

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF LAIKIPIA

**FOR THE YEAR ENDED
30 JUNE, 2025**

OFFICE OF THE AUDITOR-GENERAL
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**COUNTY GOVERNMENT OF LAIKIPIA
(EXECUTIVE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Transitional Financial Statements Prepared in accordance with the Accrual Basis of Accounting
Method Under International Public Sector Accounting Standards (IPSAS)

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P.O. Box 1037 - 01030 LISIAGO
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SERIALS ACQUISITION OFFICE



COUNTY GOVERNMENT OF LAMPIA
(MICHIGAN)

STATE OF MICHIGAN
FOR THE FISCAL YEAR ENDED
2022

Approved by the Board of Directors of the County Government of Lampia, Michigan
on this 15th day of November, 2022.

County Government of Laikipia- Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

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I. ACRONYMS, ABBREVIATIONS AND DEFINITION OF KEY TERMS

A. Acronyms and Abbreviations

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>

B. Definition of Key Terms

<i>Fiduciary Management</i>	<i>The key management personnel who had financial responsibility</i>
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2. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. Laikipia County is one of the 47 Counties in the Republic of Kenya within the Rift Valley Region. "Laikipia" is a Maasai word equivalent to vast plains reflecting the large highland plateau. It borders 7 counties namely Samburu, Isiolo, Meru, Nyeri, Nyandarua, Nakuru and Baringo to the West. It covers an area of, 9532.2 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 6 administrative sub counties namely Laikipia East, Laikipia North, Laikipia West, Laikipia Central, Nyahururu and Kirima. The County consists of three constituencies namely Laikipia East, Laikipia North and Laikipia West. The County headquarters is Rumuruti in Laikipia West Sub County.

The County is largely rural in settlement and a member of the Central Region Economic Bloc (CEREB) and Frontier Counties Development Council.

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

The County 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.

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*

(a) Key Management team

The County Executive's day-to-day management is under the following key organs:

Office of the Governor

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County Administration & Public Service
Finance, Economic Planning & County Development
Health & Medical Services
Agriculture, Livestock and Fisheries
Roads, Transport, Infrastructure & Energy
Education, Social Services, Youth, Gender & Sports
Trade, Tourism, Cooperatives & Industrialization
Water, Environment & Natural Resources

b) Fiduciary Management

The key management personnel who held office during the financial period ended 30th June, 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance County Planning and County Development	Samuel. Wachira
2	Accounting officer- Finance, County Planning & Development	Daniel Ngumi
3	Accounting officer- Trade, tourism, Cooperatives & Enterprise Development	Samuel Njuki
4	Accounting Officer-Administration Devolution & County Coordination	Burje Mohamed
5	Accounting officer –Public Service management, public participation E-governance & Public Communication	Michael Kemboi
6	Accounting Officer- Health and Medical Services	Dr Timothy Panga
7	Accounting Officer- Crop Production, Irrigation Development & Mechanisation	Elizabeth Wangari
8	Accounting Officer –Livestock, Fisheries, Cooperatives & Veterinary Services	Mary Gichuru
9	Accounting Officer – Gender, Sports, Youth Affairs, Culture & Social Services	Kenneth Kibaara
10	Accounting Officer – Education, Vocational Training & Library Services	Jecinta Segetet
11	Accounting Officer- Water, Sanitation & Climate Change	Abraham Lemanyishoe
12	Accounting officer- Rangeland management & Natural Resources	Stephen Lopian
13	Accounting Officer- Lands, Housing, Energy & Urban Planning	John Gichuki
14	Accounting Officer- Roads, Public Works & Transport	Eng. Peter Macharia
No.	Designation-County Treasury Members	Name
1.	CECM Finance County Planning and Enterprise Development	Samuel. Wachira
2.	CO Finance & County Treasury	Daniel Ngumi
3	CO Economic Planning & County Development	Samuel Njuki

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No.	Designation	Name
4	Head of Accounting Services & Financial reporting	Mary Wachiuri
5	Head of Budget Supplies	Julius Kingori
6	Ag. Head of Internal Audit	Martin Gacheru
7	Ag. Director Economic Planning	Joseph Ndegwa
8.	Ag. Head of Supply Chain Management	Josephine Njoki
9	Ag. Head of Debt, Assets & portfolio	Francis karani

(b) 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

(c) Entity Headquarters

P.O. Box 131- 20321
County Headquarter
Government Road, Opposite DCC's Office
Rumuruti, Kenya

(d) Entity Contacts

Telephone: +254 740031031
E-mail: reports.treasury@laikipia.go.ke
Website: www.laikipia.go.ke

(e) 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

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Nairobi, Kenya

6. ABSA Bank
Nairobi, Kenya

7. National Bank
Nairobi, Kenya

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

(h) County Legal Adviser

County Attorney
P.O. Box 1271 - 10400
Nanyuki, Kenya

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3. GOVERNANCE STATEMENT

Laikipia County is one of the forty-seven (47) counties established by the Constitution of Kenya (CoK, 2010) Article 176 read together with the First Schedule. Laikipia County is headed by H.E Joshua Wakahora Irungu, EGH who is the Governor and the responsible for the general policy and strategic direction of the County.

Laikipia County comprises of the Laikipia County Assembly, Laikipia County Executive and six (6) semi-autonomous county entities. The Laikipia County Executive comprises of eight (8) Departments headed by the respective County Executive Committee Members (CECM). The CECMs offer support to the Governor and Deputy Governor through carrying out their responsibilities as encapsulated in Article 183 of the CoK read together with Section 36 of the County Governments Act (CGA, No. 17 of 2012) which include but not limited to;

- i. Implementing county legislation;
- ii. Implementing within the county, national legislation to the extent that the legislation so applies;
- iii. Manage, co-ordinate and supervise the functions of the county administration and its departments
- iv. Supervise the service delivery in the county and all decentralized units and agencies in the county;
- v. Formulate and prepare legislative proposals for consideration by the Laikipia County Assembly; and
- vi. Preparation of regular reports to the Laikipia County Assembly on matters relating to Laikipia County.

Below is the top management of the County Executive of Laikipia County;

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

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**H.E. REUBEN KAMURI
DEPUTY GOVERNOR – COUNTY GOVERNMENT OF LAIKIPIA**

CABINET: COUNTY GOVERNMENT OF LAIKIPIA



**County Secretary
Koinange Wahome**



**Purity Kendi, County Coordination,
Administration, ICT & Public Service**



**Stephen Kisorio, Trade,
Tourism, Cooperatives & Enterprise
Development**



**Leah Njeri, Water, Environment and
Natural Resources**



**Martin Nabos, Roads, Public Works,
Land and Energy**



Albert Tafti, Health



**Samuel Gachigi, Finance, County
Planning & Development**



Dennis Kasoo, Agriculture

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Stakeholder Engagement

Public participation, public communication, and stakeholder engagement with the wider public is guided by provisions of the CoK Article 10(2a) read together with Chapter 8 of the County Government Act that provides for citizen participation. It is through these provisions that Laikipia County has established mechanisms to facilitate citizen participation, public communication and access to information with the widest public outreach using available media. Laikipia County has established various structures for public and citizen participation including but not limited to; ICT based platforms, town hall meetings, budget preparation and validation for a, notice boards, development project sites as well as citizen fora at county and decentralized units known as Mashinani Development Committees (MDCs).

Laikipia County has a vibrant Directorate of Public Participation that works actively and in collaboration and co-ordination with the Ward Administrators to form an integral unit that facilitates public participation at the grass-root level. This mechanism has also proven to be effective and efficient by providing critical and timely feedback at all levels on all projects and programs under implementation.

The stakeholder engagement function is further augmented by the Public Communication Directorate and operates multiple public communication outlets among them a regular monthly newsletter, a county website as well as official social media platforms. There are also notice boards erected in strategic areas as well as each department. These notice boards come in handy when communicating pertinent information to the public as well as the staff.

In addition, special publications, media supplements, video clips and documentaries are produced and disseminated around special events, programs and projects in addition to the continuous mainstream media engagement.

Feedback from the public and stakeholders is continuous through mainstream and social media, and direct engagement between the executive and the public in various public fora. There are also several suggestion, complaints and compliments boxes installed in different places to aid in receiving feedback with an aim of improving service delivery to the citizens and other stakeholders.

Ethical Conduct and Commitment

Laikipia County Executive upholds the highest commitment to adherence to the Constitution and the Laws of Kenya. All members of the Laikipia County Executive Committee are compliant with the requirements of provisions of Chapter Six of the Constitution of Kenya. This is further buttressed by the fact that Laikipia County has prepared and adopted the Leadership and Integrity Code for State Officers to which each and every CECM signed upon appointment and engagement with the County. This is as provided by the Leadership and Integrity Act (2012).

The Laikipia County Executive Committee members also ensure that the highest levels of professionalism and ethics are upheld in their respective Departments by the public officers serving in those Departments. This is in line with the Public Officers Ethics Act (2003).

Regular training and sensitization seminars are also held in Departments to inculcate these ethical values and principles as encapsulated in Article 232 of the Constitution.

Engagement with the Laikipia County Assembly

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The County Executive enjoys a consultative and complimentary relationship with the Laikipia County Assembly. To ensure efficiency and effectiveness, the County Assembly works with Committees; standing or ad hoc committees. It is through these Committees that the County Assembly offers oversight to the County Executive.

The County Executive also plays a critical role in the legislative process in the County. The County Assembly has formulated laws on its own volition as required by Article 185 or as legislative proposals from the County Executive or even from members of the public.

The County Assembly has been instrumental in the staffing of the County Executive. This has been made possible by the County Assembly vetting and approving nominees for appointment to hold county public offices; including but not limited to the County Executive Committee members, chief officers, chairperson to county entities etc.

The County Assembly has also played the critical role of approving the budget and expenditure of Laikipia County. This is through the approval of the annual Development Budget as well as supplementary budgets; as and when required.

The County Assembly has also complimented the planning responsibility of the County Executive by approving county development plans including but not limited to the County Integrated Development Plan (CIDP), Annual development Plans, County spatial and sectoral plans.

