Tab	le of Content	'age
I.	KEY ENTITY INFORMATION AND MANAGEMENT	02
II.	FORWARD BY THE CEC – FINANCE AND ECONOMIC PLANNING	05
III.	STATEMENT OF MANAGEMENT RESPONSIBILITIES	09
IV.	STATEMENT OF RECEIPTS AND PAYMENTS	11
V.	STATEMENT OF FINANCIAL POSITION	13
VI.	STATEMENT OF CASHFLOW	15
VII.	STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT A	.ND
DEVI	ELOPMENT COMBINED.	17
VIII.	STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT	.19
IX.	STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:	
DEVE	ELOPMENT	.21
X.	BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	23
XI.	COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT	26
XII.	NOTES TO THE FINANCIAL STATEMENTS	.28

#### I. KEY ENTITY INFORMATION AND MANAGEMENT

### (a) Background information

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

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

Laikipia County covers an area of 9,462 KM<sup>2</sup> (2,338,111 acres).

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

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

<u>No</u>	<u>Designation</u>	<u>Name</u>
1	The Governor	H. E Ndiritu Muriithi
2	The Deputy Governor	H. E. – John Mwaniki
3	The County Executive Member for County Administration The County Executive Member for Finance, Economic Planning & County	Rose Maitai
4	Development	Murungi Ndai
5	The County Executive Member for Health and Medical Services	Dr. Lenai Kamario
6	The County Executive Member for Agriculture, Livestock and Fisheries	Dr. Lucy Murugi
7	The County Executive Member for Infrastructure, Land and the Urban Development The County Executive Member for Education, ICT, Sports and Social	Joseph Shuel
8	Development	Tabitha Mbiriri
9	The County Executive Member for Trade, Tourism and Enterprise Development	Biwott Tirop
10	The County Executive Member for Water, Environment and Natural Resource	Njenga Kahiro

#### (c) Fiduciary Management

The key management personnel who held office during the half financial year ended 31<sup>st</sup> December, 2018 and who had direct fiduciary responsibility were:

<u>No</u>	<b>Designation</b>	<u>Department</u>	<u>Name</u>
2	Accounting Officer	County Administration and Office of the Governor	Karanja Njora
3	Accounting Officer	Finance, Economic Planning & County Development	Paul Njenga
4	Accounting Officer	Health and Medical Services	Dr. Donald Mogoi
5	Accounting Officer	Agriculture, Livestock and Fisheries	Dr. Daniel Thuo
6	Accounting Officer	Infrastructure, Land and the Urban Development	Kenneth Karanja
7	Accounting Officer	Education, ICT, Sports and Social Development	Annette Muriuki
8	Accounting Officer	Trade, Tourism and Enterprise Development	Jemimah Mburugu
9	Accounting Officer	Water, Environment and Natural Resource	Evans Kamau

### (d) Fiduciary Oversight Arrangements

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

#### (e) County Government of Laikipia Headquarters

P.O. Box 1271 - 10400

Interim County Headquarter Building

Kenyatta Avenue

Nanyuki, KENYA

#### (f) Entity Contacts

Telephone: (254) 0202352720

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

Website: www.laikipiacountygovernment.go.ke

### (g) Bankers for County Government of Laikipia

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

# (h)Independent Auditors

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

# (i) Principal Legal Adviser

The County Attorney,
Office of the Governor Laikipia County
Mt. Kenya Road-10
P.O. Box 1271-10400,
Nanyuki, Kenya

#### II. FORWARD BY THE CEC – FINANCE AND ECONOMIC PLANNING

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

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

The half year Financial Statements 2018/2019 are prepared taking into account resources required for the implementation of a devolved government, which, among other things, provides for fiscal decentralization of resources to the county entities and reforms to several institutions.

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

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

The County is committed in upholding the trend of stable macroeconomic performance and ensure transparency by relaying performance indicators to the public. This will be realized through publication as required by the Constitution and the PFM 2012 Act.

#### **REVENUE**

The county budgeted for Ksh. 6,536,307,187 to be financed by Ksh. 4,113,400,000 as equitable share,Ksh.800,000,000 as estimated balance brought forward,Ksh.822,907,187 as conditional grants and Ksh.800,000,000 as own source revenue. Of which Ksh.471, 000,000 is for the county assembly and Ksh.6, 065,307,187 for county executive.

The total revenue available to the county executive for the half year was Kes 2,647,408,460, of which Kes 688,318,913 is balance brought forward 1,465,594,400 from equitable share 207,720,908 from conditional grants and 285,744,639 from own source revenue. The county assembly received ksh 220,900,000 from the equitable share by the end of the second half representing 52% of their total annual budget.

As at 31<sup>st</sup> December 2018, the total own source revenue amounted to ksh. 285,774,640 which reflect a 35% growth compared with revenue collected in similar period of Kes 211,108,898 for the half financial year 2017/18.

The revenue growth can be attributed to the growth in the following revenue streams: Land rates which grew with 232.5% from Ksh.6, 415, 452 to Ksh.21, 331,202; various fees including liquor licensing grew with 165% from 1,573,691 to 4,172,070; County natural resources which grew with 102.8% from 17,385,416 to 35,251,034.

The highest source by stream is ksh 117,693,701 from the health facilities accounting for 41% of total own source revenue this is a result of streamlining revenue collections. County Natural Resources constitute the next major driver of revenue accounting for Ksh 35,251,034 representing 12.33% of total collections. This further is due to the implementation of the weighbridge and cashless system in the transport of sand. Following closely is the parking fee which amounts to ksh 33,816,003 representing 12.0 % of total own source revenue at the end of the second quarter.

#### **EXPENDITURE**

The expenditure figures stood at ksh 2,191,920,684 for the county government executive by the end of the first half of 2018/19, this represents 72.3% of the half year budget of ksh 3,032,653,593 for the county government executive. An amount of ksh 1,384,757,765 went into compensation of employees representing 63% of the total expenditure. A detailed analysis of the compensation of employee's indicates Personnel emolument at ksh 1,314,637,608.15 expenditure for the first half.

Development took the second largest share with Ksh.466, 944,438 representing 21.3% of the total expenditure while recurrent stood at Kes 340,218,481 representing 15.5%.

Table: Salary and Staff figures per department on Monthly

DEPARTMENT	JUN		Jul-18		Aug-18		Sep-18		Oct-18			Nov-18	Dec-18		
	NO OF Staff	SALARY	NO OF Staff		NO OF Staff		NO OF Staff	SALARY	NO OF Staff		NO OF Staff	SALARY	NO OF STAFF	SALARY	TOTAL
HEALTH	921	118,097,643.00	910	119,305,471.00	910	119,517,688.15	912	120,399,760.00	924	123,285,075.00	924	131,256,882.00	925	121,293,687.00	853,156,206.15
ADMININSTRATION	188	15,619,443.00	188	15,484,395.00	186	14,898,184.00	188	15,747,152.00	192	15,176,935.85	200	21,613,551.00	200	18,204,783.00	116,744,443.85
AGRICULTURE	201	13,857,785.00	193	14,063,586.00	193	13,790,373.00	194	14,071,263.00	193	13,978,870.30	204	16,264,548.00	204	14,754,579.00	100,781,004.30
COOP & TRADE	24	1,758,179.00	23	1,585,429.00	23	1,585,429.00	23	1,636,239.00	23	1,592,429.00	23	1,724,528.20	23	1,598,889.00	11,481,122.20
FINANCE	188	12,562,272.00	186	12,734,290.00	186	12,705,590.00	186	11,872,600.00	185	12,638,313.00	182	18,228,697.00	180	12,249,794.00	92,991,556.00
EDUCATION	86	5,062,519.00	85	5,108,854.00	85	5,115,180.00	85	5,115,180.00	85	5,191,390.00	84	6,350,766.00	83	5,121,846.00	37,065,735.00
WATER &															
ENVIRONMENT	114	6,526,120.00	110	6,513,750.00	110	6,501,400.00	109	6,371,820.00	108	6,286,210.00	107	8,504,454.00	107	6,141,619.00	46,845,373.00
INFRASTRUCTURE	85	4,357,139.00	87	4,625,565.00	87	4,512,594.00	87	4,524,234.00	87	4,521,275.25	86	5,836,239.40	86	7,563,469.00	35,940,515.65
	1807	177,841,100.00	1782	179,421,340.00	1780	178,626,438.15	1784	179,738,248.00	1797	182,670,498.40	1810	209,779,665.60	1808	186,928,666.00	1,295,005,956.15
CASUALS	155	2,175,086.00	197	2,558,766.00	199	2,547,417.00	197	2,575,067.00	213	3,166,734.00	253	3,304,291.00	253	3,304,291.00	19,631,652.00
GROSS TOTAL	1962	180,016,186.00	1979	181,980,106.00	1979	181,173,855.15	1981	182,313,315.00	2010	185,837,232.40	2063	213,083,956.60	2061	190,232,957.00	1,314,637,608.15

<sup>\*</sup>COMPENSATION OF EMPLOYEE=Personnel Emolument + Other staff related remuneration benefits

#### **ASSETS**

The county government continues to make great strides in terms of asset management to ensure that the assets are used in an effective, economical and efficient manner towards service delivery. To this end, the asset management module has been rolled out and the asset management unit has already been established. Assets acquisition, recording and issuance is currently automated through the county operations management system.

The county government has also developed a draft assets management policy to act as a basis to a more structured, uniformed and consistent asset management tool. (ANNEX 9 Represents Assets acquired in the First half of the FY 2018/2019.)

#### **PROJECTS**

The ANNEX 10 table represents the ongoing projects that are in various stages of implementation by the county government.

MURUNGI NDAI
CECM - FINANCE AND ECONOMIC PLANNING

#### III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board. The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the second quarter ended on 31st December, 2018. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government;
- ii) 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;
- iii) safeguarding the assets of the County Government;
- iv) selecting and applying appropriate accounting policies; and
- v) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the quarter ended December 31, 2018, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting

records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

#### **Approval of the financial statements**

The County Government's financial statements were approved and signed by the CEC member for finance on 14th January, 2019.

