



**COUNTY GOVERNMENT OF LAIKIPIA
(EXECUTIVE)**

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

31ST MARCH 2020

FY 2019/20

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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

Table of Content	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT	iii
II. FORWARD BY THE CECM FINANCE ECONOMIC PLANNING AND COUNTY DEVELOPMENT	ix
III. STATEMENT OF MANAGEMENT RESPONSIBILITIES	xiii
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	1
V. STATEMENT OF FINANCIAL ASSETS.....	2
VI. STATEMENT OF CASHFLOW	3
VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED.....	5
VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT.....	7
IX. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT	8
X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	9
XI. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT.....	15
XII. NOTES TO THE FINANCIAL STATEMENTS.....	16
XIII. OTHER IMPORTANT DISCLOSURES	29
XIV. ANNEX 1 – OUTSTANDING IMPREST.....	33
XV. ANNEX 2 - ANALYSIS OF PENDING ACCOUNTS PAYABLE	33
XVI. ANNEX 3 – LIST OF COUNTY GOVERNMENT CORPORATIONS & ENTITIES	35

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per The Constitution of Kenya 2010 and operates as guided by the County Government Act 2012. The County is headed by The Governor, who is responsible for its general policy and strategic direction.

The County has 3 sub-counties: Laikipia North, Laikipia East and Laikipia West. It is divided into 3 constituencies: Laikipia North, Laikipia East and Laikipia West.

It has 15 wards: Nanyuki, Umande, Thingithu, Tigithi, Ngobit, Igwamiti, Rumuruti, Segera, Sosian, Salama, Marmanet, Mukogodo East, Mukogodo West, Ol Moran and Githiga

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) with a population of 518,560 as per the 2019 Kenya Population and Housing Census.

The main economic activities in the county include ranching, crop farming, dairy farming, tourism and trade.

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*

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

(b) Management – The Cabinet



H.E NDIRITU MURIITHI
GOVERNOR – COUNTY GOVERNMENT OF LAIKIPIA

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020



H.E JOHN MWANIKI

DEPUTY GOVERNOR – COUNTY GOVERNMENT OF LAIKIPIA



KARANJA NJORA

**COUNTY SECRETARY/ CHIEF OF
STAFF**



ROSE MAITAI

**CECM ADMINISTRATION,
PUBLIC SERVICE AND OFFICE
OF THE GOVERNOR**



MURUNGI NDAI

**CECM FINANCE, ECONOMIC
PLANNING AND COUNTY
DEVELOPMENT**

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

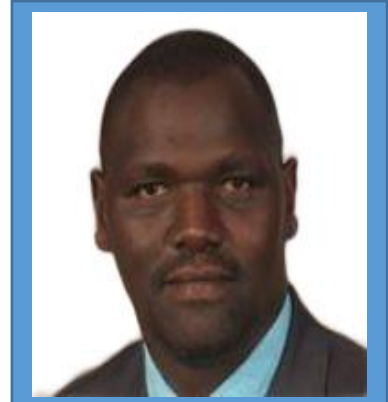
For the 3rd quarter ended 31st March 2020



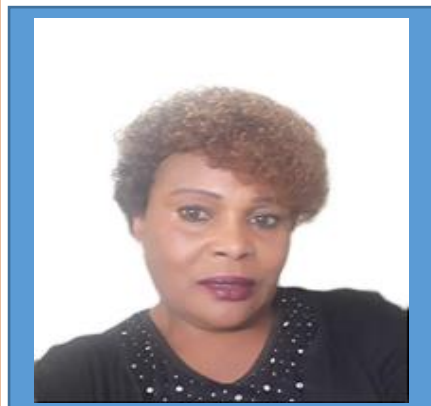
DR. JOSEPH LENAI
CECM HEALTH AND
MEDIAL SERVICES



DR. LUCY MURUGI
CECM AGRICULTURE,
LIVESTOCK AND FISHERIES



JOSEPH SHUEL
CECM INFRASTRUCTURE,
LAND AND URBAN



TABITHA MBIRIRI
CECM EDUCATION AND
SOCIAL SERVICES



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



NJENGA KAHIRO
CECM WATER AND
NATURAL
ENVIRONMENT

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

County Assembly of Laikipia

County Executive Committee

Laikipia County Executive Audit Committee

Senate Public Accounts Committee

Office of the Controller of Budget.

Office of the Auditor-General

Development Partners Oversight

(e) Entity Headquarters

P.O. Box 1271 - 10400

Interim County Headquarter Building

Kenyatta Avenue

Nanyuki, Kenya

(f) Entity Contacts

Telephone: +254 740031031

E-mail: reports.treasury@laikipia.go.ke

Website: www.laikipia.go.ke

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

(g) Entity Bankers

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

2. Kenya Commercial Bank
Nairobi, Kenya

3. Co-operative Bank
Nairobi, Kenya

4. Equity Bank
Nairobi, Kenya

5. Family Bank
Nairobi, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

(j) County Legal Adviser

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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

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

It is my pleasure to present the Laikipia County Government's Quarterly Financial Reports for the 3rd Quarter ended 31st March 2020. The County Government of Laikipia Financial Statements for the 3rd Quarter have been prepared in line with The PFM Act 2012 and are in line with the format prescribed by The Public Sector Accounting Standards Board. The PFM Act 2012 Section 166 (4) requires that these statements be submitted to The County Assembly and copies be submitted to The National Treasury, The Office of the Controller of Budget and The Commission of Revenue Allocation within one month after end of each quarter.

Pursuant to the PFM Act 2012 Section 149 I confirm that there was accountability to the county assembly in ensuring that the resources of the county government were authorised and lawfully utilised in an effective, efficient, economical and transparent manner.

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

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

Financing of the County Government

The county government's share of revenue raised nationally is determined annually through CARA, as required by Article 202 of the Kenyan Constitution. CARA determines each County's Equitable Share, Conditional Allocations from National Government, and Conditional Allocations from Development partners

Other than allocations provide by CARA, the County also finances its operations through local generated revenue and it continues to explore and innovate efficient ways to increase local revenue collections through the Laikipia County Revenue Board.

Below is a table showing the revenue sources for the County Executive as per the FY 2019/20 budget; while a detailed analysis of these revenues in Page 6: Table 4

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

Table 1: Laikipia County FY 2019/20 Revenue Analysis

Description	Total Budget FY 2019/20 (Kshs.)	Closing Bank Balances 30.6.19	Receivable in 2018/19 Received in 2019/20	2019/20 CARA Allocations Received	Amounts not Received as at 31.03.2020
	A	B	C	D	E=A-B-C-D)
Equitable Share- Executive	3,628,739,339	-	-	2,653,352,696	975,386,643
Local Revenue	1,022,645,157	15,770,157	-	507,958,099	498,916,901
Conditional Grants from National Government	221,036,413	150,634,907	15,954,149	-	54,447,357
Foreign Grants	986,499,230	494,333,693	79,095,725	2,434,992	410,634,820
Road Levy Account	178,468,920	59,879,295	-	59,294,812	59,294,813
Opening Balance	39,211,046	36,817,339	-	2,958,156	(564,449)
TOTAL GRANTS	6,076,600,105	757,435,391	95,049,874	3,225,998,755	1,998,116,085

The County's Financial performance

Budget Realization: In the 3rd Quarter, the County Executive budgeted for Kshs. 2,163,290,361 of which Kshs. 1,691,852,814 was realized which represents a 78% budget realization as illustrated in the table below;

Table 2: Laikipia County Q3 FY 2019/20 Revenue Analysis

Receipt Item	Budget Q3 2019/20	Actual Q3 2019/20	Variance Q3 FY 2019/20	Budget Realization Q3 2019/20
National Equitable Share	1,378,820,000	1,404,336,496	(25,516,496)	102%
Transfers from National Government Entities	121,216,551	15,954,149	105,262,402	13%
Foreign Grants	246,624,808	23,827,071	222,797,737	10%
Roads Maintenance Levy Fund	44,617,230	29,647,406	14,969,824	66%
County Own Generated Revenues	352,406,250	218,087,692	134,318,558	62%
Opening Balance	19,605,523	-	19,605,523	0%
TOTAL	2,163,290,361	1,691,852,814	471,437,547	78%

Budget Utilization: In Quarter 3, the expenditure figures for recurrent stood at Ksh. 1,437,594,577 against budget estimate of Ksh. 2,063,815,267 for the County Executive which represents 70% budget utilisation in the quarter and an overall utilisation of 65.51% for the financial year 2019/20.

Table 3: Laikipia County Q3 FY 2019/20 Expenditure Analysis

Payments Item	Budget Q3 2019/20	Actual Q3 2019/20	Variance Q3 FY 2019/20	Budget Utilization Q3 2019/20
Compensation of Employees	559,043,739	586,702,738	(27,658,999)	105%
Use of goods and services	359,643,608	415,136,138	(55,492,530)	115%
Transfers to Other Government Entities	169,414,662	217,692,242	(48,277,580)	128%
Other grants and transfers	17,700,000	3,354,928	14,345,072	19%
Acquisition of Assets	955,513,258	210,945,886	744,567,372	22%
Other payments - Emergency Fund	2,500,000	3,762,645	(1,262,645)	151%
TOTAL	2,063,815,267	1,437,594,577	626,220,690	70%

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

The County's operational performance

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

Our projects and programs are focused towards improving quality of life, increasing productivity in agriculture, manufacturing and innovation, as well as increase universal health care and coverage to reduce the medical cost burden and to continue being the lead county in life expectancy

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

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

1. Laikipia County Audit Committee

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

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

2. Laikipia County Public Service Board

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

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

Other boards and committees formulated by Laikipia County Government are;

1. Laikipia County Revenue Board (LCRB)
2. Laikipia County Development Authority (LCDA)

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

3. Laikipia County Enterprise Fund Board
4. Laikipia County Co-operative Fund Board
5. County Alcoholic Drinks Regulation Committee
6. The County Budget and Economic Forum
7. County Environmental Committee

Conclusion

On behalf of Laikipia County Government, I would like to thank HE The Governor and The Deputy Governor for the leadership and support they have provided during this period. Further, my sincere gratitude goes to the County Executive Committee Members for their continued efforts to realise the goals as set in the budget. I extend my gratitude to all the Chief Officers and the entire Laikipia County Staff for pulling together and for their continued commitment, dedication and hard work to ensure service delivery to the people of Laikipia County.