Compliance

The County Executive adheres to and is bound by all the laws in operation in Kenya. However, with regards to management and administration of the County, there are specific laws and guidelines for which compliance is required in the form of reports and/or regular updates. The Laikipia County Executive is compliant with all the relevant laws but not limited to; County Governments Act (No. 17 of 2012), Leadership and Integrity Act (No. 19 of 2012), Public Finance Management Act 2012 (PFMA) and Public Procurement & Disposal Act 2015 (PPDA).

Risk management

The County Executive has a risk management Framework Policy in place and being utilized to identify, map and mitigate risks. The risk management Framework policy guides the County Executive in the identification, analysis of and categorisation of risks both within the County Executive as well as from external environments

The County Executive also has an established directorate of Assets, Liabilities and Risk management within the Finance, Economic Planning & County Development department. The directorate is mandated with the help of Risk Management Framework policy to focus on identifying, profiling, documenting and management of risks within the County Executive. The respective departments, directorates, sections and entities are expected to maintain their respective and continuously updated risk registers. They are then centrally coordinated and managed by the Assets, Liabilities and risk directorate. The internal Audit directorate also plays a critical role in assessing the robustness of internal control measures in place.

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

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1. Laikipia County Audit Committee

Section 155 (5) of PFM Act of 2012 and Section 167 of the PFM Regulations (County Governments) of 2015 provides for the establishment of Audit Committees in the County Executive. The Laikipia County Executive Audit Committee is established pursuant to the mentioned provisions.

It consists of 5 members 4 of which are competitively recruited by the Laikipia County Public Service Board (are non-staff personnel) and 1 member appointed to represent the County Treasury. The Head of the Internal Audit is the secretary to the Audit committee. The Internal Audit Directorate offers secretarial support to the Audit Committee. The Committee reports to His Excellency the Governor who is the appointing Authority.

The Audit Committee serves to support the County executive management through oversight in matters to do with; financial & non-financial internal control measures and risk management, review of the County Executive's reporting functions to ensure the integrity of financial reports, monitoring the effectiveness of performance management and performance information, oversight of the internal audit function, monitoring compliance with legislative and regulatory requirements and monitoring the implementation of accepted audit recommendations.

The Laikipia County Executive Audit Committee is guided by an Audit Charter that was approved in the FY 2018/19 and annually reviewed with the most recent review done in the FY 2024/25.

The committee was for the period ended 30th June 2025 comprised of the following members:

No.	Names	Designation	Qualifications
1	James Sambu	Chairperson	B. COM, MBA, CPA(K) ICPAK Member
2	Dr Joseph Kimathi	Member	PhD, MBA, CPA(K) ICPAK Member
3	Robert Angulu	Member	B. COM, CPA(K), ICPAK Member
4	Damaris Wanjiku	Member	B. COM, MBA, CPA(K) ICPAK Member
5	Mishek Muruthi	County Treasury representative	BA Economics, CPA(K), ICPAK member
6	Martin Gacheru	Head of Internal Audit – secretary	B.COM, CPA(K), ICPAK Member

Laikipia County Public Service Board

Laikipia County Public Service Board was established by The County Governments Act (No. 17 of 2012). The board members are;

No.	Names	Designation
1.	Macharia Gakiri	Chairperson
2.	Josphat Lodi Lekamario	Secretary
3.	Veronica Wangui Gakenga	Member
4.	Dr. Mbacho Naomi Watetu	Member
5.	Jackson Ekai Lopkei	Member
6.	Jackson Kimutai Chumo	Member

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Other boards and committees formulated by Laikipia County Government are;

- i. Laikipia County Revenue Board (LCRB)
- ii. Laikipia County Development Authority (LCDA)
- iii. Laikipia County Enterprise Fund Board
- iv. Laikipia County Co-operative Fund Board
- v. County Alcoholic Drinks Regulation Committee
- vi. The County Budget and Economic Forum
- vii. County Environmental Committee
- viii. Nanyuki Teaching & Referral Hospital Board
- ix. Nyahururu Referral Hospital Board
- x. Rumuruti Municipality Board
- xi. Nanyuki Municipality Board
- xii. Laikipia County Assets Leasing Fund Committee

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4. FOREWORD BY CECM FINANCE AND ECONOMIC PLANNING

It gives me great pleasure to present the County Government of Laikipia Executive Annual Reports & Financial Statements for the Period ended 30th June, 2025.

These Financial Statements have been prepared in line with the PFM Act 2012 and are in line with the format prescribed by The Public Sector Accounting Standards Board. Section 164 (4) of The PFM Act requires that these statements be submitted to The Auditor General and copies be submitted to The National Treasury, Office of the Controller of Budget and The Commission of Revenue Allocation within 3 months after end of each financial year. Pursuant to the PFM Act 2012 Section 149, I confirm that there was accountability to the County Assembly in ensuring that the resources of the county government were authorized and lawfully utilized in an effective, efficient, economical and transparent manner.

Annual Reports & Financial Statements play a critical role in communicating to its readers (stake holders) the operational, financial performance, position & cash flow situation of the county Executive for decision making and accountability of public resources. The County Executive is therefore alive to the afore mentioned responsibility and is committed to and as guided by the Public Finance Management Act of 2012, exhaustively, preparing and submitting financial statements that reflect a true and fair view of the state of affairs of the county Executive.

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

FINANCIAL PERFORMANCE

(a) Revenue Performance

In the Financial Year 2024/25, the County Executive realized total revenue of KES 6,103,450,954 representing the highest revenue realization in the last five years. This performance reflects the County's deliberate efforts to strengthen fiscal management, enhance efficiency in resource mobilization, and align available resources with the County's development priorities.

The bulk of the revenue, KES 5,973,584,517, was realized from transfers from the County Revenue Fund (CRF). This marks a significant improvement compared to KES 5,363,059,747 received in FY 2023/24, underscoring the County's improved allocation framework and the continued national government support for County functions.

In addition, the County recorded opening balances of KES 129,866,437 a considerable rise from the KES 27,307,146 carried forward in the previous financial year. The increase of the opening balances in the financial year was due to late disbursement of conditional grants and transfers in the FY 2023/24 and could therefore not be utilized. The funds were utilized in the FY 2024/25.

The below tables illustrate how the different revenue sources performed in the financial year under review.

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Table 1: Total Revenue Realisation FY 2024/25

DESCRIPTION	FY 2023/24	FY 2024/25
Transfers From CRF	5,363,059,747	5,973,584,517
Opening Balances	27,307,146	129,866,437
Total Revenue Realisation	5,390,366,893	6,103,450,954

The combined effect of enhanced CRF transfers and higher opening balances ensured a 13% growth in total revenue compared to the previous financial year. This growth trend reflects the County's fiscal resilience and positions Laikipia on a stronger footing to finance service delivery, development programs, and strategic investments. The performance underscores the County's commitment to sustaining a predictable and stable revenue base, while minimizing fiscal shocks and creating room for long-term planning. Looking ahead, the County Government will remain focused on diversifying revenue streams, enhancing own-source collections, and strengthening financial management systems to ensure sustainable financing of development priorities.

(b)Expenditure Performance

In FY 2024/25, the County Government of Laikipia spent Ksh 5,722,126,550, up from Ksh 5,260,341,257 in FY 2023/24. The bulk of spending, Ksh 3,306,021,821 went to compensation of employees followed by use of goods and services Ksh 1,449,830,476.

The tables below illustrate how the different expenditure categories performed in the financial year under review.

Table 2: Expenditure Performance by Category.

Payments	FY 2024/25	% Expenditure
Compensation of Employees	3,306,021,821	58%
Use of goods and services	1,449,830,476	25%
Transfers to Other Government Entities	418,357,457	7%
Other grants and transfers	95,640,692	2%
Acquisition of Assets	452,276,104	8%
Total Payments	5,722,126,550	100%

FUTURE OUTLOOK

In the FY 2025/26, the County Government of Laikipia projects total revenue of Ksh 9.217 billion, reflecting growth from the FY 2024/25 approved estimates. The largest share will continue to come from the Equitable Share (61%), underscoring the county's reliance on national transfers. Own-source revenue is projected at Ksh725 million (8%), signalling a steady commitment to enhance local revenue mobilization. Additionally, conditional grants (13%) and Appropriations in Aid (7%) are expected to complement core revenues. This outlook demonstrates the County's balanced approach of strengthening internal revenue capacity while leveraging external transfers to finance development priorities. This is further illustrated below.

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Table 3: Revenue Estimates for FY 2025/26

Revenue Source	Amount	% of Total revenue
Equitable Share	5,640,962,159	61%
Own Source revenue	725,000,000	8%
Appropriations in Aid	626,000,000	7%
conditional Grants	1,220,744,139	13%
Emergency Fund & CRF Balances	1,004,431,028	11%
Total revenue Estimates	9,217,137,326	100%

Source: Approved Annual County Budget for FY 2025/26

The budget of 9.217 billion is expected to be applied equitably across the sectors. The County Administration, human resource and governance sector takes 45%, reflecting the need to strengthen governance, coordination, and service delivery structures. Key development priorities include Health and Sanitation (16%), Infrastructure and Public Works (11%), and Finance, Planning and Treasury (8%), which will drive improved healthcare access, road connectivity, and fiscal management as well as settlement of verified Payables . Other allocations target agriculture, water, environment, education, youth, and enterprise development — ensuring inclusive growth across all sectors.

This outlook demonstrates a strong focus on service delivery, infrastructure expansion, and social development, while maintaining fiscal discipline to achieve sustainable economic transformation for the people of Laikipia. This is further illustrated below.

