipia County Government are;

- i. The County Budget and Economic Forum
- ii. Laikipia County Revenue Board (LCRB)
- iii. Laikipia County Development Authority (LCDA)
- iv. Laikipia County Enterprise Fund Board
- v. Laikipia County Co-operative Fund Board
- vi. County Alcoholic Drinks Regulation Committee
- 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
- xiii. Laikipia County Economic Stimulus Program Committee

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OPERATIONAL PERFORMANCE

The county Executive has for the period ended 30th September, 2023 achieved remarkable performance in its delivery of services to the residents of Laikipia.

Public Participation

Public participation is an integral part in the county planning cycle as provided by Sec 104 (4) and 115(1) of the County Governments Act of 2012. The county executive takes the exercise of subjecting its key policy pronouncements to public participation seriously as it not only adds value and insight to the process, but also allows the public to be invested in the direction the county has purposed to follow in meeting its obligations to its citizens.

Below is a summary of how the public participation exercises were conducted.

S/ No	Document	Period covered	No. of Days	Ward	Venue	Attendance	Administrative Level of Participation
1	August Mashinani Development Committee	2 nd -4 th August 2023	3	Ngobit ward	1	440	Ward level
2	Finance Bill	18 th -22 nd September 2023	5	All 15 wards	30	750	Ward 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.

- Launch of DRIVE (De-risking Inclusion and Value Enhancement of Pastoral Communities in the Horn of Africa) initiative by the Deputy President H.E Rigathi Gachagua at Naibor, Segera Ward. The purpose of the initiative is to protect pastoralists from recurring drought shocks by providing livestock insurance, promoting trade and infrastructure and ensuring financial stability of the pastoralists community. During the event the DP issued cheques worth Ksh 400 million targeted to benefit close to 43,000 farmers registered under the project. Livestock farmers will also receive training and assistance in accessing trustworthy markets, enhancing youth and women participation along the livestock value chain as majority of the population in Laikipia North rely entirely on livestock keeping for their livelihoods.
- Launch of the County Aggregation and Industrial Park in Rumuruti, a 500 million project to be undertaken by both the national and county governments whose aim is to promote value addition across various value chains and manufacturing by providing facilities such as; storage, warehousing, cold rooms, working spaces etc

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

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FINANCIAL PERFORMANCE

1. Revenue

In the period ended 30th September 2023, the County realized Kshs 1,119,094,374 as its revenue representing 17% of its revenue budget realisation as illustrated in the table below.

Table 1: Budget realisation FY 2023/24

Receipt Item	Approved Budget (Kshs)	Actual on Comparable Basis *(Kshs)	Budget Realization Difference (Kshs)	Realization (%)
	A	B	C=(A-B)	D = B/A
Receipts				
Exchequer releases	6,650,868,468	1,091,787,228	5,559,081,240	16%
Other Receipts	-	-	-	-
Opening Bank Balances	-	27,307,146	(27,307,146)	-
Total	6,650,868,468	1,119,094,374	5,531,774,094	17%

Table 2: Analysis of Comparative Revenue Realisation for Q1 from FY 2020/21 to 2023/24

Receipt Item	Q1 FY 2020/21	Q1 FY 2021/22	Q1 FY 2022/23	Q1 FY 2023/24
Transfers From Crf	415,218,772	385,805,024	783,412,853	1,091,787,228
Other Receipts	229,834,793	-	18,400,000	-
Opening Balances	20,810,227	166,495,542	20,209,242	27,307,146
Total Revenue Realisation	665,863,792	552,300,566	822,022,095	1,119,094,374

**COMPARATIVE EXECUTIVE REVENUE REALISATION
AS AT 1ST QTR**



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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 16% budget utilization as at the end of the period ended 30th September, 2023 of the FY 2023/24. The highest expenditure category for the period was use of goods and services followed by Compensation of employees. The Analysis is further illustrated in the below table:

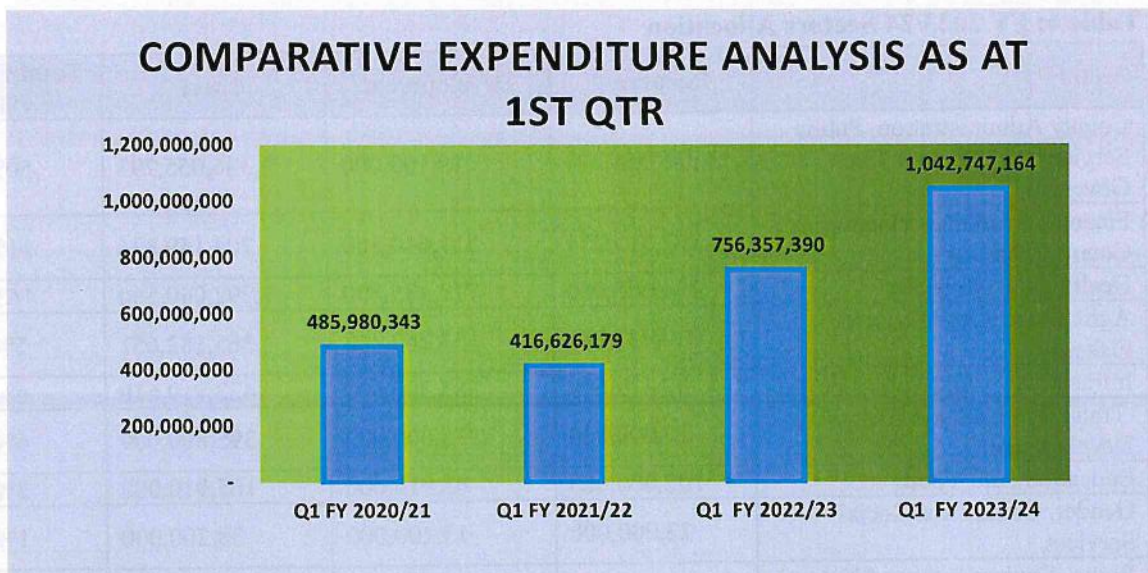
Table 3: Budget utilization as at 30th September 2023

