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**COUNTY GOVERNMENT OF LAIKIPIA  
(EXECUTIVE)**

**QUARTERLY REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL PERIOD ENDED  
30<sup>TH</sup> JUNE, 2023**

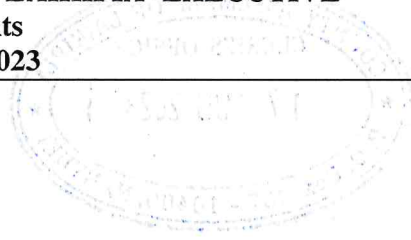
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Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)



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**For the period ended June 30, 2023**

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**1. ACRONYMS**

<b>Acronym</b>	<b>Meaning</b>
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 km<sup>2</sup> and is ranked as the 15<sup>th</sup> 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*

(b) Key management



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

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**H.E. REUBEN NGATIA**  
**DEPUTY GOVERNOR**

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**ALBERT WAGURAH TAITI**  
**CECM HEALTH AND MEDICAL SERVICES**



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



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



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



**EDWIN KASOO**  
**CECM AGRICULTURE, LIVESTOCK & FISHERIES**



**LEAH NJERI**  
**CECM WATER, ENVIRONMENT & NATURAL RESOURCES**



**KOINANGE WAHOME**  
**COUNTY SECRETARY**



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**(c) Fiduciary Management**

The key management personnel who held office during the financial period ended 30<sup>th</sup> June, 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	Peter Ndirangu
3.	Accounting officer- Finance County Planning and Development	Daniel Ngumi
4.	Accounting Officer- Health and Medical Services	Dr Timothy Panga
5	Accounting Officer- Agriculture & Crops	Elizabeth Wangari
6	Accounting Officer -Livestock and Fisheries	Mary Gichuru
7	Accounting Officer – Youth and sports	Jecinta Segetet
8	Accounting Officer – Education, Social services & Gender	John Mwangi
9	Accounting Officer- Trade, tourism, Co-operatives and Enterprise	Samuel Njuki
10	Accounting Officer- Water, Environment & Natural resources	Samuel Abram
11	Accounting Officer- Housing and Renewable Energy	Kenneth Irumbi
12	Accounting Officer- Roads, Transport, infrastructure & power	Eng. Peter Macharia
No.	Designation-County Treasury Members	Name
1.	CECM Finance County Planning and Enterprise Development	Samuel. W. Gachigi
2.	CO Finance County Planning and Development	Daniel Ngumi
3.	Head of Accounting Services & Financial reporting	Mary Wachiuri
4	Head of Budget Supplies	Julius Kingori
4.	Head of Internal Audit	Nelson Ochungo
5.	Director Economic Planning	Charles Nderitu
6.	Head of Supply Chain Management	Josephine Njoki

**(d) Fiduciary Oversight Arrangements**

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

**(e) Entity Headquarters**

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

**(f) Entity Contacts**

Telephone: +254 740031031  
E-mail: reports.treasury@laikipia.go.ke  
Website: [www.laikipia.go.ke](http://www.laikipia.go.ke)

**(g) Entity Bankers**

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

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**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**(j) County Legal Adviser**

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 30<sup>th</sup> June, 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	Timothy Wamiti	Secretary
3	Patricia Wangui	Member
4	John Ekale	Member
5	Benson Sururu	Member
6	Christine Chepkoech	Member
7	Moses Mwaura	Member

Other boards and committees formulated by Laikipia County Government are;

- i. 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 30<sup>th</sup> June, 2023 achieved remarkable performance both in its internal governance reconstitution and in delivery of services to the residents of Laikipia.

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

**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	Average Attendance Per Meeting
1	CIDP 2023/2028	18 <sup>TH</sup> - 27 <sup>TH</sup> Oct 2022	10	All 15 Wards	194	26,052	Village Level	134
2	CFSP 2023	16 <sup>TH</sup> - 17 <sup>TH</sup> Feb 2023	2	5 Wards	5	163	Town Level	33
3	Insecurity issues	3 <sup>rd</sup> March, 2023	1	Salama Ward	1	100	Ward Level	100
4	County Spatial plan	19th - 23rd June 2023	5	All 15 Wards	15	1,910	Ward Level	127
5	Budget FY 2023/2024	12th-14th April 2023	3	All 15 Wards	15	4,280	Village Level	285

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.

- Elevation of Nanyuki & Nyahururu towns to municipality status was approved by the County Assembly on 22<sup>nd</sup> March, 2023.
- Revitalized the health care sector with a raft of interventions among them the reinstatement of medical doctors, hiring of more specialists, restocking of hospitals with

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essential drugs, equipping hospitals with more essential equipment in order to provide the public with the much-needed health care and medical services.

- New physiotherapy services at Nanyuki Referral Hospital was opened to individuals with movement and functional challenges as well as to any client who wishes to maintain physical fitness for healthy living. Patients with various underlying conditions such as arthritis, hypertension, and diabetes are catered for while also involving a nutritionist during the session to help educate patients on healthy eating to complement physio exercises.
- A dialysis Unit at Nyahururu County Referral Hospital (NCRH) was opened on 5<sup>th</sup> January, 2023 and has successfully attended to over 30 patients by the end of the period. Persons living with chronic kidney disease in Nyahururu and its environs have been relieved from seeking the same services from expensive facilities and travelling longer distances.
- Supplied food relief worth Kshs 100 million to schools and communities in the drought affected areas in conjunction with the national government. This has ensured no loss of life and no child drops out of school due to lack of food.
- Bursary and scholarships worth Kshs 50 million were awarded to the 9,821 needy students across the county in the 3<sup>rd</sup> quarter.
- Introduction of the ECDE feeding program that will see over 30,000 children in the ECDE centres benefit from a nutritious meal of porridge when attending school. This will ensure not only are the school-going children healthy, but also the ECDE enrollment will increase thus ensuring a steady education progress for them. This has been enabled through MOUs signed between the County Executive and Soy Afric and Africa Nel Cuore that will see the two donors adopt schools for the feeding program and provision of fortified flour for preparing the meals.
- The 3<sup>rd</sup> Generation of CIDP covering 2023-2027 was completed and approved by the County Assembly. It is expected to guide the county multi sectorial development and service delivery for the next 5 years.
- Governor's cup was launched involving 300 teams: 120 from Laikipia West, 100 from Laikipia East and 80 from Laikipia North. Other than promoting talent and exposing the participants to bigger leagues and employment opportunities, it will also have the effect of promoting cohesion and peace among the communities in the county.

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

## **FINANCIAL PERFORMANCE**

### **1. Revenue**

The County Executive Financial Statements with effect from the FY 2021/22 (through a revision of the reporting template by PSASB) only reports on Exchequer transfers from the County Revenue Fund. As such it does not report revenue realization on the various revenue categories

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such as equitable share, grants and own source revenue as they have been reported in the Quarterly County Revenue Fund Financial Statements.

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

In the period ended 30<sup>th</sup> June 2023, the County realized Kshs 6,042,799,807 as its revenue representing 94% of its revenue budget realisation as illustrated in the table below.