I would also like to thank the entire County Assembly led by the wise leadership of the Speaker and the County Clerk for their co-operation and oversight role.

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

Murungi Ndai

CECM Finance, Economic Planning and County Development

County Government of Laikipia

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 166 of the PFM Act requires that an Accounting Officer for a County Government entity prepares a report for each quarter of the financial year in respect of the entity. The County Executive Committee (CEC) Member for Finance being the head of the County Treasury is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the quarter ended on March 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

The CEC Member for Finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC Member for Finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on _____ 2020.

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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Q1 2019/20	Q2 2019/20	Q3 2019/20	Cumulative Q1-Q3 2019/20	Comparative Q3 2018/19	Comparative Q1-Q3 2018/19
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS							
Equitable Share (Exchequer releases)	1	655,837,200	593,179,000	1,404,336,496	2,653,352,696	597,308,303	2,062,902,303
Transfers from Government Entities	2	-	-	15,954,149	15,954,149	110,000,000	110,000,000
Foreign Grants / Development Partners	3	-	57,703,646	23,827,071	81,530,717	50,791,974	232,369,825
Road Maintenance Levy Fund	4	-	29,647,406	29,647,406	59,294,812	54,564,487	80,707,544
County Own Generated Revenues	5	139,911,956	149,958,451	218,087,692	507,958,099	287,043,146	572,817,786
Opening Balance	6	2,958,156	-	-	2,958,156	-	-
TOTAL RECEIPTS		798,707,312	830,488,503	1,691,852,814	3,321,048,628	1,099,707,910	3,058,797,458
PAYMENTS							
Compensation of Employees	7	(549,901,276)	(766,648,145)	(586,702,738)	(1,903,252,159)	(423,697,297)	(1,808,455,063)
Use of goods and services	8	(37,796,119)	(280,244,347)	(415,136,138)	(733,176,605)	(424,777,839)	(816,576,986)
Transfers to Other Government Entities	9	(187,800)	(69,404,188)	(217,692,242)	(287,284,230)	(13,038,357)	(95,800,795)
Other grants and transfers	10	(110,884)	(91,300)	(3,354,928)	(3,557,112)	(2,603,862)	(21,894,877)
Other Payments (Contingency Reserves)	11	-	-	(3,762,645)	(3,762,645)	-	-
Acquisition of Assets	12	(750,000)	(78,834,329)	(210,945,886)	(290,530,214)	(240,633,695)	(553,944,014)
TOTAL PAYMENTS		(588,746,079)	(1,195,222,308)	(1,437,594,577)	(3,221,562,964)	(1,104,751,050)	(3,296,671,735)
SURPLUS/DEFICIT		209,961,233	(364,733,805)	254,258,237	99,485,664	(5,043,140)	(237,874,277)

The financial statements were approved on _____ 2020 and signed by:

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

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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020**V. STATEMENT OF FINANCIAL ASSETS**

	Note	Q1 2019/20	Q2 2019/20	Q3 2019/20	Comparative Q3 2018/19
		Kshs	Kshs	Kshs	Kshs
FINANCIAL ASSETS					
Cash and Cash Equivalents					
Bank Balances	13A	855,069,231	491,926,589	704,644,824	450,444,635
Cash Balances	13B	-	-	-	-
Total Cash and cash equivalents		855,069,231	491,926,589	704,644,824	450,444,635
Accounts receivables – Outstanding Imprests	14	8,011,757	32,269,082	54,369,338	-
TOTAL FINANCIAL ASSETS		863,080,988	524,195,671	759,014,162	450,444,635
FINANCIAL LIABILITIES					
Accounts Payables – Deposits and retentions	15	(23,801,339)	(49,649,827)	(30,210,080)	-
NET FINANCIAL ASSETS		839,279,650	474,545,845	728,804,082	450,444,635
REPRESENTED BY					
Fund balance b/fwd	16	629,318,417	839,279,650	474,545,845	455,487,775
Surplus/Deficit for the year		209,961,233	(364,733,805)	254,258,237	(5,043,140)
		-			-
NET FINANCIAL POSITION		839,279,650	474,545,845	728,804,082	450,444,635

The financial statements were approved on _____ 2020 and signed by:

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

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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

VI. STATEMENT OF CASHFLOW

	Note	Q1 2019/20	Q2 2019/20	Q3 2019/20	Comparative Q3 2018/19
		Kshs	Kshs	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts from operating income					
Equitable Share (Exchequer releases)	1	655,837,200	593,179,000	1,404,336,496	597,308,303
Transfers from Government Entities	2	-	-	15,954,149	110,000,000.00
Proceeds from Foreign Grants / Development Partners	3	-	57,703,646	23,827,071	50,791,974
Road Maintenance Levy Fund	4	-	29,647,406.00	29,647,406	54,564,487.00
County Own Generated Revenues	5	139,911,956	149,958,451	218,087,692	287,043,146
Returns to CRF	6	2,958,156	-	-	-
Payments for operating expenses					
Compensation of Employees	7	(549,901,276)	(766,648,145)	(586,702,738)	(423,697,297)
Use of goods and services	8	(37,796,119)	(280,244,347)	(415,136,138)	(424,777,839)
Transfers to Other Government Entities	9	(187,800)	(69,404,188)	(217,692,242)	(13,038,357)
Other grants and transfers	10	-	-	(3,762,645)	(2,603,862)
Other Payments (Contingency Reserves)	11	(110,884)	(91,300)	(3,354,928)	-
Changes Retentions and Deposit held for third parties	17	11,723	25,848,488	(19,439,747)	-
Changes Accounts Receivable	18	(8,011,757)	(24,257,325)	(22,100,256)	-
Adjusted for:					
Adjustments during the year		-	-	-	-
Net cash flows from operating activities		202,711,199	(284,308,314)	423,664,120	235,590,555
CASHFLOW FROM INVESTING ACTIVITIES					
Acquisition of Assets	12	(750,000)	(78,834,329)	(210,945,886)	(240,633,695)
Net cash flows from investing activities		(750,000)	(78,834,329)	(210,945,886)	(240,633,695)
CASHFLOW FROM FINANCING ACTIVITIES					
Proceeds from Domestic Borrowings		-	-	-	-
Proceeds from Foreign Borrowings		-	-	-	-
Net cash flow from financing activities		-	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		201,961,199	(363,142,643)	212,718,234	(5,043,140)
Cash and cash equivalent at BEGINNING of the quarter		653,108,033	855,069,232	491,926,589	455,487,775
Cash and cash equivalent at END of the quarter		855,069,232	491,926,589	704,644,823	450,444,635

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

The financial statements were approved on _____ 2020 and signed by:

Chief Officer – Finance Economic Planning
and County Development

Name: Paul Njenga

Head of Treasury – Accounting

Name: Daniel Ngumi

ICPAK Member No. 8207

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

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

Receipt/Expense Item	Budget Q1 2019/20	Budget Q2 2019/20	Budget Q3 2019/20	Actual Q1 2019/20	Actual Q2 2019/20	Actual Q3 2019/20	Variance Q3 2019/20	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Budget utilization % to date
	Kshs	Kshs	Kshs	Kshs	Kshs		Kshs	Kshs	Kshs	Kshs	
RECEIPTS											
Equitable Share (Exchequer releases)	710,675,000	914,343,200	1,028,334,496	655,837,200	593,179,000	1,404,336,496	(376,002,000)	2,653,352,696	2,653,352,696	-	100.00
Transfers from National Government Entities	-	44,560,760	129,504,453	150,634,907	-	15,954,149	113,550,304	174,065,212	166,589,056	7,476,156	95.70
Proceeds from Foreign Grants/Development Partners	131,641,452	361,608,163	246,624,808	494,333,693	57,703,646	23,827,071	222,797,737	739,874,423	575,864,410	164,010,013	77.83
Roads Maintenance Levy Fund	-	89,234,460	44,617,230	59,879,295	29,647,406	29,647,406	14,969,824	133,851,690	119,174,107	14,677,583	89.03
County Own Generated Revenues	201,375,000	201,375,000	352,406,250	155,682,113	149,958,452	218,087,692	134,318,558	755,156,250	523,728,256	231,427,994	69.35
Opening Balances	-	19,605,523	19,605,523	39,775,495	-	-	19,605,523	39,211,046	39,775,495	(564,449)	101.44
TOTAL	1,043,691,452	1,630,727,105	1,821,092,759	1,556,142,703	830,488,503	1,691,852,814	129,239,945	4,495,511,317	4,078,484,020	417,027,297	90.72
PAYMENTS											
Compensation of Employees	560,388,236	557,699,243	559,043,739	549,901,276	766,648,145	586,702,738	(27,658,999)	1,677,131,217	1,903,252,159	(226,120,942)	113.48
Use of goods and services	237,197,173	482,090,044	359,643,608	37,796,119	280,244,347	415,136,138	(55,492,530)	1,078,930,825	733,176,605	345,754,220	67.95
Transfers to Other Government Entities	61,337,341	277,491,984	169,414,662	187,800	69,404,188	217,692,242	(48,277,580)	508,243,986	287,284,230	220,959,756	56.52
Other grants and transfers	3,437,500	31,962,500	17,700,000	110,884	91,300	3,354,928	14,345,072	53,100,000	3,557,112	49,542,888	6.70
Acquisition of Assets	10,659,991	626,348,847	955,513,258	750,000	78,834,329	210,945,886	744,567,372	1,592,522,096	290,530,214	1,301,991,881	18.24
Other payments (Contingency Reserves)	-	5,000,000	2,500,000	-	-	3,762,645	(1,262,645)	7,500,000	3,762,645	3,737,355	50.17
TOTAL	873,020,239	1,980,592,617	2,063,815,267	588,746,079	1,195,222,309	1,437,594,577	626,220,690	4,917,428,123	3,221,562,965	1,695,865,158	65.51

Own sources revenue is at 69.35% because the county was unable to realize its target since many businesses were affected by Covid-19

Opening balance is at 101.44 % due to an amount of Kshs. 564,449 that was an actual receipt but not captured in the budget.

