



**COUNTY GOVERNMENT OF LAIKIPIA
(EXECUTIVE)**



3RD QUARTER REPORTS AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

31ST MARCH 2021

FY 2020/2021



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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE
FY 2020/2021 Quarterly Report and Financial Statements
For the 3rd Quarter ended 31st March 2021

Table of Content	Page
I. LIST OF ACRONYM.....	iii
II. KEY ENTITY INFORMATION AND MANAGEMENT.....	iv
III. FORWARD BY THE CECM FINANCE ECONOMIC PLANNING AND COUNTY DEVELOPMENT	1
IV. SUSTAINABILITY REPORTING	3
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES	4
VI. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES	7
VII. STATEMENT OF CASHFLOW	8
VIII. STATEMENT OF APPROPRIATION: BUDGET & ACTUAL AMOUNTS: RECURRENT	12
IX. STATEMENT OF APPROPRIATION: BUDGET & ACTUAL AMOUNTS: DEVELOPMENT	13
X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	14
XI. NOTES TO THE FINANCIAL STATEMENTS.....	22
XII. OTHER IMPORTANT DISCLOSURES.....	34
XIII. ANNEX 1 – LIST OF COUNTY GOVERNMENT CORPORATIONS & ENTITIES	36
XIV. ANNEX 2 – OUTSTANDING IMPREST.....	36
XV. ANNEX 3 – PENDING BILLS	39

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

I. LIST OF ACRONYMS

Acronym	Meaning
ASDSP	Agriculture Sector Development Support Project
CECM	County Executive Committee Member
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
EU	European Union
ECDE	Early Childhood Development Education
IDEAS	Instruments for Devolution Advice and Support
KCB	Kenya Commercial Bank
KCSAP	Kenya Climate Smart Agriculture Project
KUIG	Kenya Urban Support Institutional Grant
KUSP	Kenya Urban Support Program
LCDA	Laikipia County Development Authority
LCRB	Laikipia County Revenue Board
MoH	Ministry of Health
NHIF	National Health Insurance Fund
OSR	Own Source Revenue
PPEs	Personal Protective Equipment
RMLF	Road Maintenance Levy Fund
THUSCP	Transforming Health Care Systems
UNICEF	United Nations International Children's Emergency Fund
VTCs	Vocational Training Centres

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

II. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Laikipia County is one of the 47 Counties in the Republic of Kenya within the Rift Valley Region. “Laikipia” is a Maasai word equivalent to trees plain reflecting the large highland plateau. It borders 7 counties namely Samburu, Isiolo, Meru, Nyeri, Nyandarua, Nakuru and Baringo to the West. It covers an area of 9532.2 km² and is ranked as the 15th largest county in the country by land size and has a population of 518,560 as per the 2019 Kenya Population and Housing Census. The County is cosmopolitan with about 23 communities.

Laikipia County comprises of five administrative sub counties (formerly districts) namely Laikipia East, Laikipia North, Laikipia West, Laikipia Central and Nyahururu. The County consists of three constituencies namely Laikipia East, Laikipia North and Laikipia West. The County interim headquarters is Nanyuki while the gazetted is Rumuruti.

The County is largely rural in settlement and a member of the Central Region Economic Bloc (CEREB), Co-operation for Peace and Development (Amaya Triangle Initiative) and Frontier Counties Development Council.

The main economic activities in the county include ranching, crop farming, beef and dairy farming, tourism and trade. The main crops grown include wheat, maize, beans, potatoes and vegetables. The main livestock types are cattle, goats, sheep and poultry. Major tourist attractions in Laikipia include; wildlife, the unique Maa speaking cultural practices, and the Thomson Falls. Its proximity to Mt. Kenya, Meru National Park, Aberdares ranges and Samburu game parks have equally boosted tourism within the county through provision of hospitality services.

Our vision: *The greatest county with the best quality of life*

Our mission: *To enable every household in Laikipia to lead a prosperous life*

Our core values:

- *People-centeredness*
- *Equity*
- *Accountability*
- *Efficiency*
- *Professionalism*
- *Integrity*
- *Innovativeness*
- *Passion*

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE
FY 2020/2021 Quarterly Report and Financial Statements
For the 3rd Quarter ended 31st March 2021

(b) Key Management – The Cabinet



H.E NDIRITU MURIITHI
GOVERNOR – COUNTY GOVERNMENT OF LAIKIPIA

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021



H.E JOHN MWANIKI
DEPUTY GOVERNOR



KARANJA NJORA
COUNTY SECRETARY/CHIEF OF STAFF



ROSE MAITAI
CECM ADMINISTRATION, PUBLIC SERVICE, ICT AND OFFICE OF THE GOVERNOR



MURUNGI NDAI
CECM FINANCE, ECONOMIC PLANNING AND COUNTY DEVELOPMENT, Ag. CECM EDUCATION & SOCIAL SERVICES



DR. JOSEPH LENAI
CECM HEALTH AND MEDICAL SERVICES



NJENGA KAHIRO
CECM WATER AND NATURAL RESOURCES, Ag. CECM AGRICULTURE, LIVESTOCK & FISHERIES



JOSEPH SHUEL
CECM INFRASTRUCTURE, LAND AND URBAN DEVELOPMENT



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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

(c) Fiduciary Management

The key management personnel who held office during the quarter ended 31st March 2021 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	Emily Kioko
5	AO Infrastructure, Land and Urban Development	Dancan Mwangi
6	AO Education and Social Services	James Mbucio
7	AO Trade, Tourism, Co-operatives and Industrialization	Jemimmah 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	Ag Director Accounting Services	Florence Wangechi
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	Ag Director Budget	Julius Kingori
9	Ag Asst. Director Financial Reporting	Mishek M Gacheru
10	Ag. Director Supply Chain Management	Josephine Njoki
11	Ag. Director Asset Management	Nelson Ochungo

(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 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

(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 Attorney

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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

III. 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 2021. The County Government of Laikipia Financial Statements for the 3rd Quarter has been prepared in line with The PFM Act 2012 and is 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 policies, 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.

CORPORATE GOVERNANCE

The functions of County Governments are contained in the Fourth Schedule (Constitution 2010) while the county 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 and is accountable to the County Assembly and Senate Public Accounts Committee. County Governments consist of two arms namely, the County Assembly and the County Executive.

The County Assembly is the legislative authority of county laws, general oversight of the County Government and representation of the people is vested on County Assembly. It consists of 24 Members of County Assembly (MCAs) and the Speaker. The County Executive is the executive arm and comprises of the Governor, the Deputy Governor and the 8 County Executive Committee Members (CECMs) and the County Public Service Members while the Chief Officer is the accounting and /or the authorized officer of the department.

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;

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

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)
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
8. Nanyuki Teaching & Referral Hospital Board
9. Nyahururu Referral Hospital Board
10. Covid-19 Emergency Response Fund Committee
11. Rumuruti Municipality Board
12. Laikipia County Pending Bills Committee
13. Laikipia County Assets Leasing Fund Committee
14. Laikipia County Economic Stimulus Program Committee

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements
For the 3rd Quarter ended 31st March 2021

FINANCIAL PERFORMANCE

1. Revenue

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 provided 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. In the 3rd quarter of FY 2020/2021, the County realized 55% of its revenue budget as illustrated in the table below.

Table 1: Budget realisation as at 31st March 2021

Description	2020/21	Bank Balances 01/07/2020	Q1 2020/21 Revenue Realized	Q2 2020/21 Revenue Realized	Q3 2020/21 Revenue Realized	Realized revenue by 31/03/2021	Unrealized revenue by 31/03/2021	Realization 31/03/2021 %
	Approved Budget Estimates							
Equitable Share	4,830,560,000	-	359,290,800	1,378,674,000	1,044,450,000	2,782,414,800	2,048,145,200	58%
Own Source Revenue	1,006,875,000	-	122,970,133	200,002,977	252,898,398	575,871,508	431,003,492	57%
Conditional Grants	1,089,492,049	-	-	107,780,319	182,092,630	289,872,949	799,619,100	27%
Conditional Grants (opening balances)	264,404,087	264,404,087	-	-	-	264,404,087	-	100%
Opening Balances	-	20,791,444	18,783	-	-	20,810,227	-	-
Grand Total	7,191,331,136	285,195,531	482,279,716	1,686,457,296	1,479,441,028	3,933,373,571	3,278,767,792	55%

Table 2: Detailed Analysis of the Revenue Budget and amounts realised as at 31st March 2021

Description	Total Budget 2020/2021		Amounts realized Opening Balances & Q1 2020/2021		Amounts realized Q2 2020/2021		Amounts realized Q3 2020/21		Total amounts available in 2020/21		Budget utilization variance	
	A		B		C		D		E = B+C+D		A-E	
Equitable Share	4,830,560,000	4,830,560,000	359,290,800	1,378,674,000	1,044,450,000	2,782,414,800	2,048,145,200	2,048,145,200	2,782,414,800	2,048,145,200	2,048,145,200	2,048,145,200
County Executive	4,321,366,250	4,321,366,250	307,994,863	1,232,017,056	933,932,764	2,473,944,683	1,847,421,567	1,847,421,567	2,473,944,683	1,847,421,567	1,847,421,567	1,847,421,567
County Assembly	509,193,750	509,193,750	51,295,937	146,656,944	110,517,236	308,470,117	200,723,633	200,723,633	308,470,117	200,723,633	200,723,633	200,723,633
County Own Source Revenue	1,006,875,000	1,006,875,000	122,970,133	200,002,977	252,898,398	575,871,508	431,003,492	431,003,492	575,871,508	431,003,492	431,003,492	431,003,492
Hospital revenue	350,000,000	350,000,000	61,636,717	79,373,128	54,692,018	195,701,863	154,298,137	154,298,137	195,701,863	154,298,137	154,298,137	154,298,137

