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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Government of Laikipia is constituted as per the constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The county has three sub-counties: Laikipia North, Laikipia East and Laikipia West. It is divided into three constituencies and 15 wards.

Laikipia County borders 7 counties namely Samburu to the North, Isiolo to the North East, Meru to the East ,Nyeri to the South East , Nyandarua and Nakuru to the South West and Baringo to the West.

Laikipia County covers an area of 9,462 KM² (2,338,111 acres).

Main economic activities are tourism and agriculture, chiefly grain crops, ranching and greenhouse horticulture.

(b) The **County Government of Laikipia** day-to-day management is under the following key organs:

<u>Designation</u>	<u>Name</u>
1. The Governor	H. E. - Ndiritu Muriithi
2. Speaker – Laikipia County Assembly	Patrick Waigwa
3. The County Executive Member of County Administration	Rose N. Maitai
4. The County Executive Member of Finance Management	Murungi Ndai
5. The County Executive Member of Health	Dr. Joseph Lenai Kamario
6. The County Executive Member of Agriculture	Dr. Lucy Murugi Munuhe
7. The County Executive Member of Infrastructure	Jalice Shuel
8. The County Executive Member of Gender, Sports, Culture	Tabitha Mbiriri
9. The County Executive Member of Trade and Enterprise Dev	Nicholas Biwot Tirop
10. The County Executive Member of Water	Njenga Kahiro

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th September, 2017 and who had direct fiduciary responsibility were:

<u>No</u>	<u>Designation</u>	<u>Department</u>	<u>Name</u>
1.	Chief Officer	Office of the Governor	Samuel Karanja Njora
2.	Chief Officer	County Administration	Samuel Karanja Njora
3.	Chief Officer	Finance & Economic Planning	Paul Njenga Waweru
4.	Chief Officer	Health	Dr. Donald Mogoi
5.	Chief Officer	Agriculture	Dr. Daniel Ndungu Thuo
6.	Chief Officer	Infrastructure	Kenneth Njihia Karanja
7.	Chief Officer	Education, ICT ,Gender& Sports	Annette Wambui Muriuki
8.	Chief Officer	Industrialisation and Enterprise Development	Jemimmah K. Mburugu
9.	Chief Officer	Water	Evans Kamau Nduta
10.	Accounting Officer	Clerk of the Laikipia County Assembly	Jasper M. Mutuiri

(d) Fiduciary Oversight Arrangements

- County Assembly of Laikipia
 - i). County Assembly budget committee
 - ii). County Assembly Public Account Committee and Public Investment Committee
- Senate budget committee in public finance.
- The Controller of Budget.
- Office Auditor-General
- County Executive Committee
- Laikipia County Executive Audit Committee
- Development partner oversight activities

(e) County Government of Laikipia Headquarters

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

(f) Entity Contacts

Telephone: (254) 0202352720

E-mail: treasury@laikipiacounty.go.ke

Website: www.laikipiacountygovernment.go.ke

(g) Bankers for County Government of Laikipia

1. Central Bank of Kenya,
Haile Selassie Avenue,
P.O. Box 60000 - 00200,
Nairobi, Kenya.
2. Co-operative Bank of Kenya,
Nairobi, Kenya
3. Equity Bank,
Nairobi, Kenya.
4. Family Bank,
Nairobi, Kenya.
5. Kenya Commercial Bank,
Nairobi, Kenya.

(h) Independent Auditors

Auditor General,
Kenya National Audit Office,
Anniversary Towers, University Way,
P.O. Box 30084,
GOP 00100,
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. FORWARD BY THE CEC – FINANCE AND ECONOMIC PLANNING

This County Government of Laikipia Reports and Financial Statement is prepared in accordance with the Public Financial Management Act, 2012. Sections 164 of the Act provides for the preparation of the County Government of Laikipia Reports and Financial Statement respectively, by the County Treasury.

The County Government of Laikipia Reports and Financial Statement presents the recent economic developments and actual fiscal performance of the FY 2018/2019 and makes comparisons to the budget appropriations for the same year. It further provides a comprehensive and financial review with sufficient information to show changes from the projections outlined in the latest County Fiscal Strategy Paper.

The quarterly financial Statements 2018 is prepared taking into account resources required for the implementation of a devolved government, which, among other things, provides for fiscal decentralization of resources to the county entities and reforms to several institutions. The ensuing MTEF resource allocation therefore will be critical in laying the foundation and setting the stage for full operationalization of the new devolved units within Laikipia County.

The statements also provides an overview of how the actual performance of the FY 2018/2019 affected the compliance with the fiscal responsibility principles and the financial objectives as detailed in the 2018 county fiscal strategy paper.

The link between policy, planning and budgeting continues being a critical as provided for in the Constitution and County Government Act. The financial statements play a critical role in the preparation of budgets and management of public resources. To strengthen the budget preparation process, the County government will continue to embrace programme based budgeting and deepen public financial reforms to increase efficiency and effectiveness in service delivery.

The County is committed in upholding the trend of stable macroeconomic performance and ensure transparency by relaying performance indicators to the public. This will be realized through publications as required by the Constitution and the PFM Act.

MURUNGI NDAI
CECM - FINANCE AND ECONOMIC PLANNING

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government 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 June 30, 2018. 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 the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the quarter ended September 30, 2018, 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 the its financial statements 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 year 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 30th October, 2018.

Chief Officer-Finance and Economic Planning

Head of County Treasury Accounting

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IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep (Q1) 2018/2019 Kshs	Dec (Q2) 2018/2019 Kshs	Mar (Q3) 2018/2019 Kshs	June (Q4) 2018/2019 Kshs	Cumulative 2018/2019 Kshs	2017/2018 Kshs
RECEIPTS							
Equitable Share (Exchequer releases)	1	493,608,000	-	-	-	493,608,000	4,499,800,000
Transfers from National Government Entities	2	-	-	-	-	-	21,872,539
Proceeds from Foreign Grants / Development Partners	3	5,177,350	-	-	-	5,177,350	220,747,335
Proceeds from Domestic Borrowings	4	-	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-	-
Proceeds from Sale of Assets	6	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	7	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-	-
Fuel Levy Allocation	9	-	-	-	-	-	120,831,610
County Own Generated Revenues	10	113,111,220	-	-	-	113,111,220	608,463,785
Unspent funds	11	-	-	-	-	-	25,809,301
TOTAL RECEIPTS		611,896,570	-	-	-	611,896,570	5,497,524,569
PAYMENTS							
Compensation of Employees	12	(576,913,161)	-	-	-	(576,913,161)	(2,612,116,924)
Use of goods and services	13	(108,708,736)	-	-	-	(108,708,736)	(1,004,760,671)
Interest payments	14	-	-	-	-	-	-
Subsidies	15	-	-	-	-	-	-
Transfers to Other Government Entities	16	(5,887,589)	-	-	-	(5,887,589)	(529,232,96)8
Other grants and transfers	17	(755,74)5	-	-	-	(755,745)	(70,592,91)5
Social Security Benefits	18	(8,413,60)0	-	-	-	(8,413,600)	-
Acquisition of Assets	19	(96,850)	-	-	-	(96,850)	(381,634,69)6
Finance Costs	20	-	-	-	-	-	(26,301)
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-	-	-	-

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Other Payments	22	(69,813,066)	-	-	-	(69,813,066)	(217,149,893)
TOTAL PAYMENTS		770,588,747				770,588,747	4,815,514,368
SURPLUS/DEFICIT		(158,692,177)				(158,692,177)	682,010,201

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th October, 2018 and signed by:

 Chief Officer – Finance and Economic Planning

 Head of County Treasury - Accounting

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V. STATEMENT OF FINANCIAL ASSETS

	Note	Sep (Q1) 2018/2019 Kshs	Dec (Q2) 2018/2019 Kshs	Mar (Q3) 2018/2019 Kshs	June (Q4) 2018/2019 Kshs	2017/2018 Kshs
FINANCIAL ASSETS						
Cash and Cash Equivalents						
Bank Balances	23A	556,205,936	-	-	-	709,037,571
Cash Balances	23B	-	-	-	-	-
Total Cash and cash equivalent		556,205,936	-	-	-	709,037,571
Accounts receivables – Outstanding Imprests	24	-	-	-	-	-
TOTAL FINANCIAL ASSETS						
FINANCIAL LIABILITIES						
Accounts Payables – Deposits and retentions	25	-	-	-	-	-
NET FINANCIAL ASSETS		556,205,936				709,037,571
REPRESENTED BY						
Fund balance b/fwd	26	709,066,023	-	-	-	142,289,258
Surplus/Deficit for the quarter			-	-	-	(115,233,436)
Prior year adjustments		(158,692,177)				682,010,201
NET FINANCIAL POSSITION		550,373,847				709,066,023

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th October, 2018 and signed by:

Chief Officer – Finance and Economic Planning

Head of County Treasury - Accounting

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VI. STATEMENT OF CASHFLOW

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	2016/2017 Kshs
Receipts from operating income						
Equitable Share (Exchequer releases)	1	493,608,000	-	-	-	4,499,800,000
Transfers from National Government Entities	2	-	-	-	-	21,872,539
Proceeds from Foreign Grants / Development Partners	3	5,177,350	-	-	-	220,747,335
Conditional Additional Allocation to County Governments	7	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-
Fuel Levy Allocation	9	-	-	-	-	120,831,610
County Own Generated Revenues	10	113,111,220	-	-	-	608,463,785
Unspent Funds	11	-	-	-	-	25,809,301
Payments for operating expenses						
Compensation of Employees	12	(576,913,161)	-	-	-	(2,612,116,924)
Use of goods and services	13	(108,708,736)	-	-	-	(1,004,760,671)
Interest payments	14	-	-	-	-	-
Subsidies	15	-	-	-	-	-
Transfers to Other Government Entities	16	(5,887,589)	-	-	-	(529,232,968)
Other grants and transfers	17	(755,745)	-	-	-	(70,592,915)
Social Security Benefits	18	(8,413,600)	-	-	-	-
Finance Costs, including Loan Interest	20	-	-	-	-	(26,301)
Other Payments	22	(69,813,066)	-	-	-	(217,149,893)
Adjusted for:						
Adjustments during the year – Changes in receivables		-	-	-	-	(115,233,436)
Net cash flows from operating activities		(158,595,327)	-	-	-	948,411,462
CASHFLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of Assets	6	-	-	-	-	-
Acquisition of Assets	19	(96,850)	-	-	-	(381,634,696)

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	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	2016/2017 Kshs
Net cash flows from investing activities		(96,850)				(381,634,696)
CASHFLOW FROM BORROWING ACTIVITIES						
Proceeds from Domestic Borrowings	4	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-	-	-
Net cash flow from financing activities		-	-	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(158,692,177)	-	-	-	566,776,765
Cash and cash equivalent at BEGINNING of the quarter	26	709,066,023	-	-	-	142,289,258
Cash and cash equivalent at END of the quarter		550,373,847				709,066,023

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th October, 2018 and signed by:

Chief Officer – Finance and Economic Planning

Head of County Treasury - Accounting

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VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Budget Q1 2018/2019	Actual Q1 2018/2019	Budget utilization difference Q1	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS							
Equitable Share (Exchequer releases)	1,028,350,000	493,608,000	252,551,375	1,028,350,000	493,608,000	534,742,000	48.0
Transfers from National Government Entities	99,405,546	-	-	99,405,546	-	99,405,546	-
Proceeds from Foreign Grants/Development Partners	106,321,251	5,177,350	54,571,251	106,321,251	5,177,350	101,143,901	4.9
Proceeds from Domestic Borrowings	-	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-	-
Fuel Levy Allocation	-	-	-	-	-	-	-
County Own Generated Revenues	187,500,000	113,111,220	74,388,780	187,500,000	113,111,220	74,388,780	60.3
Unspent Funds	212,500,000	-	25,000,000	212,500,000	-	212,500,000	-
TOTAL	1,634,076,797	611,896,570	406,511,406	1,634,076,797	611,896,570	1,022,180,227	37.4
PAYMENTS							-
Compensation of Employees	652,056,875	576,913,161	75,143,714	652,056,875	576,913,161	75,143,714	88.5
Use of goods and services	303,863,382	108,708,736	134,896,764	303,863,382	108,708,736	195,154,646	35.8
Interest payments	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-
Transfers to Other Government Entities	149,916,678	5,887,589	49,183,662	149,916,678	5,887,589	144,029,089	3.9
Other grants and transfers	26,700,000	755,745	18,694,255	26,700,000	755,745	25,944,255	2.8
Social Security Benefits	-	8,413,600	- 8,413,600	-	8,413,600	- 8,413,600	-
Acquisition of Assets	287,789,861	96,850	4,200,150	287,789,861	96,850	287,693,011	0.0

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Receipt/Expense Item	Budget Q1 2018/2019	Actual Q1 2018/2019	Budget utilization difference Q1	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
Finance Costs	11,250,000	-	11,250,000	11,250,000	-	11,250,000	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-	-
Other Payments	202,500,000	69,813,066	- 42,313,066	202,500,000	69,813,066	132,686,934	34.5
Total	1,634,076,797	770,588,747	242,641,879	1,634,076,797	770,588,747	863,488,050	47.2

- (a) Equitable Share (Exchequer releases) received was 48% which resulted to slow release from National Treasury.
(b) Proceeds from Foreign Grants/Development Partners was (Recurrent) was Zero% as no fund was received during the quarter.
(c) Proceeds from Foreign Grants/Development Partners was (Development) was 4.9% resulting from slow release of grants.
(d) Unspent Funds (Return to CRF) would be realised by the close of the financial period hence to remain at 0% in quarter 1, 2 & 3.
(e) Utilisation on all other items of payments were below 50% as there wasn't enough funding to support expenditures budget. This due slow release of Exchequer by the National Treasury.

The entity financial statements were approved on 30th October, 2018 and signed by:

:

Chief Officer – Finance and Economic Planning

Head of County Treasury - Accounting

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VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS							
Equitable Share (Exchequer releases)	746,159,375	493,608,000	252,551,375	746,159,375	493,608,000	252,551,375	66
Transfers from National Government Entities	-	-	-	-	-	-	-
Proceeds from Foreign Grants/Development Partners	54,571,251	-	54,571,251	54,571,251	-	54,571,251	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-	-
Fuel Levy Allocation	-	-	-	-	-	-	-
County Own Generated Revenues	187,500,000	113,111,220	74,388,780	187,500,000	113,111,220	74,388,780	60
Unspent Funds	25,000,000	-	25,000,000	25,000,000	-	25,000,000	-
TOTAL	1,013,230,626	606,719,220	406,511,406	1,013,230,626	606,719,220	406,511,406	60
PAYMENTS							-
Compensation of Employees	662,736,795	576,913,161	75,143,714	652,056,875	576,913,161	75,143,714	88
Use of goods and services	239,213,080	108,708,736	164,942,713	243,605,500	78,662,787	164,942,713	32
Interest payments	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-
Transfers to Other Government Entities	55,196,251	5,887,589	54,611,012	55,071,251	460,239	54,611,012	1
Other grants and transfers	13,200,000	755,745	18,694,255	19,450,000	755,745	18,694,255	4
Social Security Benefits	5,000,000	8,413,600	-	-	-	-	-

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Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
Acquisition of Assets	10,547,000	96,850	4,230,150	4,297,000	66,850	4,230,150	2
Finance Costs	11,250,000	-	11,250,000	11,250,000	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-	-
Other Payments	52,500,000	69,813,066	- 10,595,803	27,500,000	38,095,803	- 10,595,803	139
TOTAL	1,049,643,126	770,588,747	318,276,041	1,013,230,626	694,954,585	307,026,041	69

- (a) Proceeds from Foreign Grants/Development Partners was (Recurrent) was Zero% as no fund was received during the quarter.
- (b) Unspent Funds (Return to CRF) would be realised by the close of the financial period hence to remain at 0% in quarter 1, 2 & 3.
- (c) Other Payments was 139% resulting from more payments being made on related items during the quarter
- (d) Other items of payments were all below 50% fund wasn't enough support expenditures. This due slow release of Exchequer by the National Treasury.

The entity financial statements were approved on 30th October, 2018 and signed by:

 Chief Officer – Finance and Economic Planning

 Head of County Treasury - Accounting

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IX. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Budget Q1 2017/2018	Actual Q1 2017/2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS							
Equitable Share (Exchequer releases)	282,190,625	-	-	282,190,625	-	282,190,625	-
Transfers from National Government Entities	99,405,546	-	-	99,405,546	-	99,405,546	-
Proceeds from Foreign Grants/Development Partners	51,750,000	-	-	51,750,000	5,177,350	46,572,650	10
Proceeds from Domestic Borrowings	-	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-	-
Fuel Levy Allocation	-	-	-	-	-	-	-
County Own Generated Revenues	-	-	-	-	-	-	-
Unspent Funds	187,500,000	-	-	187,500,000	-	187,500,000	-
TOTAL	620,846,171			620,846,171	5,177,350	615,668,821	1
PAYMENTS							
Compensation of Employees	-	-	-	-	-	-	-
Use of goods and services	60,257,882	-	-	60,257,882	-	60,257,882	-
Interest payments	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-
Transfers to Other Government Entities	94,845,427	-	-	94,845,427	-	94,845,427	-
Other grants and transfers	7,250,000	-	-	7,250,000	-	7,250,000	-

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Receipt/Expense Item	Budget Q1 2017/2018	Actual Q1 2017/2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
Social Security Benefits	-	-	-	-	-	-	-
Acquisition of Assets	283,492,861	-	-	283,492,861	-	283,492,861	-
Finance Costs	-	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-	-
Other Payments	175,000,000	-	-	175,000,000	-	175,000,000	-
TOTAL	620,846,171	-	-	620,846,171	-	620,846,171	-

- (a) During the quarter the only receipt was from UNICEF which was made in respect of HSSF making only 10% of expected recurrent funding.
(b) Due to delay in release of exchequer funding, no development expenditure was actually paid during the quarter.
(c) Use of goods and services was 9% due to the