Chief Officer-Finance and Economic Planning	Head of County Treasury Accounting

### IV. STATEMENT OF RECEIPTS AND PAYMENTS

				2018/2019	2017/2018	2017/2018
STATEMENT OF RECEIPTS AND PAYMENTS				Cumulative	Cumulative	Cumulative
		Q1, 2018	Q2, 2018	(1st Half )	(1st Half)	(Full year)
		Kshs	Kshs			Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	1	430,608,000	1,034,986,000	1,465,594,000	1,739,066,785	4,005,438,303
Transfers from National Government Entities	2	-	-	-	-	21,872,539
Proceeds from Foreign Grants / Development Partners	3	5,177,350	176,400,501	181,577,851	30,921,369	220,747,335
Proceeds from Domestic Borrowings	4	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-
Proceeds from Sale of Assets	6	-	-	-	-	-
Conditional Additional Allocations to County	7					
Governments Conditional Allocation to Level 5 Hospitals	, 8	-	-	-	-	-
·	0	-	-	-	-	-
Fuel Levy allocation	9	-	26,143,057	26,143,057	68,545,498	120,831,610
County Own Generated Revenues	10	113,111,220	172,663,420	285,774,640	211,071,603	608,463,785
Unspent Funds	11	-	-	-	14,462,293	25,809,301
TOTAL RECEIPTS		548,896,570	1,410,192,978	1,959,089,548	2,064,067,548	5,003,162,872
PAYMENTS						
Compensation of Employees	12	- 521,554,700	- 863,203,065	- 1,384,757,765	- 939,384,618	-2,415,016,297
Use of goods and services	13	- 83,427,873	- 142,096,703	- 225,524,576	- 292,290,350	- 812,446,896
Interest payments	14	-	-	-	-	-
Subsidies	15	-	-	-	-	-
Transfers to Other Government Entities	16	- 5,887,589	- 76,874,849	- 82,762,438	- 51,203,622	- 472,199,485
Other grants and transfers	17	- 755,745	- 11,535,270	- 12,291,015	- 1,923,200	- 70,592,915

### **Reports and Financial Statements**

For the quarter ended 31st December, 2018

Finance Costs Repayment of principal on Domestic and Foreign borrowing Other Payments	20 21 22	- - - 69,813,066	- - - 380,450,008	- - - 450,263,074	- - - 40,483,734	- - - 217,149,893
TOTAL PAYMENTS		- 681,535,823	-1,510,384,861	-2,191,920,684	-1,439,307,900	-4,341,899,782
SURPLUS/DEFICIT		- 132,639,253	- 100,191,884	- 232,831,136	624,759,648	661,263,091

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 14th January, 2019 and signed by:

Chief Officer – Finance and Economic Planning

Head of County Treasury - Accounting

# V. STATEMENT OF FINANCIAL POSITION

STATEMENT OF FINANCIAL POSITION	Note	Sep, 18 Q1, 2018	Dec, 18 Q2, 2018	2017/2018 As at December 31st (HALF YEAR)	2017/2018 As at 30th June 2018 (ANNUAL)
FINANCIAL ASSETS		Kshs	Kshs	Kshs	Kshs
Cash and Cash Equivalents					
Bank Balances	23A	555,679,660	455,487,775	766,678,265	688,318,913
Cash Balances	23B	-	-	-	-
Total Cash and cash equivalents		555,679,660	455,487,775	766,678,265	688,318,913
Accounts receivables – Outstanding Imprests	24	-	-	-	-
TOTAL FINANCIAL ASSETS		555,679,660	455,487,775	766,678,265	688,318,913
FINANCIAL LIABILITIES					
Accounts Payables – Deposits and retentions	25	-	-	-	-
NET FINANCIAL ASSETS	l	555,679,660	455,487,775	766,678,265	688,318,913
REPRESENTED BY					
Fund balance b/fwd	26	688,318,913	555,679,660	141,918,617	128,037,596
Prior year adjustments	26A	-	-	-	-100,981,774

Reports and Financial Statements For the quarter ended 31st December, 2018

NET FINANCIAL POSITION	555,679,660	455,487,776	766,678,265	688,318,913
Surplus/Deficit for the year	-132,639,253	-100,191,884	624,759,648	661,263,091

The explanatory notes to these financial statements form an integ $14^{\rm h}$ January, 2019 and signed by:	ral part of the financial statements	The financial statements were	approved or
Chief Officer – Finance and Economic Planning		Head of County Treasury - Ac	counting

### VI. STATEMENT OF CASHFLOW

STATEMENT OF CASHFLOW	Note	Sep, 18 Q1, 2018 Kshs	Dec, 18 Q2, 2018 Kshs	HALF YEAR 2018/2019 Kshs	HALF YEAR 2017/2018 Kshs	ANNUAL 2017/2018 Kshs
CASH FLOW FROM OPERATING ACTIVITIES Receipts from operating income		KSIIS	KSIIS	KSIIS	KSIIS	KSIIS
Equitable Share (Exchequer releases)	1	430,608,000	1,034,986,000	1,465,594,000	1,739,066,785	4,005,438,303
Transfers from National Government Entities	2	-	-	- · ·	· · · · · ·	21,872,539
Proceeds from Foreign Grants / Development Partners	3	5,177,350	176,400,501	181,577,851	30,921,369	220,747,335
Conditional Additional Allocation to County Governments	7	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	8	_	_	_	-	-
Fuel Levy allocation	9	_	26,143,057	26,143,057	68,545,498	120,831,610
County Own Generated Revenues	10	113,111,220	172,663,420	285,774,640	211,071,603	608,463,785
Unspent Funds	11		-	200,111,010	14,462,293	25,809,301
Payments for operating expenses					14,402,290	20,000,001
Compensation of Employees	12	- 521,554,700	- 863,203,065	- 1,384,757,765	- 939,384,618	- 2,415,016,297
Use of goods and services	13	- 83,427,873	- 142,096,703	- 225,524,576	- 292,290,350	- 812,446,896
Interest payments	14	-	-	-	-	-
Subsidies	15	_	_	_	-	_
Transfers to Other Government Entities	16	- 5,887,589	- 76,874,849	- 82,762,438	- 51,203,622	- 472,199,485
Other grants and transfers	17	- 755,745	- 11,535,270	- 12,291,015	- 1,923,200	- 70,592,915
Social Security Benefits	18	_	-	-	-	-
Finance Costs, including Loan Interest	20	_	_	_	_	_
Other Payments	22	- 69,813,066	- 380,450,008	- 450,263,074	- 40,483,734	- 217,149,893
Adjusted for:						
•	26A					
Adjustments during the year	20A	-	-	-	-	- 100,981,774

# COUNTY GOVERNMENT OF LAIKIPIA Reports and Financial Statements For the quarter ended 31<sup>st</sup> December, 2018

Net cash flows from operating activities		- 132,542,403	- 63,966,918	-196,509,320	738,782,024	914,775,612
CASHFLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of Assets	6	_	-	-	-	_
Acquisition of Assets	19	- 96,850	- 36,224,966	- 36,321,816	-114,022,376	- 354,494,295
Net cash flows from investing activities		- 96,850	- 36,224,966	- 36,321,816	-114,022,376	- 354,494,295
CASHFLOW FROM FINANCING ACTIVITIES						
Proceeds from Domestic Borrowings	4	-	-	-	-	-
Proceeds from Foreign Borrowings	5	_	_	_	-	-
Repayment of principal on Domestic and Foreign borrowing	21		-	-	-	-
Net cash flow from financing activities		-	-	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		- 132,639,253	- 100,191,884	- 100,191,884	624,759,648	560,281,317
Cash and cash equivalent at BEGINNING of the quarter		688,318,913	555,679,660	555,679,660	141,918,617	128,037,596
Cash and cash equivalent at END of the quarter		555,679,660	455,487,776	455,487,776	766,678,265	688,318,913
As per statement of assets		555,679,660	455,487,776	455,487,776	766,678,265	688,318,913

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 14<sup>h</sup> January, 2019 and signed by:

Chief Officer – Finance and Economic Planning	Head of County Treasury - Accounting

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

Receipt/Expense Item	Budget Q2 2018	Actual Q2 2018	Budget utilization difference Q2	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Budget utilization %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS							
Equitable Share (Exchequer releases)	910,600,000	1,034,986,000	- 124,386,000	1,821,200,000	1,465,594,000	355,606,000	80
Transfers from National Government Entities	59,623,302	-	59,623,302	119,246,604	-	119,246,604	-
Proceeds from Foreign Grants/Development Partners	106,321,251	176,400,501	70,079,250	212,642,503	181,577,851	31,064,652	85
Proceeds from Domestic Borrowings	-	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-	-
Fuel Levy Allocation	39,782,244	26,143,057	13,639,187	79,564,487	26,143,057	53,421,430	33
County Own Generated Revenues	177,500,000	172,663,419	4,836,581	355,000,000	285,774,639	69,225,361	80
Unspent Funds	200,000,000	-	200,000,000	400,000,000	-	400,000,000	-
TOTAL	1,493,826,797	1,410,192,977	83,633,820	2,987,653,594	1,959,089,547	1,028,564,047	66
PAYMENTS							-
Compensation of Employees	605,931,875	863,203,065	- 257,271,190	1,211,863,750	1,384,757,765	- 172,894,015	114
Use of goods and services	239,738,382	142,096,703	97,641,679	479,476,765	225,524,576	253,952,189	47
Interest payments	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-
Transfers to Other Government Entities	149,916,678	76,874,849	73,041,829	299,833,357	82,762,438	217,070,919	28
Other grants and transfers	20,450,000	11,535,270	8,914,730	40,900,000	12,291,015	28,608,985	30
Social Security Benefits	-	-	-	-	-	-	-
Acquisition of Assets	286,539,861	36,224,966	250,314,895	573,079,723	36,321,816	536,757,907	6

#### **Reports and Financial Statements**

For the quarter ended 31st December, 2018

Finance Costs	11,250,000	-	11,250,000	22,500,000	-	22,500,000	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-	-
Pending bills	202,500,000	380,450,008	- 177,950,008	405,000,000	450,263,074	- 45,263,074	111
TOTAL	1,516,326,797	1,510,384,861	5,941,936	3,032,653,594	2,191,920,684	840,732,910	72

- (a) Fuel Levy Allocation was 33% being the only portion released by the Ministry of Roads
- (b) Compensation of employees at 114% indicates staff costs falling due in the first and second quarter like leave allowances and insurance having been settled in the current period and a general increase in personnel emolument compensation cost
- (c) Transfers to Other Government Entities was 28% resulting from flow delays and uptake mainly by the national treasury delayed release of fund by
- (d) Other grants and transfers was 30% arising from the funds flow delay as in d above
- (e) Acquisition of Assets was 6% indicating low uptake of current year projects funds mainly because of ongoing projects and controlled IFIMIS access to the capital projects, this will likely change in Q3 and Q4 due to increased access to IFIMIS and completion of ongoing project.
- (f) Payment of Pending bills were 111% as indicated due continued uptake as a result of complete projects in the previous financial year 2017/2018 being settled in the current period.