Expense Item	Approved Budget (Kshs)	Actual on Comparable Basis *(Kshs)	Budget Utilisation Difference (Kshs)	Utilisation (%)
	A	B	C=(A-B)	D = B/A
Compensation of Employees	3,047,155,793	629,602,389	3,676,758,182	21%
Use of goods and services	940,631,690	252,905,563	1,193,537,253	27%
Transfers to Other Government Units	1,316,064,765	92,099,164	1,408,163,929	7%
Other grants and transfers	82,500,000	-	82,500,000	-
Other Payments	435,054,500	-	435,054,500	-
Acquisition of Assets	829,461,720	68,140,047	897,601,767	8%
TOTAL	6,650,868,468	1,042,747,164	7,693,615,632	16%

Table 4: Comparative Expenditure Analysis as at 30th September from FY 2020/21 to 2023/24

Payments	Q1 FY 2020/21	Q1 FY 2021/22	Q1 FY 2022/23	Q1 FY 2023/24
Compensation of Employees	257,386,235	260,855,614	705,186,732	629,602,389
Use of goods and services	106,080,732	73,719,817	33,780,420	252,905,563
Transfers to Other Government Entities	84,872,471	40,483,598	17,390,238	92,099,164
Other grants and transfers	-	740,000	-	-
Acquisition of Assets	22,921,703	37,238,785	-	68,140,047
Other Payments	14,719,202	3,588,366	-	-
Total Payments	485,980,343	416,626,179	756,357,390	1,042,747,164

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3. Cash flow

The county received 3 disbursements of the equitable share for the first quarter of the financial year. However, the county did not receive disbursements through the conditional grants. The county realised 17% of its revenue budget. This has enabled the county executive to utilize 16% of its expenditure budget. Below we present a breakdown of total receipts and expenditure per quarter to illustrate the cash flow movement within the financial year

Table 5: Breakdown of total receipts and expenditure per quarter FY 2023/24

Quarters	FY 2023/24	Total Receipts FY 2023/24 (Kshs)	Realisation (%)	Total Expenditure FY 2023/24 (Kshs)	Utilisation (%)
Q 1		1,119,094,374	17%	1,042,747,164	16%
Totals		1,119,094,374	17%	1,042,747,164	16%

Further details on realisation and utilization of revenues and expenditure are more elaborated under the statement of budget verses actual.

In the financial year 2023/24, the County Executive has budgeted to transfer Kshs 6,650,868,468 from the County Revenue Fund which is budgeted to be applied as follows;

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Table 6: FY 2023/24 Sectors Allocation

Sectors	Recurrent	Development	Total	Total Budget (%)
County Administration, Public Service and Office of The Governor	3,316,955,793	19,100,000	3,336,055,793	50%
Finance, Economic Planning and County Treasury	192,515,334	511,644,500	704,159,834	11%
Health And Sanitation	379,605,080	712,435,500	1,092,040,580	16%
Agriculture, Livestock and Fisheries	209,921,783	155,260,868	365,182,651	5%
Infrastructure And Public Works	37,619,610	385,300,000	422,919,610	6%
Trade, Tourism and Enterprise Development	20,000,000	375,800,000	395,800,000	6%
Education And Youth	102,000,000	63,910,000	165,910,000	2%
Gender, Culture and Social Services	23,000,000	15,200,000	38,200,000	1%
Water, Environment and Natural Resources	21,000,000	100,100,000	121,100,000	2%
Rumuruti Municipality	2,500,000	5,000,000	7,500,000	0.11%
Nanyuki Municipality	1,000,000	1,000,000	2,000,000	0.03%
Total	4,306,117,600	2,344,750,868	6,650,868,468	100%

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



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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 September 30th, 2023. 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 30th September, 2023, 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.

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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 25th September, 2023.



Samuel W. Gachigi

CECM Finance, County Planning and Development
Laikipia County Government

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5. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023.

Description	Note	Q1 FY 2023/24	Comparative Q1 FY
		Kshs	2022/2023
RECEIPTS			
Exchequer Transfers	1	1,091,787,228	783,412,853
Other Receipts	2	-	18,400,000
TOTAL RECEIPTS		1,091,787,228	801,812,853
PAYMENTS			
Compensation of Employees	3	(629,602,389)	(705,186,732)
Use of goods and services	4	(252,905,563)	(33,780,420)
Transfers to Other Government Entities	5	(92,099,164)	(17,390,238)
Other grants and transfers	6	-	-
Acquisition of Assets	7	(68,140,047)	-
Other Payments	8	-	-
Finance Costs, Including Loan Interest		-	-
TOTAL PAYMENTS		(1,042,747,164)	(756,357,390)
SURPLUS/DEFICIT		86,054,007	45,455,463

This statement is prepared on a cash basis as required and therefore does not report on revenue opening balances amounting to Kshs. 27,307,146; as these amounts were received in the previous financial year and reported as receipts in FY 2022/2023. The Statement of Budget vs Actual under page No. 5 reports on all the revenue available for use as Kshs. 1,119,094,374 (being Cash Receipts of Kshs. 1,091,787,228 and Opening Balances of Kshs. 27,307,146;) against all payments made of Kshs. 1,042,747,164 in the Period Ended 30th September FY 2023/24 reporting the actual surplus for the Period as Kshs. 76,347,210.