The entity financial statements were approved on 30th October, 2018 and signed by:

Chief Officer – Finance and Economic Planning

Head of County Treasury - Accounting

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IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

	Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
1	0		Default - Non Programmatic	0	0	0
2		0	Default - Non Programmatic	0	0	0
3	101000000		Land Policy and Planning	0	0	0
4		101010000	Development Planning and Land Reforms	0	0	0
5		101020000	Land Information Management	0	0	0
6		101030000	Land Survey	0	0	0
7		101040000	Land Use	0	0	0
8		101050000	Land Settlement	0	0	0
9		101060000		0	0	0
10		101070000		0	0	0
11	102000000		Housing Development and Human Settlement	0	0	0
12		102010000	Housing Development	0	0	0
13	103000000			50,999,328.00	7,801,927.00	43,197,401.00
14		103010000	Stalled and new Government buildings	32,999,328.00	7,801,927.00	25,197,401.00
15		103020000	Building Standards and Research	0	0	0
16		103030000		18,000,000.00	0	18,000,000.00
17	104000000			38,233,056.00	3,648,703.00	34,584,353.00
18		104010000	Coastline Infrastructure Development	0	0	0
19		104020000		7,454,752.00	466,900.00	6,987,852.00
20		104030000		0	0	0
21		104040000		30,778,304.00	3,181,803.00	27,596,501.00
22		104050000		0	0	0
23	105000000		Urban and Metropolitan Development	0	0	0
24		105010000	Urban Mobility and Transport	0	0	0
25	106000000		General Administration Planning and Support Services	0	0	0
26		106010000	Administration, Planning & Support Services	0	0	0
27	107000000		General Administration Planning and Support Services	0	0	0
28		107010000	Agricultural Policy, Legal and Regulatory Frameworks	0	0	0
29		107020000	Agricultural Planning and Financial Management	0	0	0

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30		107030000		0	0	0
31		107040000		0	0	0
32		107050000		0	0	0
33		107060000		0	0	0
34	108000000		Crop Development and Management	0	0	0
35		108010000	Land and Crops Development	0	0	0
36		108020000	Food Security Initiatives	0	0	0
37		108030000	Quality Assurance and Monitoring of Outreach Services	0	0	0
38	109000000		Agribusiness and Information Management	0	0	0
39		109010000	Agribusiness and Market Development	0	0	0
40	110000000		Irrigation and Drainage Infrastructure	6,044,000.00	0	6,044,000.00
41		110010000	Promotion of Irrigation and Drainage Development and Management	6,044,000.00	0	6,044,000.00
42		110020000		0	0	0
43	111000000		Fisheries Development and Management	33,940,284.00	210,600.00	33,729,684.00
44		111010000	Fisheries Policy, Strategy and capacity building	0	0	0
45		111020000	Aquaculture Development	33,940,284.00	210,600.00	33,729,684.00
46	112000000		Livestock Resources Management and Development	10,000,000.00	1,235,680.00	8,764,320.00
47		112010000	Livestock Policy Development and capacity building Programme	10,000,000.00	1,235,680.00	8,764,320.00
48		112020000	Livestock Production and Management	0	0	0
49	113000000		Land Administration and Management	1,000,000.00	310,050.00	689,950.00
50		113010000	Land Administration and Management	1,000,000.00	310,050.00	689,950.00
51	114000000			5,000,000.00	1,420,330.00	3,579,670.00
52		114010000		5,000,000.00	1,420,330.00	3,579,670.00
53		114020000		0	0	0
54	115000000			328,828,974.00	3,211,914.00	325,617,060.00
55		115010000		116,700,000.00	3,211,914.00	113,488,086.00
56		115020000		97,000,000.00	0	97,000,000.00
57		115030000		115,128,974.00	0	115,128,974.00
58		115040000		0	0	0
59		115050000		0	0	0
60	116000000			16,800,000.00	0	16,800,000.00
61		116010000		16,800,000.00	0	16,800,000.00
62	117000000			121,483,332.00	919,751.00	120,563,581.00
63		117020000		20,765,088.00	385,201.00	20,379,887.00

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64		117030000		0	0	0
65		117040000		100,718,244.00	534,550.00	100,183,694.00
66	118000000			2,000,000.00	697,312.00	1,302,688.00
67		118010000		2,000,000.00	697,312.00	1,302,688.00
68	201000000		General Administration, Planning and Support Services	0	0	0
69		201010000	General Administration, Planning and Support Services	0	0	0
70	202000000		Road Transport	0	0	0
71		202010000	Construction of Roads and Bridges	0	0	0
72	301000000		General Administration Planning and Support Services	15,859,000.00	6,846,939.00	9,012,061.00
73		301010000		7,986,000.00	3,619,631.00	4,366,369.00
74		301020000		7,873,000.00	3,232,658.00	4,640,342.00
75		301030000		0	-5,350.00	5,350.00
76		301040000		0	0	0
77	302000000		Industrial Development and Investments	21,500,000.00	263,000.00	21,237,000.00
78		302010000	Promotion of Industrial Development and Investments	21,500,000.00	263,000.00	21,237,000.00
79		302020000	Promotion of Industrial Property Rights and arbitration	0	0	0
80		302030000	Promotion of Industrial Training	0	0	0
81	303000000		Standards and Business Incubation	8,000,000.00	0	8,000,000.00
82		303010000	Standardization, Metrology and conformity assessment	8,000,000.00	0	8,000,000.00
83	304000000		Cooperative Development and Management	96,000,000.00	1,458,629.00	94,541,371.00
84		304010000	Governance and Accountability	92,000,000.00	1,458,629.00	90,541,371.00
85		304020000	Co-operative Advisory Services	0	0	0
86		304030000	Marketing, value addition and research	0	0	0
87		304040000		2,000,000.00	0	2,000,000.00
88		304050000		0	0	0
89		304060000		2,000,000.00	0	2,000,000.00
90	305000000		East African Affairs and Regional Integration	19,000,000.00	1,184,101.00	17,815,899.00
91		305010000	East African Customs Union	8,000,000.00	1,184,101.00	6,815,899.00
92		305020000	East African Common Market	11,000,000.00	0	11,000,000.00
93	401000000		Preventive & Promotive Health Services	744,468,208.00	30,845,770.00	713,622,438.00
94		401010000	Communicable Disease Control	164,000,000.00	0	164,000,000.00
95		401020000	Health Promotion	111,500,000.00	0	111,500,000.00
96		401030000	Non-communicable Disease Prevention & Control	0	0	0
97		401040000	Government Chemist	1,000,000.00	247,450.00	752,550.00

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98		401050000	Radiation Protection	0	0	0
99		401060000		463,968,208.00	30,598,320.00	433,369,888.00
100		401070000		0	0	0
101		401080000		4,000,000.00	0	4,000,000.00
102	402000000		Curative Health Services	15,600,000.00	3,067,433.00	12,532,567.00
103		402010000	National Referral Services	0	0	0
104		402020000	Mental Health	4,000,000.00	902,233.00	3,097,767.00
105		402030000	Specialized services (Spinal Injury)	0	0	0
106		402040000	Forensic and Diagnostics	0	0	0
107		402050000	Free Primary Healthcare	10,600,000.00	1,947,700.00	8,652,300.00
108		402060000		1,000,000.00	217,500.00	782,500.00
109	403000000		Health Research and Development	0	0	0
110		403010000	Capacity Building & Training	0	0	0
111		403020000	Research & Innovations	0	0	0
112		403030000	Research Ethics, Standards & Regulation	0	0	0
113	404000000		General Administration, Planning & Support Services	0	0	0
114		404010000	Health Policy, Planning & Financing	0	0	0
115	405000000		Maternal and Child Health	112,163,978.00	2,539,572.00	109,624,406.00
116		405010000	Family planning services	1,000,000.00	494,722.00	505,278.00
117		405020000	Maternity	1,000,000.00	0	1,000,000.00
118		405030000	Immunization	6,000,000.00	1,450,000.00	4,550,000.00
119		405040000		83,163,978.00	456,250.00	82,707,728.00
120		405050000		1,000,000.00	138,600.00	861,400.00
121		405060000		20,000,000.00	0	20,000,000.00
122	501000000		Primary Education	53,000,000.00	249,400.00	52,750,600.00
123		501010000	Free Primary Education	0	0	0
124		501020000	Special Needs Education	0	0	0
125		501030000	Alternative provision of Basic Education	0	0	0
126		501040000	Early Child Development and Education	0	0	0
127		501050000	Primary Teachers Training and In-servicing	0	0	0
128		501060000	Alternative Basic Adult & Continuing Education	0	0	0
129		501090000	ICT Capacity Development	51,000,000.00	249,400.00	50,750,600.00
130		501100000		2,000,000.00	0	2,000,000.00
131	502000000		Secondary Education	0	0	0
132		502010000	Secondary Bursary Management Services	0	0	0