The entity financial statements were approved on 14 <sup>th</sup> January, 2019 and signed by:									
;									
Chief Officer – Finance and Economic Planning	Head of County Treasury - Accounting								

# COUNTY GOVERNMENT OF LAIKIPIA Reports and Financial Statements For the quarter ended 31<sup>st</sup> December, 2018

### VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT\*

Receipt/Expense Item	Budget Q2 2018	Actual Q2 2018	Budget utilization difference Q2	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Budget utilization %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS							
Equitable Share (Exchequer releases)	629,659,375	575,321,936	54,337,439	1,259,318,750	1,005,929,936	253,388,814	80
Transfers from National Government Entities	•	-	-	-	-	-	-
Proceeds from Foreign Grants/Development Partners	54,571,251	63,970,602	- 9,399,351	109,142,503	69,147,952	39,994,551	63
Proceeds from Domestic Borrowings		-	-	-	-	-	-
Proceeds from Foreign Borrowings	•	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-	-
Fuel Levy Allocation	-	-	-	-	-	-	-
County Own Generated Revenues	165,000,000	160,163,419	4,836,581	330,000,000	260,774,639	69,225,361	79
Unspent Funds	25,000,000	-	25,000,000	50,000,000	-	50,000,000	-
TOTAL	874,230,626	799,455,957	74,774,669	1,748,461,253	1,335,852,527	412,608,726	76
PAYMENTS							-
Compensation of Employees	605,931,875	863,203,065	- 257,271,190	1,211,863,750	1,384,757,765	- 172,894,015	114
Use of goods and services	179,480,500	125,281,043	54,199,457	358,961,000	208,708,916	150,252,084	58
Interest payments	-	-	-				-

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

Subsidies	-	-	-	-	-	-	-
Transfers to Other Government Entities	55,071,251	3,925,349	51,145,902	110,142,503	9,812,938	100,329,565	9
Other grants and transfers	13,200,000	914,400	12,285,600	26,400,000	1,670,145	24,729,855	6
Social Security Benefits	-	-	-	-	-	-	-
Acquisition of Assets	4,297,000	2,587,994	1,709,006	8,594,000	2,684,844	5,909,156	31
Finance Costs	11,250,000	-	11,250,000	22,500,000	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-	-
Other Payments	27,500,000	47,528,572	- 20,028,572	55,000,000	117,341,638	- 62,341,638	213
TOTAL	896,730,626	1,043,440,423	- 146,709,797	1,793,461,253	1,724,976,246	45,985,007	96

<sup>\*</sup>comprehensive notes in the statement of comparison budget & actual combined

The entity financial statements were approved on $14^{\text{th}}\text{January},2019$ and sign	ned by:
Chief Officer – Finance and Economic Planning	Head of County Treasury - Accounting

# COUNTY GOVERNMENT OF LAIKIPIA Reports and Financial Statements For the quarter ended 31<sup>st</sup> December, 2018

### IX. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT\*

IX. STATEMENT OF CO	JMIPARISON (	OF BUDGET & AC	TUAL AMOUNTS: D	EVELOPMENT	*		
Receipt/Expense Item	Budget Q2 2018	Actual Q2 2018	Budget utilization difference Q2	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Budget utilization %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
	а	b	b-a	d	С	d-c	c/d%
RECEIPTS							
Equitable Share (Exchequer releases)	280,940,625	459,664,064	- 178,723,439	561,881,250	459,664,064	102,217,186	82
Transfers from National Government Entities	59,623,302	-	59,623,302	119,246,604	-	119,246,604	-
Proceeds from Foreign Grants/Development Partners	51,750,000	112,429,899	- 60,679,899	103,500,000	112,429,899	- 8,929,899	109
Proceeds from Domestic Borrowings	-	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	<u>-</u>	-
Proceeds from Sale of Assets	-	-	-	-	_	-	_
Conditional Additional Allocations to County Governments	-	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-	-
Fuel Levy Allocation	39,782,244	26,143,057	13,639,187	79,564,487	26,143,057	53,421,430	33
County Own Generated Revenues	12,500,000	12,500,000	-	25,000,000	25,000,000	-	100
Unspent Funds	175,000,000	-	175,000,000	350,000,000	-	350,000,000	-
TOTAL	619,596,171	610,737,020	8,859,151	1,239,192,341	623,237,020	615,955,321	50
PAYMENTS							-
Compensation of Employees	-	-		-	-	-	-
Use of goods and services	60,257,882	16,815,660	43,442,222	120,515,765	16,815,660	103,700,105	14
Interest payments	-	-	-				-
Subsidies	-	-	-	-	-	-	-

# **Reports and Financial Statements**

For the quarter ended 31st December, 2018

Transfers to Other Government Entities	94,845,427	72,949,500	21,895,927	189,690,854	72,949,500	116,741,354	38
Other grants and transfers	7,250,000	10,620,870	- 3,370,870	14,500,000	10,620,870	3,879,130	73
Social Security Benefits	-	-	-	-	-		-
Acquisition of Assets	282,242,861	33,636,972	248,605,889	564,485,723	33,636,972	530,848,751	6
Finance Costs	-	-	-	-	-		-
Repayment of principal on Domestic and Foreign borrowing	-		-	-	-	-	-
Other Payments	175,000,000	332,921,436	- 157,921,436	350,000,000	332,921,436	17,078,564	95
TOTAL	619,596,171	466,944,438	152,651,733	1,239,192,341	466,944,438	772,247,903	38

*~~~~	- wahanaira	notes in	the statement	of com	maniaan	hudaat	Q- actual	aamhinad
COIII	Ji enensive	notes in	the statement	i oi com	iparisuii	Duugei	& actual	combined

The entity financial statements were approved on 14th January, 2019 and signed by:

Chief Officer – Finance and Economic Planning	Head of County Treasury - Accounting

### X BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Administrative	Name of the Programme	Printed /Revised Gross Estimates (Kshs.)	2ND QTR Estimates (Kshs.)	QTR 2 Total Expenditure (Kshs.)	Variance
4511000101	HEADQUARTERS	84,237,000	21,059,250	4,538,444	16,520,806
4511000201	PUBLIC SERVICE MANAGEMENT	2,588,537,500	647,134,375	855,528,298	(208,393,923)
4511000301	COUNTY SECRETARY	5,500,000	1,375,000	340,398	1,034,602
4511000701	POLICY ADVISORS	4,885,000	1,221,250	1,922,430	(701,180)
4511000801	PROJECT CORDINATION & MONITORING	11,781,000	2,945,250	2,488,240	457,010
4511000901	COUNTY ADMNSTRATION SERVICE	27,048,000	6,762,000	12,176,834	(5,414,834)
4511001001	OFFICE OF THE GOVERNOR	31,000,000	7,750,000	4,717,648	3,032,352
4511001101	COUNTY PUBLIC SERVICE BOARD	6,540,000	1,635,000	3,621,702	(1,986,702)
4511001301	INTERGOVERNMENTAL & DONOR LIASON	5,000,000	1,250,000	514,937	735,063
4511001501	HUMAN RESOURCE MANAGEMENT & DVPT	3,344,000	836,000	322,150	513,850
4511001701	SPECIAL PROGRAMMES,ENFORCEMENT & PUBLIC SAFETY	19,665,000	4,916,250	1,177,426	3,738,824
4511001801	COUNTY ATTORNEY & LEGAL SERVICES	17,000,000	4,250,000	7,147,050	(2,897,050)
	Total	2,804,537,500	701,134,375	894,495,557	(193,361,182)
4512000101	Headquarters	992,269,527	248,067,382	385,029,369	(136,961,987)
4512000201	4512000201 Accounting & Financial	12,982,000	3,245,500	2,324,097	921,403
4512000301	4512000301 Budgeting Supply and Fund	2,337,000	584,250	472,090	112,160
4512000401	4512000401 Revenue Generation & Resource Mobilisation	33,029,000	8,257,250	8,700,636	(443,386)

# **Reports and Financial Statements**

For the quarter ended 31st December, 2018

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4512000501	4512000501 Internal Audit & Risk Management	6,017,500	1,504,375	1,247,387	256,988
4512000601	4512000601 Supply Chain Management	5,966,000	1,491,500	2,106,434	(614,934)
4512000701	4512000701 Statistics, Economic Planning & County Development	73,382,500	18,345,625	14,990,275	3,355,350
	Total	1,125,983,527	281,495,882	414,870,288	(133,374,406)
4513000101	HEADQUARTERS	157,186,250	39,296,563	78,836,774	78,349,476
4513000501	PROCUREMENT HEADQUARTERS	616,968,208	154,242,052	48,215,252	568,752,956
4513000601	INTERNAL AUDIT HEADQUARTERS	97,077,728	24,269,432	12,840,850	84,236,878
	Total	871,232,186	217,808,047	139,892,876	731,339,310
4514000101	Administration and Support Services	342,500,000	85,625,000	5,437,731	80,187,269
4514000201	Crop Production & Horticulture	1,000,000	250,000	252,413	(2,413
4514000301	Irrigation Development and Management	1,000,000	250,000	78,600	171,400
4514000501	Veterinary Services Management	6,900,000	1,725,000	297,310	1,427,690
	Total	351,400,000	87,850,000	6,066,054	81,783,946
4515000101	Headquarters	344,428,974	86,107,244	27,479,547	58,627,697
4515000201	Land and Physical Planning	10,000,000	2,500,000	675,130	1,824,870
4515000301	Housing and Urban Settlement	1,000,000	250,000	43,351	206,649
4515000401	Public Works	5,000,000	1,250,000	530,550	719,450
4515000501	Roads Transport	7,500,000	1,875,000	422,326	1,452,674
4515000601	Power Supply & Energy	2,000,000	500,000	222,160	277,840
	Total	369,928,974	92,482,244	29,373,064	63,109,180

# **Reports and Financial Statements**

For the quarter ended 31st December, 2018

4516000101	Headquarters	27,000,000	6,750,000	1,568,100	5,181,900
4516000201	Early Childhood Development (ECD) and Childcare Facilities	94,000,000	23,500,000	3,207,817	20,292,183
4516000301	Information Communication and Technology	2,700,000	675,000	220,200	454,800
4516000401	Youth Polytechnics, Vocational Training & Library Resource Centres	38,325,000	9,581,250	935,800	8,645,450
	Total	162,025,000	40,506,250	5,931,917	34,574,333
4517000101	HEADQUARTERS	106,000,000	26,500,000	1,147,601	25,352,399
4517000201	CO-OPERATIVES	39,000,000	9,750,000	10,415,321	(665,321)
4517000301	HOME CRAFT INDUSTRISATION&ENTERPRISE DEVELOPMENT	5,000,000	1,250,000	1,311,079	(61,079)
4517000401	TRADE & INVESTMENTS	1,500,000	375,000	52,100	322,900
	Total	151,500,000	37,875,000	12,926,101	24,948,899
4519000101	Headquarters	171,250,000	42,812,500	5,719,233	37,093,267
4519000401	Water Services	23,450,000	5,862,500	1,109,771	4,752,729
4519000501	Storm water management	34,000,000	8,500,000	-	8,500,000
	Total	228,700,000	57,175,000	6,829,004	50,345,996

The budget execution indicates the breakdown of the budget by programs in the departments and is a disclosure statement