The County Executive's financial statements were approved on 25th September, 2023 and signed by:

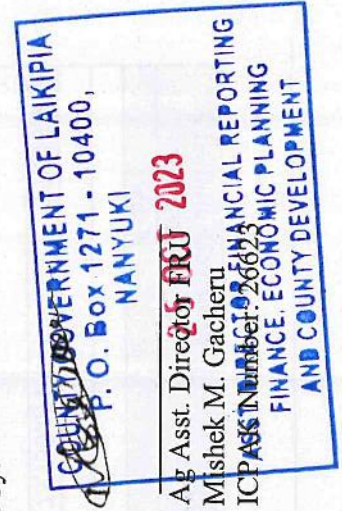

Chief Officer- Finance
 Daniel Ngumi
 ICPAK Number: 8207




Head of Accounting Services
 Mary Waburi
 ICPAK Number: 26693




Ag Asst. Director
 Mishek M. Gacheru
 ICPAK Number: 26693



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6. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

Description	Note	Q1 2023/24 Kshs	Prior year audited FY 2022/2023 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances		73,733,871	37,013,942
Cash Balances	9A	-	-
Total Cash and cash equivalents		73,733,871	37,013,942
Accounts Receivables – Outstanding Imprests	10	11,684,500	-
TOTAL FINANCIAL ASSETS		85,418,371	37,013,942
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and Retentions	11	(9,071,161)	(9,540,250)
NET FINANCIAL ASSETS		76,347,210	27,473,693
REPRESENTED BY			
Fund balance b/fwd	12	27,473,693	20,249,757
Prior year adjustments	13	(166,548)	(40,517)
Surplus/(Deficit) for the year		49,040,064	7,264,452
NET FINANCIAL POSITION		76,347,209	27,473,693

The County Executive's financial statements were approved on 25th September, 2023 and signed by:


CHIEF OFFICER
 Finance
 Daniel Ngumi
 ICPAK Number: 8207


 HEAD OF ACCOUNTING SERVICES
 Mary W. Wachira
 ICPAK Number: 70525
 25 OCT 2023
 COUNTY TREASURY
 P. O. Box 1271-10400 NANYUKI


 AGENT DIRECTOR
 Finance, Economic Planning
 AND COUNTY DEVELOPMENT
 Mishek M. Gacheru
 ICPAK Number: 26623
 25 OCT 2023
 COUNTY GOVERNMENT OF LAIKIPIA
 P. O. Box 1271- 10400,
 NANYUKI

**COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023**

7. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

Description	Note	Q1 2023/24	Prior year audited FY
		Kshs	2022/2023 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer Releases		1,091,787,228	5,866,950,627
Other receipts		-	12,000,000
Payments for operating expenses			
Compensation of Employees		(629,602,389)	(3,536,889,453)
Use of goods and services		(252,905,563)	(1,401,782,478)
Transfers to Other Government Units		(92,099,164)	(229,145,292)
Other grants and transfers		-	(50,546,510)
Other Payments		-	(32,982,996)
Adjusted for:		-	
Adjustments during the year.			
Decrease/(Increase) in outstanding imprest	14	(11,684,500)	-
Increase/(Decrease) in deposits and retention	15	(469,089)	(127,571,772)
Other Adjustments-Prior year Adjustments		(166,548)	(40,517)
Net cash flows from operating activities		104,859,975	499,991,609
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets		(68,140,047)	(620,339,446)
Net cash flows from investing activities		(68,140,047)	(620,339,446)
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		36,719,928	(120,347,836)
Cash and cash equivalent at BEGINNING of the Period	17	37,013,943	157,361,779
Cash and cash equivalent at END of the quarter		73,733,871	37,013,943


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 25th September, 2023 and signed by

COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023


CHIEF OFFICER
Finance
25 OCT 2023
Daniel Ngumi
ICPAK Number: 8207


GOVERNMENT OF LAIKIPIA
GOVERNMENT OF LAIKIPIA
HEAD OF ACCOUNTING SERVICES
Mary W. Wachira
25 OCT 2023
ICPAK Number: 7055
COUNTY GOVERNMENT OF LAIKIPIA
TREASURY
P.O. Box 1271-10400 NANYUKI


COUNTY GOVERNMENT OF LAIKIPIA
P.O. Box 1271 - 10400,
NANYUKI
Asst. Director
Mishek M. Gacheru
ICPAK Number: **52623 2023**
**ASST. DIRECTOR FINANCIAL REPORTING
FINANCE, ECONOMIC PLANNING
AND COUNTY DEVELOPMENT**

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis *	Budget Utilisation Difference (Kshs)	% of Utilisation
	A	B	C=(A+B)	D	E=C-D	F = D/C
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Exchequer releases	6,650,868,468	-	6,650,868,468	1,091,787,228	5,559,081,240	16%
Other Receipts	-	-	-	-	-	-
Opening Bank Balances	-	-	-	27,307,146	(27,307,146)	-
TOTAL	6,650,868,468	-	6,650,868,468	1,119,094,374	5,531,774,094	17%
Compensation of Employees	(3,047,155,793)	-	(3,047,155,793)	(629,602,389)	(3,676,758,182)	21%
Use of goods and services	(940,631,690)	-	(940,631,690)	(252,905,563)	(1,193,537,253)	27%
Transfers to Other Government Units	(1,316,064,765)	-	(1,316,064,765)	(92,099,164)	(1,408,163,929)	7%
Other grants and transfers	(82,500,000)	-	(82,500,000)	-	(82,500,000)	-
Other Payments	(435,054,500)	-	(435,054,500)	-	(435,054,500)	-
Acquisition of Assets	(829,461,720)	-	(829,461,720)	(68,140,047)	(897,601,767)	8%
Finance Costs, Including Loan Interest	-	-	-	-	-	-
TOTAL	(6,650,868,468)	-	(6,650,868,468)	(1,042,747,164)	(7,693,615,632)	16%
SURPLUS/DEFICIT				76,347,210	(2,161,841,537)	

Under-realization

The county did not receive conditional grants during the first quarter and also, we are comparing quarter performance against the whole financial year budget.