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

Vocational training centres	25,000,000	-	3,423,000	3,177,455	6,600,455	18,399,545
Other local sources	631,875,000	61,333,416	117,206,849	195,028,925	373,569,190	258,305,810
Domestic Grants	482,707,063	59,143,046	-	80,852,766	139,995,812	342,711,251
Vocational Training Grant	56,780,795	9,935,901	-	9,159,947	19,095,848	37,684,947
User fee forgone	9,968,208	-	-	-	-	9,968,208
Medical leasing equipment	132,021,277	-	-	-	-	132,021,277
Road Maintenance Levy Fund	192,592,783	49,207,145	-	71,692,819	120,899,964	71,692,819
MOH Covid-19 Funds	91,344,000	-	-	-	-	91,344,000
Foreign Grants	871,189,073	205,261,041	107,780,319	101,239,864	414,281,224	456,907,849
Kenya Urban Support Project (KUSP)	50,000,000	35,761,940	-	-	35,761,940	14,238,060
Kenya Urban Institutional Grant (KUIG)	8,800,000	8,800,000	-	-	8,800,000	-
Kenya Climate Smart Agriculture Project (KCSAP)	394,359,134	61,229,861	100,455,119	-	161,684,979	232,674,155
EU IDEAS LED	92,457,157	38,512,939	-	-	38,512,939	53,944,218
UNICEF Primary Health Care Grant	11,362,004	-	1,385,200	659,400	2,044,600	9,317,404
KDSP Level 1 - capacity building	125,137,774	39,016,747	-	45,000,000	84,016,747	41,121,027
KDSP Level 2 - investment	-	-	-	-	-	-
Transforming Health Care Systems (THSUCP)	125,061,404	-	-	43,338,975	43,338,975	81,722,429
Agricultural Sector Development Support Programme (ASDSP)	47,546,600	21,939,554	-	12,241,489	34,181,043	13,365,557
DANIDA Grant	11,880,000	-	5,940,000	-	5,940,000	5,940,000
DANIDA Covid-19 Funds	4,585,000	-	-	-	-	4,585,000
Opening Balances	-	20,810,227	-	-	20,810,227	(20,810,227)
CRF Returns	-	1,989,103	-	-	1,989,103	(1,989,103)
Emergency Fund	-	15,128,807	-	-	15,128,807	(15,128,807)
HSSF	-	3,692,317	-	-	3,692,317	(3,692,317)
GRAND TOTAL	7,191,331,136	767,475,247	1,686,457,296	1,479,441,028	3,933,373,571	3,257,957,565

2. Payments

The PFM Act provides for management of public funds and gives guidelines on planning, budgeting and execution of public funds. Laikipia County Executive adhered to these guidelines when implementing the budget.

The County Executive attained a 43% budget utilization as at the end of the 3rd Quarter due to Cash flow limitations experienced in the entire quarter; having not received disbursement from the National Treasury for the 2 months (February & March) equitable share amounting to Kshs 805,093,333

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

and outstanding grants of Kshs 799,619,100 of domestic and foreign grants. Critical expenditure such as salaries were paid through bank borrowings and repaid upon receipt of cash from National Treasury.

Table 3: Budget utilization as at 31st March 2021

Expense Item	2020/2021 Budget	Actual Q1 2020/2021	Actual Q2 2020/2021	Actual Q3 2020/2021	Actual Cum.to Q3 2020/2021	Budget utilization difference to Q3 2020/2021	Budget utilization to Q3 2020/2021 (%)
	A	B	C	D	E=B+C+D	F = A-E	G= (E/A)
PAYMENTS							
Compensation of Employees	2,802,311,605	257,386,235	898,289,847	501,591,381	1,657,267,463	1,134,726,694	59%
Use of goods and services	1,218,516,886	106,080,732	140,598,456	337,136,608	583,815,796	669,704,814	48%
Transfers to County Entities	1,847,714,184	84,872,471	286,564,192	317,269,364	688,706,027	1,154,594,065	37%
Other grants and transfers	141,750,000	-	30,000,000	9,150,000	39,150,000	111,750,000	28%
Social Benefits	21,000,000	-	-	-	-	21,000,000	0%
Other Payments	486,535,696	14,719,202	735,000	14,692,500	30,146,702	385,745,484	6%
Acquisition of Assets	1,402,095,049	22,921,703	307,696,836	82,387,361	413,005,900	1,039,363,405	29%
TOTAL PAYMENTS	7,919,923,420	485,980,343	1,663,884,331	1,262,227,214	3,412,091,888	4,516,884,462	43%

Other grants and transfers refers to scholarships, relief assistance and subsidies to small businesses through the Economic Stimulus Fund

Social benefits – NHIF subsidy paid by the County for vulnerable families

Other Payments comprises of Emergency Fund of Ksh. 14,692,500

3. Cash flow

As stated above, the County experienced cash flow delays of disbursement of February and March Equitable Share amounting to Kshs 805,093,333 and outstanding grants of Kshs 799,619,100 from the National Treasury. Despite the cash flow delays, the County managed to run its operations prioritizing payment of essential services, while liaising with financial institutions for payment of salaries.

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE
FY 2020/2021 Quarterly Report and Financial Statements
For the 3rd Quarter ended 31st March 2021

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.

In this quarter, the County had limited activities due to the cash flow delays and survived through prioritizing of essential services as stated above.

The County has successfully launched the Finance Bill 2020 and CBROP 2020-2021 during the first half year, while in the third Quarter it has successfully launched the Credit Rating Report and the 2021 County Labour Report.

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, the Accounting officers and the entire Laikipia County Staff for their continued hard work, commitment, dedication to realise the goals as set in the budget while ensuring service delivery to the people of Laikipia County. Further, 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.

Finally, 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 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

IV. SUSTAINABILITY REPORTING

Our purpose as Laikipia County Executive is to include the citizens in development activities and transforming lives. This is the driving force behind everything we do and it's what guides us to deliver our strategy while putting the citizens first, delivering relevant projects and services, and improving operational excellence. Below is a brief highlight of our achievements;

Sustainability strategy and profile

The County's top management has activated various sustainability strategies for the County including but not limited to:

- Ensuring continuous compliance with government laws, regulations, policies and standards
- Developing cost and capital saving strategies e.g. The Civil Works Program, The Leasing Program
- Working towards developing a County Risk Management Framework Policy that will help the County identify and mitigate risks
- Engaging citizens through public participation to incorporate their ideas and contributions on County development matters

Employees' welfare

- The County has a Public Service Board that is charged with the responsibility of developing and implementing human resource policies and framework for the County Executive in line with the relevant laws.
- Empowering its employees through continued skills development and training e.g. The County Government in partnership with Dedan Kimathi University of Technology offer staff Post Graduate Diplomas on Project Management in cohorts in order to enhance project supervision and delivery.
- The County Executive also has an appraisal system for staff performance appraisal as well as a performance reward system that seeks to reward and motivate staff by awarding staff who go beyond their assigned expectations to accomplish exemplary results.

Market place practices

- The County Executive is guided by the Public Procurement and Disposal of Assets Act 2015 on procurement matters to ensure compliance with laws and regulations which leads to fair competition, good business practices, honouring contracts and ethical project supervision.
- The County Executive also practices responsible marketing and advertisement as well as respecting payment practices

Community Engagements

- Engaging citizens to identify their demands and needs, holding social community activities e.g. Sports, leaders and elders' engagements
- The County has also introduced the Civil Works Program engaging the youth in various parts of Laikipia to support them financially while also giving them an opportunity for skills learning

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE
FY 2020/2021 Quarterly Report and Financial Statements
For the 3rd Quarter ended 31st March 2021

V. 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 2021. 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 2021, 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 review 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 _____ 2021

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

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

VII. STATEMENT OF RECEIPTS AND PAYMENTS

Description	Note	Q1 2020/21		Q2 2020/21		Q3 2020/21		Q4 2020/21		Cumulative 2020/21		Comparative Q3 2019/20		Comparative Cumm to Q3 2019/20	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS															
Equitable Share	1	359,290,800	1,378,674,000	1,044,450,000	-	2,782,414,800	1,524,897,000	3,003,838,200							
Proceeds from Domestic Grants	2	-	-	80,852,766	-	80,852,766	45,601,555	75,248,961							
Proceeds from Foreign Grants	3	-	107,780,319	101,239,864	-	209,020,183	23,827,071	81,530,717							
County Own Generated Revenues	4	122,970,133	200,002,977	252,898,398	-	575,871,508	218,087,692	507,958,099							
Returns to CRF	5	18,783	-	-	-	18,783	-	2,958,156							
TOTAL RECEIPTS		482,279,716	1,686,457,296	1,479,441,028	-	3,648,178,039	1,812,413,318	3,671,534,133							
PAYMENTS															
Compensation of Employees	6	(257,386,235)	(898,289,847)	(501,591,381)	-	(1,657,267,463)	(586,702,738)	(1,903,252,159)							
Use of goods and services	7	(106,080,732)	(140,598,456)	(337,136,608)	-	(583,815,796)	(415,136,138)	(733,176,605)							
Transfers to County Entities	8	(84,872,471)	(286,564,192)	(317,269,364)	-	(697,756,027)	(338,252,746)	(637,769,734)							
Other grants and transfers	9	-	(30,000,000)	(9,150,000)	-	(30,100,000)	(3,354,928)	(3,557,112)							
Social Security Benefits	10	-	-	-	-	-	-	-							
Other Payments	11	(14,719,202)	(735,000)	(14,692,500)	-	(30,146,702)	(3,762,645)	(3,762,645)							
Acquisition of Assets	12	(22,921,703)	(307,696,836)	(82,387,361)	-	(413,005,900)	(210,945,886)	(290,530,214)							
TOTAL PAYMENTS		(485,980,343)	(1,663,884,331)	(1,262,227,214)	-	(3,412,091,888)	(1,558,155,081)	(3,572,048,469)							
SURPLUS/DEFICIT		(3,700,627)	22,572,965	217,213,814	-	236,086,152	254,258,237	99,485,664							

This statement is prepared under Cash basis IPSAS and hence does not report on revenue opening balances amounting to Kshs. 285,195,531; since these were received and reported as receipts in FY 2019/20. The Statement of Appropriation (on page 13) reports on all the revenue available for use.

Equitable share of Kshs 359,290,800 received in quarter 1 was revenue payable for FY 2019/20.

Other payments refer to payments in respect to emergency relief activities.