Table 4: FY 2025/26 Sectors Allocation

Sectors	Recurrent	Development	Total	Total Budget (%)
County Administration, Public Service and Office of The Governor	3,739,804,576	387,940,518	4,127,745,094	44.78%
Finance, Economic Planning and County Treasury	220,947,870	499,274,580	720,222,450	7.81%
Health And Sanitation	228,390,000	1,237,623,752	1,466,013,752	15.91%
Agriculture, Livestock and Fisheries	17,498,370	342,553,482	360,051,852	3.91%
Infrastructure And Public Works	55,513,054	967,908,612	1,023,421,666	11.10%
Education	103,500,000	112,834,686	216,334,686	2.35%
Youth and Sports	11,500,000	7,994,405	19,494,405	0.21%
Trade, Tourism and Enterprise Development	15,910,000	132,288,216	148,198,216	1.61%
Water, Environment and Natural Resources	14,600,165	358,890,104	373,490,269	4.05%
Rumuruti Municipality	3,000,000	53,028,938	56,028,938	0.61%
Nyahururu Municipality	1,000,000	5,000,000	6,000,000	0.07%
Nanyuki Municipality	3,500,000	162,635,998	166,135,998	1.80%
County Assembly	531,501,082	2,498,918	534,000,000	5.79%
Total	4,946,665,117	4,270,472,209	9,217,137,326	100%

Source: Approved Annual County Budget for FY 2025/26

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Operationalization & Autonomy of County Nyahururu Municipality & Health Facilities

Nyahururu Municipality Board is in the process of being operationalized through formulation of the Board and seconding of staff. This will enable it to offer municipality management services to the residents of Nyahururu in line with the Urban Areas and Cities Act of 2011. Nanyuki Municipality which was formulated towards the end of the FY 2022/23 is now operational.

There has been changes in the statutory and structural realignment in own source revenue collected from Hospitals and health facilities in the Country that resulted with the enactment of the Facility Improvement Financing Act of 2023 during the period. This has resulted in re-categorization of Revenue Collected from the Hospitals & health facilities as Appropriation in Aid (AIA). These collections have further been exempted from being swept into the CRF but rather collected in separate Facility Improvement Fund Accounts for the respective entities.

Consequently, Nanyuki Teaching & Referral Hospital (NTRH), Nyahururu County Referral Hospital (NCRH) as well as other level 4 hospitals have gained financial and operational autonomy. They therefore will with the oversight of their respective management boards and departmental leadership collect, account for, spend and report for revenue (AIA) and expenditure at the facility levels.

This has resulted in the reduction of the Own Source Revenue recognizable by County Executive and also reported as received into the CRF. We are however working towards enhancing compliance and efficiency in revenue collection so as to raise the Own Source revenue generated in subsequent financial years.

Transition from Cash to Accrual Accounting

The national government through the Cabinet approved the transition of Ministries, Departments and Agencies of the National Government and County governments from cash to Accrual basis of accounting with effect from 1st July 2024. The County Executive through the County Treasury will continue to sensitize its public service particularly staff involved in the Public Finance management (Accounting Officers, Accountants, Finance officers, Economists & Procurement Officers among others) on the realignments and reforms expected to take place with the transition.

The transition provides great opportunities to the County Government such as recognition of pending bills, property Plant, Equipment, Investments, and Inventory among others in the substantive financial statements. This will enhance the quality of financial reporting with the ultimate result of raising the standards of transparency accountability and openness to the public.

To this end the Laikipia County Executive Transition to Accrual Accounting Steering Committee has been established and is expected to discharge its mandate of spearheading the transition process in the FY 2025/26. The steering committee is constituted largely by the CECM Finance, County Planning & Development as well as Chief Officers heading the different County Departments. The Steering Committee is assisted by technical committees formed to focus on different aspects critical to the transition process. Below are the members of the steering Committee.

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Table 5: Transition to Accrual Accounting Steering Committee Members

No.	Name	Designation
1	Samuel Wachira	CECM Finance County Planning and Development -(Chairperson)
2	Daniel Ngumi	Accounting officer- Finance, County Planning & Development (convener)
3	Samuel Njuki	Accounting officer- Trade, tourism, Cooperatives & Enterprise Development
4	Burje Mohamed	Accounting Officer-Administration Devolution & County Coordination
5	Michael Kemboi	Accounting officer –Public Service management, public participation E-governance & Public Communication
6	Dr Timothy Panga	Accounting Officer- Health and Medical Services
7	Elizabeth Wangari	Accounting Officer- Crop Production, Irrigation Development & Mechanisation
8	Mary Gichuru	Accounting Officer –Livestock, Fisheries, Cooperatives & Veterinary Services
9	Kenneth Kibaara	Accounting Officer – Gender, Sports, Youth Affairs, Culture & Social Services
10	Jecinta Segetet	Accounting Officer – Education, Vocational Training & Library Services
11	Abraham Lemanyishoe	Accounting Officer- Water, Sanitation & Climate Change
12	Stephen Lopian	Accounting officer- Rangeland management & Natural Resources
13	John Gichuki	Accounting Officer- Lands, Housing, Energy & Urban Planning
14	Eng. Peter Macharia	Accounting Officer- Roads, Public Works & Transport
15	Caleb Wanjohi	Director Accounting Services (Secretary to the Committee/ Project Coordinator)

This quarterly report and financial statements for the period ended 30th June 2025 have therefore been prepared using the accrual basis and have relied upon the transitional reliefs provided by IPSAS 33. The IPSAS 33 transitional provisions allows for entities adopting IPSAS accrual for the 1st time to gradually implement the recognition of assets and liabilities in its Statement of Financial Position.

Conclusion

I wish to pass my sincere gratitude to H.E the Governor and the Deputy Governor for their stewardship of the county government during the period. Under your leadership Laikipia County has benefited from a citizen centred, development oriented and inclusive governance. Secondly, I wish to thank the County Executive Committee Members, the Accounting Officers and the entire Laikipia County Staff for their commitment, dedication, hard work and teamwork in ensuring service delivery to the people of Laikipia County. Further, I would also like to thank the entire County Assembly led by the able leadership of the Speaker and the Clerk to the County Assembly for their legislative and oversight role.

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



Wachira Gachigi
CECM Finance, County Planning and Development
Laikipia County Government

5. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each county government entity shall in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board include a statement of the county government entity's performance against predetermined objectives.

The County's predetermined objectives are articulated by the County Integrated Development Plan (CIDP), which is a super plan for the county that gives an overall framework for development over a five-year period. It aims at coordinating the delivery of services in order to improve the quality of life for all the people and contribute towards devolution.

The County Government Act 2012 Section 108 and the Public Finance Management Act 2012 Sections 125 and 126 have stipulated the role of integrated planning and how it is to be executed. The CIDP contains information on development priorities that inform the annual budget process, particularly the preparation of Annual Development Plan (ADP), the County Fiscal Strategy Paper (CFSP), and the annual budget estimates.

The County's 2023-2027 CIDP has identified several key strategic development objectives aligned to the eight departments. Broadly, these objectives were identified through a participatory process and incorporated the development priorities of the Governor's Manifesto, the national planning framework as founded by the Constitution of Kenya 2010, Kenya Vision 2030, the Third Medium Term Plan (MTP III), the Bottom - up Economic Transformative Agenda (BETA) and the National Spatial Plan, as well as the international commitments such as the Sustainable Development Goals (SDGs) and African Union Agenda 2063.

The strategic objectives are a synthesized product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

Progress in attainment of strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made Specific, Measurable, Achievable, Realistic and Time-bound (SMART) and converted into development outcomes.

The key development objectives in Laikipia County's 2023-2027 CIDP are to:

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Department of County Administration objectives

- 1) Efficient and effective implementation of legislative, intergovernmental relations, manage and coordinate functions of the administration and its units
- 2) Effectively and efficiently manage human capital
- 3) Reduce incidences of insecurity
- 4) Ensure public safety, effective law enforcement and response to emergencies
- 5) Actively involve members of the public in decision making and ownership of county programs implementation

Department of Finance, Economic Planning and County Development objectives

- 6) Ensure efficient delivery of financial and planning services
- 7) Ensure participatory planning and coordination of development initiatives
- 8) Enhance locally generated revenue

Department of Health and Medical services objectives

- 9) Provide essential health services addressing control of communicable diseases and managing the rising burden of non-communicable conditions
- 10) Provide essential health services addressing elimination of communicable diseases, halting the rising burden of non-communicable conditions and reducing the burden of violence and injuries

Department of Agriculture, Livestock and Fisheries objectives

- 11) Provision of efficient and effective agricultural support services
- 12) Improve livestock productivity and incomes from livestock-based enterprises
- 13) Improve and maintain livestock health for livestock market access
- 14) Increase fish production and productivity
- 16) Increase agricultural productivity for food security and income generation

Department of Infrastructure, Lands and Urban Development objectives

- 17) Creation of well-planned and sustainable human settlement with security of tenure
- 18) Improved road network and interconnectivity within the county
- 19) Provide quality affordable housing and sustainable urban settlements
- 20) Provide all county building projects with necessary public works services
- 21) Green energy solutions to the communities within Laikipia County

Department of Education and Social Services objectives

- 22) Increase access, retention, completion and transition rates at various levels
- 23) Improved connectivity and ICT platforms and coverage

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24) To promote talent development through increase of recreation facilities and provision of social services

Department of Trade, Industrialization and Co-operatives objectives

- 25) Ensure efficient and effective delivery of trading services
- 26) Improve business environment and promote enterprise development
- 27) Promote tourism development for the county's economic growth
- 28) Ensure a robust and competitive co-operative movement to drive the county's economy

Department of Department of Water and natural Resources objectives

- 32) To promote good governance in the management of water resources and environment components
- 33) To enhance accessibility of clean, safe and reliable water and sanitation services
- 34) To ensure clean, safe and secure environment

Below we present the progress made in attaining the objectives of the CIDP (2023-2027) for Laikipia County.