Compensation of employees of 113.48% indicates an over expenditure resulting from under budgeting since the intended staff restructuring did not happen on time

Other grants and transfer is at 6.70% since the Bursary Fund had not issued bursary funding and the county had not spent any amount on subsidies to small businesses by the end of Q3

Acquisition of assets of 18.24% is due to slow budget implementation which is mainly caused by late approval of the County Revenue Allocation Bill

The analysis in Table 4 explains variation in Actual Revenue Cumulative to date in the Statement of Appropriation and Statement of Receipts and Payments

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020**Table 4: Laikipia County Revenue Realization Statement of Appropriation vs Statement of Receipts & Payments**

REVENUE TYPE	STATEMENT OF APPROPRIATION	RECEIPTS & PAYMENTS	VARIANCE	REMARKS
Equitable Share-Executive	2,653,352,696	2,653,352,696	-	
County Own Generated revenue	523,728,256	507,958,099	15,770,158	Surplus 2018/19
Vocational Training Centre Grant	34,674,162	15,954,149	18,720,013	Opening Bank Balance in 2019/20
User fee forgone	-	-	-	
Medical leasing equipment	131,914,894	-	131,914,894	Not a cash receivable
Kenya Urban Support Project	49,783,080	-	49,783,080	Opening Bank Balance in 2019/20
Urban Institutional Grant	41,200,000	-	41,200,000	Opening Bank Balance in 2019/20
Kenya Climate Smart Agriculture Project	78,353,667	50,214,821	28,138,846	Opening Bank Balance in 2019/20
EU ideas	65,848,356	-	65,848,356	Opening Bank Balance in 2019/20
Others: UNICEF	1,348,200	1,348,200	-	
KDSP Level 2 - investment 2018/19	111,140,605	-	111,140,605	Opening Bank Balance in 2019/20
KDSP Level 2 - investment 2019/20 received in 2018/19	161,558,585	-	161,558,585	Opening Bank Balance in 2019/20
Transforming Health Care Systems	37,283,907	9,056,052	28,227,855	Opening Bank Balance in 2019/20
Agricultural Sector Development Support Programme	23,207,385	14,771,019	8,436,366	Opening Bank Balance in 2019/20
DANIDA Grant	6,140,625	6,140,625	-	
Road Maintenance Levy Fund	119,174,107	59,294,812	59,879,295	Opening Bank Balance in 2019/20
Opening Balance (CRF)	39,775,495	2,958,156	36,817,339	CRF Opening Bank Balance in 2019/20
TOTAL AMOUNT	4,078,484,020	3,321,048,628		

The entity financial statements were approved on _____ 2020 and signed by:

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

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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

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

Receipt/Expense Item	Budget Q1 2019/20	Budget Q2 2019/20	Budget Q3 2019/20	Actual Q1 2019/20	Actual Q2 2019/20	Actual Q3 2019/20	Budget cumulative (Q1- Q3)	Actual cumulative to date (Q1-Q3)	Budget utilization difference	Budget utilization % to date
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS										
Equitable Share (Exchequer releases)	710,675,000	444,037,772	1,010,775,135	655,837,200	526,615,160	983,035,547	2,165,487,907	2,165,487,907	-	100.00
Transfers from National Government Entities	-	4,984,104	2,492,052	-	-	-	7,476,156	-	7,476,156	-
Proceeds from Foreign Grants/Development Partners	131,641,452	4,902,131	68,271,792	77,864,221	7,488,825	23,827,071	204,815,375	109,180,117	95,635,258	53.31
Roads Maintenance Levy Fund	-	-	-	-	-	-	-	-	-	-
County Own Generated Revenues	201,375,000	201,375,000	125,859,375	150,951,065	149,958,452	152,661,384	528,609,375	453,570,901	75,038,474	85.80
Opening Balances	-	13,723,866	13,723,866	28,012,181	-	-	27,447,732	28,012,181	(564,449)	102.06
TOTAL	1,043,691,452	669,022,873	1,221,122,220	912,664,668	684,062,437	1,159,524,003	2,933,836,545	2,756,251,107	177,585,438	93.95
PAYMENTS										
Compensation of Employees	560,388,236	557,699,243	559,043,739	549,901,276	766,648,145	586,702,738	1,677,131,217	1,903,252,159	(226,120,942)	113.48
Use of goods and services	237,197,173	370,135,214	303,666,193	37,796,119	234,744,347	341,038,844	910,998,580	613,579,310	297,419,270	67.35
Transfers to Other Government Entities	61,337,341	54,000,431	57,668,886	187,800	45,313,088	82,924,333	173,006,657	128,425,221	44,581,437	74.23
Other grants and transfers	3,437,500	23,962,500	13,700,000	110,884	91,300	3,354,928	41,100,000	3,557,112	37,542,888	8.65
Acquisition of Assets	10,659,991	7,119,402	26,669,089	750,000	1,051,879	768,445	44,448,482	2,570,324	41,878,158	5.78
Other Payments (Contingency Reserves)	-	5,000,000	2,500,000	-	-	3,762,645	7,500,000	3,762,645	3,737,355	50.17
TOTAL	873,020,239	1,017,916,789	963,247,907	588,746,079	1,047,848,759	1,018,551,933	2,854,184,936	2,655,146,771	199,038,165	93.03

Transfer from National government entities is at nil since by the end of the 3rd Quarter the County had not received any amount for User fee foregone

Opening balance is at 102.06 % due to an amount of Kshs. 564,449 that was an actual receipt but not captured in the budget.

Own sources revenue is at 85.80% because the county was unable to realize its target since many businesses were affected by Covid-19

Compensation of employees of 113.48% indicates an over expenditure resulting from under budgeting since the intended staff restructuring did not happen on time

Other grants and transfer was at 8.65% since the Bursary Fund had not issued bursary funding by the end of the 3rd quarter

Acquisition of assets of 18.24% is due to slow budget implementation which is mainly caused by late approval of the County Revenue Allocation Bill

The entity financial statements were approved on _____ 2020 and signed by:

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

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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

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

Receipt/Expense Item	Budget Q1 2019/20	Budget Q2 2019/20	Budget Q3 2019/20	Actual Q1 2019/20	Actual Q2 2019/20	Actual Q3 2019/20	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Budget utilization % to date
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS										
Equitable Share (Exchequer releases)	-	470,305,428	17,559,361	-	66,563,840	421,300,949	487,864,789	487,864,789	-	100.00
Transfers from National Government Entities	-	39,576,656	127,012,401	150,634,907	-	15,954,149	166,589,056	166,589,056	-	100.00
Proceeds from Foreign Grants/Development Partners	-	356,706,032	178,353,016	416,469,472	50,214,821	-	535,059,048	466,684,293	68,374,755	87.22
Roads Maintenance Levy Fund	-	89,234,460	44,617,230	59,879,295	29,647,406	29,647,406	133,851,690	119,174,107	14,677,583	89.03
County Own Generated Revenues	-	-	226,546,875	4,731,047	-	65,426,308	226,546,875	70,157,355	156,389,520	30.97
Opening Balances	-	5,881,657	5,881,657	11,763,314	-	-	11,763,314	11,763,314	-	100.00
TOTAL	-	961,704,232	599,970,539	643,478,035	146,426,067	532,328,811	1,561,674,772	1,322,232,913	239,441,858	84.67
PAYMENTS										
Compensation of Employees	-	-	-	-	-	-	-	-	-	-
Use of goods and services	-	111,954,830	55,977,415	-	45,500,000	74,097,294	167,932,245	119,597,294	48,334,951	71.22
Transfers to Other Government Entities	-	223,491,553	111,745,776	-	24,091,100	134,767,909	335,237,329	158,859,009	176,378,319	47.39
Other grants and transfers	-	8,000,000	4,000,000	-	-	-	12,000,000	-	12,000,000	-
Acquisition of Assets	-	619,229,446	928,844,168	-	77,782,450	210,177,441	1,548,073,614	287,959,890	1,260,113,724	18.60
Other Payments (Contingency Reserves)	-	-	-	-	-	-	-	-	-	-
TOTAL	-	962,675,828	1,100,567,360	-	147,373,550	419,042,645	2,063,243,188	566,416,194	1,496,826,994	27.45

Own sources revenue is at 30.97% since the county was unable to realize its target since many businesses were affected by Covid-19

Other grants and transfers were nil since the county had not spend any amount subsidies to small businesses

Acquisition of assets was at 18.60% due to slow budget implementation which was mainly causes by late approval of the County Revenue Allocation Bill

The entity financial statements were approved on _____ 2020 and signed by:

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

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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

Reports and Financial Statements

For the quarter ended 31st March 2020

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Budget Execution By Programmes and Sub-Programmes							
		Entity: 4510-Laikipia County					
		Period: JULY-19 To MAR-20					
Program	Sub Program	Description	Approved Budget FY 2019/20	Q1 Actual Payments	Q2 Actual Payments	Q3 Actual Payments	Variance
103000000		General Administration and planning services	127,024,022	9,598,480	26,771,764	15,502,653	75,151,124.85
	103010000	Headquarter Administration Services	89,626,406	9,410,680	22,740,426	14,303,353	43,171,946.80
	103030000	Agriculture Sector Extension Management	37,397,616	187,800	4,031,338	1,199,300	31,979,178.05
104000000		Livestock Resources Management and Development	257,021,388	0	6,074,667	54,957,100	195,989,621.00
	104020000	SP2 Livestock Production and Management	8,960,000	0	570,000	66,000	8,324,000.00
	104040000	SP4 Animal Health and Disease Management and Control	248,061,388	0	5,504,667	54,891,100	187,665,621.00
110000000		Fisheries Productivity Program	2,200,000	0	339,100	303,834	1,557,066.00
	110010000	Promotion of Irrigation and Drainage Development and Management	2,200,000	0	339,100	303,834	1,557,066.00
112000000		Physical Planning and Survey	24,320,000	0	1,008,172	306,454	23,005,374.40
	112010000	Physical Planning and Survey	24,320,000	0	1,008,172	306,454	23,005,374.40
113000000		Land and Housing Management	3,700,000	0	302,700	833,450	2,563,850.00
	113010000	Housing improvement	3,700,000	0	302,700	833,450	2,563,850.00
114000000		Public Works Service Delivery Improvement	6,772,602	0	355,000	510,600	5,907,002.00
	114010000	Office development	1,772,000	0	355,000	510,600	906,400.00
	114050000	Public Buildings and Bridges Inspectorate Services	5,000,602	0	0	0	5,000,602.00
115000000		Road Network Improvement Housing and Urban development	797,863,000	0	47,384,673	111,022,279	639,456,048.20
	115010000	Road network Improvement	467,611,000	0	7,248,600	17,248,658	443,113,742.40
	115020000	Urban Development	151,783,080	0	8,397,000	82,183,080	61,203,000.00
	115030000	Road Network Maintenance	178,468,920	0	31,739,073	11,590,541	135,139,305.80