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements
For the 3rd Quarter ended 31st March 2021

The financial statements were approved on 29/04 2021 and signed by:



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



Ag. Director - Accounting Services
Name: Florence Wangeci
ICPAK Member No. 24100



Ag. Assistant Director – Financial Reporting
Name: Mishek M. Gacheru
ICPAK Member No. 26623

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

VIII. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

Description	Note	Q1 2020/21		Q2 2020/21		Q3 2020/21		Q4 2020/21		Comparative Q3 2019/20	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
FINANCIAL ASSETS											
Cash and Cash Equivalents											
Bank Balances	13A	268,831,748	288,879,945	496,764,682	-	-	-	-	-	704,644,824	-
Cash Balances	13B	-	-	-	-	-	-	-	-	-	-
Total Cash and cash equivalents		268,831,748	288,879,945	496,764,682	-	-	-	-	-	704,644,824	-
Accounts Receivables – Outstanding Imprests	14	24,533,209	17,615,890	23,219,248	-	-	-	-	-	54,369,338	-
TOTAL FINANCIAL ASSETS		293,364,957	306,495,836	519,983,930	-	-	-	-	-	759,014,162	-
FINANCIAL LIABILITIES											
Accounts Payables – Deposits and Retentions	15	(13,246,568)	(3,804,483)	(78,763)	-	-	-	-	-	(30,210,080)	-
NET FINANCIAL ASSETS REPRESENTED BY		280,118,388	302,691,352	519,905,167	-	-	-	-	-	728,804,082	-
Fund balance b/fwd	16	283,819,015	280,118,388	302,691,352	-	-	-	-	-	474,545,844	-
Surplus/Deficit for the year		(3,700,627)	22,572,965	217,213,814	-	-	-	-	-	254,258,237	-
NET FINANCIAL POSITION		280,118,388	302,691,352	519,905,167	-	-	-	-	-	728,804,081	-

The financial statements were approved on 29/04 2021 and signed by:



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



Ag. Director – Accounting Services
Name: Florence Wangcichi
ICPAK Member No. 24100



Ag. Assistant Director – Financial Reporting
Name: Mishek M. Gacheru
ICPAK Member No. 26623

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements
For the 3rd Quarter ended 31st March 2021

IX. STATEMENT OF CASHFLOW

Description		Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative
		Kshs	Kshs	Kshs	Kshs	Q3 2019/20 Kshs
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts from operating income						
Equitable Share	1	359,290,800	1,378,674,000	1,044,450,000	-	1,524,897,000
Proceeds from Domestic Grants	2	-	-	80,852,766	-	45,601,555
Proceeds from Foreign Grants	3	-	107,780,319	101,239,864	-	23,827,071
County Own Generated Revenues	4	122,970,133	200,002,977	252,898,398	-	218,087,692
Returns to CRF	5	18,783	-	-	-	-
Payments for operating expenses						
Compensation of Employees	6	(257,386,235)	(898,289,847)	(501,591,381)	-	(586,702,738)
Use of goods and services	7	(106,080,732)	(140,598,456)	(337,136,608)	-	(415,136,138)
Transfers to County Entities	8	(84,872,471)	(286,564,192)	(326,319,364)	-	(338,252,746)
Other grants and transfers	9	-	(30,000,000)	(100,000)	-	(3,354,928)
Social Security Benefits	10	-	-	-	-	-
Other Payments	12	(14,719,202)	(735,000)	(14,692,500)	-	(3,762,645)
Adjusted for:						
Changes in Accounts Receivables: Outstanding Imprest	17	(24,353,209)	6,917,319	(5,603,358)	-	(19,439,747)
Changes in Accounts Payables: Retentions and Deposit	18	3,594,000	(9,442,085)	(3,725,720)	-	(22,100,256)
Net cash flows from operating activities		(1,538,134)	327,745,035	290,272,097	-	423,664,120
CASHFLOW FROM INVESTING ACTIVITIES						
Acquisition of Assets	11	(22,921,703)	(307,696,836)	(82,387,361)	-	(210,945,886)
Net cash flows from investing activities		(22,921,703)	(307,696,836)	(82,387,361)	-	(210,945,886)
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						
Cash and cash equivalent at BEGINNING of the quarter		(24,459,837)	20,048,199	207,884,736	-	212,718,234
Cash and cash equivalent at END of the quarter		293,291,583	268,831,748	288,879,946	-	491,926,589
		268,831,748	288,879,946	496,764,682	-	704,644,823

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements
For the 3rd Quarter ended 31st March 2021

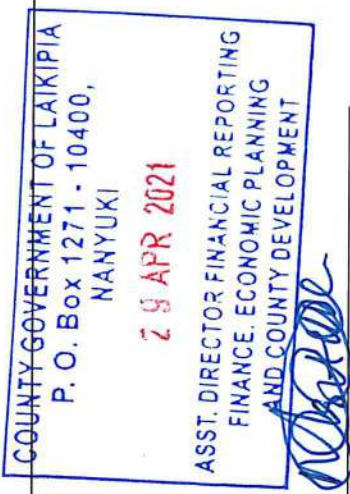
The financial statements were approved on 29/4/ 2021 and signed by:



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



Ag. Director - Accounting Services
Name: Florence Wangechi
ICPAK Member No. 24100



Ag Assistant Director – Financial Reporting
Name: Mishek M. Gacheru
ICPAK Member No. 26623

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

X. STATEMENT OF APPROPRIATION: BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	2020/2021 Approved Budget Estimates	Actual Q1 2020/2021	Actual Q2 2020/2021	Actual Q3 2020/2021	Actual cumulative to Q3 2020/2021	Budget utilization difference to Q3 2020/2021	Budget utilization/ realization to Q3 2020/2021 (%)
	A	B	C	D	E= B+C+D	F = A-E	G = (E/A)
RECEIPTS							
Equitable Share	4,830,560,000	359,290,800	1,378,674,000	1,044,450,000	2,782,414,800	2,048,145,200	58%
Proceeds from Domestic Grants	482,707,063	59,143,046	-	80,852,766	139,995,812	342,711,251	29%
Proceeds from Foreign Grants	871,189,073	205,261,041	107,780,319	101,239,864	414,281,223	456,907,850	48%
County Own Generated Revenues	1,006,875,000	122,970,133	200,002,977	252,898,398	575,871,508	431,003,492	57%
CRF Returns	-	20,810,227	-	-	20,810,227	(20,810,227)	-
TOTAL	7,191,331,136	767,475,246	1,686,457,296	1,479,441,028	3,933,373,570	3,257,957,566	55%
PAYMENTS							
Compensation of Employees	2,802,311,605	257,386,235	898,289,847	501,591,381	1,657,267,463	1,144,734,142	59%
Use of goods and services	1,218,516,886	106,080,732	140,598,456	337,136,608	583,815,796	634,701,090	48%
Transfers to County Entities	1,847,714,184	84,872,471	286,564,192	317,269,364	688,706,027	1,159,008,157	37%
Other grants and transfers	141,750,000	-	30,000,000	9,150,000	39,150,000	102,600,000	28%
Social Benefits	21,000,000	-	-	-	-	21,000,000	-
Other Payments	486,535,696	14,719,202	735,000	14,692,500	30,146,702	456,388,994	6%
Acquisition of Assets	1,402,095,049	22,921,703	307,696,836	82,387,361	413,005,900	989,089,150	29%
TOTAL	7,919,923,421	485,980,343	1,663,884,331	1,262,227,214	3,412,091,888	4,507,831,533	43%
SURPLUS/DEFICIT	(728,592,285)	281,494,903	22,572,965	217,213,814	521,281,683	(1,249,873,968)	

Under-realization of the revenue budget was due to:

1. Non-disbursement of 2 months (February and March) Equitable Share by The National Treasury.
2. Non-disbursement of most Domestic and Foreign Grants by The National Treasury.
 - Amounts realized under CRF Returns include; Recurrent, Development & FIF CBK Accounts, Emergency Fund and HSSF Bank opening balances and shall be incorporated in the revenue budget through a supplementary budget

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements
For the 3rd Quarter ended 31st March 2021

Under-utilization of the expenditure budget was due to;

- *Non-disbursement of funds by The National Treasury for Equitable Share and Grants; thus the County minimized its activities due to limited cash flow. The County liaised with Financial Institutions for payment of Salaries, and issued letters to government institutions on delayed payment of statutory deductions*
- ❖ *Other grants and transfers refers to scholarships, relief assistance and subsidies to small businesses*
- ❖ *Social benefits refer to NHIF subsidy paid by the County for vulnerable families*
- ❖ *Other Payments refer to Emergency Fund payments*

Table 4: Reconciliation of Revenue in Statement of Receipts and Payments against Statement of Appropriation

Description	Statement of Receipts and Payments		Statement of Appropriation	Variations	REMARKS
	A	B	B	C = A - B	
Equitable Share	2,782,414,800	2,782,414,800	2,782,414,800	-	
Own Source Revenue	575,871,508	575,871,508	575,871,508	-	
Vocational Training Grant (Youth Polytechnics)	9,159,947	19,095,848	19,095,848	(9,935,901)	Opening Bank Balance
Road Maintenance Levy Fund	71,692,819	120,899,964	120,899,964	(49,207,145)	Opening Bank Balance
Kenya Urban Support Project (KUSP)	-	35,761,940	35,761,940	(35,761,940)	Opening Bank Balance
Kenya Urban Institutional Grant (KUIG)	-	8,800,000	8,800,000	(8,800,000)	Opening Bank Balance
Kenya Climate Smart Agriculture Project (KCSAP)	100,455,119	161,684,980	161,684,980	(61,229,861)	Opening Bank Balance
EU IDEAS LED	-	38,512,939	38,512,939	(38,512,939)	Opening Bank Balance
UNICEF Primary Health Care Grant	2,044,600	2,044,600	2,044,600	-	
KDSP Level 1 - capacity building	45,000,000	84,016,747	84,016,747	(39,016,747)	Opening Bank Balance
Danida Grant	5,940,000	5,940,000	5,940,000	-	
Transforming Health Care Systems (THSUCP)	43,338,975	43,338,975	43,338,975	-	
Agricultural Sector Development Support Programme (ASDSP)	12,241,489	34,181,043	34,181,043	(21,939,554)	Opening Bank Balance
Opening Balance	18,783	20,810,227	20,810,227	(20,791,444)	Opening Bank Balance
GRAND TOTAL	3,648,178,039	3,933,373,570	3,933,373,570	(285,195,531)	

This table explains the variance in revenue between the two statements and further confirms the explanation given on deficit under the Statement of Receipts and Payments

The financial statements were approved on 29/04/2021 and signed by _____



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



Director – Accounting Services
Name: Florence Mwangi
ICPAK Member No. 24400



Ag Assistant Director – Financial Reporting
Name: Mifshik Mwachet
ICPAK Member No. 2623 NNING
ANAK COUNTY DEVELOPMENT