**Table 1: Budget realisation FY 2022/23**

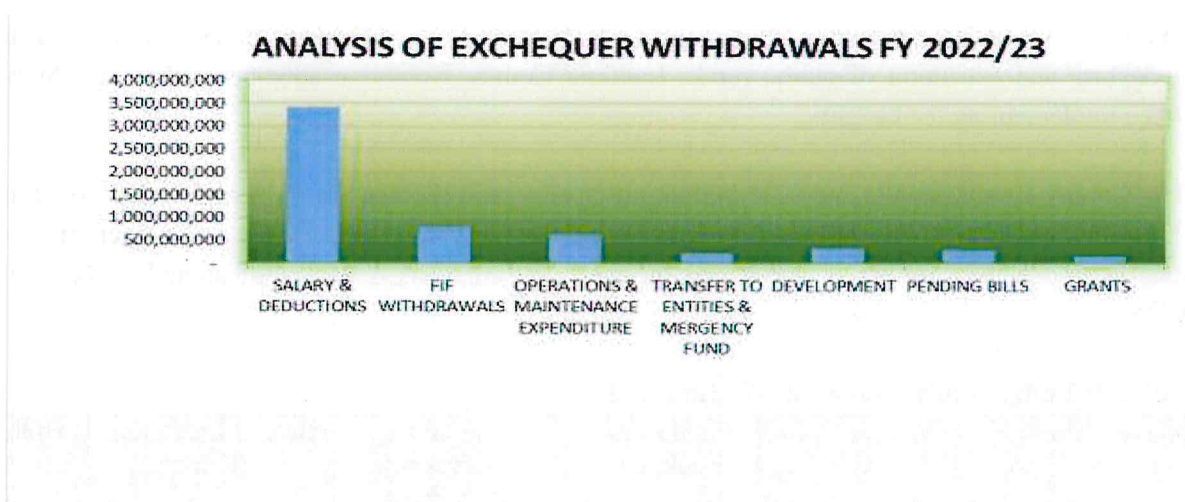
Receipt Item	Approved Budget (Kshs)	Actual on Comparable Basis *(Kshs)	Budget Realisation Difference (Kshs)	Realisation (%)
	A	B	C=A-B	D = B/A
<b>Receipts</b>				
Exchequer Transfers	6,405,337,379	5,866,950,627	538,386,752	92%
Other Receipts	-	155,639,938	(155,639,938)	-
Opening Bank Balances	20,209,242	20,209,242	-	100%
<b>Total</b>	<b>6,425,546,621</b>	<b>6,042,799,807</b>	<b>382,746,814</b>	<b>94%</b>

**Table 2: Analysis of Exchequer withdrawal from CRF FY 2022/23**

Withdrawal Category	AMOUNT
Salaries & Deductions	3,417,435,721
FIF Withdrawals	807,406,427
Operations & Maintenance Expenditure	631,456,505
Transfer To Entities & Emergency Fund	223,733,948
Development	332,655,929
Pending Bills	302,583,968
Grants Withdrawals	151,678,129
<b>TOTAL</b>	<b>5,866,950,627</b>

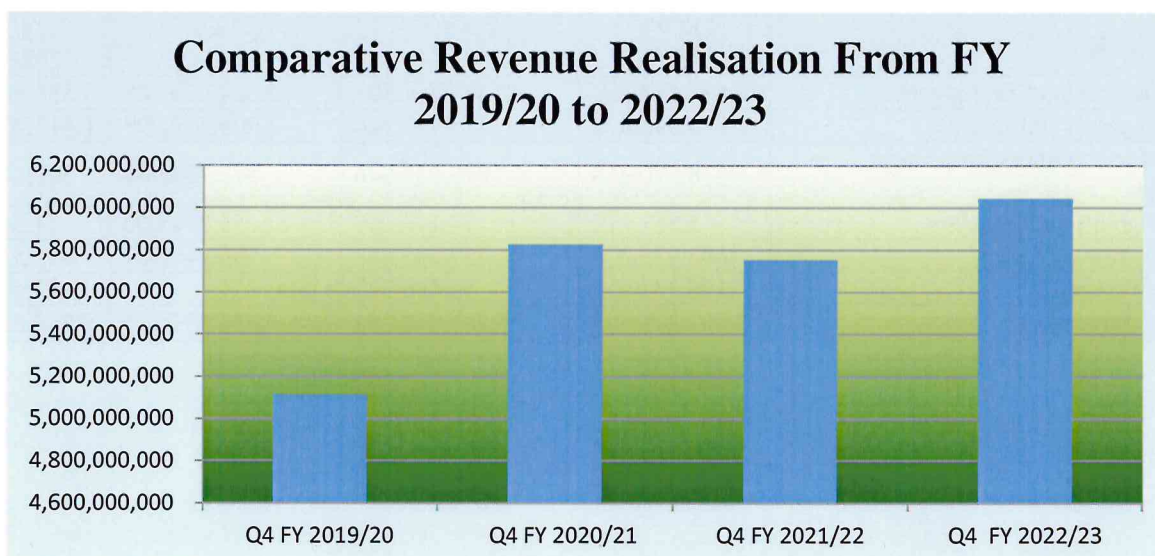


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**Table 3: Analysis of Comparative Revenue Realisation from FY 2019/20 to 2022/23**

Receipt Item	Q4 FY 2019/20	Q4 FY 2020/21	Q4 FY 2021/22	Q4 FY 2022/23
Transfers From CRF	4,754,528,415	5,544,104,214	5,227,842,240	5,866,950,627
Opening Balances	359,543,230	283,225,211	526,636,734	20,209,242
Other Receipts	-	-	-	155,639,938
<b>Total Revenue Realisation</b>	<b>5,114,071,645</b>	<b>5,827,329,425</b>	<b>5,754,478,974</b>	<b>6,042,799,807</b>



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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 93% budget utilization as at the end of the period ended 30<sup>th</sup> June, 2023 of the FY 2022/23. The highest expenditure category for the period was Compensation of employees followed by use of goods and services. The Analysis is further illustrated in the below table:

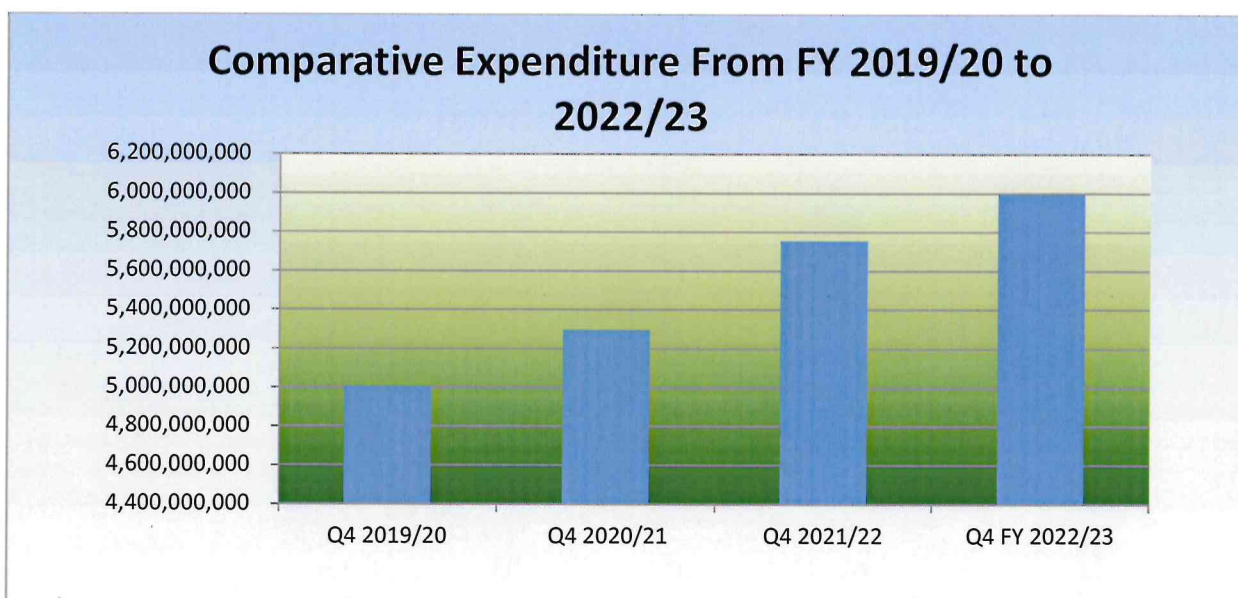
**Table 4: Budget utilization as at 30<sup>th</sup> June 2023**

Expense Item	Final Budget (Kshs)	Actual on Comparable Basis (Kshs)	Budget Utilisation (Kshs)	Utilisation %
	A	B	C= A-B	D = B/A
<b>Payments</b>				
Compensation of Employees	3,552,300,640	3,536,889,453	15,411,187	100%
Use of goods and services	1,523,742,396	1,413,271,245	110,471,152	93%
Transfers to Other Government Units	573,710,217	301,145,292	272,564,925	52%
Other grants and transfers	55,458,120	54,546,510	911,610	98%
Acquisition of Assets	670,263,623	656,519,248	13,744,376	98%
Other Payments	50,071,625	32,982,996	17,088,629	66%
<b>Total</b>	<b>6,425,546,621</b>	<b>5,995,354,743</b>	<b>430,191,878</b>	<b>93%</b>

**Table 5: Comparative Expenditure Analysis as at 30<sup>th</sup> June from FY 2019/20 to 2022/23**

Payments	Q4 FY 2019/20	Q4 FY 2020/21	Q4 FY 2021/22	Q4 FY 2022/23
Compensation of Employees	2,581,688,280	2,747,751,301	2,624,420,588	3,536,889,453
Use of goods and services	983,395,978	873,777,224	1,203,349,893	1,413,271,245
Transfers to Other Government Entities	618,570,318	810,687,946	872,733,934	301,145,292
Other grants and transfers	3,557,112	74,144,000	59,804,600	54,546,510
Acquisition of Assets	643,933,204	757,795,488	995,946,504	656,519,248
Other Payments	176,133,651	33,686,337	-	32,982,996
<b>Total Payments</b>	<b>5,007,278,543</b>	<b>5,297,842,296</b>	<b>5,756,255,518</b>	<b>5,995,354,743</b>

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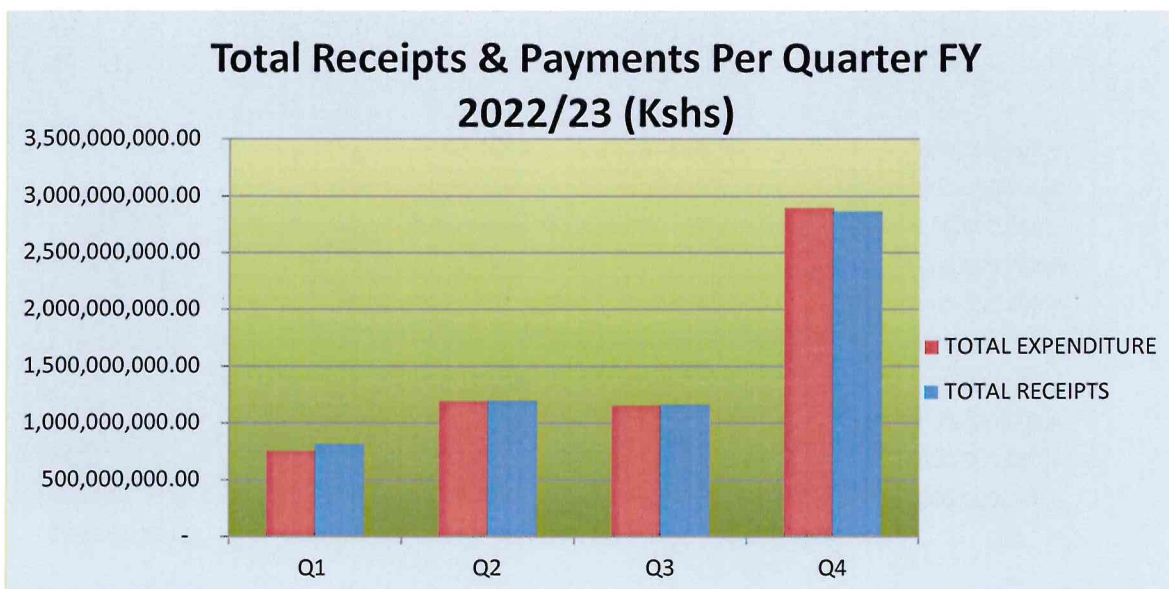
**3. Cash flow**

The county experienced constraint in cash inflow due to non-disbursement of conditional grants and equitable share for the first three quarters of the financial year. The situation however improved in the fourth quarter whereby most of the equitable share tranches and conditional grants were released. The county has since realised 94% of its revenue budget. This has enabled the county executive to utilize 93% 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 6: Breakdown of total receipts and expenditure per quarter FY 2022/23**

Quarters FY 2022/23	Total Receipts FY 2022/23 (Kshs)	Realisation (%)	Total Expenditure FY 2022/23 (Kshs)	Utilisation (%)
Q 1	815,622,095	13%	752,957,390	13%
Q 2	1,196,424,142	20%	1,192,523,777	20%
Q 3	1,163,026,289	19%	1,153,901,189	19%
Q 4	2,867,727,281	47%	2,895,972,387	48%
<b>Totals</b>	<b>6,042,799,807</b>	<b>100%</b>	<b>5,995,354,743</b>	<b>100%</b>

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

**FUTURE OUTLOOK**

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

In the financial year 2023/24, the County Executive has budgeted to transfer Kshs 6,648,868,468 from the County Revenue Fund which is budgeted to be applied as follows;

**COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE**  
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**For the period ended June 30, 2023**

**Table 7: 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%
Health And Sanitation	379,605,080	712,435,500	1,092,040,580	16%
Finance, Economic Planning and County Treasury	192,515,334	511,644,500	704,159,834	11%
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%
Agriculture, Livestock and Fisheries	214,792,651	150,390,000	365,182,651	5%
Education And Youth	102,000,000	63,910,000	165,910,000	2%
Water, Environment and Natural Resources	21,000,000	100,100,000	121,100,000	2%
Gender, Culture and Social Services	23,000,000	15,200,000	38,200,000	1%
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%
<b>Total</b>	<b>4,310,988,468</b>	<b>2,339,880,000</b>	<b>6,648,868,468</b>	<b>100%</b>

**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**

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

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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 June 30<sup>th</sup>, 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 30<sup>th</sup> June, 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.