# COUNTY GOVERNMENT OF LAIKIPIA Reports and Financial Statements For the quarter ended 31<sup>st</sup> December, 2018

### XI.COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT

	Original Estimates	Actual Q1 2018-2019	Actual Q2 2018-2019	Actual cumulative revenue HALF YEAR 2018-2019	Realised (% actual cumulative/annual estimates)	Actual cumulative revenue HALF YEAR 2017-2018	% growth over comparative period
	Kshs	Kshs	Kshs	Kshs		Kshs	
RECEIPTS							
Land Rates	79,500,000	17,351,281	3,979,921	21,331,202	26.8	6,415,452	232.50
Single Business Permits	111,000,000	24,410,863	-	24,410,863	22.0	13,715,212	77.98
Cesses	41,640,000	6,863,589	7,143,811	14,007,400	33.6	10,007,813	39.96
Plot rents	23,650,000	2,890,790	1,048,563	3,939,353	16.7	2,698,000	46.01
Administrative Services Fees	12,080,000	1,437,678	281,572	1,719,250	14.2	1,588,059	8.26
Various Fees	11,140,000	1,448,231	2,738,839	4,187,070	37.6	1,573,691	166.07
County Natural Resources	64,850,000	20,443,826	14,807,208	35,251,034	54.4	17,385,416	102.76
Market/Trade Centres Fees	15,000,000	3,529,199	2,912,120	6,441,319	42.9	4,488,405	43.51
Parking Fees	76,450,000	19,056,802	14,759,201	33,816,003	44.2	23,786,955	42.16
Housing Rent ( County Houses, Market stalls, County commercial buildings)	32,000,000	6,429,379	3,554,940	9,984,319	31.2	9,832,499	1.54
Social Premises Use Charges	350,000	-	12,339	12,339	0.0	61,300	-79.87
School Fees	10,250,000	15,589	40,611	56,200	0.5	73,022	-23.04
Public Health Services	17,890,000	1,097	-	1,097	0.0	2,306,743	-99.95
Public Health Facilities Operations	250,000,000	2,549,901	115,143,800	117,693,701	47.1	109,035,392	7.94
Slaughter Houses Administration	15,750,000	2,403,889	2,464,323	4,868,212	30.9	3,492,177	39.40
Technical Services Fees	28,950,000	3,864,089	3,434,214	7,298,303	25.2	4,205,590	73.54
External Services	9,500,000	415,017	341,958	756,975	8.0	405,877	86.50
TOTAL	800,000,000	113,111,220	172,663,420		35.7		35.39

# **Reports and Financial Statements**

For the quarter ended 31st December, 2018

		285,774,640	211,071,603
1. The actual refers to what was actually realised during	g <b>Quarter 2</b> against annua	l budget and hence all percentages realise	ed being below 50%.
The explanatory notes to these financial statements for 2019 and signed by:	m an integral part of the fir	nancial statements. The financial statemen	nts were approved on 14th January,
Chief Officer – Finance and Economic Planning		Head of County	Treasury - Accounting

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

#### IX. NOTES TO THE FINANCIAL STATEMENTS

#### 1 EQUITABLE SHARE (EXCHQUER RELEASES)

	2018/2019	2017/2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	430,608,000	582,823,785
Total Exchequer Releases for quarter 2	1,034,986,000	1,156,243,000
Total Exchequer Releases for quarter 3	-	1,009,450,000
Total Exchequer Releases for quarter 4	-	1,256,921,518
Cumulative Amount	1,465,594,000	4,005,438,303

The total amount received is Ksh. 1,686,494,000 against annual CARA amount of Ksh. 4,113,400,000 County Executive received Ksh. 1,465,594,000 while ksh. 220,900,000 was exchequer by County Assembly.

#### 2 TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

	Q1, 2018/2019	Q2, 2018/2019	2018/2019 Cumulative	Cumulative HALF YEAR 2017/2018	Cumulative ANNUAL 2017/2018
Description	Kshs	Kshs	Kshs		Kshs
				-	
Transfers from Central government entities				-	
Transfer from Ministry of Health:				-	
Leasing of medical equipment	-	-	-	-	-
Abolishment of user fees in health centers and dispensaries	-	-	-	-	9,872,539
Transfer from County Entities:	-	-	-	-	-
Car and Mortgage	-	-	-	-	10,000,000
Deposit Account				-	2,000,000.00

Reports and Financial Statements For the quarter ended 31st December, 2018

Transfer from Ministry of Education:			-	-	
			-	-	
Transfer from Ministry of Transport and Infrastructure:			-	-	
TOTAL	-	-	-	-	21,872,539

There were no receipts during the current period

### **Reports and Financial Statements**

### For the quarter ended 31st December, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 3 PROCEEDS FROM FOREIGN GRANTS

Name of Donor	Q1, 2018/2019	Q2, 2018/2019	2018/2019 Cumulative	Cumulative HALF YEAR 2017/2018	Cumulative Q1-Q4 2017/2018
	Kshs	Kshs	Kshs		Kshs
Grants Received from Bilateral Donors (Foreign Governments)				-	
Grants Received from Multilateral Donors (International Organizations)			-	-	
DANIDA			-	-	
Health Sector Programme Support (HSSP)	-	7,543,125.00	7,543,125	9,959,579	15,437,348.00
UNICEF	5,177,350	-	5,177,350	-	1,445,250.00
World Bank			-	-	
Transforming Health Systems for Universal Care Project	-	6,427,476.70	6,427,477	20,961,790	20,961,790.00
National Urban Transport Improvement Project (NUTRIP)	-	-	-	-	-
KCSAP GRANTS	-	39,402,608.00	39,402,608	-	
KENYA URBAN SUPPORT GRANT	-	50,000,000.00	50,000,000	-	
Vocational Training Centres Development	-	-	-	-	33,358,878.00
KDSP	-	-	-	-	149,544,069.00
European Development Fund: EU-IDEAS	-	73,027,291.00	73,027,291	-	-
TOTAL	5,177,350	176,400,500.70	181,577,851	30,921,369	220,747,335

Table indicates the actual cash inflows during the period for the grants

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

### 4 PROCEEDS FROM DOMESTIC BORROWINGS

	Q1, 2018/2019 Kshs	Q2, 2018/2019 Kshs	Q3, 2018/2019 Kshs	Q4, 2018/2019 Kshs	2018/2019 Cumulative Kshs	2017/2018
	22525		110110		22525	Kshs
Borrowing within General Government	-	-	-	-	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-	-	-	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-	-	-	-	-
Borrowing from Other Domestic Financial Institutions	-	-	-	-	-	-
Borrowing from Other Domestic Creditors	-	-	-	-	-	-
Domestic Currency and Domestic Deposits	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

The County did not borrow during the HALF YEAR period.

# COUNTY GOVERNMENT OF LAIKIPIA Reports and Financial Statements For the quarter ended 31st December, 2018

#### 5 PROCEEDS FROM FOREIGN BORROWINGS

	Q1 2018/2019	Q2 2018/2019	Q3 2018/2019	Q4 2018/2019	Cumulative 2018/2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	1	-	=	-	1
Foreign Borrowing - Direct Payments	-	Ī	-	-	-	1
Foreign Currency and Foreign Deposits	-	Ī	-	-	-	1
	-			-	-	
Total		-	-	-	-	

The County did not borrow during the quarter.

#### 6 PROCEEDS FROM SALE OF ASSETS

	Q1, 2018/2019 Kshs	Q2, 2018/2019 Kshs	Q3, 2018/2019 Kshs	Q4, 2018/2019 Kshs	2018/2019 Cumulative Kshs	Cumulative (Q1-Q4) 2017/2018 Kshs
Descripts from the Colo of Buildings	-					-
Receipts from the Sale of Buildings		-	-	-	-	
Receipts from the Sale of Vehicles and Transport	-					-
Equipment		-	-	-	-	
Receipts from the Sale Plant Machinery and Equipment	-	-	-	-	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-	-	-	-	-
Total	-	-	-	-	-	-

There were no receipts under this note.

#### 7 CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

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

<sup>\*</sup>There were no receipts under this note.

#### 8 CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS

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

There were no receipts under this note.

#### 9 FUEL LEVY ALLOCATION

	Allocation Q1, 2018/2019	Allocation Q2, 2018/2019	2018/2019 Cumulative	Cumulative HALF YEAR 018/2019 Cumulative 2017/2018	
	Kshs	Kshs	Kshs		Kshs
Road maintenance fuel levy fund	-	26,143,057.00	26,143,057	68,545,498	120,831,610
Total	-	26,143,057.00	26,143,057	68,545,498	120,831,610

<sup>1.</sup> Ministry of Roads — Road Maintenance Levy Fund — Receivable per CARA was ksh. 109,128,974 plus ksh.26,143,057 for 2017/2018 giving a total of ksh.135,272,031 but County received only ksh.26,143,057 being 2017/2018 arrears leaving a balance of Ksh. 109,128,974.

# **Reports and Financial Statements**

# For the quarter ended 31st December, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 10 SUMMARY OF COUNTY OWN GENERATED REVENUES

	Q1, 2018/2019	Q2, 2018/2019	2018/2019 Cumulative	Cumulative HALF YEAR 2017/2018	Cumulative (Q1-Q4) 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Plot Rents	-	-			9,075,808
Other Property Income - LAND RATES	17,351,281	3,979,921.00	21,331,202	6,415,452	45,349,196
Receipts from Administrative Fees and Charges	-	-	-	-	5,172,598
Business permits	24,410,863	-	24,410,863	13,715,212	85,105,405
Cesses	6,863,589	7,143,811.00	14,007,400	10,007,813	24,065,534
Plot rents	2,890,790	1,048,563.00	3,939,353	2,698,000	-
Administrative services fees	1,437,678	281,572.00	1,719,250	1,588,059	-
Various fees	1,448,231	2,738,839.00	4,187,070	1,573,691	4,213,904
County's natural resources Exploitation	20,443,826	14,807,208.00	35,251,034	17,385,416	45,152,279
Other miscellaneous receipts	-	-	-	-	63,164
Market/trade centre fee	3,529,199	2,912,120.00	6,441,319	4,488,405	10,440,847
Vehicle parking fees	19,056,802	14,759,201.00	33,816,003	23,786,955	54,656,750
Housing	6,390,018	3,554,940.00	9,944,958	9,832,499	25,603,130
Social premises use charges	39,361	12,339.00	51,700	61,300	190,695
School fees	15,589	40,611.00	56,200	73,022	124,022
Public health services	1,097	-	1,097	2,306,743	8,923,233