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements
For the 3rd Quarter ended 31st March 2021

XI. STATEMENT OF APPROPRIATION: BUDGET & ACTUAL AMOUNTS: RECURRENT


Receipt/Expense Item	2020/2021 Approved Budget Estimates	Actual Q1 2020/2021	Actual Q2 2020/2021	Actual Q3 2020/2021	Actual cumulative to Q3 2020/2021	Budget utilization difference to Q3 2020/2021	Budget utilization/realization to Q3 2020/2021 (%)
	A	B	C	D	E = B+C+D	F = A-E	G = (E/A)
RECEIPTS							
Equitable Share	3,381,392,000	251,503,560	965,071,800	731,115,000	1,947,690,360	1,433,701,640	58%
Proceeds from Domestic Grants	101,312,208	-	-	-	-	101,312,208	-
Proceeds from Foreign Grants	334,372,782	69,756,301	7,325,200	101,239,864	178,321,365	156,051,417	53%
County Own Generated Revenues	704,812,500	86,079,093	140,002,084	177,028,879	403,110,055	301,702,445	57%
CRF Returns	-	14,567,159	-	-	14,567,159	(14,567,159)	-
TOTAL	4,521,889,490	421,906,112	1,112,399,084	1,009,383,743	2,543,688,938	1,978,200,552	56%
PAYMENTS							
Compensation of Employees	2,802,311,605	257,386,235	898,289,847	501,591,381	1,657,267,463	1,144,734,142	59%
Use of goods and services	971,052,260	106,080,732	118,349,050	295,544,710	519,974,492	451,077,768	54%
Transfers to County Entities	895,940,966	73,371,427	237,283,007	179,259,952	489,914,386	406,026,580	55%
Other grants and transfers	53,500,000	-	-	100,000	100,000	53,400,000	-
Social Benefits	21,000,000	-	-	-	-	21,000,000	-
Other Payments	30,540,051	14,719,202	735,000	14,692,500	30,146,702	393,349	99%
Acquisition of Assets	37,848,496	-	6,694,600	11,174,501	17,869,101	19,979,395	47%
TOTAL	4,812,193,378	451,557,596	1,261,351,504	1,002,363,044	2,715,272,144	2,096,921,234	56%
SURPLUS/DEFICIT	(290,303,888)	(29,651,484)	(148,952,420)	7,020,699	(171,583,205)	(118,720,683)	

• Remarks on budget realization and utilization are as stated under Table X above (Statement of Appropriation: Recurrent and Development Combined)

The financial statements were approved on 29/4/ 2021 and signed by


29 APR 2021
COUNTY GOVERNMENT OF LAIKIPIA
COUNTY TREASURY


23 APR 2021
COUNTY GOVERNMENT OF LAIKIPIA
COUNTY TREASURY


23 APR 2021
COUNTY GOVERNMENT OF LAIKIPIA
DIRECTOR FINANCIAL REPORTING

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

Ag. Director - Accounting Services
Name: Florence Wangechi
ICPAK Member No. 24100

Ag Assistant Director – Financial Reporting
Name: MishekAMD Galdenitu
ICPAK Member No. 26623

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

XII. STATEMENT OF APPROPRIATION: BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	2020/2021	Actual Q1	Actual Q2	Actual Q3	Actual	Budget utilization	Budget
	Approved Budget Estimates	2020/2021	2020/2021	2020/2021	cumulative to Q3 2020/2021	difference to Q3 2020/2021	utilization/realization to Q3 2020/2021 (%)
	A	B	C	D	E = B+C+D	F = A-E	G = (E/A)
RECEIPTS							
Equitable Share	1,449,168,000	107,787,240	413,602,200	313,335,000	834,724,440	614,443,560	58%
Proceeds from Domestic Grants	381,394,855	59,143,046	-	80,852,766	139,995,812	241,399,043	37%
Proceeds from Foreign Grants	536,816,291	135,504,740	100,455,119	-	235,959,859	300,856,432	44%
County Own Generated Revenues	302,062,500	36,891,040	60,000,893	75,869,519	172,761,453	129,301,047	57%
CRF Returns	-	6,243,068	-	-	6,243,068	(6,243,068)	-
TOTAL	2,669,441,646	345,569,135	574,058,212	470,057,285	1,389,684,632	1,279,757,014	52%
PAYMENTS							
Compensation of Employees	-	-	-	-	-	-	-
Use of goods and services	127,464,626	-	22,249,406	41,591,898	63,841,304	63,623,322	50%
Transfers to County Entities	1,071,773,218	11,501,044	49,281,185	138,009,412	198,791,641	872,981,577	19%
Other grants and transfers	88,250,000	-	30,000,000	9,050,000	39,050,000	49,200,000	44%
Social Benefits	-	-	-	-	-	-	-
Other Payments	455,995,645	-	-	-	-	455,995,645	-
Acquisition of Assets	1,364,246,553	22,921,703	301,002,236	71,212,860	395,136,799	969,109,755	29%
TOTAL	3,107,730,043	34,422,747	402,532,827	259,864,170	696,819,744	2,410,910,299	22%
SURPLUS/DEFICIT	(438,288,397)	311,146,388	171,525,385	210,193,115	692,864,888	(1,131,153,285)	

• Remarks on budget realization and utilization are as stated under Table X above (Statement of Appropriation: Recurrent and Development Combined)

The financial statements were approved on 29/04/2021 and signed by: COUNTY



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



Ag. Assistant Director - Financial Reporting
Name: Mishek M. Gacheru
ICPAK Member No: 24100
FINANCE, ECONOMIC PLANNING
AND COUNTY DEVELOPMENT

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

XIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Original Budget KShs	Q1 Actual KShs	Q2 Actual KShs	Q3 Actual KShs	Cumulative Actual KShs	Budget utilization difference KShs	% Utilization
103004510		General Administration Services & County Affairs Management	106,952,627	4,425,991	3,142,545	9,489,214	17,057,750	99,384,091	16%
	103014510	Use of goods and services	56,616,027	1,555,291	1,646,819	3,924,770	7,126,880	53,413,917	13%
	103024510	Finance Services	2,790,000	998,700	-	143,300	1,142,000	1,791,300	41%
	103034510	Agriculture Sector Extension Management	47,546,600	1,872,000	1,495,726	5,421,144	8,788,870	44,178,874	18%
104004510		Livestock Productivity Improvement Program	418,422,585	11,456,794	6,784,500	74,498,024	92,739,318	400,181,291	22%
	104024510	Livestock Production and Management	4,273,872	-	-	-	-	4,273,872	0%
	104044510	Animal Health and Disease Management and Control	414,148,713	11,456,794	6,784,500	74,498,024	92,739,318	395,907,419	22%
110004510		Fisheries Productivity Program	11,175,863	-	-	-	-	11,175,863	0%
	110014510	Fish Pond Farming	11,175,863	-	-	-	-	11,175,863	0%
112004510		Physical Planning Services	27,696,000	452,300	200,000	13,138,800	13,791,100	27,043,700	50%
	112014510	Survey Equipment	17,696,000	452,300	200,000	13,138,800	13,791,100	17,043,700	78%
	112024510	County Spatial plan preparation	10,000,000	-	-	-	-	10,000,000	0%
113004510		Housing Development	4,000,000	-	20,000	136,500	156,500	3,980,000	4%
	113024510	Housing policy development	4,000,000	-	20,000	136,500	156,500	3,980,000	4%
114004510		Public Works Service Delivery Improvement	4,200,000	647,400	50,000	71,550	768,950	3,502,600	18%
	114044510	County Building Construction Standards	4,200,000	647,400	50,000	71,550	768,950	3,502,600	18%
115004510		Road Network Improvement	665,542,294	3,921,703	71,203,218	53,188,260	128,313,181	590,417,373	19%
	115014510	Road network development	399,149,511	-	35,761,940	50,500,000	86,261,940	363,387,571	22%
	115034510	Road Network Maintenance	192,592,783	3,921,703	26,641,278	505,760	31,068,741	162,029,802	16%
	115044510	Heavy Equipment Maintenance	15,000,000	-	-	2,182,500	2,182,500	15,000,000	15%
	115064510	Road Reserve Maintenance	10,000,000	-	-	-	-	10,000,000	0%
	115094510	Urban Development	40,000,000	-	-	-	-	40,000,000	0%
	115114510	Municipal boards and administration services	8,800,000	-	8,800,000	-	8,800,000	-	100%

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

116004510	Critical infrastructure rehabilitation and construction	16,000,000	-	-	-	-	-	-	-	16,000,000	0%
	Inter ward bridge construction program	16,000,000	-	-	-	-	-	-	-	16,000,000	0%
117004510	Crop development and management	105,160,005	44,250	299,790	1,449,450	1,793,490	104,815,965				2%
	Land and Crop Productivity Enhancement and Management	11,997,561	-	240,690	-	240,690	11,756,871				2%
	Irrigation Development and management	705,287	-	-	-	-	705,287				0%
	Strategic Food Security Service	92,457,157	44,250	59,100	1,449,450	1,552,800	92,353,807				2%
118004510	Renewable/Green energy services	1,036,268	-	-	118,200	118,200	1,036,268				11%
	County renewable/Green energy services	1,036,268	-	-	118,200	118,200	1,036,268				11%
301004510	General administration and planning services	11,316,496	1,198,900	1,056,288	1,325,668	3,580,856	9,061,309				32%
	Use of goods and services	9,316,496	610,500	977,628	1,153,068	2,741,196	7,728,369				29%
	Infrastructure development	1,500,000	511,400	48,660	172,600	732,660	939,940				49%
	Policy Implementation	500,000	77,000	30,000	-	107,000	393,000				21%
302004510	Co-operative development	24,006,679	851,060	617,220	767,620	2,235,900	22,538,399				9%
	Co-operative movement support initiative	19,500,000	476,060	500,440	-	976,500	18,523,500				5%
	Research and Development	4,506,679	375,000	116,780	767,620	1,259,400	4,014,899				28%
303004510	Industrialization development	83,000,000	-	30,117,500	9,050,000	39,167,500	52,882,500				47%
	Industrial mapping and promotion initiative	8,000,000	-	-	-	-	8,000,000				0%
	Enterprise development	75,000,000	-	30,117,500	9,050,000	39,167,500	44,882,500				52%
304004510	Trade development	19,940,271	1,076,580	1,451,130	1,713,863	4,241,573	17,412,561				21%
	Trade promotion services	6,840,271	332,100	48,400	11,500	392,000	6,459,771				6%
	Metrological Lab-weights and measures	2,500,000	-	-	653,903	653,903	2,500,000				26%
	Investment Promotion and County Branding	10,600,000	744,480	1,402,730	1,048,460	3,195,670	8,452,790				30%
305004510	Tourism development	8,792,275	1,038,500	80,000	-	1,118,500	7,673,775				13%
	Tourism promotion initiatives	5,292,275	1,038,500	80,000	-	1,118,500	4,173,775				21%
	Tourism Infrastructural Development	3,500,000	-	-	-	-	3,500,000				0%