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

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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 10<sup>th</sup> August, 2023.



**Samuel W. Gachigi**

**CECM Finance, County Planning and Development**  
**Laikipia County Government**

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

**5. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE, 2023.**

Description	Note	Q4 FY 2022/23		Comparative Q4 FY 2021/2022	
		Kshs		Kshs	
<b>RECEIPTS</b>					
Exchequer Transfers	1	5,866,950,627		4,725,364,426	
Other Receipts	2	155,639,938		-	
<b>TOTAL RECEIPTS</b>		<b>6,022,590,565</b>		<b>4,725,364,426</b>	
<b>PAYMENTS</b>					
Compensation of Employees	3	(3,536,889,453)		(2,624,420,588)	
Use of goods and services	4	(1,413,271,245)		(1,203,349,893)	
Transfers to Other Government Entities	5	(301,145,292)		(872,733,934)	
Other grants and transfers	6	(54,546,510)		(59,804,600)	
Acquisition of Assets	7	(656,519,248)		(995,946,504)	
Other Payments	8	(32,982,996)		-	
<b>TOTAL PAYMENTS</b>		<b>(5,995,354,743)</b>		<b>(5,756,255,519)</b>	
<b>SURPLUS/DEFICIT</b>		<b>27,235,822</b>		<b>(1,030,891,093)</b>	

*This statement is prepared on a cash basis as required and therefore does not report on revenue opening balances amounting to Kshs. 20,209,242; as these amounts were received in the previous financial year and reported as receipts in FY 2021/2022. The Statement of Budget vs Actual under page No. 6 reports on all the revenue available for use as Kshs.6,054,799,807 (being Cash Receipts of Kshs. 5,866,950,627, transfer from deposit Ac Kshs. 155,639,938 and Opening Balances of Kshs. 20,209,242;) against all payments made of Kshs. 5,995,354,743 in the Period Ended 30<sup>th</sup> June FY 2022/23 reporting the actual surplus for the Period as Kshs. 47,445,064.*

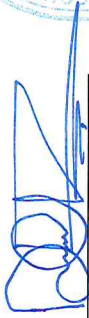
*\* Due to the change in reporting template as issued by PSASB effective FY 2021/22, the county executive reports only receipts transferred from the CRF, this therefore excludes receipts received into the CRF and transfers to County Assembly (previously reported under payments as transfers to other government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




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

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The County Executive's financial statements were approved on 10<sup>th</sup> August, 2023 and signed by:



Chief Officer- Finance  
Daniel Ngumi  
ICPAK Number: 8207



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

COUNTY GOVERNMENT OF LAIKIPIA  
P. O. Box 1271 - 10400,  
NANYUKI

10 AUG 2023


ASST. DIRECTOR FINANCIAL REPORTING  
FINANCE, ECONOMIC PLANNING  
AND COUNTY DEVELOPMENT

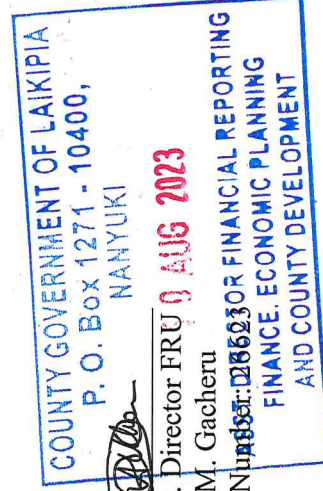
**COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE**  
**Reports and Financial Statements**  
**For the period ended June 30, 2023**


**6. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE, 2023**

Description	Note	Q4 2022/23	Prior year audited
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	9A	37,013,943	157,361,779
<b>Total Cash and cash equivalents</b>		<b>37,013,943</b>	<b>157,361,779</b>
Accounts Receivables – Outstanding Imprests	10	19,971,370	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>56,985,313</b>	<b>157,361,779</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and Retentions	11	(9,540,250)	(137,112,022)
<b>NET FINANCIAL ASSETS</b>		<b>47,445,064</b>	<b>20,249,757</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	20,249,757	529,667,130
Prior year adjustments	13	(40,517)	(3,030,396)
<b>Surplus/(Deficit) for the year</b>		<b>27,235,822</b>	<b>(506,386,977)</b>
<b>NET FINANCIAL POSITION</b>		<b>47,445,062</b>	<b>20,249,757</b>

The County Executive's financial statements were approved on 10<sup>th</sup> August, 2023 and signed by:

  
 Chief Officer- Finance  
 Daniel Ngumi  
 ICPAK Number: 8207



  
 Ag Asst. Director FRU  
 Mishek M. Gacheru  
 ICPAK Number: 126623

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

**7. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE, 2023**

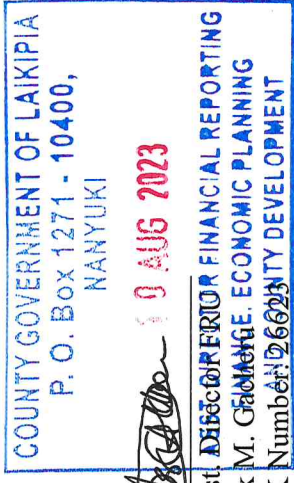
Description	Note	Q4 2022/23	Prior year audited
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Exchequer Releases	1	5,866,950,627	5,275,273,304
Other receipts	2	155,639,938	-
<b>Payments for operating expenses</b>			
Compensation of Employees	3	(3,536,889,453)	(2,624,226,998)
Use of goods and services	4	(1,413,271,245)	(1,209,774,049)
Transfers to Other Government Units	5	(301,145,292)	(990,231,902)
Other grants and transfers	6	(54,546,510)	(59,732,900)
Other Payments	8	(32,982,996)	(7,780,451)
<b>Adjusted for:</b>			
<b>Adjustments during the year (Variance for FY 2019/2020</b>			
Decrease/(Increase) in outstanding imprest		(19,971,370)	2,938,685
Increase/(Decrease) in deposits and retention		(127,571,772)	132,203,349
Other Adjustments-Prior year Adjustments	13	(40,517)	(3,030,396)
<b>Net cash flows from operating activities</b>		<b>536,171,410</b>	<b>515,638,642</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	7	(656,519,248)	(889,913,981)
<b>Net cash flows from investing activities</b>		<b>(656,519,248)</b>	<b>(889,913,981)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(120,347,837)</b>	<b>(374,275,339)</b>
<b>Cash and cash equivalent at BEGINNING of the Period</b>	9	<b>157,361,779</b>	<b>531,637,118</b>
<b>Cash and cash equivalent at END of the quarter</b>		<b>37,013,943</b>	<b>157,361,779</b>