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

116000000		Critical infrastructure rehabilitation and construction	16,000,000	0	0	0	16,000,000.00
	116010000	Inter ward bridge construction program	16,000,000	0	0	0	16,000,000.00
117000000		Crop development and management	124,064,710	0	19,654,983	3,711,900	100,697,827.05
	117020000	Land and Crop Productivity Enhancement and Management	4,598,304	0	451,200	353,457	3,793,647.00
	117030000	Irrigation Development and management	14,900,000	0	108,700	0	14,791,300.00
	117040000	Strategic Food Security Service	104,566,406	0	19,095,083	3,358,443	82,112,880.05
118000000		County renewable/Green energy services	2,500,000	0	571,950	425,800	1,502,250.00
	118010000	County renewable/Green energy services	2,500,000	0	571,950	425,800	1,502,250.00
301004510		Administration ,planning and support services	16,215,450	1,460,000	1,327,850	3,008,241	10,419,359.00
	301010000	Administration Services	9,500,000	0	849,950	493,973	8,156,077.00
	301020000	Personnel Services	5,715,450	1,460,000	477,900	1,770,200	2,007,350.00
	301040000	Policy Development	1,000,000	0	0	744,068	255,932.00
302000000		Co-operative Development	11,000,000	0	536,400	60,655	10,402,945.00
	302010000	Co-operative Development and Promotion	1,000,000	0	536,400	60,655	402,945.00
	302020000	Co-operative Revolving Fund	10,000,000	0	0	0	10,000,000.00
303000000		Industrialization development	8,500,000	0	0	0	8,500,000.00
	303010000	Industrial mapping and promotion initiative	8,500,000	0	0	0	8,500,000.00
304000000		Trade development and promotion	92,049,590	0	1,304,500	4,739,992	86,005,098.15
	304010000	Market Infrastructure Development/Trade Promotion Services	59,600,000	0	0	116,916	59,483,084.00
	304020000	Enterprise Development Fund	5,000,000	0	0	0	5,000,000.00
	304040000	Metrological Lab-weights and measures	3,049,590	0	132,000	822,000	2,095,590.00
	304050000	Industrial Development and Investment Promotion	9,000,000	0	1,158,500	3,801,076	4,040,424.15
	304060000	Informal Sector Development	15,400,000	0	14,000	0	15,386,000.00
305000000		Tourism development and Promotion	8,050,000	0	1,221,600	150,000	6,678,400.00

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

	305010000	Tourism Promotion and Marketing	750,000	0	1,221,600	150,000	(621,600.00)
	305020000	Tourism Infrastructural Development	7,300,000	0	0	0	7,300,000.00
401000000		Preventive & Promotive Health Services	434,366,242	7,785,236	44,164,572	124,107,258	258,309,176.00
	401030000	Health Infrastructure Development	24,645,672	0	0	0	24,645,672.00
	401050000	Strategic Health Interventions	6,501,874	0	2,412,200	2,104,714	1,984,960.00
	401060000	Emergency Referral and Rehabilitative Services	314,990,206	7,785,236	25,317,472	112,903,443	168,984,055.55
	401070000	Essential Health Institutions and Services	88,228,490	0	16,434,900	9,099,102	62,694,488.45
402000000		General administrative & planning services	36,512,248	3,349,994	17,243,342	7,440,688	8,478,223.55
	402010000	Administration ,Project Planning and Implementation Services	36,362,248	3,349,994	17,243,342	7,440,688	8,328,223.55
	402050000	Health policy, governance, planning and financing	150,000	0	0	0	150,000.00
405000000		Preventive health services	31,022,446	0	13,182,800	4,817,421	13,022,225.00
	405040000	Community health Strategy, Advocacy and surveillance	31,022,446	0	13,182,800	4,817,421	13,022,225.00
501000000		Education empowerment program	50,000,000	0	0	0	50,000,000.00
	501090000	Education Empowerment programme-Bursary	50,000,000	0	0	0	50,000,000.00
502000000		Administration Planning and Support Services	4,000,000	0	0	0	4,000,000.00
	502020000	Headquarter Services	4,000,000	0	0	0	4,000,000.00
504000000		Vocational training development	98,153,311	0	0	19,106,170	79,047,141.00
	504010000	Infrastructure Improvement	98,153,311	0	0	19,106,170	79,047,141.00
505000000		Information Communication and Technology	4,000,000	0	287,800	391,380	3,320,820.00
	505010000	Infrastructure Improvement	4,000,000	0	287,800	391,380	3,320,820.00
506000000		ECDE development	37,450,000	0	0	1,110,150	36,339,850.00
	506010000	ECDE Infrastructure Improvement	37,450,000	0	0	1,110,150	36,339,850.00
507000000		Sports, Arts and Social Services	11,700,000	0	239,773	223,429	11,236,798.40
	507010000	Talent Development Services	600,000	0	131,900	87,859	380,241.40

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

	507030000	Social and Cultural Development	11,100,000	0	107,873	135,570	10,856,557.00
511000000		Education and Training	3,777,793	0	0	1,489,341	2,288,452.30
	511010000	Vocational Education and Training	3,777,793	0	0	1,489,341	2,288,452.30
701000000		General Administration Planning and Support Services	2,552,775,000	544,645,586	835,368,563	663,073,129	509,687,722.50
	701030000	County Administration-Laikipia East	2,500,000	500,000	317,200	831,637	851,163.10
	701040000	County Administration-Laikipia West	2,500,000	0	343,800	999,813	1,156,387.25
	701050000	County Administration-Laikipia North	1,500,000	0	201,500	687,388	611,112.15
	701060000	Compensation to employee	2,546,275,000	544,145,586	834,506,063	660,554,291	507,069,060.00
702000000		County Administration	60,136,243	2,356,700	7,088,348	11,721,580	38,969,615.20
	702010000	County Administration and Decentralised Services	9,150,000	0	0	0	9,150,000.00
	702020000	County Administration Management	25,000,000	2,356,700	2,425,200	2,859,560	17,358,540.00
	702050000	Public participation	13,499,000	0	1,738,098	6,002,800	5,758,102.00
	702060000	Decentralised Services	4,000,000	0	433,300	1,496,538	2,070,162.05
	702070000	Fleet and Logistics	4,500,000	0	797,650	754,400	2,947,950.00
	702080000	County services delivery and result reporting	3,987,243	0	1,694,100	608,282	1,684,861.15
704000000		Administration and County Management Program	24,000,000	0	9,775,760	3,297,471	10,926,769.00
	704030000	Legal Dues Fees, Arbitration initiative	24,000,000	0	9,775,760	3,297,471	10,926,769.00
705000000		Public Safety, Enforce and Disaster management	28,992,860	0	3,324,706	7,945,953	17,722,201.35
	705010000	Disaster Reduction Management	6,500,000	0	1,217,100	6,053,891	(770,991.15)
	705020000	Fire Services	5,500,000	0	0	879,001	4,620,999.00
	705030000	Enforcement And Disaster Management	12,992,860	0	1,241,400	524,561	11,226,899.50
	705040000	Alcohol Control Committee	4,000,000	0	866,206	488,500	2,645,294.00
706000000		Departmental administrative services/ Centralized services	46,700,000	9,348,900	6,645,250	17,248,064	13,457,786.20
	706030000	Supply chain management services	7,700,000	317,500	2,702,650	3,514,364	1,165,486.20

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

	706040000	Revenue collection services	39,000,000	9,031,400	3,942,600	13,733,700	12,292,300.00
707000000		Financial Services	715,293,805	987,250	20,512,984	257,088,965	436,704,605.80
	707030000	Accounting and Reporting Services	20,500,000	987,250	2,617,370	4,977,609	11,917,771.00
	707040000	Revenue Management Services	32,600,000	0	0	0	32,600,000.00
	707060000	County Treasury administrative service	662,193,805	0	17,895,614	252,111,356	392,186,834.80
708000000		Monitoring and Evaluation Services	40,900,000	3,194,100	15,887,759	14,266,544	7,551,597.20
	708010000	National Integrated Monitoring and Evaluation	39,950,000	3,194,100	15,887,759	14,266,544	6,601,597.20
	708020000	Corporate Governance	950,000	0	0	0	950,000.00
709000000		Administration and Support Services	108,746,090	0	44,000,000	34,538,110	30,207,979.70
	709010000	Generation Administration and Support Services	4,000,000	0	0	0	4,000,000.00
	709020000	Infrastructural Facility	16,246,090	0	0	34,538,110	(18,292,020.30)
	709030000	Managed specialized equipment and vehicles	88,500,000	0	44,000,000	0	44,500,000.00
717000000		Intergovernmental relations	343,820,217	0	38,519,564	13,311,462	291,989,192.00
	717010000	Grants and Transfers to Government entities	343,820,217	0	38,519,564	13,311,462	291,989,192.00
718000000		Enhanced staff welfare	30,000,000	0	0	15,000,000	15,000,000.00
	718010000	Car and mortgage	30,000,000	0	0	15,000,000	15,000,000.00
721000000		Economic planning services	14,000,000	1,037,100	4,144,400	3,837,974	4,980,526.00
	721010000	Integrated planning Services	8,000,000	178,500	3,035,400	2,949,174	1,836,926.00
	721050000	Research Statistics and Documentation	4,000,000	643,200	569,400	668,700	2,118,700.00
	721090000	Integrated Monitoring and Evaluation Services	2,000,000	215,400	539,600	220,100	1,024,900.00
722000000		Human Capital Management and Development	3,863,000	0	1,810,180	281,850	1,770,970.00
	722030000	Information and Records management	3,863,000	0	1,810,180	281,850	1,770,970.00
723000000		Security and policing support services	61,000,140	0	8,579,464	6,002,878	46,417,798.00
	723020000	Urban Facilities Management Services	61,000,140	0	8,579,464	6,002,878	46,417,798.00