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

401004510	Health services improvement	384,588,997	2,977,441	35,862,972	100,225,251	139,065,665	345,748,584	36%
401014510	Health infrastructure development initiative	50,832,955	-	3,250,000	36,604,400	39,854,400	47,582,955	78%
401024510	Primary healthcare care support initiative	24,004,435	-	-	-	-	24,004,435	0%
401034510	Emergency response services	34,568,787	-	-	-	-	34,568,787	0%
401064510	Emergency Referral and Rehabilitative Services	133,421,416	50,533	17,311,159	48,714,488	66,076,181	116,059,724	50%
401074510	Essential Health Institutions and Services	138,761,404	2,926,908	15,301,813	14,906,363	33,135,084	120,532,683	24%
401084510	Health training center infrastructural development	3,000,000	-	-	-	-	3,000,000	0%
402004510	General administrative & planning services	86,465,000	14,883,173	17,287,895	31,150,075	63,321,143	54,293,932	73%
402014510	Use of goods and services	80,465,000	14,562,643	15,743,465	30,266,857	60,572,965	50,158,892	75%
402024510	Human Resource for Health Management and development	1,000,000	-	126,200	167,460	293,660	873,800	29%
402054510	Health policy, governance, planning and financing	4,500,000	320,530	1,418,230	715,758	2,454,518	2,761,240	55%
402064510	Health information standards and quality assurance	500,000	-	-	-	-	500,000	0%
405004510	Preventive health services	290,030,277	7,040,453	45,043,185	34,608,579	86,692,217	237,946,639	30%
405014510	Family Planning, maternal, and child health services	3,300,000	-	-	1,021,600	1,021,600	3,300,000	31%
405024510	Non-communicable diseases control and prevention	800,000	-	-	403,000	403,000	800,000	50%
405034510	Public health promotion and nutrition services	5,300,000	609,000	510,750	733,600	1,853,350	4,180,250	35%
405044510	Community health Strategy, Advocacy and surveillance	240,630,277	3,000,000	41,243,590	27,354,649	71,598,239	196,386,687	30%
405064510	Social Health Insurance Scheme	40,000,000	3,431,453	3,288,845	5,095,730	11,816,028	33,279,702	30%
502004510	General Administration Services & County Affairs Management	7,577,793	1,259,000	150,500	825,212	2,234,712	6,168,293	29%
502014510	Use of goods and services	5,777,793	984,700	39,200	366,762	1,390,662	4,753,893	24%
502044510	Personnel Services	1,800,000	274,300	111,300	458,450	844,050	1,414,400	47%
505004510	Information Communication and	8,000,000	89,150	811,050	362,000	1,262,200	7,099,800	16%

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

705004510		Public Service Delivery	20,500,000	1,312,576	4,275,903	1,030,700	6,619,179	14,911,521	32%
	705014510	Compensation to employees	5,000,000	453,174	346,200	428,600	1,227,974	4,200,626	25%
	705024510	Current grants to Other levels of Government-CPSB	6,000,000	699,402	1,168,800	352,100	2,220,302	4,131,798	37%
	705034510	Enforcement And Disaster Management	5,000,000	160,000	1,031,703	250,000	1,441,703	3,808,297	29%
	705044510	Alcohol Control Committee	4,500,000	-	1,729,200	-	1,729,200	2,770,800	38%
706004510		Departmental administrative services/Centralized services	39,000,000	6,731,700	12,768,300	3,000,000	22,500,000	19,500,000	58%
	706044510	Revenue collection services	39,000,000	6,731,700	12,768,300	3,000,000	22,500,000	19,500,000	58%
707004510		Financial systems and automation program	728,759,542	-	252,719,310	75,492,194	328,211,504	476,040,232	45%
	707044510	Revenue management services	25,759,542	-	252,719,310	1,000,000	253,719,310	-226,959,768	985%
	707064510	County Treasury Administrative Services	703,000,000	-	-	74,492,194	74,492,194	703,000,000	11%
708004510		Departmental Administrative Services/Centralized services	77,000,000	14,588,375	21,941,448	9,988,580	46,518,403	40,470,177	60%
	708014510	Economic planning and development services	46,000,000	8,237,662	10,717,890	6,887,132	25,842,684	27,044,448	56%
	708024510	Legal Services	9,000,000	2,049,913	2,850,058	3,101,448	8,001,419	4,100,029	89%
	708034510	Intra and intergovernmental relations	22,000,000	4,300,800	8,373,500	-	12,674,300	9,325,700	58%
709004510		Administration and Support Services	229,778,340	31,353,242	17,628,861	26,471,701	75,453,805	180,796,237	33%
	709014510	Generation administration and support services	78,150,000	30,879,142	17,112,400	17,549,223	65,540,765	30,158,458	84%
	709024510	Infrastructural facility	29,178,340	-	491,461	8,151,618	8,643,080	28,686,879	30%
	709034510	Headquarters Administrative and Support Services	120,000,000	-	-	-	-	120,000,000	0%
	709044510	Personnel services	2,450,000	474,100	25,000	770,860	1,269,960	1,950,900	52%
717004510		Intergovernmental relations	125,137,774	53,669,911	46,589,803	28,165,880	128,425,594	24,878,060	103%
	717014510	Grants and Transfers to Government entities	125,137,774	53,669,911	46,589,803	28,165,880	128,425,594	24,878,060	103%
718004510		Enhanced staff welfare	15,000,000	-	-	7,500,000	7,500,000	15,000,000	50%
	718024510	Car and Mortgages - Public Officers	15,000,000	-	-	7,500,000	7,500,000	15,000,000	50%
721004510		Economic planning services	1,580,000	349,800	123,400	395,700	868,900	1,106,800	55%

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

721094510	Integrated Monitoring and Evaluation Services	1,580,000	349,800	123,400	395,700	868,900	1,106,800	55%
722004510	Human Capital Management and Development	24,181,629	2,326,730	4,531,200	2,182,800	9,040,730	17,323,699	37%
722024510	County Public Service Board	19,781,629	1,905,930	3,196,000	2,162,800	7,264,730	14,679,699	37%
722034510	Information and Records management	4,400,000	420,800	1,335,200	20,000	1,776,000	2,644,000	40%
723004510	Security and policing support services	25,000,000	1,878,980	5,362,535	2,154,809	9,396,324	17,758,485	38%
723024510	Urban Facilities Management Services	25,000,000	1,878,980	5,362,535	2,154,809	9,396,324	17,758,485	38%
724004510	County Assembly-oversite Authority	596,786,041	51,295,937	146,656,944	110,517,236	308,470,117	398,833,160	52%
724014520	Transfer to County Assembly	596,786,041	51,295,937	146,656,944	110,517,236	308,470,117	398,833,160	52%
725004510	Public Finance Management Services	25,094,223	1,722,826	4,443,866	4,280,315	10,447,007	18,927,531	42%
725024510	Supply Chain Management Services	14,394,223	908,420	2,957,580	1,844,400	5,710,400	10,528,223	40%
725034510	Internal Audit Services	9,000,000	814,406	1,232,486	1,845,915	3,892,807	6,953,108	43%
725044510	Budget Management	1,700,000	-	253,800	590,000	843,800	1,446,200	50%
726004510	Development Planning Services	44,116,921	5,117,768	8,954,982	6,989,804	21,062,554	30,044,171	48%
726024510	Participatory Budgeting support services	12,333,899	920,800	2,993,682	2,717,904	6,632,386	8,419,417	54%
726034510	Research Statistics and Documentation services	10,120,000	1,039,718	1,611,400	1,069,300	3,720,418	7,468,882	37%
726044510	Programme monitoring and Evaluation	8,000,000	1,257,250	1,349,900	202,600	2,809,750	5,392,850	35%
726064510	Strategic Partnership and Collaboration	13,663,022	1,900,000	3,000,000	3,000,000	7,900,000	8,763,022	58%
1001004510	Water supply management	200,123,342	-	450,000	2,800,256	3,250,256	199,673,342	2%
1001024510	Water supply projects	200,123,342	-	450,000	2,800,256	3,250,256	199,673,342	2%
1003004510	General administration and support services	19,000,000	916,847	4,581,058	2,361,200	7,859,105	13,502,095	41%
1003014510	Goods and services	15,500,000	838,647	4,033,698	1,408,200	6,280,545	10,627,655	41%
1003024510	Personnel Services	2,500,000	78,200	423,900	953,000	1,455,100	1,997,900	58%
1003034510	Strategic Project Monitoring and intervention(Ending Drought)	1,000,000	-	123,460	-	123,460	876,540	12%
1006004510	Environment and Natural	40,519,589	85,000	2,338,150	4,759,597	7,182,747	38,096,439	18%

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

	resources											
1006014510	Solid Waste Management	17,519,589	50,000	1,511,400	4,259,597	5,820,997	15,958,189					33%
1006024510	Human-Wildlife Conflict Prevention	4,500,000	35,000	196,750	250,000	481,750	4,268,250					11%
1006034510	Natural Resources Management	10,000,000	-	430,000	-	430,000	9,570,000					4%
1006044510	Climate Change Adaptation & Mitigation	6,500,000	-	200,000	250,000	450,000	6,300,000					7%
1006054510	Integrated Range Land Development	2,000,000	-	-	-	-	2,000,000					0%
	Grand Total	7,919,923,421	485,980,343	1,663,884,331	1,262,227,214	3,412,091,888	5,770,058,747					43%