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1. COUNTY ADMINISTRATION, PUBLIC SERVICE & OFFICE OF THE GOVERNOR

Programme: Public Safety, Security, Enforcement and Disaster Risk Management							
Objective: Public Safety, Security, Enforcement and Disaster Risk Management							
Outcome: Enhanced public safety, security and disaster risk reduction							
Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators (KPI)	Targets 2024/25	Actual as at 30th June, 2025	Variance	Remarks*
Public Safety, Security, Enforcement and Disaster Risk Management	Public Administration	Enhancement of security services	Percentage level of implementation of County Security Oversight Committee resolutions	100%	68%	32%	Task relies on joint working between security institutions
		Well-equipped and Coordinated Enforcement unit	Percentage level of Enactment of the Enforcement Legislation	100%	50%	50%	The county enforcement bill under review
		Finalized County emergency contingency plan	Percentage level of development of the County emergency contingency plan	100%	100%	100%	Plan development and implementation in progress
		Well-coordinated disaster response	Percentage implementation levels of disaster risk reduction interventions	75%	60%	15%	Some natural factors are unavoidable
		Well-coordinated collaboration with National government agencies on Ending Drought Emergencies	Percentage collaboration levels on Ending Drought Emergencies	100%	100%	0%	The county has collaborated with national government all the interventions
Fire Response Services		Efficient responses to fire incidences	Percentage reduction level of time taken to respond to fire incidences	60%	51%	9%	Aging fire engines has become a challenge

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Alcohol Control Programme	Regulated liquor industry	Proportion of licensed liquor outlets	90%	80%	10%	Liquor Licensing for 2025 completed
	Counseling and Rehabilitation programs on drug abuse for both staff and public	No. of individuals recommended and rehabilitated	10	0	10	No. of individual recommended for rehabilitation
Programme: Public Participation and Civic Education						
Objective: To actively involve members of the public in decision making and ownership of county programs and projects implementation						
Outcome: People centered decision making and an informed citizenry						
Civic Education	Public Participation Directorate	Informed citizenry on county governance	Level of Civic Education in the county	100%	60%	40%
		Collaboration with Civil Society Organizations (CSOs)	Proportions of citizens participation in sensitization fora	100%	100%	-
		Increased public participation in county development processes	Proportion of citizens participation in public participation fora	100%	50%	50%
		Efficient redress of all complaints raised	Proportions of complaints solved	100%	100%	
Programme: County Administration						
Objective: To improve access to government services						
Outcome: Efficiently and effectively coordinate decentralized units						
Decentralized Administration Support Services	Public Administration	Improved access to government services	Levels of operationalization of county decentralized service units	100%	100%	-
						Service Delivery on Track

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				Levels of operationalization of town management committees/boards	100%	90%	10%	Nanyuki is now fully functional municipality and Nyahururu is in the process of acquiring a Town Board
			Operationalization of services at the county Headquarters to Rumuruti	Level of operationalization of the Official County Headquarters at Rumuruti	100%	100%	-	Fully operationalized though there is need for more working space and equipment
Fleet Management	Fleet management Unit	Effective and efficient management of County fleet		Percentage level of implementation fleet management system	100%	70%	30%	Drivers trained on vehicle records maintenance and operational rules
Executive Support Services	Service Delivery Unit	Well-coordinated service delivery systems		Level of Execution of orders /resolutions	100%	100%	-	Service Delivery on Track
Legal Services	Legal Services Unit	Digitized legal records		Percentage level of digitization of legal records	100%	20%	805	Continuous process
		Drafted laws and amendments		No. of laws / amendments	11 laws/amendments	11 bills	-	Laws drafted as required
		Public engagement fora on legal services		Proportions citizens participation in public fora	100%	40%	60%	Increase the No of fora 's at the grassroots levels
Intra and Inter Governmental Relations		Improved Intra and Inter Governmental Relations		Level of execution of orders /resolutions	100%	80%	20%	
Programme: Information Communication Technology & E-Government								
Objective: Improved connectivity and ICT platforms and coverage								
Outcome: Increased levels of e-governance, innovation, connectivity								
ICT & E Government Services	ICT Directorate	Continuous support of ICT System and infrastructure		Level of support on ICT System	100%	100%	-	ICT system and Infrastructure in place and functional

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		Efficient and effective E-government service delivery	Number of public service systems operationalized	4	4	4	More platforms to be operationalized
Programme: Human Resource Management and Development Strategy							
Objective: Effectively and efficiently manage human capital							
Outcome: Improved service deliver, enhanced skills and job satisfaction							
Human Resource Management and Development Strategy	Human Resource Management	Staff development	Percentage of employees trained annually.	100%	30%	70%	Resource constraints affecting implementation
		Staff remuneration	Percentage Levels of annual Remuneration	100%	100%	-	Achieved as planned
		Improved Employee welfare	Percentage of staff on car and mortgage arrangements	100%	10%	80%	more staff of senior cadre have accessed the facility with a need to pump more funds for more staff
			Percentage of staff insured	100%	95%	5%	Process ongoing to cover new staff
County Public Service Board	Public Service Board	County Organizational Structure	Percentage of staff on pension scheme	100%	90%	10%	All staff on P&P and contract on pension scheme
		Improved staff performance, job satisfaction and adherence to the principles of the public service	Implementation level of boards decisions/resolutions	100%	100%	-	Process Ongoing
		Efficient and effective management of staff performance	Percentage of staff on performance management system	100%	20%	80%	Achieved as planned
							All the state officers on PC system. The rest staff to be enrolled on appraisal system

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Information and Records Management	Record Management unit	Effective management of administrative records	Percentage level of record digitization	100%	30%	70%	Budget constraints affecting implementation
		Records management through records information management system	Percentage level of Operationalization of an Information and records management system (IRMS)				

2. FINANCE, ECONOMIC PLANNING AND COUNTY DEVELOPMENT

Programme Name: Administration and Personnel Services							
Objective: To ensure efficient delivery of financial and planning services							
Outcome: Improved service delivery							
Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Targets 2024/25	Actual as at 30 th June, 2025	Variance	Remarks
Personnel services	CEC's office, Chief Officer's office	Staff under performance management and improvement system	Percentage of staff under performance appraisal system	100%	100%	-	All staff in the department under PAS
Administrative services		Supported administrative services	Percentage level of support to departments administrative services	100%	100%	-	Target achieved as planned
Infrastructural facilities		Conducive working environment	Percentage of staff with designated working space and specialized	100%	80%	20%	Plans are under way to construct a spacious county treasury building block

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			office equipment and installations				
Programme Name: Development Planning services							
Objective: Ensure integrated development planning and participatory budgeting							
Outcome: Compliance with County development planning framework							
Integrated Planning Services	Economic Planning Directorate	Finalized Integrated development Planning output reports	Level of finalization and publication of the County Development Planning documents	ADP 2025/26 and Sector Working Group Reports 2024/25	100% formulated ,ADP 2025/26 and Sector Working Group Reports 2024/25	-	Finalized ADP 2024/25 and Sector Working Group Reports 2024/25
Research and Statistics Services		Finalized/published research and statistics reports	Level of formulation of County Statistical Abstracts and other research reports	County Statistical Abstract 2024	100% formulated (County Statistical Abstract 2024	-	Finalized and disseminated County Statistical Abstract 2024
Programme Monitoring and Evaluation		Finalized Monitoring and Evaluation (M&E) Reports	Level of formulation of M&E/ progress reports	County Annual Progress Report 2023/24	100% formulated Annual M&E report for 2023/24 FY.	-	Formulated Annual M&E report for 2023/24 FY to 100%
Participatory planning and budget support Services		Finalized Budget Output Papers and Public Participation Reports	No. of Budget Output Papers formulated and Public Participation Reports compiled	4 Budget Output Papers 3 Public Participation Report	4 Budget Output Papers (CBROP, CFSP, DMSP and PBB and 3 Public Participation Reports on	-	Task accomplished in partnership with budget unit
Programme Name: Public Finance Management Services							
Objective: To ensure efficient and effective delivery of financial services							
Outcome: Enhanced compliance with Public Finance Management Act 2012							

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Treasury Accounting and Reporting Services	Annual and quarterly financial reports	No of financial reports	5	Prepared and submitted 5 annual and quarterly reports	Nil	Level of compliance at 100%
Accounting Services	Compliance with Public Financial Management laws and procedures.	Level of compliance	100%	Achieved 100% compliance with the PFM laws and procedure	Nil	Level of compliance at 100%
	Quarterly and Monthly Management reports and Reconciliations Payables Imprest status Expenditure Analysis (Quarterly) Payroll reconciliation Bank reconciliations	Level of compliance	100%	Prepared to 100 % and submitted quarterly and monthly management reports and reconciliations relating to payables, imprest status, expenditure analysis and banks reconciliations	Nil	Level of compliance at 100%
	Timely supply of Accountable documents upon request	Turnaround time	7 days	All accountable documents supplied to relevant users within 7 days	Nil	Turnaround time maintained as planned
Internal Audit Services	Reports of internal audit assignments	No. of audit Reports disseminated to departments	25	Conducted and reported on 9 departmental audit exercises	16	Budgetary allocation and staff shortages hindered the realization of the targets
	Operational audit committee	No. audit committee meeting reports	6	Held and reported on 2	4	

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Supply Chain Management Services	Procurement & Supply chain Management	Consolidated procurement plan	Level of Consolidation procurement plan	100%	audit committee meeting	Nil	Prioritize capacity building/training on formulation of procurement plans
		Quarterly reports formulated	No. of quarterly reports formulated	4	Consolidated to 100% Eight departmental procurements Plans into one	4 Quarterly reports prepared	The four quarterly plans informed the annual plan
		Formulated annual reports	Level of Formulation of annual reports	100%	Formulate 4 Quarterly reports		Target achieved as planned
		Reservations for special groups	Reservations level for special groups	30%	25% of procurement opportunities reserved for special groups (AGPO)	5%	Reservation done for youth, women and PWDs
		Finalized contracts administered	Level of contracts administration	100%	100% finalized and administered contracts	Nil	Target achieved as planned
		Finalized register of prequalified suppliers	Level of formulation of register of prequalified suppliers	100%	Register of prequalified suppliers finalized to 100%	Nil	
Budget Management Services	Budget Management	Formulated budget output papers.	No. of budget output papers formulated	4	4 budget output papers prepared and disseminated	Nil	Budget circular, CBROP, CFSP and DMSP prepared and circulated
		Approved Programme Based Budgets	No. of approved Programme based budgets	2	2 Programme based budgets (Annual and Supplementary)	Nil	1 Annual PBB and Supplementary budget prepared approved

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			of fixed assets tagging					
		Car tracking system	No. of vehicles with car tracking system	0.1	0%	1		Revenue Management Services