35

### **Reports and Financial Statements**

For the quarter ended 31st December, 2018

Public hospitals operations	2,549,901	115,143,800.00	117,693,701	109,035,392	264,785,040
Slaughter houses administration	2,403,889	2,464,323.00	4,868,212	3,492,177	9,614,063
Technical services fees	3,864,089	3,434,214.00	7,298,303	4,205,590	12,790,019
External services fees	415,017	341,958.00	756,975	405,877	3,138,098
TOTAL	113,111,220	172,663,420.00	285,774,640.00	211,071,603	608,463,785

The own source revenue indicates all the revenue collected and received into the county revenue fund during the period under consideration

#### 11 UNSPENT FUNDS

	Q1, 2018/2019 Kshs	Q2, 2018/2019 Kshs	2018/2019 Cumulative Kshs	(Q1-Q4) 2017/2018 Kshs
LAIKIPIA COUNTY REVENUE FUND BAL B/F	554,755,646	-	554,755,646	11,347,008
LAIKIPIA COUNTY RECURRENT ACCOUNT	2,184	-	2,184	205,088
LAIKIPIA COUNTY DEVELOPMENT ACCOUNT	2,586,718	-	2,586,718	5,543
LAIKIPIA COUNTY IMPREST ACCOUNT		-		-
LAIKIPIA COUNTY ASSEMBLY ACCOUNT	1,224,106	-	1,224,106	14,251,662
LAIKIPIA COUNTY ASSEMBLY ACCOUNT	19,484,955	-	19,484,955	-
LAIKIPIA COUNTY ASSEMBLY ACCOUNT	9,598	-	9,598	-
Total	578,063,207	-	578,063,207	25,809,301

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

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 12 COMPENSATION OF EMPLOYEES

	Q1, 2018/2019	Q2, 2018/2019	2018/2019 Cumulative	Cumulative HALF YEAR 2017/2018	Cumulative (Q1-Q4) 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	506,389,230	807,791,543.30	1,314,180,773	895,894,151	2,278,241,712
Basic wages of temporary employees	13,442,070	55,074,722.00	68,516,792	43,490,467	135,978,285
Personal allowances paid as part of salary	1,687,400	285,500.00	1,972,900	-	796,300
Personal allowances paid as reimbursements	36,000	51,300.00	87,300	-	-
Personal allowances provided in kind	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-
Compulsory national social security schemes	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-
Other personnel payments	-	-	-	-	-
Total	521,554,700	863,203,065.30	1,384,757,765	939,384,618	2,415,016,297

The number of employees was 1807permanent staff and 155 contract staff at the close of the previous period. And stand at 1808 permanent and 253 at the period close

The salaries for September was paid in the second quarter thus the disparity of quarter1 and quarter 2.All salaries for the second quarter were paid within the same quarter and in addition the leave allowances were paid in November.

## **Reports and Financial Statements**

For the quarter ended 31st December, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 13 USE OF GOODS AND SERVICES

	Q1, 2018/2019	Q2, 2018/2019	2018/2019 Cumulative	Cumulative HALF YEAR 2017/2018	Cumulative (Q1-Q4) 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	3,246,154	6,078,840.00	9,324,994	4,860,217	16,198,623
Communication, supplies and services	2,698,322	2,212,933.00	4,911,255	5,006,041	12,441,189
Domestic travel and subsistence	30,292,130	27,629,328.00	57,921,458	69,758,135	153,258,129
Foreign travel and subsistence	48,000	744,600.00	792,600	1,248,300	4,985,170
Printing, advertising and information supplies & services	731,950	2,887,769.00	3,619,719	12,036,584	23,147,401
Rentals of produced assets	-	-	-	_	-
Training expenses	7,073,741	6,062,579.00	13,136,320	475,700	12,392,503
Hospitality supplies and services	16,213,227	20,158,676.00	36,371,903	43,324,607	99,026,460
Insurance costs	86,900	727,640.00	814,540	90,247,288	155,785,959
Specialised materials and services	107,602	29,266,045.00	29,373,647	3,036,852	133,753,512
Office and general supplies and services	1,798,311	7,579,455.00	9,377,766	6,796,494	23,927,403
Other operating expenses	13,174,770	24,888,056.00	38,062,826	12,096,254	104,940,737
Routine maintenance – other assets	160,000	1,918,985.00	2,078,985	34,557,853	24,441,027
Routine maintenance – vehicles and other transport equipment	145,710	4,067,913.00	4,213,623	1,293,440	17,601,869
Fuel, oils and lubricants	7,651,056	7,873,884.00	15,524,940	7,552,585	30,546,913
Total	83,427,873	142,096,703.00	225,524,576	292,290,350	812,446,896

## **Reports and Financial Statements**

For the quarter ended 31st December, 2018

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 14 INTEREST PAYMENTS

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

There was no borrowing and hence no interest paid

## **Reports and Financial Statements**

For the quarter ended 31st December, 2018

## 15 SUBSIDIES

Description	Q1, 2018/2019 Kshs	Q2, 2018/2019 Kshs	Q3, 2018/2019 Kshs	Q4, 2018/2019 Kshs	2018/2019 Cumulative Kshs	Cumulative (Q1-Q4) 2017/2018 Kshs
Subsidies to Public Corporations	-	-	-	-	-	1
See list attached	•	-	-	-	-	1
See list attached	•	-	1	-	1	ı
	•	-	-	-	-	1
Subsidies to Private Enterprises	•	-	1	-	1	1
See list attached	•	-	1	-	1	1
See list attached	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

The County didn't subsidise any operation during the period

## **Reports and Financial Statements**

For the quarter ended 31st December, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 16 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1, 2018/2019	Q2, 2018/2019	2018/2019 Cumulative	Cumulative HALF YEAR 2017/2018	Cumulative (Q1-Q4) 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to Government entities:	-	-	<u>-</u>	_	-
Current Grants to Government Agencies and other levels of Government	5,887,589	76,874,849.00	82,762,438	51,203,622	419,952,592
Other Current Transfers, Grants and Subsidies	-	-	-		-
other capital grants and transfer	-	-	-		52,246,893
Transfers to Counties:	-	-	-		-
County Assembly Car Loan Fund Account	-	-	-		-
Current Grants to Government Agencies and Other Levels of Government Agencies	-	-	-		-
LAIKIPIA COUNTY ASSEMBLY	-	-	-		-
LAIKIPIA COUNTY CO-OP. DEV. FUND	-	-	-		-
LAIKIPIA COUNTY ENTERPRISE FUND	-	-	-		-
LAIKIPIA COUNTY RMLF	-	_	_		_
LAIKIPIA COUNTY HEALTH SECTOR SERVICES FUND	-	-	-		-
LAIKIPIA COUNTY DEPOSIT ACCOUNT	-	-	-		-
TOTAL	5,887,589	76,874,849.00	82,762,438	51,203,622	472,199,485

This refers to Transfers to Other Government Entities.

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 17 OTHER GRANTS AND TRANSFERS

	Q1, 2018/2019 Kshs	Q2, 2018/2019 Kshs	Q3, 2018/2019 Kshs	Q4, 2018/2019 Kshs	2018/2019 Cumulative Kshs	Cumulative (Q1-Q4) 2017/2018 Kshs
	13330	330330		1.001.0	3.0330	3.03.0
Scholarships and other educational benefits	755,745	892,400	-	-	1,648,145	48,399,115
Emergency relief and refugee assistance	-	-	-	-	-	
Subsidies to small businesses, cooperatives, and self employed	-	10,642,870	-	-	10,642,870	22,193,800
	-	-	-	-	-	-
Total	755,745	11,535,270	-	-	12,291,015	70,592,915

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

#### 18 SOCIAL SECURITY BENEFITS

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

This refers employer's contributions towards Social security benefit.

## **Reports and Financial Statements**

## For the quarter ended 31st December, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 19 ACQUISITION OF ASSETS

	Q1, 2018/2019	Q2, 2018/2019	2018/2019 Cumulative	Cumulative HALF YEAR 2017/2018	Cumulative (Q1-Q4) 2017/2018
Non Financial Assets	Kshs	Kshs	Kshs	Kshs	Kshs
Purchase of Buildings	-	-	-		-
Construction of Buildings	-	-	-	17,576,959	17,598,613
Refurbishment of Buildings	-	-	-	1,574,950	25,338,927
Construction of Roads	-	24,144,922.00	24,144,922	17,978,558	42,059,738
Construction and Civil Works	-	2,787,800.00	2,787,800	24,368,732	76,742,776
Overhaul and Refurbishment of Construction and Civil Works	-	-	-	-	6,139,850
Purchase of Vehicles and Other Transport Equipment	-	-	-	45,170,827	43,386,344
Overhaul of Vehicles and Other Transport Equipment	-	-	-	-	-
Purchase of Household Furniture and Institutional Equipment	-	5,377,020.00	5,377,020	-	_
Purchase of Office Furniture and General Equipment	66,850	252,199.00	319,049	25,000	7,720,167
Purchase of ICT Equipment	-	-	-	-	-
Purchase of Specialised Plant, Equipment and Machinery	30,000	935,800.00	965,800	3,875,000	26,742,736
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-	32,332,140
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	556,850.00	556,850	-	11,125,375
Research, Studies, Project Preparation, Design & Supervision	-	1,649,875.00	1,649,875	3,022,350	8,771,406
Rehabilitation of Civil Works	-	520,500.00	520,500	-	45,122,728
Acquisition of Strategic Stocks and commodities	-	<del>-</del>	-	430,000	6,683,439
Acquisition of Land	-	-	-	-	-

## **Reports and Financial Statements**

For the quarter ended 31st December, 2018

Acquisition of Intangible Assets					4 700 050
311	-	-	-	-	4,730,056
	-	-	-	-	-
Financial Assets	-	-	-	-	-
Domestic Public Non-Financial Enterprises	-	-	-	-	-
Domestic Public Financial Institutions	-	-	-	-	-
Foreign financial Institutions operating Abroad	-	-	-	-	-
Other Foreign Enterprises	-	-	-	-	-
Foreign Payables - From Previous Years	-	-	-	-	-
Total	96,850	36,224,966.00	36,321,816	114,022,376	354,494,295

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

#### 20 FINANCE COSTS

	Q1, 2018/2019 Kshs	Q2, 2018/2019 Kshs	Q3, 2018/2019 Kshs	Q4, 2018/2019 Kshs	2018/2019 Cumulative Kshs	Cumulative (Q1-Q4) 2017/2018 Kshs
	ROHO	113113	RONS	RONO	ROHO	113113
Bank Charges	-	-	-	-	-	-
Exchange Rate Losses	-	-	•	_	-	•
Other Finance Costs	-	-	•	-	-	-
Total	-	-	-	-	-	-

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

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 21 REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	Q1, 2018/2019 Kshs	Q2, 2018/2019 Kshs	Q3, 2018/2019 Kshs	Q4, 2018/2019 Kshs	2018/2019 Cumulative Kshs	Cumulative (Q1-Q4) 2017/2018 Kshs
Repayments on Borrowings from Domestic sources	-	-	-	-	-	1
Principal Repayments on Guaranteed Debt Taken over by Government	-	-	-	-	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-	-	-	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-	-	-	-	-
Total	-	-	-	-	-	-

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

#### 22 OTHER PAYMENTS

	Q1, 2018/2019	Q2, 2018/2019	2018/2019 Cumulative	Cumulative HALF YEAR 2017/2018	Cumulative (Q1-Q4) 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Civil Contingency Reserves	-	-	-		2,754,997
Other payments	69,813,066	380,450,008.00	450,263,074	40,483,734	214,394,896
Total	69,813,066	380,450,008.00	450,263,074	40,483,734	217,149,893

Pending bills originate from the previous periods that are settled in the current period.