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

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 10<sup>th</sup> August, 2023 and signed by



Chief Officer- Finance  
Daniel Ngumi  
ICPAK Number: 8207



Ag Asst. Director  
Mishek M. Gachaga  
ICPAK Number: 26623

**COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE**  
**Reports and Financial Statements**  
**For the period ended June 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 Realisation/ Utilisation Difference	% Of Utilisation
	A	B	C=(A+B)	D	E= C-D	F = D/C
	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>Receipts</b>						
Exchequer releases	6,158,808,297	246,529,082	6,405,337,379	5,866,950,627	538,386,752	92%
Other Receipts	-	-	-	155,639,938	(155,639,938)	-
Opening Bank Balances	-	20,209,242	20,209,242	20,209,242	-	100%
<b>Total</b>	<b>6,158,808,297</b>	<b>266,738,324</b>	<b>6,425,546,621</b>	<b>6,042,799,807</b>	<b>382,746,814</b>	<b>94%</b>
<b>Payments</b>						
Compensation of Employees	3,058,551,241	493,749,399	3,552,300,640	3,536,889,453	15,411,187	100%
Use of goods and services	1,188,633,965	335,108,431	1,523,742,396	1,413,271,245	110,471,152	93%
Transfers to Other Government Units	824,052,046	(250,341,829)	573,710,217	301,145,292	272,564,925	52%
Other grants and transfers	64,842,860	(9,384,740)	55,458,120	54,546,510	911,610	98%
Acquisition of Assets	837,071,435	(166,807,812)	670,263,623	656,519,248	13,744,376	98%
Other Payments	20,000,000	30,071,625	50,071,625	32,982,996	17,088,629	66%
Finance Costs, Including Loan Interest	165,656,750	(165,656,750)	-	-	-	-
<b>Total</b>	<b>6,158,808,297</b>	<b>266,738,324</b>	<b>6,425,546,621</b>	<b>5,995,354,743</b>	<b>430,191,878</b>	<b>93%</b>
<b>Surplus/Deficit</b>						
				<b>47,445,064</b>	<b>(47,445,064)</b>	

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

**Under-utilization of the expenditure budget was due to;**

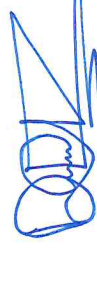
Underutilization in Transfers to Other Government Units (52%) and Other Payments (66%) was due to the under realisation of equalization fund, conditional grants and own source revenue into the County Revenue Fund, whereby they registered an under realisation of Kshs 161,661,764 (100%), Kshs 34,335,135 (21%) and Kshs 316,836,539 (24%) respectively.

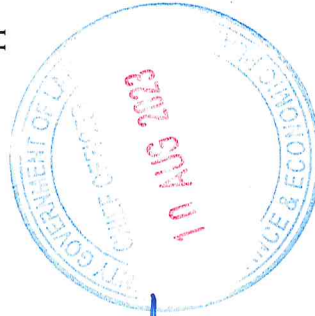
**COUNTY GOVERNMENT OF LAIKIPIA -EXECUTIVE**  
**Reports and Financial Statements**  
**For the period ended June 30, 2023**

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

Description	Statement of Receipts and Payments	Statement of Budget Versus Actual	Variances	REMARKS
	A	B		
Equitable Share	5,866,950,627	5,866,950,627	-	
Other Receipts	155,639,938	155,639,938	-	
<b>Opening Bank Balances:</b>			<b>C = A - B</b>	
Vocational Training Grant (Youth Polytechnics)	-	26,097	(26,097)	Opening Bank Balance
Road Maintenance Levy Fund	-	66,862	(66,862)	Opening Bank Balance
Laikipia County Health Services Account	-	10,972,222	(10,972,222)	Opening Bank Balance
Laikipia County Primary Health Care	-	50	(50)	Opening Bank Balance
Kenya Climate Smart Agriculture Project (KCSAP)	-	95,174	(95,174)	Opening Bank Balance
EU IDEAS LED	-	8,687,846	(8,687,846)	Opening Bank Balance
KDSP Level 1 - Capacity Building	-	3,043	(3,043)	Opening Bank Balance
KDSP Level 2 - Investment	-	286,323	(286,323)	Opening Bank Balance
L. C. Emergency Fund A/C	-	71,625	(71,625)	Opening Bank Balance
<b>GRAND TOTAL</b>	<b>6,022,590,565</b>	<b>6,042,799,807</b>	<b>(20,209,242)</b>	

The County Executive's financial statements were approved on 10<sup>th</sup> August, 2023 and signed by

  
 Chief Officer- Finance  
 Daniel Ngumi  
 ICPAK Number: 8207



**COUNTY GOVERNMENT OF LAIKIPIA**  
**P. O. Box 1271 - 10400,**  
**NANYUKI**

  
 Ag Asst. Director FRU  
 Mishek M. Gacheru  
 ICPAK Number: 20623  
**10 AUG 2023**  
**FINANCE, ECONOMIC PLANNING**  
**AND COUNTY DEVELOPMENT**


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

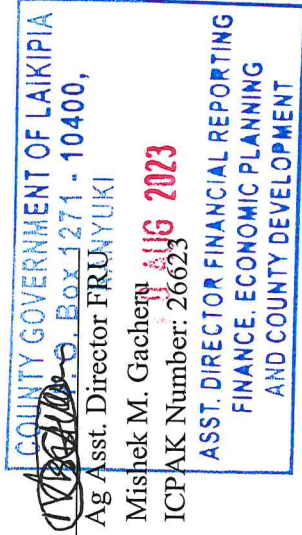
**9. SUMMARY STATEMENT BUDGET VS ACTUAL: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis *	Budget Realisation/ Utilisation Difference	% Of Utilisation
	A	B	C=(A+B)	D	E= C-D	F = D/C
	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>Receipts</b>						
Exchequer releases	3,856,704,047	827,445,341	4,684,149,388	4,581,298,171	102,851,217	98%
Other Receipts	-	-	-	65,948,697	(65,948,697)	-
Opening Bank Balances	-	11,046,940	11,046,940	11,046,940	-	100%
<b>Total</b>	<b>3,856,704,047</b>	<b>838,492,281</b>	<b>4,695,196,328</b>	<b>4,658,293,808</b>	<b>36,902,520</b>	<b>99%</b>
<b>Payments</b>						
Compensation of Employees	3,058,551,241	493,749,399	3,552,300,640	3,536,889,453	15,411,187	100%
Use of goods and services	650,887,375	292,789,537	943,676,912	943,657,553	19,359	100%
Transfers to Other Government Units	83,705,431	32,615,225	116,320,656	114,667,080	1,653,576	99%
Other grants and transfers	61,200,000	(6,741,880)	54,458,120	54,546,510	(88,390)	100%
Other Payments	-	-	-	-	-	-
Acquisition of Assets	2,360,000	26,080,000	28,440,000	27,743,852	696,148	98%
Finance Costs, Including Loan Interest	-	-	-	-	-	-
<b>Total</b>	<b>3,856,704,047</b>	<b>838,492,281</b>	<b>4,695,196,328</b>	<b>4,677,405,448</b>	<b>17,790,880</b>	<b>100%</b>
<b>Surplus/Deficit</b>						
	-	-	-	(19,210,640)	19,210,640	