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133		502020000	Free Day Secondary Education	0	0	0
134	504000000		University Education	40,325,000.00	0	40,325,000.00
135		504010000	University Education	40,325,000.00	0	40,325,000.00
136		504020000	Quality Assurance and Standards	0	0	0
137		504030000	Higher Education Support Services	0	0	0
138	505000000		Technical Vocational Education and Training	2,700,000.00	0	2,700,000.00
139		505010000	Technical Accreditation and Quality Assurance	2,700,000.00	0	2,700,000.00
140		505020000	Technical Trainers and Instructor Services	0	0	0
141	506000000		Research, Science, Technology and Innovation	32,500,000.00	493,000.00	32,007,000.00
142		506010000	Research Management and Development	30,000,000.00	493,000.00	29,507,000.00
143		506020000	Knowledge and Innovation Development and Commercialization	2,500,000.00	0	2,500,000.00
144		506030000	Science and Technology Development and Promotion	0	0	0
145	507000000		Youth Training and Development	10,500,000.00	0	10,500,000.00
146		507020000	Curriculum Development	10,500,000.00	0	10,500,000.00
147		507030000	Quality Assurance and Standards	0	0	0
148		507040000	ICT Integration in Youth Polytechnics	0	0	0
149	508000000		General Administration, Planning and Support Services	0	0	0
150		508010000	Headquarters Administrative Services	0	0	0
151		508020000	County Administrative Services	0	0	0
152		508030000		0	0	0
153	509000000		Teacher Resource Management	13,000,000.00	3,093,400.00	9,906,600.00
154		509010000	Teacher Management- Primary	13,000,000.00	3,093,400.00	9,906,600.00
155	701000000		General Administration Planning and Support Services	2,557,719,500.00	710,430,974.90	1,847,288,525.10
156		701010000		0	0	0
157		701020000		0	0	0
158		701030000		4,505,000.00	1,505,680.00	2,999,320.00
159		701040000		4,800,000.00	1,662,303.00	3,137,697.00
160		701050000		4,877,000.00	1,593,830.00	3,283,170.00
161		701060000		2,543,537,500.00	705,669,161.90	1,837,868,338.10
162	702000000		Cabinet Affairs	45,261,000.00	10,342,239.00	34,918,761.00
163		702010000		13,055,000.00	0	13,055,000.00
164		702020000		6,540,000.00	232,800.00	6,307,200.00
165		702030000		0	0	0
166		702050000		5,885,000.00	2,853,107.00	3,031,893.00

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167		702060000		8,000,000.00	3,738,908.00	4,261,092.00
168		702080000		11,781,000.00	3,517,424.00	8,263,576.00
169	703000000		Government Advisory Services	0	0	0
170		703010000	State Corporations Advisory Services	0	0	0
171	704000000		State House Affairs	11,000,000.00	0	11,000,000.00
172		704010000	Coordination of State House Functions	0	0	0
173		704020000	Administration of Statutory benefits for the retired Presidents	0	0	0
174		704030000		11,000,000.00	0	11,000,000.00
175	705000000		Leadership and Coordination of MDAs	14,820,000.00	3,775,300.00	11,044,700.00
176		705010000	Coordination and Supervision	0	0	0
177		705020000		11,820,000.00	2,564,300.00	9,255,700.00
178		705030000		0	0	0
179		705040000		3,000,000.00	1,211,000.00	1,789,000.00
180	706000000		Economic Policy and National Planning	30,576,000.00	8,059,200.00	22,516,800.00
181		706010000	Economic Planning Coordination services	0	0	0
182		706020000	Community Development	0	0	0
183		706030000	Macro-Economic policy planning and regional integration	5,966,000.00	1,001,600.00	4,964,400.00
184		706040000	Policy Research	24,610,000.00	7,057,600.00	17,552,400.00
185		706050000	Coordination of Vision 2030	0	0	0
186	707000000		National Statistical Information Services	834,182,000.00	295,120,214.00	539,061,786.00
187		707010000	Census and Surveys	0	0	0
188		707030000		34,182,000.00	3,049,514.00	31,132,486.00
189		707060000		800,000,000.00	292,070,700.00	507,929,300.00
190		707070000		0	0	0
191		707080000		0	0	0
192	708000000		Monitoring and Evaluation Services	47,500,000.00	16,511,636.00	30,988,364.00
193		708010000	National Integrated Monitoring and Evaluation	41,500,000.00	16,273,636.00	25,226,364.00
194		708020000	Corporate Governance	6,000,000.00	238,000.00	5,762,000.00
195	709000000		General Administration Planning and Support Services	77,872,500.00	0	77,872,500.00
196		709010000	Human Resources and Support Services	0	0	0
197		709020000	Financial Management Services	0	0	0
198		709030000	Information Communications Services	77,872,500.00	0	77,872,500.00
199	710000000		Public Service Transformation	0	0	0
200		710010000	Human Resource Management	0	0	0
201	712000000		Devolution Services	0	0	0

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202		712010000	Management of devolution affairs	0	0	0
203	713000000		Special Initiatives	0	0	0
204		713010000	Relief & Rehabilitation	0	0	0
205	714000000		General Administration Planning and Support Services	5,217,000.00	0	5,217,000.00
206		714010000	Administration services	0	0	0
207		714020000		5,217,000.00	0	5,217,000.00
208	715000000			0	0	0
209		715010000	Management of Kenya missions abroad	0	0	0
210	716000000			0	0	0
211		716010000	International Trade	0	0	0
212	717000000			78,121,027.00	0	78,121,027.00
213		717010000	Administration Services	78,121,027.00	0	78,121,027.00
214	718000000		Public Financial Management	45,000,000.00	0	45,000,000.00
215		718010000	Resource Mobilization	45,000,000.00	0	45,000,000.00
216		718020000	Budget Formulation Coordination and Management	0	0	0
217	719000000		Economic and Financial Policy Formulation and Management	0	0	0
218		719010000	Fiscal Policy Formulation, Development and Management	0	0	0
219	721000000		Legislation and Representation	32,085,500.00	5,203,755.00	26,881,745.00
220		721010000	Legislation and Representation	0	0	0
221		721020000		0	0	0
222		721030000		0	0	0
223		721040000		0	0	0
224		721050000		0	0	0
225		721060000		0	0	0
226		721070000		0	0	0
227		721080000		0	0	0
228		721090000		32,085,500.00	5,203,755.00	26,881,745.00
229	722000000		Legislative Oversight	3,344,000.00	927,350.00	2,416,650.00
230		722010000	Legislative Oversight	0	0	0
231		722020000		0	0	0
232		722030000		3,344,000.00	927,350.00	2,416,650.00
233	723000000		General Administration, Planning and Support Services	79,893,000.00	10,843,709.00	69,049,291.00
234		723010000	General Administration, Planning and support services	12,368,000.00	2,480,942.00	9,887,058.00
235		723020000		67,525,000.00	8,362,767.00	59,162,233.00

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236	724000000		Inter-Governmental Revenue and Financial Matters	471,000,000.00	88,821,672.10	382,178,327.90
237		724010000		471,000,000.00	88,821,672.10	382,178,327.90
238	725000000		General Administration, Planning and Support Services	8,354,500.00	2,299,510.00	6,054,990.00
239		725030000		6,017,500.00	1,821,050.00	4,196,450.00
240		725040000		2,337,000.00	478,460.00	1,858,540.00
241	726000000		Human Resource management and Development	49,716,000.00	2,591,150.00	47,124,850.00
242		726010000	Establishment and Management and Consultancy Service	8,534,000.00	378,950.00	8,155,050.00
243		726030000	Human Resource Development	10,006,000.00	535,200.00	9,470,800.00
244		726050000		11,400,000.00	1,577,000.00	9,823,000.00
245		726060000		11,357,000.00	100,000.00	11,257,000.00
246		726070000		8,419,000.00	0	8,419,000.00
247	901000000		Sports	0	0	0
248		901010000	Sports Training and competitions	0	0	0
249	902000000		Culture	0	0	0
250		902010000	Conservation of Heritage	0	0	0
251		902020000	Public Records and Archives Management	0	0	0
252		902030000	Development And Promotion of Culture	0	0	0
253		902040000	Promotion of Kenyan Music and Dance	0	0	0
254		902050000	General Administration, Planning and Support Services	0	0	0
255	903000000		The Arts	0	0	0
256		903010000	Film Services	0	0	0
257		903020000		0	0	0
258		903030000		0	0	0
259		903040000		0	0	0
260	904000000		Library Services	0	0	0
261		904010000	Library Services	0	0	0
262	1001000000		General Administration, Planning and Support Services	152,550,000.00	237,000.00	152,313,000.00
263		1001010000	Environmental Policy Management	0	0	0
264		1001020000	Water policy Management	152,550,000.00	237,000.00	152,313,000.00
265		1001030000		0	0	0
266	1002000000		Environment Management and Protection	0	0	0
267		1002020000	Catchment Rehabilitation and Conservation	0	0	0
268		1002030000		0	0	0
269		1002040000		0	0	0