Under-utilization of the expenditure budget was due to:

The reason for under-utilisation is because the actual amount is for the quarter while it is being compared against the whole financial year budget.

**COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023**


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

Description	Statement of Receipts and Payments	Statement of Appropriation	Variances	Remarks
	A	B		
Equitable Share	1,091,787,228	1,091,787,228	-	
Opening Bank Balances:				
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	-	35,115	(35,115)	Opening Bank Balance
Laikipia County Primary Health Care	-	84	(84)	Opening Bank Balance
Kenya Climate Smart Agriculture Project (KCSAP)	-	4,870,868	(4,870,868)	Opening Bank Balance
Laikipia County Ideas	-	10,119,996	(10,119,996)	Opening Bank Balance
KDSP Level 1 - Capacity Building	-	3,043	(3,043)	Opening Bank Balance
Laikipia County Agricultural Sector Development Support Program Account	-	2,400,000	(2,400,000)	Opening Bank Balance
Laikipia County Kenya Urban Support Program	-	2,339,915	(2,339,915)	Opening Bank Balance
KDSP Level 2 - Investment	-	286,323	(286,323)	Opening Bank Balance
Laikipia County Climate Change Fund	-	7,087,150	(7,087,150)	Opening Bank Balance
L. C. Emergency Fund A/C	-	71,693	(71,693)	Opening Bank Balance
GRAND TOTAL	1,091,787,228	1,119,094,374	(27,307,146)	

The County Executive's financial statements were approved on 25th September, 2023 and signed by;


CHIEF OFFICER
 COUNTY GOVERNMENT OF LAIKIPIA
 FINANCE
 25 OCT 2023


 Head of Accounting Services
 Mary W. Wachuri
 COUNTY TREASURY
 ACCOUNTING
 COUNTY GOVERNMENT OF LAIKIPIA
 25 OCT 2023
 ICPAK Number: 70559
 P.O. Box 1271-110000 NANYUKI


Ag Asst. Director FRU
 Mishek M. Gachanja
 COUNTY GOVERNMENT OF LAIKIPIA
 FINANCIAL REPORTING
 AND COUNTY DEVELOPMENT
 25 OCT 2023
 P.O. Box 1271 - 10400, NANYUKI

COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023

9. SUMMARY STATEMENT BUDGET VS ACTUAL: RECURRENT


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis *	Budget Utilisation Difference (Kshs)	% of Utilisation
	A	B	C=(A+B)	D	E=C-D	F = D/C %
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Exchequer releases	4,306,117,600	-	4,306,117,600	836,407,917	3,469,709,683	19%
Other Receipts	-	-	-	-	-	
Opening Bank Balances	-	-	-	74,820	(74,820)	
TOTAL	4,306,117,600	-	4,306,117,600	836,482,737	3,469,634,863	19%
Compensation of Employees	(3,047,155,793)	-	(3,047,155,793)	(629,602,389)	(2,417,553,404)	21%
Use of goods and services	(560,681,690)	-	(560,681,690)	(119,488,905)	(441,192,785)	21%
Transfers to Other Government Units	(579,300,117)	-	(579,300,117)	(49,921,390)	(529,378,727)	9%
Other grants and transfers	(81,500,000)	-	(81,500,000)	-	(81,500,000)	-
Other Payments	(20,000,000)	-	(20,000,000)	-	(20,000,000)	-
Acquisition of Assets	(17,480,000)	-	(17,480,000)	(5,529,276)	(11,950,724)	32%
Finance Costs, including Loan Interest	-	-	-	-	-	-
TOTAL	(4,306,117,600)	-	(4,306,117,600)	(804,541,960)	(3,501,575,640)	19%
SURPLUS/DEFICIT				31,940,777	(31,940,777)	

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

The County Executive's financial statements were approved on 25th September, 2023 and signed by


CHIEF OFFICER
 Finance
 Daniel Ngumi
 ICPAK Number: 8207
 25 OCT 2023
 COUNTY GOVERNMENT OF LAIKIPIA
 FINANCE


 Head of Accounting Services
 Mary W. Wabari
 ICPAK Number: 7055
 25 OCT 2023
 COUNTY GOVERNMENT OF LAIKIPIA
 COUNTY TREASURY
 P. O. Box 1271-10400, NANYUKI


 Ag. Asst. Director
 Mishek M. Gache
 ICPAK Number: 26623
 25 OCT 2023
 COUNTY GOVERNMENT OF LAIKIPIA
 P. O. Box 1271 - 10400,
 NANYUKI
 ASST. DIRECTOR FINANCIAL REPORTING
 FINANCE, ECONOMIC PLANNING
 AND COUNTY DEVELOPMENT

COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023

10. SUMMARY STATEMENT OF BUDGET VS ACTUAL: DEVELOPMENT

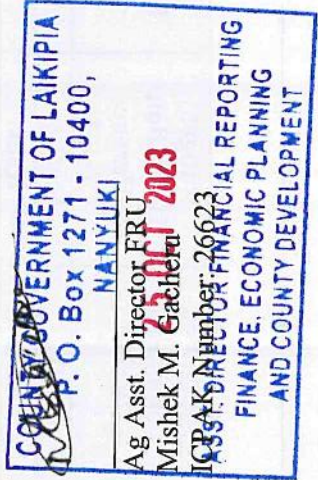
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis *	Budget Utilisation Difference (Kshs)	% of Utilisation
	A Kshs	B Kshs	C=(A+B) Kshs	D Kshs	E=C-D Kshs	F=D/C %
RECEIPTS						
Exchequer Transfers	2,344,750,868	-	2,344,750,868	255,379,311	2,089,371,557	11%
Other Receipts	-	-	-	-	-	-
Opening Bank Balances	-	-	-	27,232,326	(27,232,326)	-
TOTAL	2,344,750,868	-	2,344,750,868	282,611,637	2,062,139,231	12%
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	(379,950,000)	-	(379,950,000)	(133,416,658)	(246,533,342)	35%
Transfers to Other Government Units	(736,764,648)	-	(736,764,648)	(42,177,774)	(694,586,874)	6%
Other grants and transfers	(1,000,000)	-	(1,000,000)	-	(1,000,000)	-
Other Payments	(415,054,500)	-	(415,054,500)	-	(415,054,500)	-
Acquisition of Assets	(811,981,720)	-	(811,981,720)	(62,610,771)	(749,370,949)	8%
Finance Costs, Including Loan Interest	-	-	-	-	-	-
TOTAL	(2,344,750,868)	-	(2,344,750,868)	(238,205,204)	(2,106,545,664)	10%
SURPLUS/DEFICIT				44,406,434	(44,406,433)	

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

The County Executive's financial statements were approved on 25th September, 2023 and signed by;


CHIEF OFFICER
 Finance
 Daniel Ngumi
 ICPAK Number: 8207


 Head of Accounting Services
 Mary Wachuri
 ICPAK Number: 0695
 OCT 2023
 COUNTY TREASURY
 P. O. Box 1271-10400, NANYUKI


 Ag Asst. Director FRU
 Mishek M. Gacheche
 OCT 2023
 ICPAK Number: 26623
 FINANCE, ECONOMIC PLANNING
 AND COUNTY DEVELOPMENT

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.

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.

COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023

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 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

COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023

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 s 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 30th September, 2023, this amounted to Kshs 9,071,161 compared to Kshs 9,540,250 in prior Audited period FY 2022/23 as indicated on note 11.

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

COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023

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.

10. Contingent Liabilities

COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023

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

COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023

approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 14th July 2023 for the period 1st July 2023 to 30 June 2024 as required by law.

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.

COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023

12. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER TRANSFERS

Description	Q1 2023/24	Comparative Period FY 2022/23
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,091,787,228	783,412,853
Total Exchequer Releases for quarter 2	-	-
Total Exchequer Releases for quarter 3	-	-
Total Exchequer Releases for quarter 4	-	-
Total	1,091,787,228	783,412,853

The above comprises of the exchequer transfers for Q1 FY 2023/24 from CRF to its operations accounts.

2. OTHER RECEIPTS

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfer from Deposit Account	-	18,400,000
	-	-
Total	-	18,400,000

This relates to payments done on behalf of the County Executive and receipts received from deposit account.

3. COMPENSATION OF EMPLOYEES

Description	Q1 2023/24	Comparative Q1 2022/23
	Kshs	Kshs
Basic salaries of permanent employees	(496,325,480)	(616,807,666)
Basic wages of temporary employees	(69,686,104)	(40,372,479)
Personal allowances paid as reimbursements	-	(4,050)
Pension and social security contributions	(63,590,805)	(48,002,537)
Total	(629,602,389)	(705,186,732)

4. USE OF GOODS AND SERVICES

Description	Q1 2023/24	Comparative Q1 2022/23
	Kshs	Kshs
Utilities, supplies and services	(15,687,327)	(2,500,000)
Communication, supplies and services	(313,000)	(150,000)
Domestic travel and subsistence	(35,192,863)	(7,517,000)
Foreign travel and subsistence	(2,755,308)	-
Printing, advertising and information supplies & services	(2,817,080)	(4,322,000)
Training expenses	(2,456,378)	(400,000)
Hospitality supplies and services	(8,286,162)	(5,533,000)
Specialized materials and services	(150,848,781)	-
Office and general supplies and services	(3,923,977)	(910,000)
Other operating expenses	(12,656,988)	(3,619,230)
Routine maintenance – other assets	(40,600)	-

COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE
Reports and Financial Statements
For the period ended September 30, 2023

Routine maintenance – vehicles and other transport equipment	(5,264,611)	(874,690)
Fuel, oils and lubricants	(12,662,489)	(7,954,500)
Total	(252,905,563)	(33,780,420)

The increase of expenditures for use of goods and services as compared to similar period in the FY 2022/23 was due to improved cashflow in the current FY 2023/24.

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Q1 2023/24	Comparative Q1 2022/23
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	(6,900,000)	(15,390,238)
Laikipia County Revenue Board	(23,856,560)	(2,000,000)
Laikipia County Development Authority	(3,000,000)	-
Laikipia County Health Institutions	(1,444,690)	-
Laikipia County VTCs	(1,058,000)	-
Rumuruti Municipality Board	(2,339,914)	-
Laikipia County Leasing Fund	- 23,500,000	-
Laikipia County Car and Mortgage	- 30,000,000	-
Total	(92,099,164)	(17,390,238)

The increase of expenditures for Transfers to other Government Entities as compared to similar period in the FY 2022/23 was due to improved cashflow in the current FY 2023/24.