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 10<sup>th</sup> August, 2023 and signed by

  
 Chief Officer- Finance  
 Daniel Ngumi  
 ICPAK Number: 8207



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


**10. SUMMARY STATEMENT OF BUDGET VS ACTUAL: DEVELOPMENT**

Receipt/Expense Item	Original Budget		Adjustments		Final Budget		Actual on Comparable Basis *		Budget Realisation/ Utilisation Difference		% of Utilisation
	A	Kshs	B	Kshs	C=(A+B)	Kshs	D	Kshs	E= C-D	F = D/C	
<b>Receipts</b>											
Exchequer Transfers	2,302,104,250		(580,916,259)		1,721,187,991		1,285,652,456		435,535,535		75%
Other Receipts	-		-		-		89,691,241		(89,691,241)		-
Opening Bank Balances	-		9,162,302		9,162,302		9,162,302		-		100%
<b>Total</b>	<b>2,302,104,250</b>		<b>(571,753,957)</b>		<b>1,730,350,293</b>		<b>1,384,505,999</b>		<b>345,844,294</b>		<b>80%</b>
<b>Compensation of Employees</b>											
Use of goods and services	537,746,590		42,318,894		580,065,484		469,613,692		110,451,792		81%
Transfers to Other Government Units	740,346,615		(282,957,054)		457,389,561		186,478,212		270,911,349		41%
Other grants and transfers	3,642,860		(2,642,860)		1,000,000		-		1,000,000		-
Acquisition of Assets	834,711,435		(192,887,812)		641,823,623		628,775,396		13,048,227		98%
Other Payments	20,000,000		30,071,625		50,071,625		32,982,996		17,088,629		66%
Finance Costs, Including Loan Interest	165,656,750		(165,656,750)		-		-		-		-
<b>Total</b>	<b>2,302,104,250</b>		<b>(571,753,957)</b>		<b>1,730,350,293</b>		<b>1,317,850,295</b>		<b>412,499,998</b>		<b>76%</b>
<b>Surplus/Deficit</b>									<b>(66,655,704)</b>		

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 10<sup>th</sup> August, 2023 and signed by

  
 Chief Officer- Finance  
 Daniel Ngumi  
 ICPAK Number: 8207

  
 Ag Asst. Director FRU  
 Mishek M. Gacheru  
 ICPAK Number: 28663  
 10 AUG 2023  
 COUNTY GOVERNMENT OF LAIKIPIA  
 P. O. Box 1271 - 10400,  
 NANYUKI  
 10 AUG 2023  
 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.

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**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**

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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 30<sup>th</sup> June, 2023, this amounted to Kshs 9,540,250 compared to Kshs 137,112,022 in prior Audited period FY 2021/22 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 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**

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

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A contingent liability is:

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

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

**Contingent Assets**

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

**11. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 26<sup>th</sup> July 2022 for the period 1<sup>st</sup> July 2022 to 30 June 2023 as required by law. There were two supplementary budgets with the first one approved on 19<sup>th</sup> of December 2022 and the second approved on 22<sup>nd</sup> June 2023 for the FY 2022/23.

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**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.

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**12. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER TRANSFERS**

Description	Q4 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Total Exchequer Releases for quarter 1	783,412,853	847,483,838
Total Exchequer Releases for quarter 2	1,196,424,142	1,284,066,420
Total Exchequer Releases for quarter 3	1,163,026,289	1,284,066,420
Total Exchequer Releases for quarter 4	2,724,087,343	1,309,747,748
<b>Total</b>	<b>5,866,950,627</b>	<b>4,725,364,426</b>

The total budget for exchequer transfers for FY 2022/23 is Kshs 6,405,337,379 (as passed in the supplementary budget). Due to change in reporting template the county recognises as receipts only amount transferred from CRF to its operations accounts. The comparative receipts for same period in FY 2021/22 have also been restated for comparability basis.

**2. OTHER RECEIPTS**

Description	Q4 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Transfer from Deposit Account	155,639,938	-
	-	-
<b>Total</b>	<b>155,639,938</b>	<b>-</b>

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

**3. COMPENSATION OF EMPLOYEES**

Description	Q4 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Basic salaries of permanent employees	(2,897,915,125)	(2,203,466,812)
Basic wages of temporary employees	(398,192,254)	(177,489,398)
Personal allowances paid as part of salary	(945,810)	(362,215)
Personal allowances paid as reimbursements	-	-
Pension and social security contributions	(239,836,264)	(243,102,163)
<b>Total</b>	<b>(3,536,889,453)</b>	<b>(2,624,420,588)</b>

The increase in compensation of Employees for the Period Ended 30<sup>th</sup> June, 2023 as compared to a comparative period in the FY 2021/22 was due to confirmation of ECDE Teachers (who were initially receiving stipends) to permanent and pensionable status, the payment of salaries and salary arrears for the reinstated Officers, the increase in casual labourers in the health department and the payments of salary arrears relating to June 2022 (FY 2021/22) in the current FY 2022/23.

**4. USE OF GOODS AND SERVICES**

Description	Q4 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Utilities, supplies and services	(69,150,213)	(53,361,838)
Communication, supplies and services	(8,979,314)	(9,625,514)
Domestic travel and subsistence	(147,100,691)	(186,822,155)

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Foreign travel and subsistence	(13,679,701)	(9,423,991)
Printing, advertising and information supplies & services	(13,875,479)	(30,113,902)
Rentals of produced assets	(78,312,325)	(13,318,785)
Training expenses	(10,322,467)	(33,697,111)
Hospitality supplies and services	(66,738,612)	(119,252,431)
Insurance costs	(265,863,522)	(161,292,624)
Specialised materials and services	(436,136,733)	(295,591,612)
Office and general supplies and services	(100,371,450)	(53,882,742)
Other operating expenses	(91,277,412)	(127,121,627)
Routine maintenance – other assets	(11,641,642)	(7,470,920)
Routine maintenance – vehicles and other transport equipment	(22,117,140)	(37,692,342)
Fuel, oils and lubricants	(77,704,544)	(64,682,299)
<b>Total</b>	<b>(1,413,271,245)</b>	<b>(1,203,349,893)</b>

*The breakdown per quarter of use of goods and services is illustrated in Annex 1. The increase of expenditures for use of goods and services as compared to similar period in the FY 2021/22 was due to improved cashflow in the current FY 2022/23 whereby the County Executive realised 94% of its budgeted revenue.*

**5. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	Q4 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	(132,838,804)	(383,626,142)
Laikipia County Revenue Board	(57,600,000)	(72,599,800)
Laikipia County Development Authority	(22,500,000)	(24,410,000)
Laikipia County Health Institutions	(24,597,516)	(28,057,084)
Laikipia County VTCs	(22,845,150)	(25,084,232)
Rumuruti Municipality Board	(6,983,144)	(46,455,676)
Laikipia County-Co-operative Fund	-	(1,000,000)
Laikipia County Leasing Fund	(45,780,678)	(291,501,000)
<b>Total</b>	<b>(313,145,292)</b>	<b>(872,733,934)</b>