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

XIV. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT

Description	Approved Budget 2020/21	Budget - Q3 2020/21	Actual - Q1 2020/21	Actual - Q2 2020/21	Actual - Q3 2020/21	Cumm. Actual to Q3 2020/2021	2020/2021 Budget Realization
	A Kshs	D Kshs	F Kshs	G Kshs	H Kshs	I = F+G+H Kshs	J = G/A Kshs
RECEIPTS							
Land Rates	90,000,000	18,000,000	2,528,478	7,972,629	44,801,043	55,302,150	61%
Business Permits	100,000,000	20,000,000	10,108,169	6,508,318	49,900,164	66,516,651	67%
Cesses	37,700,000	7,540,000	4,658,790	12,950,790	7,294,220	24,903,800	66%
Plot Rents	13,000,000	2,600,000	242,301	518,027	1,722,032	2,482,360	19%
Administrative Service Fees	10,300,000	2,060,000	3,832,100	1,701,600	4,143,800	9,677,500	94%
County's Natural Resources Exploitation	98,675,000	19,735,000	13,874,370	26,675,683	23,203,536	63,753,589	65%
Market/Trade Centre Fee	18,000,000	3,600,000	2,318,935	5,487,015	4,419,215	12,225,165	68%
Vehicle Parking Fees	96,000,000	19,200,000	7,417,680	19,536,815	22,080,235	49,034,730	51%
Housing & Social Premises Use	22,000,000	4,400,000	3,419,842	6,795,003	6,184,235	16,399,080	75%
Social Premises Use Charges	200,000	40,000	3,000	14,300	40,000	57,300	29%
Education Fees	30,000,000	6,000,000	-	3,423,000	3,177,455	6,600,455	22%
Public Health Services	370,000,000	74,000,000	63,310,117	79,373,128	54,692,018	197,375,263	53%
Slaughter Houses Administration	30,500,000	6,100,000	2,509,040	6,239,000	4,549,160	13,297,200	44%
Technical Services Fees	53,000,000	10,600,000	5,944,336	14,853,020	18,986,795	39,784,151	75%
External Services Fees	8,000,000	1,600,000	678,050	559,700	1,861,390	3,099,140	39%
Various Fees	19,500,000	3,900,000	2,124,925	5,050,000	5,843,100	13,018,025	67%
Disposal of Assets	10,000,000	2,000,000	-	2,344,949	-	2,344,949	23%
TOTAL	1,006,875,000	201,375,000	122,970,133	200,002,977	252,898,398	575,871,508	57%

There was significant increase in this Quarter's collections in comparison to the previous quarters where our collections were Kshs. 252,898,398. This was because the business licenses fell due in the 3rd Quarter.

The financial statements were approved on 29/04 2021 and signed by _____



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



Ag. Director - Accounting Services
Name: Florence Wangechi
ICPAK Member No. 24100



Ag. Assistant Controller of Finance
Name: Mishek M. Gacheru
ICPAK Member No. 26623

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

Reports and Financial Statements

For the 3rd Quarter ended 31st March 2021

XV. NOTES TO THE FINANCIAL STATEMENTS

1 EQUITABLE SHARE

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative FY 2020/21	Comparative Q3 2019/20	Comparative Cumm to Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Total Equitable Share disbursements - Executive	307,994,863	1,232,017,056	933,932,764	-	2,473,944,683	1,404,336,496	2,653,352,696
Total Equitable Share disbursements - Assembly	51,295,937	146,656,944	110,517,236	-	308,470,117	120,560,504	350,485,504
TOTAL	359,290,800	1,378,674,000	1,044,450,000	-	2,782,414,800	1,524,897,000	3,003,838,200

The County's approved budget for Equitable Share in FY 2020/21 is Kshs. 4,830,560,000 of which Kshs. 4,321,366,250 is for the Executive while Kshs. 509,193,750 is for the Assembly. In the 3rd Quarter, the County received Kshs. 2,782,414,800 being Equitable Share disbursement; by the end of the 3rd Quarter the County had not received February and March disbursements amounting to Kshs 805,093,333. The County shall revise its equitable share budget through a supplementary budget to align it to the reviewed allocation from 4.8 billion to 4.1 billion.

2 TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES (DOMESTIC GRANTS)

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative FY 2020/21	Comparative Q3 2019/20	Comparative Cumm to Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Domestic Grants							
Leasing of medical equipment	-	-	-	-	-	-	-
Abolishment of user fees in health centers and dispensaries	-	-	-	-	-	-	-
Youth Polytechnics (Rehabilitation of village polytechnics)	-	-	9,159,947	-	9,159,947	15,954,149	15,954,149
Road Maintenance Levy Fund	-	-	71,692,819	-	71,692,819	29,647,406	59,294,812
TOTAL	-	-	80,852,766	-	80,852,766	45,601,555	75,248,961

The County's approved budget for Domestic Grants in FY 2020/21 is Kshs. 482,707,063. The County has received Kshs 80,852,766. Opening balances included Kshs. 9,935,901 for VTC grants and Kshs. 49,207,145 for RMLF. See Table 2 under CECM for a detailed analysis.

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

3 PROCEEDS FROM FOREIGN GRANTS

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative FY 2020/21	Comparative Q3 2019/20	Comparative Cumm to Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Multilateral Donors (International Organizations)							
DANIDA - Universal Healthcare in Devolved Units Programme	-	5,940,000	-	-	5,940,000	-	6,140,625
Transforming Health Care Systems for Universal Care Project (THSUCP)	-	-	43,338,975	-	43,338,975	9,056,052	9,056,052
Kenya Devolution Support Programme (KDSP)	-	-	45,000,000	-	45,000,000	-	-
Kenya Urban Support Programme (KUSP)	-	-	-	-	-	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	100,455,119	-	-	100,455,119	-	50,214,821
Agriculture Sector Development Support Project (ASDSP)	-	-	12,241,489	-	12,241,489	14,771,019	14,771,019
EU IDEAS LED	-	-	-	-	-	-	-
UNICEF - Primary Health Care Grant	-	1,385,200	659,400	-	2,044,600	-	1,348,200
TOTAL	-	107,780,319	101,239,864	-	209,020,183	23,827,071	81,530,717

The County's approved budget for Foreign Grants in FY 2020/21 is Kshs. 871,189,073. By the end of the 3rd quarter, The County had received grants amounting to Kshs 209,020,183. The County had opening balances of Kshs. 39,016,747 KDSP Level 1, Kshs. 8,800,000 for KUIG, Kshs. 35,761,940 for KUSP, Kshs. 61,229,861 for KSCAP, Kshs. 21,939,554 ASDSP and Kshs. 38,512,939 for EU Ideas Led. See Table 2 under CECM forward for a detailed analysis

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

4 SUMMARY OF COUNTY OWN GENERATED REVENUES

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative FY 2020/21	Comparative Q3 2019/20	Comparative Cumm to Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Land Rates	2,528,478	7,972,629	44,801,043	-	55,302,150	21,641,680	33,657,804
Business Permits	10,108,169	6,508,318	49,900,164	-	66,516,651	38,334,752	46,974,060
Cesses	4,658,790	12,950,790	7,294,220	-	24,903,800	6,516,290	18,664,100
Plot Rents	242,301	518,027	1,722,032	-	2,482,360	510,818	1,211,170
Administrative Service Fees	3,832,100	1,701,600	4,143,800	-	9,677,500	2,095,850	3,320,707
County's natural resources	13,874,370	26,675,683	23,203,536	-	63,753,589	20,826,369	58,732,923
Market/Trade Centre fees	2,318,935	5,487,015	4,419,215	-	12,225,165	2,544,566	7,843,511
Vehicle Parking Fees	7,417,680	19,536,815	22,080,235	-	49,034,730	19,743,084	53,820,809
Housing	3,419,842	6,795,003	6,184,235	-	16,399,080	4,134,669	13,208,500
Social Premise Use Charges	3,000	14,300	40,000	-	57,300	186,400	221,400
Education Related Fees	-	3,423,000	3,177,455	-	6,600,455	1,590,000	1,590,000
Public Health Facilities Operations	63,310,117	79,373,128	54,692,018	-	197,375,263	75,707,236	208,746,066
Slaughter Houses Administration	2,509,040	6,239,000	4,549,160	-	13,297,200	4,515,246	11,731,817
Technical Service Fees	5,944,336	14,853,020	18,986,795	-	39,784,151	15,691,820	35,672,723
External Service Fees	678,050	559,700	1,861,390	-	3,099,140	1,511,820	2,351,367
Encroachment fees	4,000	-	-	-	4,000	685,100	1,695,949
Impounding charges	141,800	353,800	249,500	-	745,100	81,400	203,900
Court fines	80,000	49,000	11,500	-	140,500	19,000	142,000
Liquor licences	1,827,500	1,872,800	5,512,100	-	9,212,400	1,148,100	7,565,800
Miscellaneous income	71,625	69,349	70,000	-	210,974	-	-
Disposal of assets	-	5,050,000	-	-	5,050,000	-	-
Disinfection Fees	-	-	-	-	-	603,492	603,492
TOTAL	122,970,133	200,002,977	252,898,398	-	575,871,508	218,087,692	507,958,099

Compared to the previous two quarters and a similar period last financial year, Revenue collection had a significant increase in the 3rd Quarter since business licences were payable within the Quarter.

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

5 RETURNS TO CRF

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative FY 2020/21	Comparative Q3 2019/20	Comparative Cum to Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
County Assembly - CBK Recurrent Account	1,856	-	-	-	1,856	-	1,991,727
County Assembly - CBK Development Account	16,927	-	-	-	16,927	-	919
County Assembly - Equity Account	-	-	-	-	-	-	401,061
Doldol Sub County Hospital Revenue FIF Account - Family Bank	-	-	-	-	-	-	564,449
TOTAL	18,783	-	-	-	18,783	-	2,958,156

This refers to funds appropriated in FY 2019/20 and transferred to expenditure accounts but remained unapplied by the close of the financial year thus transferred back to the CRF.