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

725000000		Public Finance Management Services	13,020,000	627,849	2,511,434	942,472	8,938,245.00
	725030000	Internal Audit Service	13,020,000	627,849	2,511,434	942,472	8,938,245.00
726000000		Development Planning Services	49,380,000	4,244,000	8,445,210	15,687,596	21,003,193.80
	726010000	Integrated Planning Services	200,000	0	76,400	0	123,600.00
	726020000	Participatory Budgeting support services	15,750,000	0	4,478,360	7,132,000	4,139,640.00
	726030000	Research Statistics and Documentation service	1,480,000	0	167,900	28,000	1,284,100.00
	726040000	Programme monitoring and Evaluation	7,500,000	214,000	2,120,350	1,961,596	3,204,053.80
	726050000	Youth Development Empowerment Services	100,000	0	0	0	100,000.00
	726060000	Strategic Partnership and Collaboration	24,350,000	4,030,000	1,602,200	6,566,000	12,151,800.00
902000000		Sports Improvement and Support Program	21,775,883	0	335,300	930,400	20,510,183.00
	902050000	Sports promotion services	21,775,883	0	335,300	930,400	20,510,183.00
904000000		Children Support Program	12,848,207	110,884	210,550	789,928	11,736,845.00
	904010000	Children institutions support program (CEDC)	12,848,207	110,884	210,550	789,928	11,736,845.00
1001000000		General Administration, Planning and Support Services	182,736,995	0	1,500,000	11,445,131	169,791,864.00
	1001020000	Rural water supply and sanitation	182,736,995	0	1,500,000	11,445,131	169,791,864.00
1003000000		Natural Resources Conservation and Management	18,019,589	0	4,591,192	5,866,708	7,561,689.45
	1003010000	Administration and Planning Services	11,019,589	0	2,645,092	3,366,225	5,008,272.45
	1003020000	Personnel Services	5,000,000	0	1,205,500	1,884,283	1,910,217.00
	1003030000	Strategic Project Monitoring and intervention	2,000,000	0	740,600	616,200	643,200.00
1006000000		Environment and Natural Resources	20,300,000	0	0	99,569	20,200,431.05
	1006010000	Solid Waste Management	12,000,000	0	0	0	12,000,000.00
	1006020000	Human-Wildlife Conflict Prevention	5,300,000	0	0	0	5,300,000.00
	1006030000	Natural Resources Management	3,000,000	0	0	99,569	2,900,431.05
		Grand Total	6,556,570,831	588,746,079	1,195,222,309	1,437,594,577	3,335,007,866.15

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

XI. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT

	Final/Approved Budget FY 2019/20	Budget - Q1 FY 2019/20	Budget - Q2 FY 2019/20	Budget - Q3 FY 2019/20	Actual - Q1 FY 2019/20	Actual - Q2 FY 2019/20	Actual - Q3 FY 2019/20	% Realized (Q3)	Budget cumulative (Q1-Q3) FY 2019/20	Actual cumulative (Q1-Q3) FY 2019/20	% Realized to date (Q1-Q3)
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS											
Land Rates	96,000,000	19,200,000	19,200,000	33,600,000	7,959,537	4,056,587	21,641,680	64.41	72,000,000.00	33,657,804	46.75
Business Permits	100,000,000	20,000,000	20,000,000	35,000,000	6,035,676	2,603,632	38,334,752	109.53	75,000,000.00	46,974,060	62.63
Cesses	35,000,000	7,000,000	7,000,000	12,250,000	4,351,670	7,796,140	6,516,290	53.19	26,250,000.00	18,664,100	71.10
Plot Rents	14,000,000	2,800,000	2,800,000	4,900,000	430,526	269,826	510,818	10.42	10,500,000.00	1,211,170	11.53
Administrative Service Fees	8,000,000	1,600,000	1,600,000	2,800,000	873,007	351,850	2,095,850	74.85	6,000,000.00	3,320,707	55.35
Various Fees	15,000,000	3,000,000	3,000,000	5,250,000	4,487,449	3,186,600	2,537,092	48.33	11,250,000.00	10,211,141	90.77
County's Natural Resources Exploitation	92,675,000	18,535,000	18,535,000	32,436,250	21,042,585	16,863,969	20,826,369	64.21	69,506,250.00	58,732,923	84.50
Market/Trade Centre Fee	18,000,000	3,600,000	3,600,000	6,300,000	2,402,206	2,896,739	2,544,566	40.39	13,500,000.00	7,843,511	58.10
Vehicle Parking Fees	95,000,000	19,000,000	19,000,000	33,250,000	17,382,971	16,694,754	19,743,084	59.38	71,250,000.00	53,820,809	75.54
Housing & Social Premises Use	20,000,000	4,000,000	4,000,000	7,000,000	5,093,476	3,980,355	4,134,669	59.07	15,000,000.00	13,208,500	88.06
Social Premises Use Charges	200,000	40,000	40,000	70,000	16,100	18,900	186,400	266.29	150,000.00	221,400	147.60
Education Related Fees	65,000,000	13,000,000	13,000,000	22,750,000	-	-	1,590,000	6.99	48,750,000.00	1,590,000	3.26
Public Health Services	20,000,000	4,000,000	4,000,000	7,000,000	1,477,162	77,192,203	75,707,236	1,081.53	15,000,000.00	154,376,601	1,029.18
Health Centres Services/Hospital fee	350,000,000	70,000,000	70,000,000	122,500,000	54,369,465	-	-	-	262,500,000.00	54,369,465	20.71
Slaughter Houses Administration	27,000,000	5,400,000	5,400,000	9,450,000	3,564,561	3,652,010	4,515,246	47.78	20,250,000.00	11,731,817	57.93
Technical Services Fees	43,000,000	8,600,000	8,600,000	15,050,000	9,739,714	10,241,189	15,691,820	104.26	32,250,000.00	35,672,723	110.61
External Services Fees	8,000,000	1,600,000	1,600,000	2,800,000	685,850	153,697	1,511,820	53.99	6,000,000.00	2,351,367	39.19
TOTAL	1,006,875,000	201,375,000	201,375,000	352,406,250	139,911,956	149,958,451	218,087,692	61.89	755,156,250	507,958,099	67.27

The financial statements were approved on _____ 2020 and signed by:

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

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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

Reports and Financial Statements

For the quarter ended 31st March 2020

XII. NOTES TO THE FINANCIAL STATEMENTS

1. EQUITABLE SHARE (EXCHEQUER RELEASES)

Description	FY 2019/20	FY 2018/19
Total Exchequer Releases for quarter 1	655,837,200	430,608,000
Total Exchequer Releases for quarter 2	593,179,000	1,034,986,000
Total Exchequer Releases for quarter 3	1,404,336,496	597,308,303
Total Exchequer Releases for quarter 4		
Cumulative Amount	2,653,352,696	2,062,902,303

The County's budget for equitable share in FY 2019/20 is 4,177,800,000 of which Kshs. 3,628,739,339 is Executive budget while 549,060,661 is Assembly budget amount.

There was an increase in equitable share releases for Q3 in this financial year as compared to a similar period last financial year. In Q3 FY 2019/20 the County received the total disbursement of 1,524,897,000 of which Kshs. 1,148,895,000 was the allocation for Q3 and Kshs. 376,002,000 was Q2 balance. Kshs. 120,560,504 was withdrawals by Assembly while Kshs. 1,404,336,496 was recognised by the Executive.

2. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

Description	Q1 2019/20	Q2 2019/20	Q3 2019/20	Q4 2019/20	Cumulative Q1-Q3 2019/20	Comparative Q3 2018/19	Comparative Q1-Q3 2018/19
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Central Government							
<i>Transfer from Ministry of Health</i>							
Leasing of medical equipment	-	-	-		-	-	-
Abolishment of user fees in health centers and dispensaries	-	-	-		-	-	-
<i>Transfer from Ministry of Education</i>							
Rehabilitation of polytechnics (VTCs grant)	-	-	15,954,149		15,954,149	-	-
Transfers from Counties							
Laikipia County Deposit Account	-	-	-		-	110,000,000	110,000,000
TOTAL	-	-	15,954,149	-	15,954,149	110,000,000	110,000,000

The county has received grants amounting to Kshs. 15,954,149. It had an opening balance of Kshs. 18,720,013 for VTC grant while Kshs. 131,914,894 is not a cash receivable grant rather its received as medical equipment under lease payable by the National Government of behalf of County Governments.

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

3 PROCEEDS FROM FOREIGN GRANTS

Name of Donor	Q1 2019/20	Q2 2019/20	Q3 2019/20	Q4 2019/20	Cumulative Q1-Q3 2019/20	Comparative Q3 2018/19	Comparative Q1-Q3 2018/19
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Multilateral Donors (International Organizations)							
DANIDA - Universal Healthcare in Devolved Units Programme	-	6,140,625	-		6,140,625	7,543,125	15,086,250
World Bank – Transforming Health Care Systems for Universal Care Project	-	-	9,056,052		9,056,052	31,619,208	38,046,685
World Bank - Kenya Devolution Support Programme (KDSP)	-	-	-		-	-	-
World Bank - Kenya Urban Support Programme (KUSP)	-	-	-		-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	14,771,019		14,771,019	7,062,611	7,062,611
World Bank - Kenya Climate Smart Agriculture Project (KCSAP)	-	50,214,821	-		50,214,821	-	39,402,608
EU IDEAS	-	-	-		-	-	73,027,291
UNICEF - Primary Health Care Grant	-	1,348,200	-		1,348,200	4,567,030	9,744,380
World Bank TITS Project	-	-	-		-	-	-
Kenya Urban Support Grant	-	-	-		-	-	50,000,000
TOTAL	-	57,703,646	23,827,071	-	81,530,717	50,791,974	232,369,825

Total grants received to Quarter 3 amounts to Kshs. 81,530,717. The county had a total opening balance of Kshs. 332,775,108 from various grants under this category

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

4 ROAD MAINTENANCE LEVY FUND

Description	Q1 2019/20	Q2 2019/20	Q3 2019/20	Q4 2019/20	Cumulative Q1-Q3 2019/20	Comparative Q3 2018/19	Comparative Q1-Q3 2018/19
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Road Maintenance Levy fund	-	29,647,406	29,647,406		59,294,812	54,564,487	80,707,544
Total	-	29,647,406	29,647,406	-	59,294,812	54,564,487	80,707,544