*The breakdown per quarter of Transfers to other Government Entities is illustrated in Annex 1. The decrease of expenditures for Transfers to other Government Entities as compared to similar period in the FY 2021/22 was due to recategorization of some of the expenditure of current grants to Government Agencies and other Levels of Government to other expenditure categories i.e. Compensation of employees and use of goods & services and the reduction in transfers to the leasing fund attributed to the decrease in leased vehicles and equipment.*

**6. OTHER GRANTS AND PAYMENTS**

Description	Q4 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Scholarships and other educational benefits	(50,546,510)	(50,066,600)
Emergency relief and refugee assistance	-	(4,298,000)
Subsidies to small businesses, cooperatives, and self employed	(4,000,000)	(5,440,000)
<b>Total</b>	<b>(54,546,510)</b>	<b>(59,804,600)</b>

*The breakdown per quarter of Other Grants and Payments is illustrated in Annex 1*



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**7. ACQUISITION OF ASSETS**

Description	Q4 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
<b>Non-Financial Assets</b>		
Construction of Buildings	(142,625,211)	(110,859,406)
Refurbishment of Buildings	(33,913,790)	(16,188,852)
Construction of Roads	(200,765,005)	(365,884,147)
Construction and Civil Works	(107,235,230)	(370,412,312)
Purchase of Vehicles and Other Transport Equipment	(15,400,000)	-
Overhaul of Vehicles and Other Transport Equipment	(2,504,312)	(1,470,490)
Overhaul and Refurbishment of Construction and Civil Works	(10,868,280)	-
Purchase of Household Furniture and Institutional Equipment	(5,936,950)	-
Purchase of Office Furniture and General Equipment	(26,029,121)	(17,410,038)
Purchase of Specialised Plant, Equipment and Machinery	(69,161,177)	(53,759,001)
Purchase of Certified Seeds, Breeding Stock and Live Animals	(6,978,607)	(7,951,000)
Research, Studies, Project Preparation, Design & Supervision	-	(39,013,578)
Rehabilitation of Civil Works	(35,101,564)	(12,997,680)
<b>Total</b>	<b>(656,519,248)</b>	<b>(995,946,504)</b>

*The breakdown per quarter of Other Grants and Payments is illustrated in Annex 1.*

**8. OTHER PAYMENTS**

Description	Q4 2022/23	Comparative Period FY 2021/22
	Kshs	Kshs
Emergency Fund	(32,982,996)	-
<b>Total</b>	<b>(32,982,996)</b>	<b>-</b>

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

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**9. CASH AND BANK BALANCES**  
**9A. BANK BALANCES**

Name of Bank & Account No.	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Q4 2022/23	Prior year audited 2021/22
			Kshs	Kshs
Laikipia County Development Account - 1000171162	1000171162	Development	105,033	10,264
Laikipia County Recurrent Account-1000171208	1000171208	Recurrent	18,971	2,315
Laikipia County Deposit Account - 1000285834	1000285834	Development	9,540,250	137,112,022
Laikipia County Roads Maintenance Levy Fund Account - 1000285842	1000285842	Development	66,862	66,862
Laikipia County Health Services Account - 1000285858	1000285858	Development	35,115	10,972,222
Laikipia County Ideas-Led Account - 1000363312	1000363312	Recurrent/ Development	10,119,996	8,687,846
Laikipia County Kenya Climate Smart Agriculture Project Account - 1000367717	1000367717	Recurrent/ Development	4,870,868	95,174
Laikipia County Village Polytechnic Project - 1000368896	1000368896	Recurrent/ Development	26,097	26,097
Laikipia County Agricultural Sector Development Support Program Account - 1000372087	1000372087	Development	2,400,000	-
Laikipia County Health FIF Account - 1000392959	1000392959	Recurrent	42,544	27,938
Laikipia County Kenya Urban Support Program - 1000372141	1000372141	Development	2,339,915	-
Laikipia County Primary Health Care	1000574046	Recurrent	-	50
Laikipia County Kenya Devolution Support Program - 1000418451	1000418451	Development	286,323	286,323
Laikipia County Kenya Devolution Support Program - 1000427728	1000427728	Recurrent	3,043	3,043
Laikipia County Emergency Fund - 1000451181	1000451181	Recurrent/ Development	71,693	71,625
Laikipia County Climate Change Fund - 1000546786	1000546786	Development	7,087,150	-
Laikipia County Primary Health Care - 1000574046	1000574046	Recurrent	84	-
<b>TOTAL</b>			<b>37,013,943</b>	<b>157,361,779</b>

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**10. ACCOUNTS RECEIVABLE**

Description	Q4 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Government Imprests	19,971,370	-
<b>TOTAL</b>	<b>19,971,370</b>	<b>-</b>

**11 A. BREAKDOWN OF ACCOUNTS RECEIVABLE**

Description	Q4 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Imprest		
Health & Medical services department	19,971,370	-
<b>Grand Total</b>	<b>19,971,370</b>	<b>-</b>

**11. ACCOUNTS PAYABLE**

Description	Q4 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Deposits and Retentions	(9,540,250)	(137,112,022)
<b>Total</b>	<b>(9,540,250)</b>	<b>(137,112,022)</b>

*These are monies held for third parties*

**12. FUND BALANCE BROUGHT FORWARD**

Description	Q4 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Bank accounts	157,361,779	531,637,118.45
Accounts Receivables	-	2,938,685
Accounts Payables	(137,112,022)	(4,908,673)
<b>Total</b>	<b>20,249,757</b>	<b>529,667,130</b>

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

**13. PRIOR YEAR ADJUSTMENTS**

Description of the error	2022-2023	Prior Year Audited 2021/22
	Kshs	Kshs
Adjustments on bank account balances	(40,517)	(91,711)
Adjustments on receivables	-	(2,938,685)
<b>Total</b>	<b>(40,517)</b>	<b>(3,030,396)</b>

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

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**14. CHANGES IN ACCOUNTS RECEIVABLES**

Description	Q4 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Opening Account Receivables as at 1 <sup>st</sup> July - A	-	2,938,685
Closing Account Receivables as at 30 <sup>th</sup> June - B	19,971,370	-
<b>Increase)/ Decrease in Receivables C = B - A</b>	<b>19,971,370</b>	<b>2,938,685</b>

*The note shows the changes receivables during the periods.*

**15. CHANGES IN ACCOUNTS PAYABLES**

Description	Q4 2022/23	Prior Year Audited 2021/22
	Kshs	Kshs
Opening Account Payables as at 1 <sup>st</sup> July - A	137,112,022	4,908,673
Closing Account Payables as at 30 <sup>th</sup> June - B	9,540,250	137,112,022
<b>Increase/ (Decrease) in payables C = B - A</b>	<b>(127,571,772)</b>	<b>132,203,349</b>