6. OTHER GRANTS AND PAYMENTS

Description	Q1 2023/24	Comparative Q1 2022/23
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

7. ACQUISITION OF ASSETS

Description	Q1 2023/24	Comparative Q1 2022/23
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings	-	-
Construction of Buildings	(12,283,816)	-
Refurbishment of Buildings	(1,891,600)	-
Construction of Roads	-	-
Construction and Civil Works	(48,435,355)	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-

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Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	(2,900,781)	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	(2,628,495)	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Financial Assets		
Laikipia County Car & Mortgage Fund	-	-
Total	(68,140,047)	-

The increase of expenditures for Acquisition of Assets as compared to similar period in the FY 2022/23 was due to improved cashflow in the current FY 2023/24.

8. OTHER PAYMENTS

Description	Q1 2023/24	Comparative Q1 2022/23
	Kshs	Kshs
Civil Contingency Reserves	-	-
Emergency Fund	-	-
Budget Contingency Reserve	-	-
Other payments	-	-
Total	-	-

9. CASH AND BANK BALANCES

9A. BANK BALANCES

Name of Bank & Account No.	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Q1 2023/24	Prior year audited 2022/23
			Kshs	Kshs
Laikipia County Urban Institution Grant Account	100414235	Development	-	-
Laikipia County Development Account	1000171162	Development	8,623,230	105,033
Laikipia County Recurrent Account	1000171208	Recurrent	26,164,833	18,971
Laikipia County Deposit Account	1000285834	Development	9,071,161	9,540,250
Laikipia County Roads Maintenance Levy Fund Account	1000285842	Development	66,862	66,862

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Laikipia County Health Services Account -	1000285858	Development	35,115	35,115
Laikipia County Ideas-Led Account	1000363312	Recurrent/ Development	-	10,119,996
Laikipia County Kenya Climate Smart Agriculture Project Account	1000367717	Recurrent/ Development	0.35	4,870,868
Laikipia County Village Polytechnic Project	1000368896	Recurrent/ Development	26,097	26,097
Laikipia County Agricultural Sector Development Support Program Account	1000372087	Development	-	2,400,000
Laikipia County Kenya Urban Support Program	1000372141	Development	1	2,339,915
Laikipia County Health FIF Account	1000392959	Recurrent	2,737,620	42,544
Laikipia County Kenya Devolution Support Program	1000418451	Development	286,323	286,323
Laikipia County Kenya Devolution Support Program	1000427728	Recurrent	3,043	3,043
Laikipia County Emergency Fund	1000451181	Recurrent/ Development	71,693	71,692
Laikipia County Primary Health Care	1000574046	Recurrent	84	84
Laikipia County Climate Change Fund	1000546786	Development	26,647,810	7,087,150
Total			73,733,871	37,013,942

10. OUTSTANDING IMPRESTS

Description	Q4 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Government Imprests	11,684,500	-
Total	11,684,500	-

11. BREAKDOWN OF OUTSTANDING IMPRESTS

Description	Q1 2023/24	Prior Year Audited 2022/23
	Kshs	Kshs
County Administration, Public Service & office of the Governor	1,502,050	-
Finance & Economic Planning	1,415,850	-
Health & Medical services department	8,766,600	-
Grand Total	11,684,500	-

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12. DEPOSITS AND RETENTIONS

Description	Q1 2023/24	Prior Year Audited 2022/23
	Kshs	Kshs
Deposits and Retentions	(9,071,161)	(9,540,250)
Total	(9,071,161)	(9,540,250)

These are monies held for third parties

13. FUND BALANCE BROUGHT FORWARD

Description	Q1 2023/24	Prior Year Audited 2022/23
	Kshs	Kshs
Bank accounts	37,013,942	157,361,779.15
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	(9,540,250)	(137,112,022)
Total	27,473,693	20,249,757

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

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Q1 2023/24	Prior Year Audited 2022/23
	Kshs	Kshs
Adjustments on bank account balances	(166,548)	(40,517)
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Total	(166,548)	(40,517)

The Kshs 166,548 prior year adjustment under bank balances relates to (Kshs 42,544 for Laikipia County Health FIF A/c, Kshs 18,971 for Recurrent A/c and Kshs 105,033 for Development A/c) that at the close of FY 2022/23 were listed as bank balances but were returned to CRF.

15. CHANGES IN OUTSTANDING IMPRESTS

Description	Q1 2023/24	Prior Year Audited 2022/23
	Kshs	Kshs
Opening Account Receivables as at 1st July - A	-	-
Closing Account Receivables as at 30th September - B	11,684,500	-
Increase)/ Decrease in Receivables C = B - A	11,684,500	-

The note shows the changes receivables during the periods.

16. CHANGES IN DEPOSITS AND RETENTIONS

Description	Q1 2023/24	Prior Year Audited 2022/23
	Kshs	Kshs
Opening Account Payables as at 1st July - A	(9,540,250)	137,112,022
Closing Account Payables as at 30th September - B	(9,071,161)	9,540,250
Increase/ (Decrease) in payables C = B - A	469,089	(127,571,772)

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13. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLES (SEE ANNEX 3)

Description	Balance B/F For FY 2022/2023	Additions During the Period Ended Sep,2023	Paid during the Period Ended Sep,2023	Balance C/F during the Period Ended Sep,2023
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	256,965,797	-	3,607,344	253,358,453
Construction of civil works	574,913,925	57,498,143	25,681,378	606,730,690
Supply of goods	926,551,075	411,800	759,255	926,203,620
Supply of services	337,185,530	177,480	13,844,166	323,518,844
Total	2,095,616,327	58,087,423	43,892,143	2,109,811,607

An analysis of the pending accounts payables per department is provided under annex 3