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

#### NOTES TO THE FINANCIAL STATEMENTS (Continued)

#### 23A BANK ACCOUNTS

		Indicated whether	Indicated whether	Q1, 2018/2019	Q2, 2018/2019	Q3, 2018/2019	Q4, 2018/2019	2017/2018
No.	Name of Bank, Account No. & Currency	recurrent or development	recurrent or development	Kshs	Kshs	Kshs	Kshs	Kshs
1	LAIKIPIA COUNTY REVENUE FUND - 1000171262	KES	CRF	419,996,017	95,459,480	-	-	554,755,646
2	LAIKIPIA COUNTY RECURRENT A/C - 1000171208	KES	RECURRENT	- 24,847,062	428,609	-	-	2,184
3	LAIKIPIA COUNTY DEV A/C - 1000171162	KES	DEVELOPMENT	-	25,401,178	-	-	2,586,718
4	REVENUE BOARD ACCOUNT A/C 1000376503	KES	RECURRENT	-	-	-	-	-
5	LAIKIPIA C. ROADS MAINT LEVY FUND A/C-1000285842	KES	DEVELOPMENT	63,512,296	72,590,652	-	-	95,229,559
6	LAIKIPIA COUNTY HEALTH SERVICES A/C-1000285858	KES	DEVELOPMENT	97,018,409	75,140,750	-	-	35,744,806
7	LAIKIPIA COUNTY IMPREST ACCOUNT A/C 01141366378701	KES	RECURRENT	-	-	-	-	-
8	URBAN SUPPORT PROGRAMME A/C 1000372141	KES	REC/DEV	-	50,000,000	-	-	-
9	AGRICULTURE SECTOR DEVELOPMENT A/C 1000372087	KES	REC/DEV	-	-	-	-	-
10	VILLAGE POLYTECNIC PROJECT 1000368896	KES	REC/DEV	-	28,525,000	-	-	-
11	KENYA CLIMATE SMART AGRICULTURE PROJECT A/C 1000367717	KES	REC/DEV	-	42,402,608	-	-	-
12	AGRICULTURE SPECIAL PURPOSE A/C 1000363312	KES	REC/DEV	-	78,707,291	-	-	-
	Total			555,679,660	455,487,775	-	-	688,318,913

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

**NB:** REC = RECURRENT, DEV. = DEVELOPMENT

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

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

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

( * *	le balance is indicated for the purpose of		)				
		Indicated whether					
		recurrent or development	Q1, 2018/2019	Q2, 2018/2019	Q3, 2018/2019	Q4, 2018/2019	2017/2018
No.	Name of Bank, Account No. & Currency		Kshs	Kshs	Kshs	Kshs	Kshs
1	LAIKIPIA COUNTY DEPOSIT A/C 1000285834	REC/DEV	115,715,969	113,009,894	-	-	420,694
2	LAIKIPIA EAST COLLECTION A/C 01141366378700	COLLETION A/C	919,597	326,411	-	-	1,098,905
3	LAIKIPIA WEST COLLECTION A/C 01141501762300	COLLETION A/C	768,378	1,917,063	-	-	83,842
4	NYAHURURU DIST HOSPITAL FIF A/C 023000027049	COLLETION A/C	11,508,827	6,925,599	-	-	388
5	DOL DOLSUB COUNTY HOSP FIF A/C 064000064783	DEPOSIT	244,308	110,036	-	-	22,360
6	RUMURUTI SUB COUNTY HOSP FIF A/C 023000027937	COLLETION A/C	2,311,158	1,780,856	-	-	238,092
7	NANYUKI TEACHING & REF HOSP FIF A/C 064000063932	COLLETION A/C	25,857,995	14,004,575	-	-	-
8	LAIKIPIA COUNTY ENTERPRISE FUND A/C. No. 1176375156	COLLETION A/C	38,276,864	27,131,673	-	-	990,879
9	LAIKIPIA COUNTY COOP DEV A/C 01141366165000	DEVELOPMENT	14,119,849	18,682,789	-	-	319,895
10	LAIKIPIA COUNTY BURSARY FUND A/C No.064000065823	DEVELOPMENT	10,256,097	8,424,597	-	-	5,616,380
11	LAIKIPIA COUNTY ALCOHOLIC DRINK A/C 01141366233700	RECURRENT	9,574,925	3,808,225	-	-	126,900
12	LAIKIPIA COUNTY HEALTH SERVICES A/C- 064000063891	REC/DEV	6,680,414	7,978,308	-	-	191,329
13	DOL DOL SUB COUNTY HOSP IMPREST - 064000064784	REC/DEV	183,106	180,306	-	-	411,016
14	RUMURUTI SUB COUNTY HOSP IMPREST A/C 023000027935	REC/DEV	344,070	688,117	-	-	-

Reports and Financial Statements For the quarter ended 31st December, 2018

	Total		286,645,206	244,298,198	-	_	56,418,510
27	LAIKIPIA COUNTY IMPREST ACCOUNT A/C 01141366378701	REC/DEV	2,757,084	955,875	<u>-</u>	-	332,906
26	LAIKIPIA - FAO CA PROJECT A/C 01141367861300	REC/DEV	-	-	-	-	-
25	LAIKIPIA COUNTY DEBT COLLECTION A/C.01141369499600	COLLETION A/C	3,902,778	2,437,157	-	-	9,998
24	RUMURUTI SUBCOUTY HOSPITAL FIF COLLECTION A/C.160277369169	COLLETION A/C	-	-	-	-	-
23	LAIKIPIA HEALTH SECTOR SEVICE FUND A/C.270277186808	REC/DEV	-	-	-	-	-
22	DOLDOLSUBCOUNTY HOSPITAL FIF COLLECTION A/C.270277366538	COLLETION A/C	-	-	-	-	-
21	NYAHURURU COUNTY HOSPITAL FIF COLLECTION A/C.1198224266	REC/DEV	-	-	-	-	154,090
20	NYAHURURU COUNTY HOSPITAL FIF COLLECTION A/C.160277369214	REC/DEV	6,444,887	6,444,887	-	-	-
19	NANYUKI TEACHING AND REFERRAL FIF COLLECTION A/C.220277366573	REC/DEV	-	-	-	-	-
18	LAIKIPIA AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAM A/C.270277391768	REC/DEV	-	-	-	-	-
17	LAIKIPIA COUNTY AMAYA TRIANGLE A/C.1227284470	DEV	919,490	419,430	-	-	- 10
16	LAIKIPIA COUNTY CAR AND MORTGAGE A/C.01141369432600	REC	31,298,225	24,922,265	-	-	35,425,800
15	NANYUKI TEACHING & REF HOSP IMPREST A/C 064000064087	REC/DEV	4,561,186	4,150,136	-	-	10,975,047

## **Reports and Financial Statements**

### For the quarter ended 31st December, 2018

#### 23B CASH IN HAND

	Q1, 2018/2019	Q2, 2018/2019	Q3, 2018/2019	Q4, 2018/2019	2018/2019 Cumulative	Cumulative (Q1-Q4) 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-	-	-	1	524,497
Cash in Hand – Held in foreign currency	-	-	-	-	-	-
Total	-	-	-	-	-	524,497

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

### Cash in hand should be analysed as follows:

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

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

### 24 ACCOUNTS RECEIVABLE

	Q1, 2018/2019 Kshs	Q2, 2018/2019 Kshs	Q3, 2018/2019 Kshs	Q4, 2018/2019 Kshs	2018/2019 Cumulative Kshs	Cumulative (Q1-Q4) 2017/2018 Kshs
Government Imprests	-	-	-	-	-	-
Clearance Accounts	-	-	-	-	-	-
Staff Advances	-	-	-	-	1	ı
Other Advances	-	-	-	-	-	-
Total	-	-	-	-	-	-

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

### 25 ACCOUNTS PAYABLE

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

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

#### 26 FUND BALANCE BROUGHT FORWARD

	Q1, 2018/2019 Kshs	Q2, 2018/2019 Kshs	Q3, 2018/2019 Kshs	Q4, 2018/2019 Kshs	2017/2018 Kshs
Bank accounts	688,318,913	555,679,659.70	-	1	120,777,397
Cash in hand	-	-	-	-	7,260,199
Accounts Receivables	-	-	-	-	-
Accounts Payables	-	-	-	-	-
Total	688,318,913	555,679,659.70	-	-	128,037,596

#### **26 A: PRIOR YEAR ADJUSTMENTS**

(26A - FUND BALANCE)

	Q1, 2018/2019 Kshs	Q2, 2018/2019 Kshs	Q3, 2018/2019 Kshs	Q4, 2018/2019 Kshs	2017/2018 Kshs
Bank accounts	-	-	-	1	-93,721,575
Cash in hand	-	-	-	-	-7,260,199
Accounts Receivables	-	-	-	-	-
Accounts Payables	-	-	-	1	-
Total	-	-	-	-	-100,981,774

## The prior year adjustment includes;

- a) Closing balances in the CRF, Recurrent and Development accounts which are refundable to CRF
- b) All the bank balances that are CRF withdrawals THAT are recognised as expenditures but remains in the account after the closure of financial period.
- c) Revenue Collection account balances that are held at the collection accounts after the close of financial period.
- d) Cash in hand before banking at the close of the financial year.