3. LAIKIPIA REVENUE BOARD

Programme Name: Revenue Management Services								
Objective: Increase own source revenue								
Outcome: Increased County development initiatives								
Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Targets	Actual as at 30th June, 2025	Variance	Remarks	
Revenue Collection services	Revenue Management	Collected Own Source Revenue	Amount of revenue collected	Kshs. 1,004,875,000	1.475B	1.173B	Inadequate facilitation of operationalization of budget to realize our target.	
		Approved Policies and legislations	No. of policies and legislations approved	2 policies and Legal frameworks	2	Nil	The finance 23/24 was approved, but the valuation document is still at the assembly stage awaiting approval	
Revenue management Services		Automation of collection Revenue System	No of revenue Streams automated	18	16	2	The two remaining streams to be automated are fully developed but in testing phase pending to be launched.	
		Purchase of ICT networking And communication, research and feasibility	Revenue offices connected to internet	15 wards	15 wards	Nil	Internet connectivity was done to all revenue offices in 15 wards in the county.	
			USSD connectivity	8	4		4 modules configured with USSD (SBP, street parking, Liquor and Thompson falls). However, land-rates,	

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Revenue management Infrastructure	Developed revenue infrastructure	No of revenue Offices renovated	2	2	1		food handlers, housing and Cess barriers are yet to be implemented.
		No of weigh bridges maintained	1	1	1		The revenue office at Nyahuru was not renovated due to budgetary constrains
							The planned and achieved targets were met optimally

4.LAIKIPIA COUNTY DEVELOPMENT AUTHORITY

Programme Name: Board Operations							
Objective: To enhance strategic partnerships for development							
Outcome:							
Sub Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets	Achieved Targets	Variance	Remarks*
Resource mobilization for county and community projects	Laikipia County Development Authority	Enhanced resource mobilization	Amount of resources mobilized	50 million	49,648 million	0.4 million	During the period the authority secured commitments to fund projects worth 524 million in the next financial year, further confirming donor confidence in LCDA
Partnership coordination and management		Well-coordinated partnerships	Number of partnerships established	30 Partners	32 Partners	Nil	Change of strategy from reacting to calls for proposals to friend-raising favored the programme
Personnel services		Improved staff performance	Number of staff undergoing	7 Staff	2 Staff	5	Employment contracts of two staff and the

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			capacity development						resignation of the CEO left the authority operating with two staff for the better part of the year.
Technical support to county departments	County departments are supported to undertake their mandates effectively	Number of supports accorded against requests made	5 Departments	5 Departments	Nil				The authority had the technical capacity to meet requests made
Infrastructure maintenance	Offer a conducive working environment to LCDA staff	Number of repair and maintenance works done	0	0	Nil				No repairs were needed during the period.
County stores	Staff work with appropriate and effective working tools	Number of tools effectively working	15 Working tools	2 Working tools	13				Two laptops were to be procured to meet the existing deficit during planning. However, the exit of staff whose contracts had expired invalidated the need
Household Economic Empowerment Program	Households supported to improve their livelihoods	Number of households supported	1,000 households	1,634 households	Nil				1,584 households were supported with water tanks, and 50 others were supported to establish water pans and drip irrigation kits donated by

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									development partners
5. WATER ENVIRONMENT, NATURAL RESOURCES AND CLIMATE CHANGE									
Programme Name: General Administration, Planning and Support Services									
Objective: To promote good governance in the management of water resources and environment components									
Outcome: Improved Service Delivery									
Sub Programme	Delivery Unit	Key Output	Key Performance Indicator	Targets 2024/2025	Actual 2024/2025	Variance	Remarks		
					85%	0	Most of the requisitions were supplied		
Personnel Services		Staff performance appraisal system	% Of staff meeting their performance appraisal targets	92%	91%	1%	Affected by delay in funds disbursement and change of projects' sites		
		Staff training	No. of staff members trained	200	6 staff members	184	Staff members from climate change trained under sponsorship of DANIDA fellowship Centre		
Strategic Project Monitoring and intervention (Ending Drought Emergencies- EDE)		Water tracking	No. of cubic metres of water tracked	5,000M ³	1,608M ³	3392M ²	Tracking went down to rains received during period		
		Water bowser Acquisition	No. of Water bowser Acquisition	1	0	1	No budget allocation		
Programme Name: General Administration, Planning and Support Services									
Objective: To promote good governance in the management of water resources and environment components									
Outcome: Improved Service Delivery									
Rural water supply and sanitation	Water	County hydrogeological survey	Percentage level completion of the survey report	100%	100%	0	Targeted and surveyed 50 sites		

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Operational water infrastructure development equipment	No. of equipment acquired	1 set of 5 (1 excavator, 2 Tippers, 1 Dozer and 1 double cab van)	1 double cab van acquired	4 equipment	No budget allocation for other water equipment
Drilled and equipped boreholes	No. of boreholes drilled and equipped	45	10 boreholes drilled and capped	35	Equipping done under FLLoCA program
Rehabilitated boreholes	No. of boreholes rehabilitated	45	8 water projects rehabilitated	37	Kaimenyi, Chuma, Kihato, Nosirai, Tura, Kiwanja-Njorua, Mahianyu and Matigari
Community water dams/ pans desilted /rehabilitated	No. of water dams/pans rehabilitated / desilted	30	0	30	Insufficient budgetary allocation
Check dams constructed along rivers	No. of check dams constructed	2	0	2	No budgetary allocations
Water storage tanks constructed (225M ³ each)	No. of water storage tanks constructed	15	1 tank of 135m ³	14	Mlima meza masonry storage tank
Water pipeline extension completed	No. of Km of pipeline extension completed	45Km	6km	39km	Tura water project 5km and kaimenyi water project 1km
Plastic water storage tanks (3,000L) supplied	No. of storage water tanks supplied	10,000 pieces	7,000 tanks	3000tanks	Supplied under 60% to 40% cost sharing between County and beneficiaries
Water harvesting structures in public institutions	No. of public institutions supported	15	60 public institutions	(45)	100 tanks of 10,000 L capacity supplied
Sand dams constructed	No. of sand dams constructed	3	0	3	No budget allocation

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Water Conservation, Protection and Governance	Water	Mega dams constructed	No. of Mega dams constructed	1	0	1	No budget allocation	
		Sanitation blocks constructed near water sources	No. of sanitation blocks constructed	15	0	15	No budget allocation	
		Water springs protected/ developed	No. of Water springs protected/ developed	3	0	3	No budget allocation	
		Water policies formulated and Act enacted	No of policies and acts formulated and enacted	3	1 draft bill	2	Water services bill at final draft stage	
Programme Name: Environment and Natural Resources								
Objective: To ensure clean, safe and secure environment								
Outcome: Sustainably managed and conserved environment and natural resources								
Solid Waste Management	Environment	Waste collected and disposed	Tonnage of waste collected and disposed	165,000	137,630	27,370	Logistical challenges	
		Tools and PPEs supplied	No. of tools and PPE supplied	2,000	1,371 PPEs	629		
		Clean-up campaigns	No. of clean-up campaigns carried out	60	9	51	Done in Nanyuki, Juakali, Nyahururu and Rumuruti	
		Three-tier litter bins installed	No. of three-tier litter bins installed	60	0	60	No budget allocation	
		Skip bins installed	No. of skip bins installed	6	5	1	1 in Ngobit, 1 in Likii, 1 in Majengo	
		Garbage collection trucks acquired	No. of garbage collection trucks acquired	2	0	2	No budget allocation	
		Dumpsites demarcated and fenced	No. of dumpsites demarcated and fenced	2	0	2	No budget allocation	
		Dumpsites compacted and access roads gravelled	No. of dumpsites compacted and access roads gravelled	5	2	3	Nanyuki dumpsite compacted twice and Nyahururu once	

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	Dumpsite relocation	No. of dumpsite relocated	3	0	3	No land identified for relocation
	Beautification of public parks	No. of parks created	3	0	2	No budget allocation
	Cemeteries demarcated and fenced	No. of cemeteries demarcated and fenced	3	1	2	Demarcation and repair of fence in Thingithu cemetery
Human-Wildlife Conflict Prevention	New Electric fence installed	No. of Km of electric fence installed	20	0	20	No budget allocation
	Electric fence maintained	No. of Km of electric fence maintained	100	210 km	(110km)	Alongside Rumuruti, Marmanet and Doldol fences
	Electric fence integrated with GSM/ Real time technology	No. of Km of electric fence integrated with GSM/ Real time technology	100	0	100	No budget allocation
Natural Resources Management	Laikipia National game reserve operationalized	Percentage level of operationalization of the game reserve	30%	25%	5%	Appointment of taskforce committee, Ecological assessment survey, resource based inventory and management plan done
	County conservation strategy formulated	Percentage level of formulation of the strategy	100%	100%	0	FOLAREP 2024-2032, CEAP 2025-2029, Participatory Forest Management Plans for Lusoi Hill, Lariak Forest and Mukogodo forest
	Ewaso Narok management plan (2022-2032) implemented	Percentage level of implementation of the plan	30%	15%	15%	65,000 trees planted and awareness campaigns on

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support services		Effective support services	No. of farmers supported	65,000	60,000	5,000	Work in progress
		Policies and proposals development structures in place	No. of policies and proposals developed	2	3	(1)	Policies developed when require
Programme Name: Crop Development							
Objective: To increase agricultural production							
Outcome: Increased income from farming enterprises							
Land and Crop Productivity Management	Crops section	Undertaken soil sampling and testing in 15 wards	No. of soil samples tested, and results shared with farmers	300	300	0	Subsidy by partners
		Facilitated access and use of certified and quality planting materials among farmers	No. of assorted fruit tree seedlings planted	56,539	26,539	30,000	Coffee, Macadamia, Avocado
		Undertaken pest and disease surveillance & Control	Tonnes of assorted drought escaping seeds distributed	13	9	4	Assorted varieties
		Promoted adoption of climate smart agriculture technologies, innovations & Management practices	No. of surveillance & Control interventions done	5	6	(1)	Continuous process
		Facilitated access and use of subsidized	No. of farmers adopting CSA technologies	2,500	2200	300	High adoption due to climate change impacts
			No. of farmers supported with logistics and storage	20,000	40,531	(20,531)	Target achieved due to partners' collaboration