Total grants received to Quarter 3 amounts to Kshs. 59,294,812. The county had an opening balance of Kshs. 59,879,295 for Road Levy

5 SUMMARY OF COUNTY OWN GENERATED REVENUES

Description	Q1 2019/20	Q2 2019/20	Q3 2019/20	Q4 2019/20	Cumulative Q1-Q3 2019/20	Comparative Q3 2018/19	Comparative Q1-Q3 2018/19
RECEIPTS	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Land Rates	7,959,537	4,056,587	21,641,680		33,657,804	33,913,279	55,244,481
Business Permits	6,035,676	2,603,632	38,334,752		46,974,060	47,576,393	71,987,256
Cesses	4,351,670	7,796,140	6,516,290		18,664,100	5,874,750	19,882,150
Plot Rents	430,526	269,826	510,818		1,211,170	2,285,371	6,224,724
Administrative Service Fees	873,007	351,850	2,095,850		3,320,707	1,887,700	3,606,950
Natural Resources Exploitation	21,042,585	16,863,969	20,826,369		58,732,923	25,301,732	60,552,766
Market/Trade Centre fees	2,402,206	2,896,739	2,544,566		7,843,511	3,906,385	10,347,704
Vehicle Parking Fees	17,382,971	16,694,754	19,743,084		53,820,809	20,798,430	54,614,433
Housing	5,093,476	3,980,355	4,134,669		13,208,500	5,583,744	15,528,702
Social Premise Use Charges	16,100	18,900	186,400		221,400	63,700	115,400
Education Related Fees (VTCs)	-	-	1,590,000		1,590,000	29,900	86,100
Public Health Facilities Operations	55,846,627	77,192,203	75,707,236		208,746,066	114,647,610	232,342,408
Slaughter Houses Administration	3,564,561	3,652,010	4,515,246		11,731,817	4,126,432	8,994,644
Technical Service Fees	9,739,714	10,241,189	15,691,820		35,672,723	10,197,064	17,495,367
External Service Fees	685,850	153,697	1,511,820		2,351,367	2,391,136	3,318,111
Consent to charge fee/ Property certificate fee	-	-	-		-	-	-

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

Encroachment fees	694,449	316,400	685,100		1,695,949	2,261,220	2,759,860
Impounding charges	76,000	46,500	81,400		203,900	28,300	128,950
Court fines	83,000	40,000	19,000		142,000	3,000	176,120
Liquor licenses	3,634,000	2,783,700	1,148,100		7,565,800	6,167,000	9,411,660
Disinfestation fees	-	-	603,492		603,492	-	-
TOTAL	139,911,956	149,958,451	218,087,692	-	507,958,099	287,043,146	572,817,786

Cumulative Local revenue received up to Quarter 3 amounts to Kshs. 507,958,099 compared to Kshs. 572,817,786 in the previous financial year

There was an increase in Land rates, Business Permits and Liquor licenses collected in Q3 as compared to Q1 and Q2 since the Quarter runs from January to March when most businesses renew their annual licenses

Administrative fees include Debts Clearance Certificate fees, Plot transfer fees and Business subletting fees

Technical Fees include Survey fees, Building Plans related fees, Signboards and advertisement fees

External Services include Fire-fighting services and weights and measures fees

6 RETURNS TO CRF

Description	Q1 2019/20	Q2 2019/20	Q3 2019/20	Q4 2019/20	Cumulative Q1-Q3 2019/20	Comparative Q3 2018/19	Comparative Q1-Q3 2018/19
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Assembly – Development Bank	919	-	-		919	-	-
County Assembly – Recurrent Bank	1,991,727	-	-		1,991,727	-	-
County Assembly - Equity Bank	401,061	-	-		401,061	-	-
Hospital Revenue Doldol Sub county FIF - Family Bank	564,449	-	-		564,449	-	-
Total	2,958,156	-	-	-	2,958,156	-	-

This refers to funds appropriated in FY 2018/19 but remained unapplied by the close of the financial year, there were no CRF Returns in Q3.

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

7 COMPENSATION OF EMPLOYEES

Description	Q1 2019/20	Q2 2019/20	Q3 2019/20	Q4 2019/20	Cumulative Q1-Q3 2019/20	Comparative Q3 2018/19	Comparative Q1-Q3 2018/19
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	(502,829,051)	(655,635,347)	(496,948,499)		(1,655,412,897)	(397,053,777)	(1,711,234,550)
Basic wages of temporary employees	(38,256,383)	(44,348,298)	(50,652,321)		(133,257,002)	(25,517,001)	(94,033,793)
Personal allowances paid as part of salary	(49,560)	-	(1,583,204)		(1,632,764)	(1,070,520)	(3,043,420)
Personal allowances paid as reimbursements	-	-	-		-	(56,000)	(143,300)
Pension and other social security contributions	(8,766,282)	(66,664,500)	(37,518,714)		(112,949,496)	-	-
Total	(549,901,276)	(766,648,145)	(586,702,738)	-	(1,903,252,159)	(423,697,298)	(1,808,455,063)

The number of employees as at March 2020 was 3,024 categorized as: 1,690 permanent, 194 contractual, 327 casuals, 119 interns, 694 ECDE teachers. Staff rationalising was expected to take place to reduce this number, however this has since been delayed

Salaries in Q2 are higher than in other quarters due to annual leave travel allowance paid to all staff in November 2019 and arrears of employer contribution to pension paid in October

8 USE OF GOODS AND SERVICES

Description	Q1 2019/20	Q2 2019/20	Q3 2019/20	Q4 2019/20	Cumulative Q1-Q3 2019/20	Comparative Q3 2018/19	Comparative Q1-Q3 2018/19
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	(1,962,846)	(15,390,061)	(14,184,170)		(31,537,077)	(6,811,099)	(16,214,435)
Communication, supplies and services	(1,071,494)	(5,365,546)	(3,988,790)		(10,425,830)	(9,826,196)	(19,710,813)
Domestic travel and subsistence	(21,647,199)	(62,479,154)	(37,616,479)		(121,742,832)	(43,954,377)	(112,952,370)
Foreign travel and subsistence	(170,380)	(1,517,200)	(5,178,607)		(6,866,187)	(1,285,819)	(2,078,419)

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

Printing, advertising and information supplies & services	-	(3,857,835)	(7,999,854)		(11,857,689)	(8,879,272)	(20,767,547)
Rentals of produced assets	-	(44,018,200)	(676,918)		(44,695,118)	(2,803,908)	(5,741,132)
Training expenses	(1,679,400)	(6,735,134)	(9,119,045)		(17,533,579)	(9,536,231)	(44,769,739)
Hospitality supplies and services	(7,485,800)	(20,532,188)	(28,301,167)		(56,319,156)	(23,925,196)	(81,262,550)
Insurance costs	-	(75,000,000)	(71,420,634)		(146,420,634)	(146,318,011)	(147,132,551)
Specialized materials & services	-	(343,556)	(91,929,065)		(92,272,621)	(86,340,814)	(163,013,137)
Office and general supplies and services	(2,061,400)	(8,072,537)	(12,359,577)		(22,493,514)	(15,495,804)	(37,279,543)
Other operating expenses	(1,717,600)	(25,859,471)	(105,672,310)		(133,249,381)	(40,704,963)	(102,615,340)
Routine maintenance-other assets	-	(941,507)	(2,595,489)		(3,536,996)	(6,866,692)	(8,958,479)
Routine maintenance – vehicles and other transport equipment	-	(1,027,280)	(8,830,675)		(9,857,954)	(10,582,068)	(24,458,602)
Fuel, oils and lubricants	-	(9,104,680)	(15,263,360)		(24,368,040)	(11,447,389)	(29,622,329)
Total	(37,796,119)	(280,244,347)	(415,136,138)	-	(733,176,605)	(424,777,839)	(816,576,986)

There was over 700% increase in expenditure in Q2 and 150% increase in expenditure in Q3. Less expenditure in Q1 is related to late budget approval which also explains the significant increase in expenditure in Q2 when the budget was approved and operational, with progressive increase in Q3 expenditure

9 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1 2019/20	Q2 2019/2020	Q3 2019/2020	Q4 2019/20	Cumulative Q1-Q3 2019/20	Comparative Q3 2018/19	Comparative Q1-Q3 2018/19
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Current Grants to Government Agencies	(187,800)	(69,404,188)	(217,692,242)		(287,284,230)	(12,985,269)	(95,747,707)
Other Capital Grants and Transfers	-	-	-		-	(53,088)	(53,088)
TOTAL	(187,800)	(69,404,188)	(217,692,242)	-	(287,284,230)	(13,038,357)	(95,800,795)

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

The expenditure incurred under this category relates to activities support by various grants, county government funds and boards. There was over 300% increase in expenditure in Q2 and over 300% increase in expenditure in Q3. Less expenditure in Q1 is related to late budget approval which also explains the significant increase in expenditure in Q2 when the budget was approved and operational, with progressive increase in Q3 expenditure

10 OTHER GRANTS AND TRANSFERS

Description	Q1 2019/20	Q2 2019/2020	Q3 2019/2020	Q4 2019/20	Cumulative Q1-Q3 2019/20	Comparative Q3 2018/19	Comparative Q1-Q3 2018/19
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits	(110,884)	(91,300)	(605,128)		(807,312)	(475,064)	(2,123,209)
Emergency relief and refugee assistance	-	-	(2,749,800)		(2,749,800)	(440,500)	(440,500)
Subsidies to small businesses, cooperatives & self employed	-	-	-		-	(1,688,298)	(19,331,168)
Total	(110,884)	(91,300)	(3,354,928)	-	(3,557,112)	(2,603,862)	(21,894,877)

The expenditure incurred under this category relates to school fees paid for students of Laikipia Rescue and Rehabilitation Centre (CEDC) and distribution of food to disaster stricken residents of Laikipia, as well as livestock feeds

11 OTHER EXPENSES (CONTINGENCY RESERVES)

Description	Q1 2019/20	Q2 2019/2020	Q3 2019/2020	Q4 2019/20	Cumulative Q1-Q3 2019/20	Comparative Q3 2018/19	Comparative Q1-Q3 2018/19
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Budget Reserves	-	-	-		-	-	-
Civil Contingency Reserves-Emergency Fund	-	-	(3,762,645)		(3,762,645)	-	-
Total	-	-	(3,762,645)	-	(3,762,645)	-	-