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270	1003000000		Natural Resources Conservation and Management	18,700,000.00	5,774,936.00	12,925,064.00
271		1003010000	Forests Conservation and Management	11,700,000.00	3,217,439.00	8,482,561.00
272		1003020000	Forestry Research and Development	5,000,000.00	1,677,797.00	3,322,203.00
273		1003030000	Wildlife Conservation and Security	2,000,000.00	879,700.00	1,120,300.00
274	1004000000		Water Resources Management	0	0	0
275		1004010000	Water Resources conservation and Protection	0	0	0
276	1005000000		Integrated Regional Development	0	0	0
277		1005020000	Land Reclamation	0	0	0
278	1006000000		Meteorological Services	174,450,000.00	562,570.00	173,887,430.00
279		1006010000	Modernization of meteorological services	36,000,000.00	114,200.00	35,885,800.00
280		1006020000	Advertent Weather Modification Programme	8,000,000.00	0	8,000,000.00
281		1006030000		5,500,000.00	448,370.00	5,051,630.00
282		1006040000		122,950,000.00	0	122,950,000.00
283		1006050000		2,000,000.00	0	2,000,000.00
284			Grand Total	6,536,307,187.00	1,230,998,727.00	5,305,308,460.00

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X. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT

	Original Estimates	Revised Estimates	Actual	% Realized	Actual cumulative revenue (Q1 – Q4)
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from National Government	-	-	-	-	-
Land Rates	79,500,000		17,351,281	21.8	79,500,000
Single Business Permits	111,000,000		24,410,863	22.0	111,000,000
Cesses	41,640,000		6,863,589	16.5	41,640,000
Plot rents	23,650,000		2,890,790	12.2	23,650,000
Administrative Services Fees	12,080,000		1,437,678	11.9	12,080,000
Various Fees	11,140,000		1,433,745	12.9	11,140,000
County Natural Resources	64,850,000		20,443,826	31.5	64,850,000
Financial Assets, Loans and Donations	-		14,486	-	-
Market/Trade Centres Fees	15,000,000		3,529,199	23.5	15,000,000
Parking Fees	76,450,000		19,056,802	24.9	76,450,000
Plans Inspection	-	-	-	-	-
Advertising (Billboards)	-	-	-	-	-
Housing Rent (County Houses, Market stalls, County commercial buildings)	32,350,000		6,390,018	19.8	32,350,000
Social Premises Use Charges	-		39,361	-	-
Tenant Purchase Scheme (TPS)	-	-	-	-	-
School Fees	10,250,000		15,589	0.2	10,250,000
Public Health Services	17,890,000		1,097	0.0	17,890,000
Public Health Facilities Operations	250,000,000		2,549,901	1.0	250,000,000
Slaughter Houses Administration	15,750,000		2,403,889	15.3	15,750,000
Technical Services Fees	28,950,000		3,864,089	13.3	28,950,000
External Services	9,500,000		415,017	4.4	9,500,000
Agricultural Produce	-	-	-	-	-
Mortuary Charges	-	-	-	-	-
Water Lease Fees	-	-	-	-	-

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Hospital Fees	-				-
Sundry debtors (Premium for property allocation and ground rent)	-				-
Licences	-	-	-	-	-
Other Revenues Not Classified anywhere	-				-
TOTAL	800,000,000		113,111,220	14.1	800,000,000

1. The actual refers to what was actually realised during quarter 4 only and hence most of the percentage realised being below 50%.

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th October, 2018 and signed by:

Chief Officer – Finance and Economic Planning

Head of County Treasury - Accounting

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XI. NOTES TO THE FINANCIAL STATEMENTS

1 EQUITABLE SHARE (EXCHQUER RELEASES)

	2018 - 2019	2017/2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	493,608,000	629,972,000
Total Exchequer Releases for quarter 2		1,282,443,000
Total Exchequer Releases for quarter 3		1,124,950,000
Total Exchequer Releases for quarter 4		1,462,435,000
Cumulative Amount	493,608,000	4,499,800,000

The total amount received is Ksh. 493,608,000 against annual CARA amount of Ksh. 4,113,400,000 County Executive received Ksh. 430,608,000 while ksh. 63,000,000 was exchequered by County Assembly.

2 TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

	Q1 2018-2019	Q2 2018-2019	Q3 2018-2019	Q4 2018-2019	Cumulative 2018-2019	2017-2018
Description	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities						
<i>Transfer from Ministry of Health</i>						
Leasing of medical equipment	-	-	-	-	-	-
Free maternity healthcare	-	-	-	-	-	-
Abolishment of user fees in health centers and dispensaries	-	-	-	-	-	9,872,539
<i>Transfer from County Entities:</i>						
- Car and Mortgage	-	-	-	-	-	10,000,000
- Deposit	-	-	-	-	-	2,000,000
TOTAL	-	-	-	-	-	21,872,539

There was no receipts during the current period

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3 PROCEEDS FROM FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Cumulative 2018/2019	2017-2018
			Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)								
<i>Government of Germany</i>								
Roads 2000 Project in Western Kenya	-	-	-	-	-	-	-	-
<i>Government of Italy</i>								
Rehabilitation of sub-district hospitals – KIDDP	-	-	-	-	-	-	-	-
Grants Received from Multilateral Donors (International Organizations)								
<i>DANIDA</i>								
Health Sector Programme Support (HSPS)	-	-	-	-	-	-	-	15,437,348
UNICEF	-	-	5,177,350	-	-	-	5,177,350	1,445,250
<i>World Bank</i>								
Health Sector Support Project (HSSP)	-	-	-	-	-	-	-	-
National Urban Transport Improvement Project (NUTRIP)	-	-	-	-	-	-	-	-
Youth Polytechnic Support Grant	-	-	-	-	-	-	-	33,358,878
KDSP(KENYA DEVOLUTION SUPPORT PROGRAMME)	-	-	-	-	-	-	-	149,544,069
<i>European Development Fund</i>								
Total			5,177,350				5,177,350	220,747,335

1. DANIDA – Supporting Health Facilities

2. World Bank – Transforming Universal Health Access

3. World Bank - Kenya Devolution Support Programme

4. UNICEF Grants to Hospital

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4 PROCEEDS FROM DOMESTIC BORROWINGS

	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Cumulative 2018/2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Borrowing within General Government	-	-	-	-	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-	-	-	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-	-	-	-	-
Borrowing from Other Domestic Financial Institutions	-	-	-	-	-	-
Borrowing from Other Domestic Creditors	-	-	-	-	-	-
Domestic Currency and Domestic Deposits	-	-	-	-	-	-
Total	-	-	-	-	-	-

There County did not borrow during the quarter.

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5 PROCEEDS FROM FOREIGN BORROWINGS

	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Cumulative 2018/2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-	-	-	-	-
Foreign Borrowing - Direct Payments	-	-	-	-	-	-
Foreign Currency and Foreign Deposits	-	-	-	-	-	-
	-	-	-	-	-	
Total	-	-	-	-	-	-

There County did not borrow during the quarter.

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6 PROCEEDS FROM SALE OF ASSETS

	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Cumulative 2018/2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts from the Sale of Buildings	-	-	-	-	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-	-	-	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-	-	-	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-	-	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-	-	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-	-	-	-	-
Disposal and Sales of Non-Produced Assets	-	-	-	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-	-	-	-
Total	-	-	-	-	-	-

There was no receipts under this note.

7 CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

	Q1 2018-2019	Q2 2018-2019	Q3 2018-2019	Q4 2018-2019	Cumulative 2018-2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Loans and Grants Supplementary						
Conditional Allocations for Free Maternal Healthcare Allocation	-	-	-	-	-	-
Conditional Allocations for Compensation for User Fees Foregone	-	-	-	-	-	-
Conditional Allocation for Leasing of Medical Equipment	-	-	-	-	-	-
Conditional Allocation from Road Maintenance Fuel Levy Fund	-	-	-	-	-	-
Conditional Allocation to County Emergency Fund	-	-	-	-	-	-
Total	-	-	-	-	-	-

**There was no receipts under this note.*

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8 CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS

Level 5 Hospital	Allocation Q1 2018-2019	Allocation Q2 2018- 2019	Allocation Q3 2018- 2019	Allocation Q4 2018- 2019	Cumulative 2018-2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
(name of level 5 hospital)	-	-	-	-	-	-
(name of level 5 hospital)	-	-	-	-	-	-
Total	-	-	-	-	-	-

There was no receipts under this note.