1 A. Balance B/F Analysis per Department for FY 2022/2023

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
Administration	60,633,201	57,328,111	27,889,429	135,794,537	281,645,278
Finance	4,859,134	27,466,726	7,414,223	83,119,478	122,859,561
Health	63,483,647	6,937,312	743,305,232	22,954,167	836,680,359
Agriculture	1,458,917	22,045,392	15,061,551	1,238,082	39,803,942
Infrastructure	-	216,322,041	32,256,315	57,852,209	306,430,565
Education	75,833,179	8,914,009	27,754,924	6,847,986	119,350,098
Trade	50,697,718	-	-	10,051,548	60,749,266
Water	-	235,900,334	72,869,401	19,327,523	328,097,258
Total	256,965,797	574,913,925	926,551,075	337,185,530	2,095,616,327

1 B. Analysis of Additional Pending Bills per Department for Q1 FY 2023/2024

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
Administration	-	-	-	-	-
Finance	-	-	173,800	177,480	351,280
Health	-	-	-	-	-
Agriculture	-	-	-	-	-
Infrastructure	-	57,498,143	-	-	57,498,143
Education	-	-	-	-	-
Trade	-	-	-	-	-
Water	-	-	238,000	-	238,000
Total	-	57,498,143	411,800	177,480	58,087,423

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1 C. Analysis of Paid Pending Bills per Department for Q1 FY 2023/2024

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
Administration	-	-	-	8,493,566	8,493,566
Finance	1,891,600	7,769,280	-	5,310,000	14,970,880
Health	-	-	-	-	-
Agriculture	-	-	-	-	-
Infrastructure	-	16,858,221	759,255	40,600	17,658,076
Education	1,715,744	1,053,877	-	-	2,769,621
Trade	-	-	-	-	-
Water	-	-	-	-	-
Total	3,607,344	25,681,378	759,255	13,844,166	43,892,143

1 D. Analysis of Balance C/F per Department for Q1 FY 2023/2024

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
Administration	60,633,201	57,328,111	27,889,429	127,300,971	273,151,712
Finance	2,967,534	19,697,446	7,588,023	77,986,958	108,239,961
Health	63,483,647	6,937,312	743,305,232	22,954,167	836,680,359
Agriculture	1,458,917	22,045,392	15,061,551	1,238,082	39,803,942
Infrastructure	-	256,961,963	31,497,060	57,811,609	346,270,632
Education	74,117,435	7,860,132	27,754,924	6,847,986	116,580,476
Trade	50,697,718	-	-	10,051,548	60,749,266
Water	-	235,900,334	73,107,401	19,327,523	328,335,258
Total	253,358,452	606,730,690	926,203,620	323,518,844	2,109,811,606

2. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS AND OTHER COMMERCIAL BANKS ACCOUNTS

Bank Account Name & No.	Name of Commercial Bank	Type of Account	Bank balance (Kshs) as at 30/09/2023	Prior year audited
Kenya Devolution Support Program A/C No.2044613851	Absa Bank	Recurrent	-328	924
CG of Laikipia Funding Account A/C No. 2041834296	Absa Bank	Development A/c	11,503,090	1,200,192
Laikipia Loan Interest Account A/C No. 2045817175	Absa Bank	Recurrent	353,369	353,369

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Laikipia County Covid-19 Support A/C No.2042569251	Absa Bank	Recurrent/ Development	457,650	457,651
Laikipia county alcoholic drinks A/C 01141366233700	cooperative bank	collection a/c	1,000	1,000
Laikipia County Car and Mortgage A/C No.01141369432600	Co-operative Bank	Development A/c		
Laikipia County Cooperative Dev. Fund A/C No.01141366165000	Co-operative Bank	Recurrent/ Development	16,829,150	10,192,569
Laikipia County Debt Collection A/c No 01141369499600	Co-operative Bank	Collection A/c	4.53	5
Laikipia County Donation A/c No 01141369666800	Co-operative Bank	Collection A/c	126,992	76,992
Laikipia County Emergency Fund A/C No. 01141368131700	Cooperative bank	Recurrent		
Laikipia County Government Imprest A/C No. 01141366378701	Co-operative Bank	Recurrent/ Development	1,044,592	1,231,423
Laikipia County Loan Guarantee A/c No 01141999987200	Co-operative Bank	Recurrent	1,979,120	1,982,000
Laikipia County Loan Interest Subsidy A/c No 01141999987300	Co-operative Bank	Recurrent	2,115,299	2,197,233
Laikipia County Revenue Board A/C No.01141369182100	Co-operative Bank	Recurrent/ Development	8,121,148	8,121,148
Laikipia county revenue collection A/C 01141366378700	cooperative bank	collection a/c	1,201,818	7,428,849
Laikipia state and public officer Car and mortgage Account No.01141645150100	Co-operative Bank	Recurrent	11,776,683	11,776,683
Laikipia West Revenue Collection A/C No.01141501762300	Co-operative Bank	Collection A/c	700,833	700,833
Marmanet Vocational Training Centre A/C No. 01129369599800	Co-operative Bank	Collection A/c	5,176	3,933
Muhotetu Vocational Training Centre A/C No. 01129368995000	Co-operative Bank	Collection A/c	0	730