Expenditure relates to emergency gravel patching and drainage works at Doldol junction to Endana shopping Centre in Segera since the road was totally inaccessible posing a security threat

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

12 ACQUISITION OF ASSETS

Description	Q1 2019/20	Q2 2019/2020	Q3 2019/2020	Q4 2019/20	Cumulative Q1-Q3 2019/20	Comparative Q3 2018/19	Comparative Q1-Q3 2018/19
Non-Financial Assets	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Purchase of Buildings	-	-	-	-	-	(813,061)	(813,061)
Construction of Buildings	-	-	(51,064,079)	-	(51,064,079)	(55,528,453)	(110,043,923)
Refurbishment of Buildings	-	-	(27,511,518)	-	(27,511,518)	-	-
Construction of Roads	-	(38,739,073)	(43,879,241)	-	(82,618,314)	(46,201,177)	(163,009,643)
Construction and Civil Works	-	(37,067,964)	(57,239,653)	-	(94,307,616)	(81,408,874)	(160,021,234)
Purchase of Vehicles and Other Transport Equipment	-	-	-	-	-	(40,241,169)	(45,612,203)
Overhaul and Refurbishment of Construction and Civil Works	-	-	(8,528,670)	-	(8,528,670)	-	-
Purchase of Household Furniture and Institutional Equipment	-	(3,995)	-	-	(3,995)	(589,960)	(5,966,980)
Purchase of Office Furniture and General Equipment	-	(1,035,434)	(5,207,954)	-	(6,243,388)	(1,656,621)	(9,859,366)
Purchase of Specialized Plant, Equipment and Machinery	-	(12,450)	(9,606,231)	-	(9,618,681)	(7,433,109)	(48,024,108)
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	(293,700)	-	(293,700)	(2,170,902)	(3,832,752)
Research, Studies, Project Preparation, Design and Supervision	(750,000)	(1,975,413)	(6,781,130)	-	(9,506,543)	(2,197,550)	(3,847,425)
Total	(750,000)	(78,834,329)	(210,945,886)	-	(290,530,214)	(240,633,695)	(553,944,014)

There was progressive increase in expenditure in Q2 and Q3 as compared to Q1 since the budget implementation started in Q2 as the county operated a 30% vote on account in Q1

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

13 A. BANK ACCOUNTS

Name of Bank, Account No. & Currency	Recurrent or development	Q1 2019/2020	Q2 2019/2020	Q3 2019/2020	Q4 2019/2020	Comparative Q3 2018/2019
Central Bank of Kenya Accounts		Kshs	Kshs	Kshs	Kshs	Kshs
Laikipia County Revenue Fund Account - 1000171262	RECURRENT/DEVELOPMENT	532,488,243	33,532,332	375,899,937		63,553,557
Laikipia County Recurrent Account-1000171208	RECURRENT	304,485	18,650,273	3,981,108		3,071,355
Laikipia County Development Account - 1000171162	DEVELOPMENT	-	12,088,427	16,430,628		31,853,174
Laikipia County Roads Maintenance Levy Fund Account - 1000285842	DEVELOPMENT	59,879,295	28,140,222	75,844,493		76,144,900
Laikipia County Health Services Account - 1000285858	DEVELOPMENT	26,653,455	10,073,505	17,576,557		33,719,025
Laikipia County Agricultural Sector Development Support Program Account - 1000372087	DEVELOPMENT	8,248,566	4,217,228	18,093,539		-
Laikipia County Agriculture Special Purpose Account - 1000363312		-	-	-		78,267,391
Laikipia County Kenya Climate Smart Agriculture Project Account - 1000367717	RECURRENT/DEVELOPMENT	28,138,846	85,357,649	30,700,549		37,917,388
Laikipia County Health FIF Account - 1000392959	RECURRENT	3,554	3,628,725	225,526		53,208,977
Laikipia County Ideas-Led Account - 1000363312	RECURRENT/DEVELOPMENT	65,848,356	46,753,273	47,394,830		-
Laikipia County Kenya Urban Support Program - 1000372141	DEVELOPMENT	49,783,080	49,783,080	-		50,000,000
Laikipia County Village Polytechnic Project - 1000368896	RECURRENT/DEVELOPMENT	18,720,013	18,720,013	15,567,992		22,708,868
Laikipia County Deposit Account - 1000285834	DEVELOPMENT	23,801,339	49,649,827	30,210,080		-

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

Laikipia County Urban Institution Grant Account - 100414235	DEVELOPMENT	41,200,000	32,400,000	-	-
Laikipia County Kenya Devolution Support Program Account - 1000418451	RECURRENT/DEVELOPMENT	-	98,932,037	72,719,587	-
Laikipia County Revenue Board Account - 1000376503	RECURRENT/DEVELOPMENT	-	-	-	-
Total		855,069,231	491,926,589	704,644,824	450,444,635

13 B. CASH IN HAND

Description	Q1 2019/2020	Q2 2019/2020	Q3 2019/2020	Q4 2019/2020	Comparative Q3 FY 2018/19
	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-	-	-	-
Cash in Hand – Held in foreign currency	-	-	-	-	-
Total	-	-	-	-	-

14 ACCOUNTS RECEIVABLE

Description	Q1 2019/2020	Q2 2019/2020	Q3 2019/2020	Q4 2019/2020	Comparative Q3 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Government Imprests	8,011,757	32,269,082	54,369,338	-	-
Staff Advances	-	-	-	-	-
Total	8,011,757	32,269,082	54,369,338	-	-

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

Reports and Financial Statements

For the quarter ended 31st March 2020

15 ACCOUNTS PAYABLES

Description	Q1 2019/2020	Q2 2019/2020	Q3 2019/2020	Q4 2019/2020	Comparative Q3 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	(23,801,339)	(49,649,827)	(30,210,080)		-
Total	(23,801,339)	(49,649,827)	(30,210,080)	-	-

There was increase in payables in Q2 due to transfer of equipment leasing fees to the deposit account. While in Quarter 3 there is decrease in payables to settlement of due supplier retentions monies

16 FUND BALANCE BROUGHT FORWARD

Description	Q1 2019/2020	Q2 2019/2020	Q3 2019/2020	Q4 2019/2020	Comparative Q3 2018/2019
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	653,108,033	855,069,231	491,926,589		455,487,775
Cash in hand	-	-	-		-
Accounts Receivables	-	8,011,757	32,269,082		-
Accounts Payables	(23,789,616)	(23,801,339)	(49,649,827)		-
Total	629,318,417	839,279,650	474,545,845	-	455,487,775

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020**17 CHANGES RETENTIONS AND DEPOSIT HELD FOR THIRD PARTIES**

Description	Amount (Kshs.)
Q1 FY 2019/20	
Balance as at 1 July 2019	23,789,616
Receipts of Deposits and Retentions (A)	5,905,200
Payments of Deposits and Retentions (B)	(5,893,477)
Net Changes in Deposits and Retentions as at 30 September 2019 (A-B)	11,723
Q2 FY 2019/20	
Balance as at 1 October 2019	23,801,339
Receipts of Deposits and Retentions (A)	55,616,625
Payments of Deposits and Retentions (B)	(29,768,136)
Net Changes in Deposits and Retentions as at 31 December 2019 (A-B)	25,848,488
Q3 FY 2019/20	
Balance as at 1 January 2020	49,649,827
Receipts of Deposits and Retentions (A)	35,412,933
Payments of Deposits and Retentions (B)	(54,852,680)
Net Changes in Deposits and Retentions as at 31 March 2020 (A-B)	(19,439,747)
Q4 FY 2019/20	
Balance as at 1 April 2020	30,210,081
Receipts of Deposits and Retentions (A)	
Payments of Deposits and Retentions (B)	
Net Changes in Deposits and Retentions as at 30 June 2020 (A-B)	

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020**18 CHANGES ACCOUNTS RECEIVABLES**

Description	Amount (Kshs.)
Q1 FY 2019/20	
Balance as at 1 July 2019	-
Imprest surrendered (A)	-
Additional Imprest issued (B)	8,011,757
Net Changes in Accounts Receivable as at 30 September 2019 (A-B)	(8,011,757)
Q2 FY 2019/20	
Balance as at 1 October 2019	8,011,757
Imprest surrendered (A)	3,502,000
Additional Imprest issued (B)	27,759,325
Net Changes in Accounts Receivable as at 31 December 2019 (A-B)	(24,257,325)
Q3 FY 2019/20	
Balance as at 1 January 2020	32,269,082
Imprest surrendered (A)	5,502,807
Additional Imprest issued (B)	27,603,063
Net Changes in Accounts Receivable as at 31 March 2020 (A-B)	(22,100,256)
Q4 FY 2019/20	
Balance as at 1 April 2020	54,369,338
Imprest surrendered (A)	
Additional Imprest issued (B)	
Net Changes in Accounts Receivable as at 30 June 2020 (A-B)	

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

XIII. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE

Description	Q1 2019/2020	Q2 2019/2020	Q3 2019/2020	Q4 2019/2020
Construction of buildings	166,986,427	166,986,427	123,990,581	
Construction of civil works	514,085,113	449,614,389	391,111,150	
Supply of goods	153,557,341	199,346,786	177,055,961	
Supply of services	81,494,504	83,003,169	36,880,190	
Total	916,123,384	898,950,771	729,037,882	-

See Annex 2 for detailed list on pending list

2. BANK STATEMENT BALANCES FOR COMMERCIAL BANKS

Bank Account Name & No.	Name of Commercial Bank	Type of Account	Ex.rate	Bank Amount (Kshs) as at 31.03.2020
Laikipia County Dev Coop Fund A/C No.01141366165000	Co-operative Bank	Recurrent/Development A/c	-	9,614,912.60
Miss Tourism Laikipia County Sponsorship Account. A/C No.01141369666800	Co-operative Bank	Recurrent A/c	-	500.00
Laikipia East Collection - Laikipia County Revenue A/C No.01141366378700	Co-operative Bank	Collection A/c	-	1,044,729.00
Laikipia West Revenue Collection A/C No.01141501762300	Co-operative Bank	Collection A/c	-	1,153,623.00
Laikipia County Liquor License Collection Account A/C No.01141366233700	Co-operative Bank	Collection A/c	-	19,800.00
Laikipia County Debt Collection A/C No.01141369499600	Co-operative Bank	Collection A/c	-	20,000.00
Laikipia - FAO CA Project A/C No. 01141367861300	Co-operative Bank	Recurrent/Development A/c	-	-
Laikipia County Government A/C No. 01141366378701	Co-operative Bank	Recurrent/Development A/c	-	19,161.94