*The note shows the changes payables during the periods*

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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 June,2023	Paid during the Period Ended June,2023	Balance C/F in the Q4 FY 2022- 2023
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	203,539,439	135,745,767	64,125,643	275,159,563
Construction of civil works	560,840,378	88,609,521	123,944,438	525,505,461
Supply of goods	568,722,050	415,077,245	119,898,934	863,900,361
Supply of services	347,813,979	105,909,670	72,290,061	381,433,588
<b>Total</b>	<b>1,680,915,846</b>	<b>745,342,203</b>	<b>380,259,076</b>	<b>2,045,998,973</b>

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

**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 30/06/2023	Prior year audited
Kenya Devolution Support Program A/C No.2044613851	Absa Bank	Recurrent	924	2,932
CG of Laikipia Funding Account A/C No. 2041834296	Absa Bank	Development A/c	1,200,192	1,459,957
Laikipia Loan Interest Account A/C No. 2045817175	Absa Bank	Recurrent	353,369	-
Laikipia County Covid-19 Support A/C No.2042569251	Absa Bank	Recurrent/ Development	457,651	457,501
Laikipia county alcoholic drinks A/C 01141366233700	cooperative bank	collection a/c	1,000	136,000
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	10,192,569	16,102,473
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	76,992	4,300
Laikipia County Emergency Fund A/C No. 01141368131700	Cooperative bank	Recurrent		-
Laikipia County Government Imprest A/C No. 01141366378701	Co-operative Bank	Recurrent/ Development	1,231,423	282,157
Laikipia County Loan Guarantee A/c No 01141999987200	Co-operative Bank	Recurrent	1,982,000	1,996,400

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Laikipia County Loan Interest Subsidy A/c No 01141999987300	Co-operative Bank	Recurrent	2,197,233	2,578,614
Laikipia County Revenue Board A/C No.01141369182100	Co-operative Bank	Recurrent/ Development	8,121,148	3,595,713
Laikipia county revenue collection A/C 01141366378700	cooperative bank	collection a/c	7,428,849	316,500
Laikipia state and public officer Car and mortgage Account No.01141645150100	Co-operative Bank	Recurrent	11,776,683	12,367,104
Laikipia West Revenue Collection A/C No.01141501762300	Co-operative Bank	Collection A/c	700,833	190,971
Marmamet Vocational Training Centre A/C No. 01129369599800	Co-operative Bank	Collection A/c	3,933	14,886
Muhotetu Vocational Training Centre A/C No. 01129368995000	Co-operative Bank	Collection A/c	730.29	492
Nanyuki Vocational Training Centre A/C No. 01129369635000	Co-operative Bank	Collection A/c	265,359	10,731
Nyahururu Vocational Training Centre A/C No. 01129369634800	Co-operative Bank	Collection A/c	258,036	58,712
OlMoran Vocational Training Centre A/C No. 01129368995100	Co-operative Bank	Collection A/c	-507.21	693
Rumuruti Vocational Training Centre A/C No. 01129369622000	Co-operative Bank	Collection A/c	5,511	170
Salama Vocational Training Centre A/C 01129369599900	Co-operative Bank	Recurrent/ Development	267.04	547
Sipili Vocational Training Centre A/C No. 01129369600000	Co-operative Bank	Collection A/c	162.65	167
Tigithi Vocational Training Centre A/C 01129369621700	Co-operative Bank	Recurrent/ Development	2,795	11,732
Wiyumiririe Vocational Training Centre A/C No. 01129369602100	Co-operative Bank	Collection A/c	15,428	918
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	8,999	240,438
Laikipia county executive salary account A/C 0270280008245	Equity Bank	Recurrent/ Development	93,158	41,890

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Laikipia County UIG A/C 0270278999614	Equity Bank	Recurrent/ Development	14,179	286,139
Marmanet Vocational Training Centre A/C No. 0160280054765	Equity Bank	Recurrent/ Development	64,259	48,700
Muhotetu Vocational Training Centre A/C No. 0160280051291	Equity Bank	Recurrent/ Development	4,365	16,910
Nanyuki County Referral Hospital A/C 0270280829060	Equity Bank		-	-
Nanyuki Vocational Training Centre A/C No. 0270279996235	Equity Bank	Recurrent/ Development	194,474	59,448
Nyahururu County Referral Hospital A/C 0270280829021	Equity Bank		-	-
Nyahururu Vocational Training Centre A/C No. 0160280030358	Equity Bank	Recurrent/ Development	19,739	25,169
Olmoran vocational training centre A/C 0160280077626	Equity Bank	Recurrent/ Development	12,388	18,969
Rumuruti Municipality Operations A/C 0270280804572	Equity Bank	Recurrent/ Development	6,779,749	11,020,596
Rumuruti Municipality UDG A/C 0270278999622	Equity Bank	Development A/c	1,985,815	14,306,870
Rumuruti vocational Training Centre A/C No. 1830280027372	Equity Bank	Recurrent/ Development	118,341	518,056
Salama vocational training centre A/C 0160280634241	Equity Bank	Recurrent/ Development	41,645	55,505
Sipili Vocational Training Centre A/C No. 0160280053961	Equity Bank	Recurrent/ Development	88,232	540,262
Tigithi Vocational Training Centre A/C 0270280106421	Equity Bank	Recurrent/ Development	4,117	6,956
Wiyumiririe Vocational Training Centre A/C No. 0270280110183	Equity Bank	Recurrent/ Development	1,427	18,751
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	2,519,046	32,161,795
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	427,117	20,816
Laikipia county Kenya Smart Agriculture Project Operations Account A/C 064000074611	Family Bank	Recurrent	4,393,242	24,936,326
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	3,477,793

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

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	176.85	1
Nyahururu Dist. Hospital FIF A/C No. 023000027049	Family bank	Collection A/c	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	1,025	147,890
Kimanjo Sub County Hospital Collection A/c 1275712657	KCB Bank	Collection A/c	14,680	2,085
Laikipia County Enterprise Fund A/C No.1176375156	KCB Bank	Recurrent/ Development	19,947,324	15,075,003
Laikipia county guarantee fund a/c 1276782993	KCB Bank	Recurrent	1,925,149	4,695,453
Laikipia county loan interest Subsidy A/c No 1276782896	KCB Bank	Recurrent	2,757,962	3,655,643
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	648,762	91
Ndindika Sub-County Collection Account A/C No. 1261696778	KCB Bank	Collection A/c	400	667
Ndindika Sub-County Collection Account A/C No.102127183	KCB Bank	Recurrent/ Development	(481)	895,801
Nyahururu County Hospital FIF Collection A/C No.1198224266	KCB Bank	Collection A/c	1,661,029	292,921
Rumuruti Sub County Collection Account. A/C No. 1235093948	KCB Bank	Collection A/c	1,821	162,158
Laikipia Agricultural Sector Development Support Program A/C No.01071237937200	National Bank	Recurrent	667,821	6,951,195
Laikipia County Retention Depository Account No.010712366500	National Bank	Recurrent	-	-
Laikipia County Economic Stimulus Account No.01071237655800	National Bank	Recurrent	-	-
<b>Total Amounts</b>			<b>93,494,016</b>	<b>159,379,483</b>

*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*