9 FUEL LEVY ALLOCATION

	Allocation Q1 2018-2019	Allocation Q2 2018-2019	Allocation Q3 2018-2019	Allocation Q4 2018-2019	Cumulative 2018-2019	2017-2018
		Kshs	Kshs	Kshs	Kshs	Kshs
Road maintenance fuel levy fund	-	-	-	-	-	120,831,610
Total	-	-	-	-	-	120,831,610

1. Ministry of Roads – Road Maintenance Levy Fund – Amount Receivable per CARA is ksh. 159,128,974 plus Ksh.26,143,056 for last financial period giving a total Kshs. 185,272,030 but County have received nil leaving a balance of Ksh.185,272,030.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 SUMMARY OF COUNTY OWN GENERATED REVENUES

	Original Estimates	Revised Estimates	Actual Qtr 1 2018-2019	% Realized
	Kshs	Kshs	Kshs	Kshs
RECEIPTS				
Transfers from National Government	-	-	-	-
Land Rates	79,500,000		17,351,281	21.8
Single Business Permits	111,000,000		24,410,863	22.0
Cesses	41,640,000		6,863,589	16.5
Plot rents	23,650,000		2,890,790	12.2
Administrative Services Fees	12,080,000		1,437,678	11.9
Various Fees	11,140,000		1,433,745	12.9
County Natural Resources	64,850,000		20,443,826	31.5
Financial Assets, Loans and Donations	-		14,486	0.0
Market/Trade Centres Fees	15,000,000		3,529,199	23.5
Parking Fees	76,450,000		19,056,802	24.9
Plans Inspection	-	-	-	0.0
Advertising (Billboards)	-	-	-	0.0
Housing Rent (County Houses, Market stalls, County commercial buildings)	32,350,000		6,390,018	19.8
Social Premises Use Charges	-		39,361	0.0
Tenant Purchase Scheme (TPS)	-	-	-	0.0
School Fees	10,250,000		15,589	0.2
Public Health Services	17,890,000		1,097	0.0
Public Health Facilities Operations	250,000,000		2,549,901	1.0
Slaughter Houses Administration	15,750,000		2,403,889	15.3
Technical Services Fees	28,950,000		3,864,089	13.3
External Services	9,500,000		415,017	4.4

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Agricultural Produce	-	-	-	0.0
Mortuary Charges	-	-	-	0.0
Water Lease Fees	-	-	-	0.0
Hospital Fees	-			0.0
Sundry debtors (Premium for property allocation and ground rent)	-			0.0
Licences	-	-	-	0.0
Other Revenues Not Classified anywhere	-			0.0
TOTAL	800,000,000		113,111,220	14.1

11 UNSPENT FUNDS

	Q1 2018-2019	Q2 2018-2019	Q3 2018-2019	Q4 2018-2019	2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
LAIKIPIA COUNTY REVENUE FUND BAL B/F	554,755,646	-	-	-	11,347,008
LAIKIPIA COUNTY RECURRENT ACCOUNT	2,184	-	-	-	205,088
LAIKIPIA COUNTY DEVELOPMENT ACCOUNT	2,586,718	-	-	-	5,543
LAIKIPIA COUNTY ASSEMBLY A/C	1,224,106	-	-	-	-
LAIKIPIA COUNTY ASSEMBLY A/C	19,484,955	-	-	-	-
LAIKIPIA COUNTY ASSEMBLY A/C	9,598				
Total	578,063,206	-	-	-	25,809,301

The above referred note relates to funds appropriated in financial year 2017/2018 but remained unapplied by the close of the financial year.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 COMPENSATION OF EMPLOYEES

	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Comparative 2018/2019	2017/2018 Q4
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	561,725,155	-	-	-	561,725,155	2,468,437,150
Basic wages of temporary employees	13,442,070	-	-	-	13,442,070	135,978,285
Personal allowances paid as part of salary	1,709,936	-	-	-	1,709,936	5,806,996
Personal allowances paid as reimbursements	36,000	-	-	-	36,000	-
Personal allowances provided in kind	-	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-	696,750
Compulsory national social security schemes	-	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-	-
Other personnel payments	-	-	-	-	-	1,197,743
Total	576,913,161	-	-	-	576,913,161	2,612,116,924

The number of employees was 1830 at the period close against 1790 at the close of the previous period.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 USE OF GOODS AND SERVICES

	Q1, 2018/2019	Q2, 2018/2019	Q3, 2018/2019	Q4, 2018/2019	2018/2019 Cumulative	2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	3,732,165	-	-	-	3,732,165	18,230,084
Communication, supplies and services	3,019,772	-	-	-	3,019,772	17,393,998
Domestic travel and subsistence	35,338,833	-	-	-	35,338,833	230,621,268
Foreign travel and subsistence	3,210,900	-	-	-	3,210,900	12,232,671
Printing, advertising and information supplies & services	1,235,726	-	-	-	1,235,726	28,876,908
Rentals of produced assets	33,000	-	-	-	33,000	-
Training expenses	7,073,741	-	-	-	7,073,741	17,085,478
Hospitality supplies and services	19,504,552	-	-	-	19,504,552	106,497,279
Insurance costs	641,891	-	-	-	641,891	176,394,635
Specialized materials and services	107,602	-	-	-	107,602	139,299,602
Office and general supplies and services	2,727,371	-	-	-	2,727,371	30,474,027
Other operating expenses	23,927,459	-	-	-	23,927,459	148,213,891
Routine maintenance – vehicles and other transport equipment	160,000	-	-	-	160,000	28,817,136
Routine maintenance – other assets	275,258	-	-	-	275,258	17,987,730
Fuel, oils and lubricants	7,720,466	-	-	-	7,720,466	32,635,963
Total	108,708,736	-	-	-	108,708,736	1,004,760,671

This entails expenditure outlaid primarily for the operation and maintenance of the county

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 INTEREST PAYMENTS

	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Cumulative 2018/2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-	-	-	-	-
Interest Payments on Domestic Borrowing	-	-	-	-	-	-
Interest on Borrowing From Other Government Units	-	-	-	-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-	-	-	-
Other interest payments	-	-	-	-	-	-
Total	-	-	-	-	-	-

There was no borrowing and hence no interest paid

15 SUBSIDIES

Description	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Cumulative 2018/2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies to Public Corporations						
<i>See list attached</i>	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
Subsidies to Private Enterprises						
<i>See list attached</i>	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

The County didn't subsidise any operation during the period

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1 2018-2019	Q2 2018-2019	Q3 2018-2019	Q4 2018-2019	Cumulative 2018-2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities:						
-Current Grants to Government Agencies and Other Levels of Government Agencies	5,887,589	-	-	-	5,887,589	419,952,592
- Other Current Transfers, Grants and Subsidies						
- Other capital grants and transfer						52,246,893
Transfers to Counties:	-	-	-	-	-	-
County Assembly Car Loan Fund Account	-	-	-	-	-	-
COUNTY ASSEMBLY OF LAIKIPIA	-	-	-	-	-	-
LAIKIPIA COUNTY CO-OPERATIVE DEVELOPMENT	-	-	-	-	-	-
LAIKIPIA COUNTY RMLF	-	-	-	-	-	-
LAIKIPIA COUNTY HEALTH SECTOR SERVICES FUND	-	-	-	-	-	-
DEPOSIT ACCOUNT	-	-	-	-	-	-
LAIKIPIA COUNTY ENTERPRISE FUND	-	-	-	-	-	-
COUNTY ASSEMBLY CAR AND MORTGAGE	-	-	-	-	-	57,033,482
TOTAL	5,887,589	-	-	-	5,887,589	529,232,968

This refers to Transfers to Other Government Entities.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 OTHER GRANTS AND TRANSFERS

	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Cumulative 2018/2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits	755,745	-	-	-	755,745	48,399,115
Emergency relief and refugee assistance	-	-	-	-	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-	-	-	-	22,193,800
Total	755,745	-	-	-	755,745	70,592,915

This refers to Scholarship, Bursary fund, CEDC School Fees and Loans to small businesses, cooperatives, and self-employed.

18 SOCIAL SECURITY BENEFITS

	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Cumulative 2018/2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	-	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-	-
Employer Social Benefits in cash and in kind	8,413,600	-	-	-	8,413,600	-
Total	8,413,600	-	-	-	8,413,600	-

This refers employer's contributions towards Social security benefit.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

19 ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Cumulative 2018/2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Purchase of Buildings	-	-	-	-	-	-
Construction of Buildings	-	-	-	-	-	31,739,014
Refurbishment of Buildings	-	-	-	-	-	25,338,927
Construction of Roads	-	-	-	-	-	42,059,738
Construction and Civil Works	-	-	-	-	-	76,742,776
Overhaul and Refurbishment of Construction and Civil Works	-	-	-	-	-	6,139,850
Purchase of Vehicles and Other Transport Equipment	-	-	-	-	-	56,386,344
Overhaul of Vehicles and Other Transport Equipment	-	-	-	-	-	-
Purchase of Household Furniture and Institutional Equipment	-	-	-	-	-	-
Purchase of Office Furniture and General Equipment	66,850	-	-	-	66,850	7,720,167
Purchase of ICT Equipment, Software and Other ICT Assets	-	-	-	-	-	-
Purchase of Specialised Plant, Equipment and Machinery	30,000	-	-	-	30,000	26,742,736
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-	-	32,332,140
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	-	-	11,125,375
Research, Studies, Project Preparation, Design & Supervision	-	-	-	-	-	8,771,406
Rehabilitation of Civil Works	-	-	-	-	-	45,122,728
Acquisition of Strategic Stocks and commodities	-	-	-	-	-	6,683,439
Acquisition of Land	-	-	-	-	-	-
Acquisition of Intangible Assets	-	-	-	-	-	4,730,056
<u>Financial Assets</u>	-	-	-	-	-	-
Domestic Public Non-Financial Enterprises	-	-	-	-	-	-
Domestic Public Financial Institutions	-	-	-	-	-	-
Foreign financial Institutions operating Abroad	-	-	-	-	-	-
Other Foreign Enterprises	-	-	-	-	-	-

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<u>Non-Financial Assets</u>	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Cumulative 2018/2019	2017-2018
Foreign Payables - From Previous Years	-	-	-	-	-	-
	-	-	-	-	-	-
Total	96,850	-	-	-	96,850	381,634,696

This entails expenditure outlaid primarily for acquisition of assets for the County.