The prior year adjustment has been computed as follows:

i) All amounts in non-refundable bank accounts at the commencement of the FY 2017/2018 as in TABLE 21A 82,163,936

### **Reports and Financial Statements**

## For the quarter ended 31st December, 2018

- ii) All amounts forming CRF refunds under note 10 of the FS for 2016/17 as this constitutes double counting 11,557,639
- iii) Cash in transit at the at the opening of the FY 2017/2018 emanating from FY 2016/2017

7,260,199

#### 27. OTHER IMPORTANT DISCLOSURES

#### 27.1: PENDING ACCOUNTS PAYABLE (See Annex 5)

	Q1, 2018/2019	Q2, 2018/2019	Q3, 2018/2019	Q4, 2018/2019	2018/2019 Cumulative	Cumulative (Q1-Q4) 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings						
Construction of civil works						
Supply of goods						
Supply of services						
Total						

#### 27.2: PENDING STAFF PAYABLES (See Annex 6)

Name of Staff	Q1, 2018/2019 Kshs	Q2, 2018/2019 Kshs	Q3, 2018/2019 Kshs	Q4, 2018/2019 Kshs	2018/2019 Cumulative Kshs	Cumulative (Q1-Q4) 2017/2018 Kshs
						1
Total						

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

## 27.3: OTHER PENDING PAYABLES (See Annex 7)

	Q1, 2018/2019	Q2, 2018/2019	Q3, 2018/2019	Q4, 2018/2019	2018/2019 Cumulative	Cumulative (Q1-Q4) 2017/2018
					Kshs	Kshs
Amounts due to National Government entities						
Amounts due to County Government entities						
Amounts due to third parties						
Total						

### 27.5 DEBTORS

DETAILS	BALANCE - 31/12/18	BALANCE - 30/9/18	INCREASE / DECREASE	AMOUNT (KSHS)
Balance b/d				4,418,548,251
Property Debtors:				
1. 331 - County Government of Laikipia	3,684,264,497	3,424,429,199	259,835,298	
2. 596 - County Government of Laikipia	582,777,220	541,351,000	41,426,220	
3. 616 - County Government of Laikipia	457,863,032	420,043,741	37,819,291	
Increase/Decrease in Properties Debtors				339,080,809
House Rent Debtors:				
1. 331 - County Government of Laikipia	8,712,800	8,603,000	109,800	
2. 596 - County Government of Laikipia	18,099,650	15,074,305	3,025,345	
3. 616 - County Government of Laikipia	6,920,493	6,518,507	401,986	
Increase/Decrease in House Rent Debtors				3,537,131
Total				4,761,166,192

## **Reports and Financial Statements**

For the quarter ended 31st December, 2018

## ANNEX 1 – DETAILED ANALYSIS OF COUNTY OWN GENERATED REVENUE

	Original Estimates	HALF YEAR REVENUE TARGETS	Actual Q1 2018-2019	Actual Q2 2018-2019	Actual cumulative revenue HALF YEAR 2018- 2019	Realised (% actual cumulative/a nnual estimates)	Actual cumulative revenue HALF YEAR 2017-2018	VARIANCE AGAINST TARGET	% growth over comparative period
	Kshs	Kshs	Kshs	Kshs	Kshs		Kshs		
RECEIPTS									
Land Rates	79,500,000	31,800,000.00	17,351,281	3,979,921	21,331,202	26.8	6,415,452	(10,468,798)	232.50
Single Business Permits	111,000,000	44,400,000.00	24,410,863	0	24,410,863	22.0	13,715,212	(19,989,137)	77.98
Cesses	41,640,000	16,656,000.00	6,863,589	7,143,811	14,007,400	33.6	10,007,813	(2,648,600)	39.96
Plot rents	23,650,000	9,460,000.00	2,890,790	1,048,563	3,939,353	16.7	2,698,000	(5,520,647)	46.01
Administrative Services Fees	12,080,000	4,832,000.00	1,437,678	281,572	1,719,250	14.2	1,588,059	(3,112,750)	8.26
Various Fees	11,140,000	4,456,000.00	1,448,231	2,738,839	4,187,070	37.6	1,573,691	(268,930)	166.07
County Natural Resources	64,850,000	25,940,000.00	20,443,826	14,807,208	35,251,034	54.4	17,385,416	9,311,034	102.76
Market/Trade Centres Fees	15,000,000	6,000,000.00	3,529,199	2,912,120	6,441,319	42.9	4,488,405	441,319	43.51
Parking Fees	76,450,000	38,000,000.00	19,056,802	14,759,201	33,816,003	44.2	23,786,955	(4,183,997)	42.16
Housing Rent ( County Houses, Market stalls, County commercial buildings)	32,000,000	15,440,000.00	6,429,379	3,554,940	9,984,319	31.2	9,832,499	(5,455,681)	1.54
Social Premises Use Charges	350,000	180,000.00	-	12,339	12,339	0.0	61,300	(167,661)	-79.87
School Fees	10,250,000	4,000,000.00	15,589	40,611	56,200	0.5	73,022	(3,943,800)	-23.04
Public Health Services	17,890,000	7,156,000.00	1,097	0	1,097	0.0	2,306,743	(7,154,903)	-99.95
Public Health Facilities Operations	250,000,000	125,000,000.00	2,549,901	115,143,800	117,693,701	47.1	109,035,392	(7,306,299)	7.94
Slaughter Houses Administration	15,750,000	6,300,000.00	2,403,889	2,464,323	4,868,212	30.9	3,492,177	(1,431,788)	39.40
Technical Services Fees	28,950,000	11,580,000.00	3,864,089	3,434,214	7,298,303	25.2	4,205,590	(4,281,697)	73.54
External Services	9,500,000	3,800,000.00	415,017	341,958	756,975	8.0	405,877	(3,043,025)	86.50
TOTAL	800,000,000	355,000,000.00	113,111,220	172,663,420	285,774,640	35.7	211,071,603		35.39

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

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

### ANNEX 2 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30)

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

## ANNEX 3 – ANALYSIS OF OUTSTANDING IMPREST

**Government Imprest Holders** 

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

56

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

## ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost B/f 2017/2018 (Kshs)	Accumulated Depreciation B/D	Additions During the 2 <sup>nd</sup> qtr (Kshs)	Disposals During the Year (Kshs)	Depreciation Charge for the Year	2 <sup>nd</sup> QTR Historical Cost c/f 2018/2019 (Kshs)
Land	4,332,339	-	-	-	-	4,332,339
Buildings and structures	659,330,546	-	-	1	-	659,330,546
Roads Infrastructure	638,539,630	-	24,144,922	1	-	662,684,552
Civil Works	979,168,584	-	3,018,600	-	-	982,187,184
Motor Vehicles	274,320,456	-	-	-	-	274,320,456
House hold Furniture and Institutional Equipment	17,989,970	-	12,220	-	-	18,002,190
Office furniture and Equipment	34,403,644	-	252,199	-	-	34,655,843
ICT Equipment, Software and Other ICT Assets	55,764,652	-	-	-	-	55,764,652
Specialised Plants, Machinery and Equipment	285,642,613	-	935,800	-	-	286,578,413
Intangible assets	203,890,185	-	-	-	-	203,890,185
Purchase of Certified Seeds, Breeding Stock and Live Animals	11,125,375	-	-	-	-	11,125,375
Research, Studies, Project Preparation, Design & Supervision	8,771,406	-	1,387,775	-	-	10,159,181
Acquisition of Strategic Stocks and commodities	6,683,439	-	-	-	-	6,683,439
Total	3,179,962,839	-	29,751,516	-	-	3,209,714,355

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

## ANNEX 5 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

## ANNEX 6 - ANALYSIS OF PENDING STAFF PAYABLES

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

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

## **ANNEX 7 - ANALYSIS OF OTHER PENDING PAYABLES**

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

**Reports and Financial Statements** 

For the quarter ended 31st December, 2018

#### ANNEX 8 – LIST OF CORPORATIONS UNDER THE COUNTY GOVERNMENT

### No. NAME

- 1. NANYUKI WATER AND SANITATION COMPANY
- 2. NYAHURURU WATER AND SANITATION COMPANY

Annex 10

#### **COUNTY GOVERNMENT OF LAIKIPIA**

Projects Implementation status as at 31st December 2018, FY 2018/2019 Date 4/01/2019

## DEPARTMENT OF WATER, ENVIRONMENT AND NATURAL RESOURCES

PROJECT TITLE	Expected duration of the project	Location of the Project	Source of Funds	Estimated / Budgeted Value of the Project	Total Disbursements FY 2018/19	Actual Expenditure FY 2018/19	Status of Project/ Percentage of Completion	Challenges/Remarks
HYDROGEOLOGICA L SURVEY OF EIGHT BOREHOLES	1 Month	County wide,	COUNTY GOVERNMEN T OF LAIKIPIA	800,000	0	770,000	Complete	
EQUIPPING OF MURAMATI SECONDARY SCHOOL BOREHOLE	3 Months	Segera ward	COUNTY GOVERNMEN T OF LAIKIPIA	3,900,000	0	3,995,000	Complete	
REPAIR AND SERVICING OF TANDARE BOREHOLE	1 month	Marmanet	COUNTY GOVERNMEN T OF LAIKIPIA	500,000	0	577,680	Complete	
SUPPLY F PIPES AND FITTINGS FOR KIRITI WATER PROJECT	1 Month	Marmanet	COUNTY GOVERNMEN T OF LAIKIPIA	2,000,000	0	2,495,878	Complete	
REPAIR AND SERVICING OF OL MORAN BOREHOLE	1 month	Olmoran/Sipili	COUNTY GOVERNMEN T OF LAIKIPIA	500,000	0	493,000	Complete	
REHABILITATION OF NYAHURURU DUMPSITE	1 month	Igwamiti	COUNTY GOVERNMENT OF LAIKIPIA	500,000	0	423,750	complete	

Reports and Financial Statements For the quarter ended 31<sup>st</sup> December, 2018

DRILLING OF BARAKA DISPENSARY BOREHOLE	1 month	Thingithu	COUNTY GOVERNMENT OF LAIKIPIA	2,500,000	0	2,742,252	complete	
REHABILITATION AND EXPANSION OF INTAKE AT MARMANET(GATAMI)	3 month	Marmanet	COUNTY GOVERNMENT OF LAIKIPIA	1,750,000	0	2,358,523	Ongoing	
REHABILITATION OF MWIREMIA WATER PROJECTS	3 Months	Tigithi	COUNTY GOVERNMENT OF LAIKIPIA	2,500,000	0	2,498,280	Ongoing	
SUPPLY OF HARDWARE MATERIALS	3 Months	County wide	COUNTY GOVERNMENT OF LAIKIPIA	1,000,000	0	994,120	Complete	
SUPPLY OF UNIFORMS	1 Month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	2,000,000	0	1,988,500	Complete	
REPLENISH OF FUEL CARDS	1 month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	1,200,000	1,200,000	1,200,000	complete	
SUPPLY OF STATONARIES	1 month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	600,000	0	513,880	complete	
SUPPLY OF STATONARIES	1 month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	200,000	0	193,096	complete	
SUPPLY OF STATONARIES	1 month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	150,000	0	128,586	complete	
REPLENISH FUEL CARD	1 month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	400,000	400,000	400,000	complete	
SUPPLY OF PRINTERS AND SHREDDERS	1 month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	500,000	0	491,400	Complete	
SUPPLY OF LAWN MOWERS, GRASS CUTTERS	1 month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	450,000	0	440,500	complete	
SUPPLY OF SOLAR FENCE MATERIALS FOR	3 months	County wide	COUNTY GOVERNMENT	3,000,000	0	2,750,374	Complete	