6 COMPENSATION OF EMPLOYEES

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative FY 2020/21	Comparative Q3 2019/20	Comparative Cum to Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	(119,111,127)	(773,816,050)	(332,880,943)	-	(1,225,808,120)	(496,948,499)	(1,655,412,897)
Basic wages of temporary employees	(116,747,056)	(63,555,127)	(130,491,911)	-	(310,794,094)	(50,652,321)	(133,257,002)
Personal allowances paid as part of salary	(65,800)	(17,160)	(22,950)	-	(105,910)	(1,583,204)	(1,632,764)
Pension and social security contributions	(21,462,253)	(60,901,511)	(38,505,577)	-	(120,869,340)	(37,518,714)	(112,949,496)
TOTAL	(257,386,235)	(898,289,847)	(501,901,381)	-	(1,657,577,463)	(586,702,738)	(1,903,252,159)

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements For the 3rd Quarter ended 31st March 2021

In the 1st Quarter the County did not make direct payments for August and September salaries but relied on advances from Financial Institutions to pay the net salaries while seeking patience from statutory bodies for payment of statutory deductions upon receipt of exchequer disbursements from the National Treasury. Quarter 1 salary refunds to financial institutions were paid in the 2nd Quarter, while part of Q3 salary refunds to the financial institutions were refunded in April; which explains the significant variation in salaries amounts in the 3 Quarters.

7 USE OF GOODS AND SERVICES

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative FY 2020/21	Comparative Q3 2019/20	Comparative Cum to Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	(9,424,765)	(5,364,395)	(9,732,040)	-	(24,521,200)	(14,184,170)	(31,537,077)
Communication, supplies and services	(957,091)	(5,393,275)	(1,203,860)	-	(7,554,226)	(3,988,790)	(10,425,830)
Domestic travel and subsistence	(21,460,458)	(26,152,211)	(17,542,424)	-	(65,155,093)	(37,616,479)	(121,742,832)
Foreign travel and subsistence	(1,070,380)	(2,549,544)	-	-	(3,619,924)	(5,178,607)	(6,866,187)
Printing, advertising and information supplies & services	(6,039,689)	(3,756,445)	(8,377,136)	-	(18,173,270)	(7,999,854)	(11,857,689)
Rentals of produced assets	-	-	(1,940,500)	-	(1,940,500)	(676,918)	(44,695,118)
Training expenses	(2,490,935)	(2,467,175)	(838,260)	-	(5,796,370)	(9,119,045)	(17,533,579)
Hospitality supplies and services	(22,021,681)	(15,435,943)	(23,121,768)	-	(60,579,392)	(28,301,167)	(56,319,156)
Insurance costs	-	-	(110,000,000)	-	(110,000,000)	(71,420,634)	(146,420,634)
Specialized materials and services	(17,456,533)	(16,300,298)	(85,418,430)	-	(119,175,261)	(91,929,065)	(92,272,621)
Office and general supplies and services	(6,355,866)	(10,455,904)	(10,349,697)	-	(27,161,467)	(12,359,577)	(22,493,514)
Other operating expenses	(13,423,163)	(35,628,578)	(49,383,965)	-	(98,435,706)	(105,672,310)	(133,249,381)
Routine maintenance – other assets	(168,780)	(1,257,144)	(2,017,749)	-	(3,443,673)	(2,595,489)	(3,536,996)

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

Routine maintenance – vehicles and other transport equipment	(2,402,141)	(6,177,144)	(6,359,759)	-	(14,939,044)	(8,830,675)	(9,857,954)
Fuel, oils and lubricants	(2,809,250)	(9,660,400)	(10,851,020)	-	(23,320,670)	(15,263,360)	(24,368,040)
TOTAL	(106,080,732)	(140,598,456)	(337,136,608)	-	(583,815,796)	(415,136,138)	(733,176,605)

Overall decline in payments during the year to date as compared to a similar period last year is attributed to delay in disbursements by the National Treasury to the County.

8 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1 2020/21		Q2 2020/21		Q3 2020/21		Q4 2020/21		Cumulative FY 2020/21		Comparative Q3 2019/20		Comparative Cumm to Q3 2019/20	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	(18,036,252)	(62,406,449)	(116,092,181)	-	-	(279,694,829)	(217,692,242)	(287,284,230)	(308,470,117)	(120,560,504)	(350,485,504)	(13,700,000)	(26,462,600)	(12,250,000)
Laikipia County Assembly	(6,731,700)	(18,483,255)	(14,000,000)	-	-	(4,900,000)	(6,000,000)	(12,081,106)	(44,561,940)	(49,783,080)	(49,783,080)	-	-	(2,700,000)
Laikipia County Revenue Board	(1,900,000)	(3,000,000)	(3,000,000)	-	-	(6,283,080)	(10,925,033)	(18,782,708)	(19,106,170)	(19,106,170)	(19,106,170)	-	-	-
Laikipia County Health Institutions	(343,080)	(5,940,000)	-	-	-	-	-	-	-	-	-	-	-	-
Laikipia County VTCs	(6,565,502)	(5,515,604)	(15,159,947)	-	-	-	-	-	-	-	-	-	-	-
Rumuruti Municipality Board	-	(44,561,940)	-	-	-	-	-	-	-	-	-	-	-	-
Laikipia County Enterprise Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Laikipia County-Co-operative Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Laikipia County Leasing Fund	-	-	(51,000,000)	-	-	-	-	-	-	-	-	-	-	-

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

Laikipia County Car and Mortgage	-	(7,500,000)	-	(15,000,000)
TOTAL	(84,872,471)	(286,564,192)	(317,269,364)	(637,769,734)

Payments under current grants to Government agencies relate to Health grants, KCSAP, ASDP and EU Ideas grants.

9 OTHER GRANTS AND TRANSFERS

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative FY 2020/21	Comparative Q3 2019/20	Comparative Cumm to Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits	-	-	(100,000)	-	(100,000)	(605,128)	(807,312)
Emergency relief and refugee assistance	-	-	-	-	-	(2,749,800)	(2,749,800)
Subsidies to small businesses, cooperatives, and self employed	-	(30,000,000)	(9,050,000)	-	(39,050,000)	-	-
TOTAL	-	(30,000,000)	(9,150,000)	-	(39,150,000)	(3,354,928)	(3,557,112)

The Kshs 9,050,000 made in the 3rd Quarter relates to the subsidy in respect to Laikipia Economic Stimulus Program

10 SOCIAL SECURITY BENEFITS

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Cumulative FY 2020/21	Comparative Q3 2019/20	Comparative Cumm to Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
NHIF contributions for vulnerable households	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-

The NHIF subsidy is an initiative by the County Executive to enrol the vulnerable families of Laikipia with the National Health Insurance Fund with an aim of reducing the burden of out of pocket payment for health services and enabling more households to access health services.

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements
For the 3rd Quarter ended 31st March 2021

11 OTHER PAYMENTS

Description	Q1 2020/21		Q2 2020/21		Q3 2020/21		Q4 2020/21		Cumulative FY 2020/21		Comparative Q3 2019/20		Comparative Cumm to Q3 2019/20	
	Kshs		Kshs		Kshs		Kshs		Kshs		Kshs		Kshs	
Civil Contingency Reserves	-		-		-		-		-		-		-	
Emergency Fund	(14,719,202)		(735,000)		(14,692,500)		-		(29,836,702)		(3,762,645)		(3,762,645)	
TOTAL	(14,719,202)		(735,000)		(14,692,500)		-		(29,836,702)		(3,762,645)		(3,762,645)	

Other payments relate to pending bills and emergency relief activities.

12 ACQUISITION OF ASSETS

Description	Q1 2020/21		Q2 2020/21		Q3 2020/21		Q4 2020/21		Cumulative FY 2020/21		Comparative Q3 2019/20		Comparative Cumm to Q3 2019/20	
	Kshs		Kshs		Kshs		Kshs		Kshs		Kshs		Kshs	
Non-Financial Assets														
Purchase of Buildings	-		-		-		-		-		-		-	
Construction of Buildings	-		(40,114,302)		(8,982,914)		-		(49,097,216)		(51,064,079)		(51,064,079)	
Refurbishment of Buildings	-		-		(550,000)		-		(550,000)		(27,511,518)		(27,511,518)	
Construction of Roads	(3,921,703)		(26,294,518)		(11,440,712)		-		(41,656,933)		(43,879,241)		(82,618,314)	
Construction and Civil Works	(19,000,000)		(236,493,416)		(44,883,734)		-		(300,377,150)		(57,239,653)		(94,307,616)	
Purchase of Vehicles and Other Transport Equipment	-		-		(5,000,000)		-		(5,000,000)		-		-	
Overhaul of Vehicles and Other Transport Equipment	-		-		-		-		-		-		-	
Overhaul and Refurbishment of Construction and Civil Works	-		-		(350,000)		-		(350,000)		(8,528,670)		(8,528,670)	

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

Purchase of Household Furniture and Institutional Equipment	-	-	-	-	-	-	-	-	(3,995)
Purchase of Office Furniture and General Equipment	-	(4,794,600)	(8,651,001)	-	(13,445,601)	(5,207,954)	(6,243,388)		
Purchase of Specialised Plant, Equipment and Machinery	-	-	(1,981,000)	-	(1,981,000)	(9,606,231)	(9,618,681)		
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-	-	-	-		
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	-	-	(293,700)	(293,700)		
Research, Studies, Project Preparation, Design & Supervision	-	-	-	-	-	(6,781,130)	(9,506,543)		
Rehabilitation of Civil Works	-	-	(548,000)	-	(548,000)	(833,711)	(833,711)		
Acquisition of Strategic Stocks and commodities	-	-	-	-	-	-	-		
Acquisition of Land	-	-	-	-	-	-	-		
Acquisition of Intangible Assets	-	-	-	-	-	-	-		
TOTAL	(22,921,703)	(307,696,836)	(82,387,361)	-	(413,005,900)	(210,945,886)	(290,530,214)		

There is a significant decrease in the acquisition of assets in the 3rd quarter as compared to a similar period in 2019/20 that is attributable to the delayed release of equitable share by the national Treasury to the County.