COUNTY GOVERNMENT OF LAIKIPIA
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 FINANCE COSTS

	Q1 2018-2019	Q2 2018-2019	Q3 2018-2019	Q4 2018-2019	Cumulative 2018-2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges	-	-	-	-	-	26,301
Exchange Rate Losses	-	-	-	-	-	-
Other Finance costs	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	26,301

Expenditure under this note arises as a result of operations in commercial banks.

21 REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	Q1 2018-2019	Q2 2018-2019	Q3 2018-2019	Q4 2018-2019	Cumulative 2018-2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-	-	-	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-	-	-	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-	-	-	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-	-	-	-	-
Total	-	-	-	-	-	-

The County had not borrowed and hence had no loan to pay.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

22 OTHER PAYMENTS

	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Cumulative 2018/2019	Q4, 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Civil Contingency Reserves	-	-	-	-	-	2,754,997
Other expenses	69,813,066	-	-	-	69,813,066	214,394,896
Total	69,813,066	-	-	-	69,813,066	217,149,893

The other payments represent pending bills originating from a previous period and other unclassified items that are settled in the current period.

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23A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Q4,	
		2018/2019	2018/2019	2018/2019	2018/2019	2017/2018
		Kshs	Kshs	Kshs	Kshs	Kshs
LAIKIPIA COUNTY REVENUE FUND - 1000171262	CRF	419,996,017	-	-	-	554,755,646
LAIKIPIA COUNTY RECURRENT A/C - 1000171208	RECURRENT	- 24,847,062	-	-	-	2,184
LAIKIPIA COUNTY DEV A/C - 1000171162	DEVELOPMENT	-	-	-	-	2,586,718
URBAN SUPPORT PROGRAMME A/C 1000372141	REC/DEV	-	-	-	-	-
AGRICULTURE SECTOR DEVELOPMENT A/C 1000372087	REC/DEV	-	-	-	-	-
VILLAGE POLYTECHNIC PROJECT 1000368896	REC/DEV	-	-	-	-	-
KENYA CLIMATE SMART AGRIC PROJECT A/C 1000367717	REC/DEV	-	-	-	-	-
AGRICULTURE SPECIAL PURPOSE A/C 1000363312	REC/DEV	-	-	-	-	-
REVENUE BOARD ACCOUNT A/C 1000376503	RECURRENT	-	-	-	-	-
LAIKIPIA C. ROADS MAINT LEVY FUND A/C-1000285842	DEVELOPMENT	63,512,296	-	-	-	95,229,559
LAIKIPIA COUNTY HEALTH SERVICES A/C-1000285858	DEVELOPMENT	97,018,409	-	-	-	35,744,806
LAIKIPIA COUNTY IMPREST ACCOUNT A/C 01141366378701	RECURRENT	-	-	-	-	-
LAIKIPIA COUNTY HEALTH SERVICES A/C-064000063891	REC/DEV	-	-	-	-	-
LAIKIPIA COUNTY ASSEMBLY OPERATION A/C.1000193786 - CBK	REC	526,276	-	-	-	1,224,106
LAIKIPIA COUNTY ASSEMBLY A/C.0270261206585 - EQUITY	REC/DEV	-	-	-	-	19,484,955
LAIKIPIA COUNTY ASSEMBLY DEVELOPMENT - CBK - A/C.	DEV	-	-	-	-	9,598
Total		556,205,936	-	-	-	709,037,571

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This refers to closing bank balances at the end of indicated quarters which also forms the fund balances brought forward in the statement Assets (Financial Position).

NB: REC = RECURRENT, DEV. = DEVELOPMENT

21A-1: ACCOUNTS NOT AFFECTING THE FUND BALANCE i.e. Deposit account, Non- Refundable Balances, Revenue and Funds.

(The balance is indicated for the purpose of disclosure only)

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	Amount Q1 2018/2019	Amount Q2 2018/2019	Amount Q3 2018/2019	Q4, 2018/2019	2017/2018
		Kshs	Kshs	Kshs	Kshs	Kshs
LAIKIPIA COUNTY DEPOSIT A/C 1000285834	DEPOSIT	115,715,969	-	-	-	420,694
URBAN SUPPORT PROGRAMME A/C 1000372141	REC/DEV	-	-	-	-	-
AGRICULTURE SECTOR DEVELOPMENT A/C 1000372087	REC/DEV	-	-	-	-	-
VILLAGE POLYTECHNIC PROJECT 1000368896	REC/DEV	-	-	-	-	-
KENYA CLIMATE SMART AGRICULTURE PROJECT A/C 1000367717	REC/DEV	-	-	-	-	-
AGRICULTURE SPECIAL PURPOSE A/C 1000363312	RECURRENT	-	-	-	-	-
REVENUE BOARD ACCOUNT A/C 1000376503	COLLETION A/C	-	-	-	-	-
LAIKIPIA EAST COLLECTION A/C 01141366378700	COLLETION A/C	919,597	-	-	-	1,098,905
LAIKIPIA WEST COLLECTION A/C 01141501762300	COLLETION A/C	768,378	-	-	-	83,842
NYAHURURU DIST HOSPITAL FIF A/C 023000027049	COLLETION A/C	11,508,827	-	-	-	388
DOL DOLSUB COUNTY HOSP FIF A/C 064000064783	COLLETION A/C	244,308	-	-	-	22,360
RUMURUTI SUB COUNTY HOSP FIF A/C 023000027937	COLLETION A/C	2,311,158	-	-	-	238,092
NANYUKI TEACHING & REF HOSP FIF A/C 064000063932	COLLETION A/C	25,857,995	-	-	-	-
LAIKIPIA COUNTY ENTERPRISE FUND A/C. No. 1176375156	COLLETION A/C	-	-	-	-	990,879
LAIKIPIA COUNTY COOP DEV A/C 01141366165000	DEVELOPMENT	14,119,849	-	-	-	319,895

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LAIKIPIA COUNTY BURSARY FUND A/C No.064000065823	DEVELOPMENT	10,256,097	-	-	-	5,616,380
LAIKIPIA COUNTY ALCOHOLIC DRINK A/C 01141366233700	RECURRENT	9,574,925				126,900
LAIKIPIA COUNTY HEALTH SERVICES A/C-064000063891	REC/DEV	6,680,414				191,329
DOL DOL SUB COUNTY HOSP IMPREST - 064000064784	REC/DEV	183,106				411,016
RUMURUTI SUB COUNTY HOSP IMPREST A/C 023000027935	REC/DEV	344,070				-
NANYUKI TEACHING & REF HOSP IMPREST A/C 064000064087	REC/DEV	4,561,186				10,975,047
LAIKIPIA COUNTY CAR AND MORTGAGE A/C.01141369432600	REC	31,298,225				35,425,800
LAIKIPIA COUNTY AMAYA TRIANGLE A/C.1227284470	DEV	-				10
LAIKIPIA AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAM A/C.270277391768	REC/DEV	-				-
NANYUKI TEACHING AND REFERRAL FIF COLLECTION A/C.220277366573	REC/DEV	-				-
NYAHURURU COUNTY HOSPITAL FIF COLLECTION A/C.160277369204	REC/DEV	-				-
NYAHURURU COUNTY HOSPITAL FIF COLLECTION A/C.1198224266	REC/DEV	-				154,090
DOLDOLSUBCOUNTY HOSPITAL FIF COLLECTION A/C.270277366538	COLLECTION					-
LAIKIPIA HEALTH SECTOR SEVICE FUND A/C.270277186808	REC/DEV					-
RUMURUTI SUBCOUTY HOSPITAL FIF COLLECTION A/C.160277369169	COLLECTION					-
LAIKIPIA COUNTY DEBT COLLECTION A/C.01141369499600	COLLECTION	3,902,778				9,998
LAIKIPIA - FAO CA PROJECT A/C 01141367861300	REC/DEV					-
LAIKIPIA COUNTY IMPREST ACCOUNT A/C 01141366378701	REC/DEV	2,757,084				332,906
NYAHURURU COUNTY HOSPITAL IMPREST A/C.023000027214	REC/DEV	6,444,887				
Total		241,003,966				56,418,510

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23B CASH IN HAND

	Q1	Q2	Q3	Q4	Q4, 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-	-	-	524,497
Cash in Hand – Held in foreign currency	-	-	-	-	-
Total	-	-	-	-	524,497

This amount is part of receipts and hence does not form part of fund balance and hence included only as a disclosure.