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

Laikipia County Revenue Board A/C No.01141369182100	Co-operative Bank	Recurrent/Development A/c	-	5,183,846.14
Muhotetu Vocational Training Centre A/C No. 01129368995000	Co-operative Bank	Collection A/c	-	1,080.00
Oi Moran Vocational Training Centre A/C No. 01129368995100	Co-operative Bank	Collection A/c	-	1,080.00
Marmanet Vocational Training Centre A/C No. 01129369599800	Co-operative Bank	Collection A/c	-	1,080.00
Sipili Vocational Training Centre A/C No. 01129369600000	Co-operative Bank	Collection A/c	-	14,542.00
Wiyumiririe Vocational Training Centre A/C No. 01129369602100	Co-operative Bank	Collection A/c	-	1,080.00
Rumuruti Vocational Training Centre A/C No. 01129369622000	Co-operative Bank	Collection A/c	-	12,107.23
Nyahururu Vocational Training Centre A/C No. 01129369634800	Co-operative Bank	Collection A/c	-	339,620.00
Nanyuki Vocational Training Centre A/C No. 01129369635000	Co-operative Bank	Collection A/c	-	28,936.00
Laikipia County Car And Mortgage A/C No.01141369432600	Co-operative Bank	Development A/c	-	1,668,356.00
Laikipia Agricultural Sector Development Support Program A/C No. 0270277391768	Equity Bank	Development A/c	-	-
Nyahururu County Hospital FIF Collection A/C No. 0160277369204	Equity Bank	Collection A/c	-	-
Doldol Sub County Hospital FIF Collection A/C No. 0270277366538	Equity Bank	Collection A/c	-	-
Laikipia Health Sector Service. A/C No. 0270277186808	Equity Bank	Recurrent/Development A/c	-	-
Rumuruti Sub County Hospital FIF Collection A/C No. 0160277369169	Equity Bank	Collection A/c	-	-
Laikipia County Kenya Climate Smart Agriculture Project A/C No. 0270278624516	Equity Bank	Recurrent/Development A/c	-	-

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

Laikipia County Enterprise Development Fund A/C No.0270276405340	Equity Bank	Recurrent/Development A/c	-	-
Nanyuki Teaching & Ref Hospital FIF Collection A/C No. 0270277366573	Equity Bank	Collection A/c	-	-
Laikipia County Development Authority A/C No. 0270279074923	Equity Bank	Recurrent/Development A/c	-	3,359,900.00
Laikipia County VTCs Operations Account A/C No. 0270279075164	Equity Bank	Collection A/c	-	-
Laikipia County VTCs Collections Account A/C No. 0270279074814	Equity Bank	Collection A/c	-	(365.95)
Nanyuki Teaching & Ref Hospital FIF A/C No. 064000063932	Family bank	Collection A/c	-	17,544.45
Doldol Sub County Hospital Imprest A/C No. 064000064784	Family bank	Recurrent/Development A/c	-	(384.80)
Nanyuki Teaching & Ref Hospital Imprest A/C No. 064000064087	Family bank	Recurrent/Development A/c	-	(4,882.15)
Laikipia County Health Services A/C No. 064000063891	Family bank	Recurrent/Development A/c	-	1,115,151.12
Doldol Sub County Hospital FIF A/C No. 064000064783	Family bank	Collection A/c	-	108,530.00
Laikipia County Bursary Fund A/C No. 064000065823	Family bank	Recurrent A/c	-	10,176,453.00
Nyahururu Dist Hospital FIF A/C No. 023000027049	Family bank	Collection A/c	-	19,971.00
Rumuruti Sub County Hospital FIF A/C No. 023000027937	Family bank	Collection A/c	-	1,831.00
Rumuruti Sub County Hospital Imprest A/C No. 023000027935	Family bank	Recurrent/Development A/c	-	(770.89)
Nyahururu Dist Hospital FIF Imprest A/C No. 023000027214	Family bank	Recurrent/Development A/c	-	(1,426.34)
Ndindika Sub-County Collection Account A/C No. 1261696778	KCB Bank	Collection A/c	-	1,080.00

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE**FY 2019/20 Quarterly Report and Financial Statements****For the 3rd quarter ended 31st March 2020**

Nyahururu County Hospital FIF Collection A/C No.1198224266	KCB Bank	Collection A/c	-	147,337.00
Nanyuki Teaching & Referral Hospital Collection. A/C No. 1198115610	KCB Bank	Collection A/c	-	149,440.00
Laikipia County Enterprise Fund A/C No.1176375156	KCB Bank	Recurrent/Development A/c	-	27,241,067.50
Rumuruti Sub County Collection Account .A/C No. 1235093948	KCB Bank	Collection A/c	-	(95,896.00)
CG of Laikipia A/C No. 2041834296	Absa Bank	Collection A/c		29,018,103.00
Doldol Sub-County Hospital Collection Account A/C No. 1235093808	KCB Bank	Collection A/c	-	26,160.00
Laikipia County Amaya Triangle A/C No. 1227284470	KCB Bank	Recurrent A/c	-	-
TOTAL AMOUNT				90,403,295.85

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

XIV. ANNEX 1 – OUTSTANDING IMPREST

DEPARTMENT	Q1 FY 2019/20	Q2 FY 2019/20	Q3 FY 2019/20	Q4 FY 2019/20
County Administration, Public Service and Office of the Governor	2,751,700	17,135,490	18,168,965	
Finance Economic Planning and County Development	1,200,000	-	4,125,177	
Health and Medical Services	3,523,500	3,887,190	20,179,621	
Agriculture, Livestock and Fisheries	486,557	536,557	350,000	
Infrastructure, Land and Urban Development	-	2,629,800	2,088,000	
Education and Social Services	50,000	2,255,250	2,255,250	
Trade, Tourism, Co-operatives and Industrialization	-	2,699,500	3,333,400	
Water and Natural Environment	-	3,125,295	3,868,925	
TOTAL	8,011,757	32,269,082	54,369,338	-

XV. ANNEX 2 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

CATEGORY	Q1 FY 2019/20	Q2 FY 2019/20	Q3 FY 2019/20	Q4 FY 2019/20
1. County Administration, Public Service And Office Of The Governor				
Construction of buildings	17,357,172	17,357,172	17,357,172	-
Construction of civil works	92,825,127	92,825,127	92,825,127	-
Supply of goods	17,714,873	11,904,173	30,811,943	-
Supply of services	8,185,066	10,495,261	1,667,239	-
Grand Total	136,082,238	132,581,733	142,661,481	-
2. Finance, Economic Planning And County Development				
Construction of buildings	4,067,608	4,067,608	4,067,608	-
Supply of goods	21,484,272	21,504,872	15,244,420	-
Supply of services	24,217,262	25,002,062	4,277,605	-
Grand Total	49,769,142	50,574,542	23,589,633	-
3. Health And Medical Services				
Construction of buildings	60,352,489	60,352,489	44,694,160	-
Construction of civil works	6,544,935	6,544,935	6,544,935	-
Supply of goods	66,877,961	109,560,703	99,287,659	-
Supply of services	18,211,880	18,801,880	18,277,880	-
Grand Total	151,987,265	195,260,007	168,804,634	-

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020

4. Agriculture, Livestock And Fisheries				
Construction of civil works	104,925,954	106,581,274	105,085,274	-
Supply of goods	22,169,505	22,169,505	16,014,765	-
Supply of services	2,097,721	2,097,721	2,097,721	-
Grand Total	129,193,180	130,848,500	123,197,760	-
5. Infrastructure, Land And Urban Development				
Construction of buildings	5,040,577	5,040,577	-	-
Construction of civil works	184,724,329	118,348,478	116,713,559	-
Supply of goods	-	8,896,803	-	-
Supply of services	7,432,097	7,432,097	4,529,800	-
Grand Total	197,197,003	139,717,955	121,243,359	-
6. Education And Social Services				
Construction of buildings	80,168,580	80,168,580	57,871,640	-
Construction of civil works	9,256,548	9,256,548	1,651,550	-
Supply of goods	9,626,776	9,626,776	5,953,694	-
Supply of services	2,139,630	2,139,630	1,176,300	-
Grand Total	101,191,534	101,191,534	66,653,184	-
7. Trade, Tourism, Co-Operatives And Industrialization				
Construction of civil works	66,453,833	66,703,640	54,676,936	-
Supply of goods	443,125	443,125	120,000	-
Supply of services	4,422,542	2,246,212	492,385	-
Grand Total	71,319,500	69,392,977	55,289,321	-
8. Water And Natural Environment				
Construction of civil works	49,354,386	49,354,386	13,613,769	-
Supply of goods	15,240,830	15,240,830	9,623,480	-
Supply of services	14,788,306	14,788,306	4,361,260	-
Grand Total	79,383,522	79,383,522	27,598,509	-

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2019/20 Quarterly Report and Financial Statements

For the 3rd quarter ended 31st March 2020**XVI. ANNEX 3 – LIST OF COUNTY GOVERNMENT CORPORATIONS & ENTITIES**

Entity	Date Established/Date taken over	Location	Accounting Officer
Nanyuki Water and Sewerage Company Ltd	14-12-05	Nanyuki	Kenneth Gitonga
Nyahururu Water and Sanitation Company Ltd	18-02-02	Nyahururu	Eng. Peter Mwangi
Laikipia County Bursary Fund	19-06-14	Nanyuki	Annette Muriuki
Laikipia County Enterprise Fund	19-06-14	Nanyuki	Jemmimah Mburugu
Laikipia County Co-operative Fund	06-01-15	Nanyuki	Jemmimah Mburugu
Laikipia County Executive Car and Mortgage Fund	15-12-14	Nanyuki	Karanja Njora
Laikipia County Development Authority	19-06-14	Nanyuki	Jessy Mugo
Laikipia County Revenue Board	19-06-14	Nanyuki	Prudence Waithera
Laikipia County Public Service Board	19-06-14	Nyahururu	Timothy Wamiti