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			20,000	40,531	(20,531)	
Strategic Food Security Services and post-harvest management	farm inputs by farmers	No. of farmers purchasing affordable fertilizers	65	55	10	Work in progress
		Promoted of fruit tree nurseries for high value crops in the county	15,000	13,539	1,461	
	Upscaled cultivation of cash crops	No. of coffee, avocado and Macadamia seedlings procured	56,539	26,539	30,000	
		No. of farmers receiving and growing coffee seedlings	942	400	542	
	Crops section	Kinamba, Mutanga and Sipili warehouses completed	1	1	0	Partners collaborations
		Operational Warehouse Receiving system	500	550	(50)	Work in progress
	Developed capacity of farmers on grain storage	No. of farmers trained and acquired grain storage skills	3,000	3500	(500)	Target achieved
		Promoted farm level and group agro- processing and value addition	3,000	3600	(600)	
	addition of farm produce	No. of agro- processing and value addition facilities established	40	60	(20)	Exceeding expectation

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Agribusiness marketing and value addition	Conducted enterprise judging to enhance competition in agribusiness Enhanced farmer and group entrepreneurial skills Contracted farmers on value chains	No. of farmers participating in farm judging	390	400	(10)			
		No. of farmers receiving farm awards	78	80	(2)			
		No. of farm business plans developed and promoted	1,800	2,000	(200)			
		No. of Farmers adopting FBPs	1,800	2,000	(200)	Exceeding expectation		
		No. of farmers recruited into value chains	200	300	(100)			
		No. of contracts signed	200	300	(100)			
		Expanded use of green energy and energy saving devices to enhance agribusiness	325	350	(25)			
		No. of energy devices installed	325	350	(25)			
		Programme Name: Irrigation Development and Management						
		Objective: To increase agricultural productivity for food security and income generation						
Outcome: Increased land productivity, income, and employment opportunities								
Water Harvesting and Irrigation Technologies	Irrigation services Enhanced farmers' capacity in water harvesting and storage Enhanced farmers' capacity to use	No. of H/H utilizing efficient water harvesting technologies	3,000	4,000	(1000)	Partners collaboration		
		No. of farms utilizing ponds, shallow wells, community water pans	15,000	16,000	(1000)			
		No. of H/H trained on efficient water use	2,500	2,700	(200)	Collaborative efforts with partners		
		No. hectare of new land under irrigation	400	500	(100)			

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	irrigation in farming	No. of irrigation model farms established	12	15	3	
Irrigation Infrastructure Development	Excavated and repaired irrigation schemes	No. of dams/pans excavated /desilted	10	6	4	
		No. of boreholes drilled and equipped	1	1	0	
		No. of irrigation schemes rehabilitated	1	1	0	
		No. of storage tanks procured and installed	50			
	Enhanced access to affordable dam lined	No. of dam liners installed	1	1	0	Supported by a stakeholder

7. DEPARTMENT OF TRADE, TOURISM AND COOPERATIVE DEVELOPMENT

Programme Name: Administration and Personnel Services							
Objective: To ensure efficient delivery of financial and planning services							
Outcome: Improved service delivery							
Sub Programme	Delivery unit	Key Outputs	Key Performance Indicators	Planned Targets (2024/25)	Achieved Targets (2024/25)	Variance	Remarks*
Administration Services	Trade, tourism, enterprise and cooperative development	Efficient and effective delivery of services	Percentage of complaints/ compliments received and resolved	80%	70%	10%	Work in progress
Personnel Services		Improved staff performance	% of Staff fully realizing their annual performance targets	80%	85%	5%	Continuous process
Policy Development		improved business environment	No. of laws and regulations enacted and implemented	3	2	1	Work in progress
Programme Name: Trade development and Promotion							
Objective: Enhanced ease of doing business							
Outcome: Improved business environment							

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Market Infrastructure Development	Trade	Upgraded and operational markets	No. of upgraded and operational markets	8	12	Target achieved
Trade Promotion and MSMEs Support	Promotions/business fora's held	No. of promotions/business for a/fairs/exhibitions held/participated	3	3	0	Timely and adequate budget allocation
	Capacity building	No. of MSMEs trained	250	186	64	Adequate budget allocation
	Investment opportunities identified and exploited	No. of key investments opportunities identified and exploited	15	5	10	Investment in 5 value chains around CAIP development
Metrological Laboratory Services	Equipment's verified/calibrated	No. of equipment verified/calibrated	2,400	1,500	900	Inadequate staffing
	Functional set of metrological labs	No. of functional set of metrological labs	2	0	2	Target achieved
	Stalls constructed and operationalized	No. of stalls constructed and operationalized	185	0	185	Inadequate budget allocations
	Ablution blocks constructed	No. of ablution blocks constructed	15	0	15	
	Boda boda shades constructed/Rehabilitated	No. of boda boda shades constructed	8	14	(8)	Target achieved
Informal sector Development	Shoe shiner shades constructed	No. of shoe shiner shades constructed	3	0	3	Budget not allocated
	Industrial spaces developed	No of industrial spaces developed/constructed	9	1	8	CAIPS ongoing
	Operationalization of CAIPS	Level of operationalization of CAIPS	100%	30%	20%	Work in progress
Enterprise Development Fund	Enterprises funded	No of enterprises funded	47	32	15	Recruitment of new LCEF fund manager

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	Trainings /public engagement held	No of trainings/public engagements held	300	47	253	Inadequate operation funding
	Monitoring and evaluation	Amount of loans repaid	10.25M	5.8M	4.48M	2.5M recovered from Defaulters
	Development of policy	No of policy developed	3	1	2	Inadequate Funding
	Establish market linkages for original brands	No. of enterprises supported	180	103	72	Continuous process
	Innovative products identification and supported	No. of innovative products identified	18	7	11	Inadequate Funding
	Innovative products marketed	No. of innovative products exhibited	198	103	90	Inadequate resource allocation
Innovation and enterprise development						
Programme Name: Cooperative Development and Marketing						
Objective: Ensure a robust and competitive co-operative movement to drive the county's economy						
Outcome: Competitive and robust co-operative movement in the county						
Cooperative Promotion	Co-operative Revolving Fund	No. of trainings forums undertaken	160	116	44	Limited budget allocation
	Increased savings	Amount of savings mobilized	8.85 Billion	11.7B	(2.85)	Limited budget allocation
	Co-operative database	No. of data collection reports	2	1	1	Work in progress
	Registration of new and Revival of dormant cooperatives	No of cooperatives registered and revived	20	11	9	Inadequate resources
	Cooperative Newsletter and Cooperative Forum (Ushirika Day)	No. of newsletters produced and Cooperative forums held	1	0	1	Limited budget allocation

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	Inspection Reports	No. of inspection reports	56	34	Work in progress
Co-operative Governance and ethics	Inspection Reports	No. of inspection reports	90	34	Work in progress
	Co-operative Revolving Fund	Wealth declaration, indemnity forms and annual returns filled	1000	1000	Lack of resources hindering the process
		Conflicts intervention reports	50	(7)	Target achieved
Cooperative Marketing and value addition	Product developed	No. of value added products and market linkages	4	0	
Cooperative auditing	Audited cooperative societies	No. of audit years and audits presented	120	52	Limited resources
Cooperative Infrastructure development (Value Addition Products)	Facilities developed	No. of facilities constructed /rehabilitated and equipped	3	1	Inadequate resources
Cooperative Research	Research reports	No of complete Researches reports	2	0	Target achieved
Promotion of affordable and accessible housing	Linkages established	No. of linkages established	2	1	Work in progress
Co-operative Revolving Fund	Cooperatives funded	No of co-operatives/ Amount disbursed	15 30M	7 9.5M	Compliance issues
Laikipia County Enterprise Fund	Loan recoveries and follow-up	Amount of loans recovered	30M	3.4M	Delayed repayments due to tough economic times
	Trainings /public engagement held	No. of trainings/public engagements	4	0	Target achieved
	Partnerships and collaborations established	No. of partnerships established	2	0	

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	Monitoring and Evaluation	No. of M&E reports	2	2	0
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8. DEPARTMENT OF EDUCATION, GENDER AND SOCIAL SERVICES

Programme name: Administration Planning and Support Services						
Objective: Coordinate management of sub sectors for effective and efficient delivery of services						
Outcome: Efficient and effective service delivery						
Sub-programme	Delivery unit	Key outcomes /Outputs	Key performance indicators	Planned targets 2024/2025	Achieved targets 2024/2025	Variance
Administration Services	Department Of Education, Gender And Social Services	Annual/quarterly departmental fiscal and non-fiscal documents;	Level of implementation of Procurement plan, Work plan and Budget,	100%	100%	0
Personnel Services		Improve performance and service delivery	% of staff appraised	100%	100%	0
Programme name; Education training and Library Services						
Objective: to increase access, retention, completion, transition rates for students with quality education, employability, and Hands on skills						
Outcome: Empowered citizens						
Early childhood education development	ECDE	Increased ECDE enrolment, retention and transition	No. of ECDE centres constructed /upgraded	30	29	1
			Percentage of learners transiting from ECDE to primary education.	100%	98%	2%
Vocational education and training development	Vocational Education and Training	Increased number of operational vocational training centers	No. of newly employed ECDE teachers	833 teachers	0	833
			No. of VTCs infrastructure developed	10 VTC constructed /equipped/renovated	1 VTC constructed 2 workshop constructed, 5 VTC equipped 2 VTC renovated	2

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Education empowerment	Education, And Social Services	Increased number of trainees graduating with marketable hands-on skills	No. of trainees graduating with marketable hands-on skills annually	1,000	770	230	More awareness and follow up campaigns needed to increase enrolment
Library services	Education, And Social Services	Increased completion rates	No of beneficiaries benefiting	10,000 beneficiaries	14,317 beneficiaries	(4317)	Increased allocation achieved more beneficiaries
	Education, And Social Services	Improve performance and service delivery	Level of support towards delivery of library services	100%	70%	30%	Allocation of more resources will go a long way improving the service delivery
Programme Name: Sports, Youth, Talent and Social Development							
Objective: To promote talent development through increase of recreation facilities and provision of social services.							
Outcome: Maximized talent utilization for economic empowerment and sustainable livelihood							
Sports, talent Development and Promotion.	Sports and Talent development	Improved sporting facilities.	No. of Stadium renovated	2	1	1	Target was not achieved due to insufficient funds
		Increased sporting activities.	No. of sports tournaments facilitated	6	4	2	
Social and Cultural Development	Social services and cultural services	Improve access to social protection interventions.	No. of beneficiaries under social protection interventions	200	0	200	
		CEDC					
Childcare and rehabilitation services	CEDC	Increase the number of rescued and rehabilitated children	No. of vulnerable children rehabilitated and reintegrated.	250	94	156	
			No. of infrastructures development at CEDEC	2	2	0	3 tanks were supplied and installed and kitchen phase 2 was completed at CEDEC

6. ENVIRONMENTAL & SUSTAINABILITY REPORTING

Laikipia County Executive is conscience that governance, development and service delivery have to be done within environmental protection and sustainable resource utilisation frameworks. This section therefore highlights the County executive's strategic efforts towards environmental conservation and sustainable development. It reflects its commitment to responsible resource development, climate resilience and inclusive growth in alignment with National and global sustainability frameworks.