Cash in hand should be analysed as follows:

	Q1	Q2	Q3	Q4	2017 - 2018
	2018/2019	2018/2019	2018/2019	2018/2019	Kshs
	Kshs	Kshs	Kshs	Kshs	Kshs
LAIKIPIA NORTH - DOLDOL HOSPITAL	-	-	-	-	1,230
LAIKIPIA WEST - SALAMA	-	-	-	-	58,230
LAIKIPIA WEST - GITHIGA	-	-	-	-	1,645
LAIKIPIA WEST - RUMURUTI SUB COUNTY HOSPITAL	-	-	-	-	11,340
LAIKIPIA WEST - NYAHURURU SUB COUNTY HQ	-	-	-	-	-
LAIKIPIA WEST - NYAHURURU SUB COUNTY HOSP	-	-	-	-	18,470
LAIKIPIA NORTH -	-	-	-	-	16,050
LAIKIPIA EAST - BANKING HALL	-	-	-	-	417,532
LAIKIPIA EAST - NANYUKI REFERRAL HOSP	-	-	-	-	-
IGWAMITI OFFICE	-	-	-	-	-
Total	-	-	-	-	524,497

24 ACCOUNTS RECEIVABLE

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	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Government Imprests	-	-	-	-	-
Clearance Accounts	-	-	-	-	-
Staff Advances	-	-	-	-	-
Other Advances	-	-	-	-	-
Total	-	-	-	-	-

See Annex 6 for a detailed analysis of the outstanding imprests.

25 ACCOUNTS PAYABLE

	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	-	-	-	-	-
Total	-	-	-	-	-

26 FUND BALANCE BROUGHT FORWARD

	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	709,037,571	-	-	-	142,289,258
Cash in hand	-	-	-	-	-
Accounts Receivables	-	-	-	-	-
Accounts Payables	-	-	-	-	-
Total	709,037,571	-	-	-	142,289,258

26 A: PRIOR YEAR ADJUSTMENTS
25: A - FUND BALANCE

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Description of the error	2018 - 2019	2017 - 2018
	Kshs	Kshs
Adjustments on bank account balances	-	- 115,233,436
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (<i>specify</i>)	-	-
Total	-	-115,233,436

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE (See Annex 5)

	Q1	Q2	Q3	Q4	Q4, 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-	
Construction of civil works	-	-	-	-	
Supply of goods	-	-	-	-	
Supply of services	-	-	-	-	
Total	-	-	-	-	

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27.2: PENDING STAFF PAYABLES (See Annex 6)

	Q1	Q2	Q3	Q4	Q4, 2016/2017
Name of Staff	Kshs	Kshs	Kshs	Kshs	Kshs
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-

27.3: OTHER PENDING PAYABLES (See Annex 7)

	Q1	Q2	Q3	Q4	Q4, 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-	-
Amounts due to County Government entities	-	-	-	-	-
Amounts due to third parties	-	-	-	-	-
Total	-	-	-	-	-

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27.5 DEBTORS

DETAILS	BALANCE - 30/6/18	BALANCE - 30/6/17	INCREASE / DECREASE	AMOUNT (KSHS)
Balance b/d				3,157,444,099
Property Debtors:				
1. 331 - County Government of Laikipia	3,187,209,411	2,411,421,302	775,788,109	
2. 596 - County Government of Laikipia	517,768,829	404,467,289	113,301,540	
3. 616 - County Government of Laikipia	406,367,392	308,737,438	<u>97,629,954</u>	
Increase/Decrease in Properties Debtors				986,719,603
House Rent Debtors:				
1. 331 - County Government of Laikipia	8,053,000	6,845,209	1,207,791	
2. 596 - County Government of Laikipia	14,317,540	16,762,670	- 2,445,130	
3. 616 - County Government of Laikipia	6,489,931	6,681,691	<u>- 191,760</u>	
Decrease/Increase in House Rent Debtors				- 1,429,099
Total				4,142,734,603

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ANNEX 1 – DETAILED ANALYSIS OF COUNTY OWN GENERATED REVENUE

	Original Budget	Adjustments	Final/Approved Budget	Actual performance	% Actual Performance	Variance
County Own Generated Revenues	Kshs	Kshs	Kshs	Kshs		Kshs
Interest Received	-	-	-	-	-	-
Profits and Dividends	-	-	-	-	-	-
House Rent Income	32,350,000	-	-	6,390,018	19.8	25,959,982
Plot Rents -	23,650,000	-	-	2,890,790	12.2	20,759,210
Sales of Market Establishments	-	-	-	-	-	-
Administrative Fees and Charges	12,080,000	-	-	1,437,678	11.9	10,642,322
Receipts from Sales by Non-Market Establishments	-	-	-	-	-	-
Receipts from Sale of Agricultural Goods	-	-	-	-	-	-
Business Permits	111,000,000	-	-	24,410,863	22.0	86,589,137
Cess	41,640,000	-	-	6,863,589	16.5	34,776,411
Sign Boards and Advertising fees	-	-	-	-	-	-
Various Fees	11,140,000	-	-	1,433,745	12.9	9,706,255
Land Rate	79,500,000	-	-	17,351,281	21.8	62,148,719
Other Local Levies	-	-	-	-	-	-
Receipts from Royalties	-	-	-	-	-	-
Natural Resources Exploitation	64,850,000	-	-	20,443,826	31.5	44,406,174
Lease/Rental of Infrastructure Assets	-	-	-	-	-	-
Financial Assets, Loans and Donation - Other miscellaneous revenues	-	-	-	14,486	-	-
Insurance claims recovery	-	-	-	-	-	-
Transfers from reserve funds	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Fund raising events	-	-	-	-	-	-
Other revenues from financial assets loans	-	-	-	-	-	-
Market/Trade Centre fees	15,000,000	-	-	3,529,199	23.5	11,470,801

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	Original Budget	Adjustments	Final/Approved Budget	Actual performance	% Actual Performance	Variance
County Own Generated Revenues	Kshs	Kshs	Kshs	Kshs		Kshs
Vehicle Parking Fees	76,450,000	-	-	19,056,802	24.9	57,393,198
Social Premise Use Charges	-	-	-	39,361	-	-
School Fees	10,250,000	-	-	15,589	0.2	10,234,411
Other Education Related Fees	-	-	-	-	-	-
Public Health Services	17,890,000	-	-	1,097	0.0	17,888,903
Public Health Facilities Operations	250,000,000	-	-	2,549,901	1.0	247,450,099
Environment and Conservancy Administration	-	-	-	-	-	-
Slaughter Houses Administration	15,750,000	-	-	2,403,889	15.3	13,346,111
Water Supply Administration	-	-	-	-	-	-
Sewerage Administration	-	-	-	-	-	-
Other Health and Sanitation Revenues	-	-	-	-	-	-
Technical Service Fees	28,950,000	-	-	3,864,089	13.3	25,085,911
External Service Fees	9,500,000	-	-	415,017	4.4	9,084,983
Fines, Penalties and Forfeitures	-	-	-	-	-	-
Receipts from Voluntary transfers other than grants	-	-	-	-	-	-
Other Receipts Not Classified Elsewhere	-	-	-	-	-	-
TOTAL	800,000,000	-	-	113,111,220	14.1	-

This refers to revenue that had been transferred to CRF during the quarter.

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ANNEX 2 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)

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ANNEX 3 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
Total				-

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost B/f 2017/2018 (Kshs)	Accumulated Depreciation B/D	Additions During the 1st qtr (Kshs)	Disposals During the Year (Kshs)	Depreciation Charge for the Year	1st QTR Historical Cost c/f 2018/2019 (Kshs)
Land	4,332,339	-	-	-	-	4,332,339
Buildings and structures	659,330,546	-	-	-	-	659,330,546
Roads Infrastructure	638,539,630	-	-	-	-	638,539,630
Civil Works	979,168,584	-	-	-	-	979,168,584
Motor Vehicles	274,320,456	-	-	-	-	274,320,456
House hold Furniture and Institutional Equipment	17,989,970	-	-	-	-	17,989,970
Office furniture and Equipment	34,336,794	-	66,850	-	-	34,403,644
ICT Equipment, Software and Other ICT Assets	55,764,652	-	-	-	-	55,764,652
Specialised Plants, Machinery and Equipment	285,612,613	-	30,000	-	-	285,642,613
Intangible assets	203,890,185	-	-	-	-	203,890,185
Purchase of Certified Seeds, Breeding Stock and Live Animals	11,125,375	-	-	-	-	11,125,375
Research, Studies, Project Preparation, Design & Supervision	8,771,406	-	-	-	-	8,771,406
Acquisition of Strategic Stocks and commodities	6,683,439	-	-	-	-	6,683,439
Total	3,179,865,989	-	96,850	-	-	3,179,962,839

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ANNEX 5 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEX 6 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
		a	b	c	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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ANNEX 7 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

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ANNEX 8 – LIST OF CORPORATIONS UNDER THE COUNTY GOVERNMENT

<u>No.</u>	<u>NAME</u>
1.	NANYUKI WATER AND SANITATION COMPANY
2.	NYAHURURU WATER AND SANITATION COMPANY
3.	RUMURUTI WATER AND SANITATION COMPANY