Reports and Financial Statements
For the quarter ended 31st December, 2018

NGORARE			OF LAIKIPIA				
SUPPLY OF DETERGENTS	1 month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	1,000,000	0	921,650	complete
DRILLING OF MUTHENGERA BOREHOLE	1 Month	Igwamiti	COUNTY GOVERNMENT OF LAIKIPIA	3,000,000	0	-	At procurement stage
REPAIR OF BOREHOLES IN LAIKIPIA NORTH	1month	Mukogodo East/Mukogodo west	COUNTY GOVERNMENT OF LAIKIPIA	700,000	0	-	At procurement stage
REPAIR OF DOLDOL BOREHOLE	1 month	Mukogodo east	COUNTY GOVERNMENT OF LAIKIPIA	400,000	0	-	At procurement stage
REPAIR OF SUGUROI BOREHOLE	1 month	Ngobit	COUNTY GOVERNMENT OF LAIKIPIA	350,000	0	-	At procurement stage
DRILLING OF EMWGEN BOREHOLE	1 month	Rumuruti	COUNTY GOVERNMENT OF LAIKIPIA	2,500,000	0	2,200,000	complete
REPAIR OF RIACHU BOREHOLE	1 month	Tigithi	COUNTY GOVERNMENT OF LAIKIPIA	500,000	0	550,000	complete
PURCHASE OF LAPTOPS	1 month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	700,000	0	-	At procurement stage
REHABILITATION OF DOLDOL DAM	3 months	Mukoodo East	COUNTY GOVERNMENT OF LAIKIPIA	6,000,000	0	-	At procurement stage
PURCHASE OF PRINTERS	1 month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	460,000	0	465,000	Complete
PURCHASE OF REFUSE TRUCK	1 month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	9,000,000	0	-	At procurement stage
EQUIPPING OF LONIEK BOREHOLE	2 months	Sosian	COUNTY GOVERNMENT OF LAIKIPIA	3,900,000	0	-	At procurement stage
REHABILITATION OF MBOMBO DAM	3 months	Sosian	COUNTY GOVERNMENT OF LAIKIPIA	3,900,000	0	-	At procurement stage
REHABILITATION OF	3 months	Mukogodo west	COUNTY	8,000,000	0	-	At

## **Reports and Financial Statements**

For the quarter ended 31st December, 2018

TIEMAMUT DAM			GOVERNMENT OF LAIKIPIA				procurement stage
REHABILITATION OF KARIUNGA DAM	3 months	Segera	COUNTY GOVERNMENT OF LAIKIPIA	12,000,00 0	0	-	At procurement stage
REHABILITATION OF NGOBIT DAM	3 months	Ngobit	COUNTY GOVERNMENT OF LAIKIPIA	8,000,000	0	-	At procurement stage
CONSTRUCTION OF DEPATAS WATER PROJECT	3 months	segera	COUNTY GOVERNMENT OF LAIKIPIA	5,000,000	0	-	At procurement stage
REPAIR OF KIHATO BOREHOLE	1 month	Tigithi	COUNTY GOVERNMENT OF LAIKIPIA	450,000	0	-	Ongoing
EQUIPING OF MUTHENGERA BOREHOLE	1 month	iGWAMITI	COUNTY GOVERNMENT OF LAIKIPIA		0	-	At procurement stage
EQUIPPING OF EMGWEN BOREHOLE	2 months	Rumuruti	COUNTY GOVERNMENT OF LAIKIPIA	3,500,000	0	-	At procurement stage
EIA FOR FIVE DAMS	1 month	Mukogodo East/West/ Segera, S osian	COUNTY GOVERNMENT OF LAIKIPIA	1,000,000	0	-	At procurement stage
SUPPLY OF TYRES AND BATTERIES	1Month	County wide	COUNTY GOVERNMENT OF LAIKIPIA	1,000,000	0	-	At procurement stage
REPAIR OF KAH	1 month	Igwamiti	COUNTY GOVERNMENT OF LAIKIPIA	195,000	0	186,000	Complete
Catering for launch of Rumuruti solar fence	1 day	Rumuruti	COUNTY GOVERNMENT OF LAIKIPIA	280,000	0	280,000	Complete
EQUIOPPING OF GATHANJI BOREHOLE	2 MONTHS	OLMORAN	COUNTY GOVERNMENT OF LAIKIPIA	3,000,000	0	-	At procurement stage

#### **EDUCATION, ICT, SPORTS AND SOCIAL SERVICES**

NON-FINANCIAL PROGRAMME/SUBPROGRAMME PERFORMANCE REPORT
QUARTERLY PROGRAMME PERFORMANCE REPORT FOR THE PERIOD ENDINGJuly toDecemebr 2018
COUNTY DEPARTMENTeducationa ICT and Social
Development

Reports and Financial Statements For the quarter ended 31<sup>st</sup> December, 2018

PROGRAMMEeducationa nd Training											
PROGRAMME OBJECTIVEincrease acess retension and transition rates											
SUB PROGRAM	TARGET	ACHIEVED TARGET	VARIANCE BETWEEN TARGET AND ACHIEVED TARGET	REASONS FOR VARIATION							
VOCATIONAL EDUCATION AND TRAINING	7VTC centres	7 centres	0								
				Budget allocation could not meet the target of 30 thus reduced to							
EARLY CHILDHOOD DEVELOPMENT	30 ECDE Centres	15 ECDE	-15	15							
EDUCATION EMPOWERMENT	10,000 Students	NA									
SCHOOL INFRASTRUCTURE SUPPORT	5 schools	NA									
ICT INFRASTRUCTURE CONNECTIVITY	3centres	3	0								
EGOVERMENT AND ICT CAPACITY BUILDING	100 staff	100									
SPORTS DEVELOPMENT AND PROMOTION	Two (2) Sports activities, one(1) Sport facility	1	0								
SOCIAL AND CULTURAL DEVEOPMENT	rennovation and furnishing two facilities	NA									
CHILDCARE SERVICES	one construction and one rennovation	NA									

#### **HEALTH AND MEDICAL SERVICES**

PROJECTS SUMMMARY 1ST HALF 2018/2019							
PROJECT	Ward	TOTAL COST					
Supply and delivery of Drugs and other essential medical products to 80Health facilities	County wide	62,000,000					

## **Reports and Financial Statements**

For the quarter ended 31st December, 2018

Construction of 120 bed mother Child unit at Nyahururu County Hospital	Igwamiti	20,000,000
Construction of 120 bed mother Child unit at Nyahururu County Hospital	Nanyuki	20,000,000
Commissioning of Ethi, Seria, Timau Farmers and Naiperere dispensaries	Mukogodo East, Marmanet, Umande and Mukogodo West	
Construction of Thaetre at Lamuria Health Centre	Tigithi ward	15,000,000
		15,000,000
Construction of Theatre at Doldol Hospital	Mukogodo East	15,000,000
Construction of Theatre at Ndindika Hospital	Githiga	15,000,000
Supply of 20 Vaccine fridges	County wide	9,200,000
Transfer of funds to 72 dispensaries and Health Centres	County wide	7,500,000
Renovations for 35 Dispensaries	County wide	18,000,000

# PROJECT STATUS FOR FY 2018/2019 AS AT 31st DEC 2018

Programme	Project name	Name of Contractor	Project cost (KSh)	Funded by	Mode of procure ment	Locatio n (Ward)	Location (Sub- County)	Expected start date	Expected date of completion	Project status
Administration , planning, and Support services	Renovations and book shelves to Trade, Cooperative registry	Golden Times LTD	896,580	CGL	RFQ	Nanyuki	Laikipia East	1 <sup>ST</sup> JULY 2018	30 <sup>™</sup> JUNE 2019	Complete
	Car park at trade offices	Twafei enterprises	492,257	CGL	RFQ	Nanyuki	Laikipia East	1 <sup>ST</sup> JULY 2018	30 <sup>™</sup> JUNE 2019	Complete
	Ablution block at annex trade offices	Beulah construction CO.LTD	1,526,014	CGL	RFQ	Nanyuki	Laikipia East	1 <sup>ST</sup> JULY 2018	30 <sup>™</sup> JUNE 2019	Constructi on Ongoing
Trade Development	Gravelling at Nanyuki open air market	Ega construction LTD	2,087,381	CGL	RFQ	Thingith u	Laikipia East	1 <sup>ST</sup> JULY 2018	30 <sup>™</sup> JUNE 2019	Complete
	Pit latrine at Lamuria	Dancasam construction CO. LTD	1,245,679	CGL	RFQ	Tigithi	Laikipia East	1 <sup>ST</sup> JULY 2018	30 <sup>™</sup> JUNE 2019	Complete
	Stairway at Nanyuki bus park	Sagra cont and General suppliers	1,666,389	CGL	RFQ	Nanyuki	Laikipia East	1 <sup>ST</sup> JULY 2018	30 <sup>™</sup> JUNE 2019	Constructi on Ongoing

## **Reports and Financial Statements**

For the quarter ended 31st December, 2018

	Bodaboda shade at Maili saba	Jibunjema holdings LTD	225,098	CGL	RFQ	Marman et	Laikipia West	1 <sup>ST</sup> JULY 2018	30 <sup>™</sup> JUNE 2019	Constructi on Ongoing
	Pit latrine at Ilmotiok	Remedy holdings LTD	1,261,534	CGL	RFQ	Mukogo do west	Laikipia North	1 <sup>ST</sup> JULY 2018	30 <sup>™</sup> JUNE 2019	Constructi on Ongoing
	Steel gates and other works in Nanyuki open air market	Napolitana MDC LTD	2,528,916	CGL	RFQ	Thingith u	Laikipia East	1 <sup>ST</sup> JULY 2018	30 <sup>TH</sup> JUNE 2019	Complete
	Disbursement of County Enterprise Fund	N/A	12,000,000	CGL	N/A	County wide	Countywid e	1 <sup>ST</sup> JULY 2018	30 <sup>™</sup> JUNE 2019	Ongoing
Tourism Development	Land scaping at Kanu grounds, phase 2	Top bargain agencies	2,857,196	CGL	RFQ	Nanyuki	Laikipia East	1 <sup>ST</sup> JULY 2018	30 <sup>™</sup> JUNE 2019	Constructi on Ongoing
Industrial Development	Extension of Jua Kali shed	Priable construction LTD	1,679,506	CGL	RFQ	Igwamiti	Laikipia West	1 <sup>ST</sup> JULY 2018	30 <sup>™</sup> JUNE 2019	Complete
Cooperative Development	Disbursement of Cooperative Revolving Fund	N/A	11,500,000	CGL	N/A	County wide	Countywid e	1 <sup>ST</sup> JULY 2018	30 <sup>™</sup> JUNE 2019	Ongoing
	TOTAL		39,966,550							