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
- Institutionalizing the use of evidence-based policy formulation and planning by preparation and use of Annual County Statistical Abstract
- A risk management Framework Policy put in place and being utilized by the county executive to identify, map and mitigate risks.
- Engaging citizens through public participation to incorporate their ideas and contributions on County development matters.

Environmental Performance

The County Executive is guided by the Environmental Management & Coordination Act 2015 and its regulations which is the overall National policy regulation guiding environmental management both at National and County levels as well as the County Environment Plan (CEAP 2025-2029) which is implemented through Environmental Impact Assessments (EIA), Environmental Social Safeguards (ESS) and in Solid and Liquid Waste Management. The policy is also used in water regulation (irrigation, livestock and domestic use) as well as in Riparian and wetlands protection i.e. Ewaso Narok Management Plan in Rumuruti, Pesi, Oljabet and Olbolosat in Nyahururu. Other Acts and policies in place guiding the County Executive include the Wildlife Conservation & management Act 2025 and Laikipia forest & landscape Restoration Plan (FOLAREP 2024-2028) among others.

The County Executive has a climate change directorate fully operational with staff, office and equipment, it also has a climate change policy 2020, climate change Act 2021 and climate change regulations that has been submitted to the Assembly. There is a climate change technical working group comprising of all stakeholders in the county working on climate related initiatives.

The County Executive has embraced renewable sources of energy such as Solar Street lighting in most towns within the County, it has also optimized solarization of boreholes as opposed to gensets or fuel energy. The county has a policy requirement that ECDE Centres and Hospitals be equipped with solar energy when constructed to reduce power consumption and enhance the use of clean energy. Restoration of eco habitat is done at the departmental level through collaboration with other stakeholders.

The Solid waste management policy emphasizes separation of waste, recycling and re-use of waste. Vegetation around the dumpsites is regularly cleared and dumpsites compacted for maximum utilization of the dumpsites space. The compaction of dumpsites as opposed to burning ensures

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reduced gas emissions to the atmosphere and air pollution. This is aimed at reducing emissions into the atmosphere of greenhouse gases that are the main cause for the depletion of the ozone layer and the resultant global warming.

Employee Welfare

The County Executive 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.

The County Executive has a Policy on Recruitment, Selection, Appointment, Promotions and Transfer of officers in the county public service which outlines the rules, guidelines and procedures governing the aforementioned activities in the County Public Service.

The purpose of this policy is to ensure that the County attracts the widest pool of applicants to provide the greatest opportunity to pick the most suitable candidates who meet the requirements of the job. The policy enhances promotion of equality in employment and the Laikipia County Public Service Board endeavours to have a gender balanced County Public Service by ensuring that not more than 2/3 of positions in its establishment are filled by either gender. The policies are reviewed regularly. The current version was reviewed in 2019.

The County Public Service Board in executing its mandate of recruitment on behalf of the County Executive ensures that the Laikipia Public Service reflects the ethnic and regional diversity of Laikipia County and the Country at large. It also ensures that People living with Disabilities are not marginalised in recruitment opportunities by according to them equal chances.

The County public service Board has adopted the Career Guidelines (for County Governments) in the management of employee career progression developed in 2021 by The Council of Governors in conjunction with Ministry of State for Public Service- Department of Management Consultancy Service. The Board has also prepared a Report on Review of Organizational Structure and Staffing of the County Government of Laikipia, July 2021 which contains the County compliment.

The board in its recruitment function adopts a stakeholder's approach by incorporating technical expertise from departmental heads during interviews. The departmental heads also participate in the preparation of Human resource and annual recruitment plans. The County Executive also adheres to guidelines and directions issued by the Salaries and Remuneration Commission (SRC) on remuneration of all officers in the County Public Service. This is done with the aim of ensuring equal pay for work of equal value as well as compliance with Government policy.

Human Resource management

The County Executive has established cordial working relationship with Labour Unions. It has continued to encourage the staff to develop themselves through issuance of course approvals and has continually supported staff to prepare and attend KICOSCA games.

The County has a Training Needs Assessment (TNA) and has also adopted the Public Service Commission training policies as below: -

- Guidelines on Managing Training in the Public Service, 2017
- Guidelines on the Bond for Training in the Public Service, July, 2018

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The County Executive manages its succession Planning through promoting/upgrading staff, reviewing of organization structure and staff establishment, re-designations, continuous recruitment of critical cadres and filling of positions that fall vacant due to staff exits.

The county public service board has issued a policy on Work Environment Health and Safety which provides guidelines and standards for the prevention and protection of officers against accidents and occupational hazards arising at the workplace. The policy provides procedures and modalities on administration and payment of compensation for work related injuries and accidents contracted during and outside the course of work as per the Occupational Safety and Health Act (OSHA) of 2007. Authorized Officers have the responsibilities of maintaining a healthy and safe working environment in their respective Departments. Officers as well have the responsibility to ensure safety to themselves and others when performing their duties.

Market place practices

The County Executive is guided by the Public Procurement and Disposal of Assets Act 2015 and the public procurement and Disposal of Assets Regulations 2020 on procurement matters to ensure compliance with laws and regulations which leads to fair competition, good business practices, honouring contracts and ethical project supervisions.

The County Executive maintains good business practices with the suppliers by having a detailed and fair supplier agreement, maintaining regular communication, keeping in touch with market trends, updating the vendor profile, giving timely feedback, choosing suppliers that align with the organizational values and according to prequalified suppliers an equal opportunity to do business with the County Executive.

The County Executive has put in place efforts to safeguard the rights and interests of its citizens in regard to provision of goods, works and services by procuring goods, works and services at the right time, right quality, right quantity and within the budget allocation of the financial year and ensuring that the delivery of the same is done to the specified location/ office. There is an established comprehensive database of pre-qualified/registered suppliers which is regularly updated hence ensuring that only credible and reliable vendors are engaged in county projects, services and goods delivery.

The County executive in collaboration with other government entities such as the National Treasury conducts periodic trainings to suppliers and contractors on various public procurement matters such as IFMIS Supplier Portal as well AGPO requirements to the Youth, Women and PWDs. Continuous training of staff both internally and through professional bodies is undertaken on procurement trends in compliance with industry demands and professional requirements. The implementation of the Electronic Government Procurement (eGP) by the National Treasury across public entities in the Country is expected to revolutionise the efficiency, transparency and accountability of the public procurement. The implementation of the enhanced national E-procurement system which is set to be rolled out in the FY 2025/26 will greatly boost the County Executive's efforts of engaging with its suppliers, service providers and contractors in an efficient, effective, transparent and fair manner while delivering on its mandate to the residents of Laikipia in a timely fashion.

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Community Engagements

The County Executive being aware that it exists among the surrounding communities within Laikipia County strives to practise and promote responsible Community relations with all stakeholders. A few of its demonstrable responsible community relations among others include;

- Engaging citizens to identify their demands and needs, holding social community activities e.g. Sports, leaders and elders' engagements
- Through the Laikipia County Emergency Fund and the County Administration Department, and in partnership with the National Government Administration at the county level the County Executive Spearheads the restoration of livelihoods through provision of basic household necessities to families that have been struck by calamities such as floods and fires. The Education Department initiated a school feeding program whereby they provide fortified porridge flour to ECDE centres in 10 wards with the aim of fighting malnutrition especially during the drought period.
- The County Government has fully embraced public participation in key decision making e.g. budget making, Finance Act and CFSP that are all subject to public participation where public views are taken into consideration and included in the final document.
- Civic education to the public on county programs. Co-opting qualified members of the public in various Adhoc and standing committees e.g. audit committee, pending bills committee and bursary fund ward committees.

7. MANAGEMENT DISCUSSION AND ANALYSIS

This Management Discussion and Analysis (MD&A) presents a detailed review of Laikipia County Executive's financial and operational performance for the reporting period as well as comparative figures for the last 5 years. It also looks into strategic priorities and operational achievements for the reporting period.

Review of the Economy

Laikipia County has experienced steady growth, with its Gross County Product (GCP) rising from KSh 88.4 billion in 2019 to KSh 128.1 billion in 2023, an average annual growth of 9.7%. Own-source revenue (OSR) collections also improved from KSh 840.4 million in FY 2020/21 to KSh 1.24 billion in FY 2024/25, reflecting stronger fiscal capacity and reduced reliance on external transfers.

The economy is driven mainly by agriculture (24.66%), transport and storage (18.18%), wholesale and retail trade including motor vehicle repair (9.99%), construction (9.85%), public administration and defence (8.43%), real estate (6.16%), and education (4.96%). Other sectors such as manufacturing, financial services, ICT, health, and accommodation and food services (tourism) jointly contributed 17.77%, with tourism growing steadily through eco-tourism hubs like Ol Pejeta Conservancy and Thomson Falls.