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

13 A. CBK BANK ACCOUNTS

Name of Bank & Account No.	Recurrent or Development	Q1 2020/21		Q2 2020/21		Q3 2020/21		Q4 2020/21		Comparative Q3 2019/20	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Central Bank of Kenya Accounts											
Laikipia County Revenue Fund Account - 1000171626	RECURRENT/ DEVELOPMENT	16,178,812	108,927,307	255,408,466	-	-	-	-	-	375,899,937	
Laikipia County Recurrent Account- 1000171208	RECURRENT	404,931	789,149	2,085,305	-	-	-	-	-	3,981,108	
Laikipia County Development Account - 1000171162	DEVELOPMENT	-	12,593	41,236	-	-	-	-	-	16,430,628	
Laikipia County Roads Maintenance Levy Fund Account - 1000285842	DEVELOPMENT	45,285,443	18,644,164	89,831,223	-	-	-	-	-	75,844,493	
Laikipia County Health Services Account - 1000285858	DEVELOPMENT	15,461,203	8,826,992	37,576,267	-	-	-	-	-	17,576,557	
Laikipia County Agricultural Sector Development Support Program Account - 1000372087	DEVELOPMENT	20,067,554	18,571,828	25,059,073	-	-	-	-	-	18,093,539	
Laikipia County Kenya Climate Smart Agriculture Project Account - 1000367717	RECURRENT/ DEVELOPMENT	49,773,067	78,680,163	4,775,239	-	-	-	-	-	30,700,549	
Laikipia County Health FIF Account - 1000392959	RECURRENT	1,200	13,175	4,553,157	-	-	-	-	-	225,526	
Laikipia County Ideas-Led Account - 1000363312	RECURRENT/ DEVELOPMENT	38,468,689	38,409,589	36,798,139	-	-	-	-	-	47,394,830	
Laikipia County Kenya Urban Support Program - 1000372141	DEVELOPMENT	35,761,940	-	-	-	-	-	-	-	-	
Laikipia County Village Polytechnic Project - 1000368896	RECURRENT/ DEVELOPMENT	9,935,901	4,420,297	9,658,911	-	-	-	-	-	15,567,992	
Laikipia County Deposit Account - 1000285834	DEVELOPMENT	13,246,568	3,804,483	78,763	-	-	-	-	-	30,210,080	
Laikipia County Urban Institution Grant Account - 100414235	DEVELOPMENT	8,800,000	-	-	-	-	-	-	-	-	
Laikipia County Emergency Fund - 1000451181	RECURRENT/ DEVELOPMENT	99,605	6,425	270,925	-	-	-	-	-	-	

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

	DEVELOPMENT	6,039,127	7,712,445	970,445	-	72,719,587
Laikipia County Kenya Devolution Support Program - 1000418451						
Laikipia County Kenya Devolution Support Program - 1000427728	RECCURRENT	9,307,709	61,334	29,657,534	-	-
TOTAL		268,831,748	288,879,945	496,764,682	-	704,644,824

Amounts reported are as per the cashbook balances and bank reconciliation statements

13 B. CASH IN HAND

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-	-	-	-
Cash in Hand – Held in foreign currency	-	-	-	-	-
TOTAL	-	-	-	-	-

14 ACCOUNTS RECEIVABLE (OUTSTANDING IMPREST)

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs
Government Imprests	24,533,209	17,615,890	23,219,248	-	54,369,338
Clearance Accounts	-	-	-	-	-
Staff Advances	-	-	-	-	-
Retention and insurance claims	-	-	-	-	-
TOTAL	24,533,209	17,615,890	23,219,248	-	54,369,338

Imprest issued to staff to finance various operational activities

15 ACCOUNTS PAYABLES (DEPOSITS AND RETENTIONS)

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	(13,246,568)	(3,804,483)	(78,763)	-	(30,210,080)
Total	(13,246,568)	(3,804,483)	(78,763)	-	(30,210,080)

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

These are monies held for third parties e.g. insurance, contractual retention monies

16 FUND BALANCE BROUGHT FORWARD

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	293,291,583	268,831,748	288,879,945	-	491,926,589
Cash in hand	-	-	-	-	-
Accounts Receivables	180,000	24,533,209	17,615,890	-	32,269,082
Accounts Payables	(9,652,568)	(13,246,568)	(3,804,483)	-	(49,649,827)
Total	283,819,015	280,118,389	302,691,352	-	474,545,844

These are balances from the immediate previous period

17 CHANGES IN ACCOUNTS RECEIVABLES (OUTSTANDING IMPREST)

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs
Imprest surrendered during the quarter	2,162,386	42,928,257	22,827,436	-	3,502,000
Imprest issued during the quarter	26,515,595	36,010,938	28,430,794	-	27,759,325
Total	(24,353,209)	6,917,319	(5,603,358)	-	(24,257,325)

18 CHANGES IN ACCOUNTS PAYABLES (RETENTIONS AND DEPOSIT HELD FOR THIRD PARTIES)

Description	Q1 2020/21	Q2 2020/21	Q3 2020/21	Q4 2020/21	Comparative Q3 2019/20
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposit received during the quarter	7,910,800	44,614,892	12,919,756	-	35,412,933
Deposit paid during the quarter	4,316,800	54,056,977	16,645,476	-	54,852,680
Total	3,594,000	(9,442,085)	(3,725,720)	-	(19,439,747)

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

XVI. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLES

Description	balance brought forward 2019/2020	Q1 2020/21				Q2 2020/21				Q3 2020/21				Q4 2020/21				Comparative Q3 2019/20	
	Kshs	Kshs				Kshs				Kshs				Kshs				Kshs	
Construction of buildings	361,991,762	430,245,898				189,112,501				142,129,253								123,990,581	
Construction of civil works	699,208,840	670,593,538				491,175,047				305,925,066								391,111,150	
Supply of goods	244,747,487	316,926,198				126,208,211				212,044,486								177,055,961	
Supply of services	244,778,580	597,615,651				122,732,440				80,701,812								36,880,190	
Salaries Payables										406,689,653									
Total	1,550,726,669	2,015,381,285				929,228,199				1,147,490,270				-				729,037,882	

2. COMMERCIAL BANKS

Bank Account Name & No.	Name of Commercial Bank	Type of Account	Bank balance (Kshs) as at 31/03/2021
CG of Laikipia A/C No. 2041834296	Absa Bank	Collection A/c	
Laikipia County Debt Collection A/C No.01141369499600	Co-operative Bank	Collection A/c	0
Laikipia County Liquour Licence Collection Account A/C No.01141366233700	Co-operative Bank	Collection A/c	170,700
Laikipia County Revenue Board A/C No.01141369182100	Co-operative Bank	Recurrent/Development	838,540
Miss Tourism Laikipia County Sponsorship Account. A/C No.01141369666800	Co-operative Bank	Recurrent A/c	
Rumuruti Vocational Training Centre A/C No. 01129369622000	Co-operative Bank	Collection A/c	15,672
Nyahururu Vocational Training Centre A/C No. 01129369634800	Co-operative Bank	Collection A/c	0
Salama Vocational Training Centre A/C 01129369599900	Co-operative Bank	Recurrent/Development	2274
Muhotetu Vocational Training Centre A/C No. 01129368995000	Co-operative Bank	Collection A/c	3,769
OI Moran Vocational Training Centre A/C No. 01129368995100	Co-operative Bank	Collection A/c	0
Wiyumiririe Vocational Training Centre A/C No. 01129369602100	Co-operative Bank	Collection A/c	0
Nanyuki Vocational Training Centre A/C No. 01129369635000	Co-operative Bank	Collection A/c	0
Tigithi Vocational Training Centre A/C 01129369621700	Co-operative Bank	Recurrent/Development	76,221

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE

FY 2020/2021 Quarterly Report and Financial Statements

For the 3rd Quarter ended 31st March 2021

Laikipia East Collection - Laikipia County Revenue A/C No.01141366378700		Co-operative Bank	Collection A/c	3,209,050
Sipili Vocational Training Centre A/C No. 01129369600000		Co-operative Bank	Collection A/c	42,993
Marmanet Vocational Training Centre A/C No. 01129369599800		Co-operative Bank	Collection A/c	61,459
Laikipia County Government Imprest A/C No. 01141366378701		Co-operative Bank	Recurrent/Development	1,276,260
Laikipia County Car And Mortgage A/C No.01141369432600		Co-operative Bank	Development A/c	331,701
Laikipia County Dev Coop Fund A/C No.01141366165000		Co-operative Bank	Recurrent/Development	8,207,163
Laikipia West Revenue Collection A/C No.01141501762300		Co-operative Bank	Collection A/c	11,300
Laikipia County Development Authority A/C No. 0270279074923		Equity Bank	Recurrent/Development	710
Laikipia County UIG A/C 0270278999614		Equity Bank	Recurrent/Development	17,100,285.55
Rumuruti Sub County Hospital FIF A/C No. 023000027937		Family bank	Collection A/c	981
Nanyuki Teaching & Ref Hospital FIF A/C No. 064000063932		Family bank	Collection A/c	9,102,927.85
Nyahururu Dist Hospital FIF A/C No. 023000027049		Family bank	Collection A/c	5,645
Laikipia County Health Services A/C No. 064000063891		Family bank	Recurrent/Development	286,358.12
Laikipia County Bursary Fund A/C No. 064000065823		Family bank	Recurrent A/c	8,099,757
Ndindika Sub-County Collection Account A/C No. 1261696778		KCB Bank	Collection A/c	(1000)
Rumuruti Sub County Collection Account .A/C No. 1235093948		KCB Bank	Collection A/c	(102,780)
Nanyuki Teaching & Referral Hospital Collection. A/C No. 1198115610		KCB Bank	Collection A/c	841
Doldol Sub-County Hosiptal Collection Account. A/C No. 1235093808		KCB Bank	Collection A/c	(600)
KIMANJO SUB COUNTY HOSP COLLEC ACC 1275712657		KCB Bank	Collection A/c	96,560
Nyahururu County Hospital Collection A/C No.1198224266		KCB Bank	Collection A/c	(600)
LAMURIA SUB COUNTY HOSP COLL ACC 1275712525		KCB Bank	Collection A/c	(600)
Laikipia Agricultural Sector Development Support Program A/C No. 0270277391768		Equity Bank	Development A/c	
Laikipia County Covid-19 Support A/C No.2042569251		Absa Bank	Recurrent/Development	214,049
Rumuruti Municipality UDG A/C 0270278999622		Equity Bank	Recurrent/Development	29,237,757.70
Doldol Sub County Hospital FIF A/C No. 064000064783		Family bank	Collection A/c	108,530
Laikipia County Enterprise Fund A/C No.1176375156		KCB Bank	Recurrent/Development	13,371,239
Laikipia County Debt Collection A/c No 01141369499600		Co-operative Bank	Collection A/c	0
Laikipia County Donation A/c No 01141369666800		Co-operative Bank	Collection A/c	500
Laikipia County Loan Guarantee A/c No 01141999987200		Co-operative Bank	Collection A/c	0
Laikipia County Loan Interest Subsidy A/c No 01141999987300		Co-operative Bank		0
TOTAL AMOUNTS				91,767,663.22