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Nanyuki Vocational Training Centre A/C No. 01129369635000	Co-operative Bank	Collection A/c	3,500	265,359
Nyahururu Vocational Training Centre A/C No. 01129369634800	Co-operative Bank	Collection A/c	315	258,036
OlMoran Vocational Training Centre A/C No. 01129368995100	Co-operative Bank	Collection A/c	507.21	507
Rumuruti Vocational Training Centre A/C No. 01129369622000	Co-operative Bank	Collection A/c	6,779	5,511
Salama Vocational Training Centre A/C 01129369599900	Co-operative Bank	Recurrent/ Development	9,191.04	267
Sipili Vocational Training Centre A/C No. 01129369600000	Co-operative Bank	Collection A/c	21,392.65	163
Tigithi Vocational Training Centre A/C 01129369621700	Co-operative Bank	Recurrent/ Development	1,385	2,795
Wiyumiririe Vocational Training Centre A/C No. 01129369602100	Co-operative Bank	Collection A/c	1,058	15,428
Laikipia Agricultural Sector Development Support Program A/C No. 0270277391768	Equity Bank	Development A/c	-	-
Laikipia County Development Authority A/C No. 0270279074923	Equity Bank	Recurrent/ Development	585,563	8,999
Laikipia county executive salary account A/C 0270280008245	Equity Bank	Recurrent/ Development	93,158	93,158
Laikipia County UIG A/C 0270278999614	Equity Bank	Recurrent/ Development	1,103,534	14,179
Marmanet Vocational Training Centre A/C No. 0160280054765	Equity Bank	Recurrent/ Development	64,259	64,259
Muhotetu Vocational Training Centre A/C No. 0160280051291	Equity Bank	Recurrent/ Development	4,365	4,365
Nanyuki County Referral Hospital A/C 0270280829060	Equity Bank		-	-
Nanyuki Vocational Training Centre A/C No. 0270279996235	Equity Bank	Recurrent/ Development	11,463	194,474

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Nyahururu County Referral Hospital A/C 0270280829021	Equity Bank		-	-
Nyahururu Vocational Training Centre A/C No. 0160280030358	Equity Bank	Recurrent/ Development	19,739	19,739
Olmoran vocational training centre A/C 0160280077626	Equity Bank	Recurrent/ Development	12,388	12,388
Rumuruti Municipality Operations A/C 0270280804572	Equity Bank	Recurrent/ Development	5,885,579	6,779,749
Rumuruti Municipality UDG A/C 0270278999622	Equity Bank	Development A/c	1,422,765	1,985,815
Rumuruti vocational Training Centre A/C No. 1830280027372	Equity Bank	Recurrent/ Development	646	118,341
Salama vocational training centre A/C 0160280634241	Equity Bank	Recurrent/ Development	41,645	41,645
Sipili Vocational Training Centre A/C No. 0160280053961	Equity Bank	Recurrent/ Development	11,415	88,232
Tigithi Vocational Training Centre A/C 0270280106421	Equity Bank	Recurrent/ Development	4,117	4,117
Wiyumiririe Vocational Training Centre A/C No. 0270280110183	Equity Bank	Recurrent/ Development	1,427	1,427
Doldol Sub County Hospital FIF A/C No. 064000064783	Family bank	Collection A/c	108,530	108,530
Laikipia County Bursary Fund A/C No. 064000065823	Family bank	Recurrent	2,075,046	2,519,046
Financing Locally Led Climate Action Operational Account A/C No. 64000078176	Family bank	Development	-	-
Laikipia County Danida Co-Financing A/C No. 064000076047	Family bank	Recurrent	-	-
Laikipia County Health Services A/C No. 064000063891	Family bank	Recurrent/ Development	329,206	427,117
Laikipia county Kenya Smart Agriculture Project Operations Account A/C 064000074611	Family Bank	Recurrent	1,802,675	4,393,242

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Laikipia county loan guarantee A/c No 064000074794	Family Bank	Recurrent	-	-
Laikipia county loan interest subsidy A/c No 064000074793	Family Bank	Recurrent	2,714,897	2,714,897
Laikipia county Rebate account A/C 064000075861	Family Bank	Recurrent	-	-
Laikipia County Vocational Training Centres Operations Account A/C 064000074643	Family Bank	Recurrent/ Development	-	-
Nanyuki Teaching & Ref Hospital FIF A/C No. 064000063932	Family bank	Collection A/c	668,772	177
Nyahururu Dist. Hospital FIF A/C No. 023000027049	Family bank	Collection A/c	418	1,073
Rumuruti Sub County Hospital FIF A/C No. 023000027937	Family bank	Collection A/c	981	981
Doldol Sub-County Hospital Collection Account. A/C No. 1235093808	KCB Bank	Collection A/c	1,527,783	1,025
Kimanjo Sub County Hospital Collection A/c 1275712657	KCB Bank	Collection A/c	17,915	14,680
Laikipia County Enterprise Fund A/C No.1176375156	KCB Bank	Recurrent/ Development	18,254,762	19,947,324
Laikipia county guarantee fund a/c 1276782993	KCB Bank	Recurrent	1,975,288	1,925,149
Laikipia county loan interest Subsidy A/c No 1276782896	KCB Bank	Recurrent	2,837,246	2,757,962
Lamuria Sub County Hosp. Collection A/c 1275712525	KCB Bank	Collection A/c	-	-
Nanyuki Teaching & Referral Hospital Collection. A/C No. 1198115610	KCB Bank	Collection A/c	1,298,401	648,762
Ndindika Sub-County Collection Account A/C No. 1261696778	KCB Bank	Collection A/c	400	400

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Ndindika Sub-County Collection Account A/C No.102127183	KCB Bank	Recurrent/ Development	-481	-	481
Nyahururu County Hospital FIF Collection A/C No.1198224266	KCB Bank	Collection A/c	1,527,783		1,661,029
Rumuruti Sub County Collection Account. A/C No. 1235093948	KCB Bank	Collection A/c	434,055		1,821
Laikipia Agricultural Sector Development Support Program A/C No.01071237937200	National Bank	Recurrent	667,821		667,821
Laikipia County Retention Depository Account No.010712366500	National Bank	Recurrent	-		-
Laikipia County Economic Stimulus Account No.01071237655800	National Bank	Recurrent	-		-
Total Amounts			101,763,284		93,494,018

The above listed bank accounts relate to revenue collection and county entities commercial bank accounts which do not affect the county executive cash balances and have been included for disclosure purposes only