To sustain growth, the county is investing in value addition and infrastructure through the County Aggregation Industrial Park (CAIP). Social outcomes remain above average, with an HDI of 0.635 in 2023, reflecting progress in education, health, and livelihoods, though poverty and rural-urban gaps persist.

Transition to Accrual Accounting

The Financial statements under review are the 1st Annual financial statements for Laikipia County executive prepared under Accrual Accounting. The Adoption of accrual-based financial reporting marks a significant milestone in enhancing transparency, accountability, and decision-making across county operations. All the Quarterly financial statements for the FY 2024/25 have been prepared in Accrual basis since the adoption was with effect from 1st July 2024. The management particularly the County Treasury is keen to fully implement Accrual basis in its accounting processes which will entail re-forming its internal processes and procedures and manuals. The county Treasury has constituted the transition to Accrual Steering committee as well as its technical committees. There is also continuous sensitisation and capacity building staff on the needed reforms.

Major risks facing the County

Financial Uncertainties- The County Executive continues to face a myriad of financial uncertainties arising from various factors, including changes in tax legislation, economic downturns, unrealised revenue majorly own Source and conditional grants as well as unforeseen events such as natural disasters. These challenges usually lead to budgetary constraints due to limited resources, competing funding priorities, and unexpected expenditures. To mitigate these risks, the County Executive is committed to strengthening its financial management systems, exploring alternative revenue streams, and adopting a more strategic approach to expenditure prioritization. In addition, the management will foster partnerships with stakeholders—including development partners and the private sector—to enhance resource mobilization and resilience.

Technological changes - the county Executive as per international best practice and established legal provisions heavily relies on digital technology eg Laikipia Pay (for revenue collection), IFMIS, IPPD (replaced by HRIS-Ke). Other than the disruptive effects brought about by the changes and overhauls to the systems, there are other potential risks such as cybercrime and fraud. The County executive will consistently sensitise users on the value of upgrading cyber security and prioritising implementation of cyber security measures to mitigate such dangers.

The county government will closely monitor these risks and take corrective action to mitigate against their potential negative impacts. Further, the County Government will collaborate with the National Government in implementing policy directions toward addressing the above risks

FINANCIAL PERFORMANCE

Revenue Performance (Comparative Review of 5 years)

In the FY 2024/25 the County Executive realised Ksh 6.103 billion as its revenue representing Transfer from CRF Ksh.5.973 billion and opening Balance of Ksh.129 million.

Total revenue grew from Ksh 5.827 billion in FY 2020/21 to Ksh 6.103 billion in FY 2024/25. CRF transfers remain the main source, increasing to Ksh 5.973 billion in FY 2024/25. The increase in 2024/25 is attributed to the receipt of Ksh 428 million that relates to June 2024(FY 2023/24). Opening balances fluctuated throughout the years with the peak being Ksh 526.6 million in FY 2021/22 and the current FY2024/25 recording Ksh 129.9 million. Despite dips in FY 2021/22 and FY 2023/24, revenues recovered in FY 2024/25, reflecting improved fiscal capacity though still highly dependent on national transfers. Below is the tabular and comparative revenue realisation over the last five years.

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Table 6: Comparative Detailed Analysis of the Revenue Realised FY 2020/21 to FY 2024/25

DESCRIPTION	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Transfers From CRF	5,544,104,214	5,227,842,240	5,866,950,627	5,363,059,747	5,973,584,517
Opening Balances	283,225,211	526,636,734	20,209,242	27,307,146	129,866,437
Other Receipts	-	-	12,000,000	-	-
Total Revenue Realisation	5,827,329,425	5,754,478,974	5,899,159,869	5,390,366,893	6,103,450,954

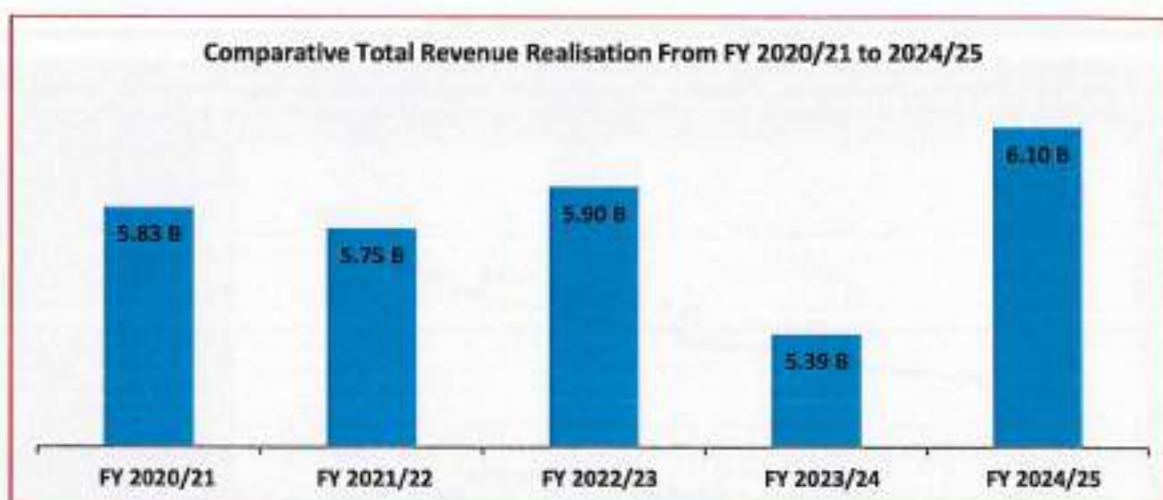


Figure 1: Total Revenue Realisation FY 2020/21-2024/25

The County's revenue is derived mainly from Equitable Share transfers and Own Source Revenue, with Facility Improvement Fund (Appropriation-in-Aid) retained at health facilities to directly support hospital operations rather than being deposited into the CRF. Below is a comparative analysis of the County's revenue streams over the past five financial years, accompanied by an explanation of each source and its performance trends, presented through tables and charts for clarity.

Own Source Revenue

Total own source revenue has maintained an upward trend, growing from Ksh 840.4 million in FY 2020/21 to Ksh 1.24 billion in FY 2024/25. Ordinary revenue remained fairly stable, averaging around Ksh 520–550 million, while the Facility Improvement Fund (FIF) registered stronger growth, nearly doubling from Ksh 283.7 million to Ksh 695.1 million over the review period. This indicates that FIF has been the key driver of revenue growth, while ordinary collections continue to provide a stable but slower-growing base. Below is the tabular and comparative revenue realisation over the last five years.

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Table 6: Analysis of Comparative Own Source Revenue from FY 2020/21 to FY 2024/25

Details	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Ordinary Own Source Revenue	556,650,601	490,390,469	504,274,789	518,476,134	543,320,483
Facility Improvement Fund(AIA)	283,746,032	411,963,986	475,888,673	553,908,324	695,135,936
Total Own Source Revenue	840,396,633	902,354,455	980,163,462	1,072,384,458	1,238,456,419

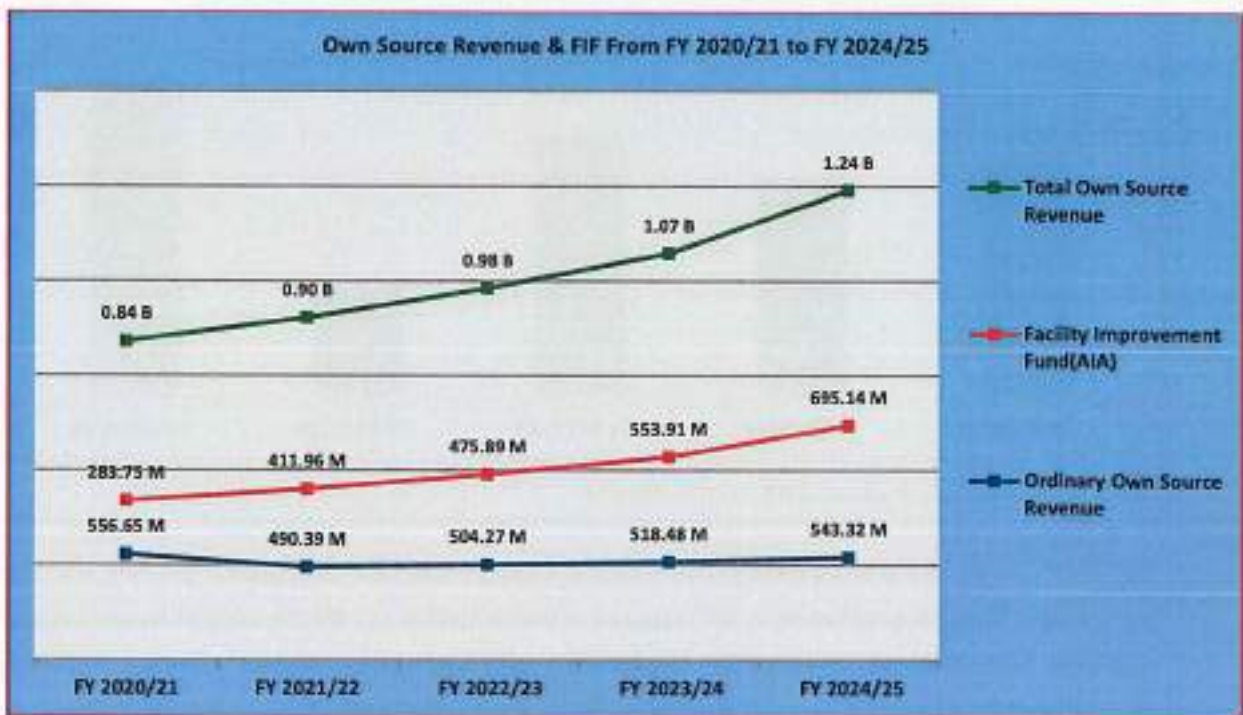


Figure 2: Own Source Revenue & FIF from FY 2020/21-2024/25

Grants

Conditional grants and transfers have shown a declining trend over the five-year period, though they continue to provide additional resources for specific county programs. Below is the tabular and comparative analysis of conditional grants and transfers from other government agencies over the last five financial years.

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Table 7: Analysis of Comparative Conditional Grants & transfers from Other Government Agencies from FY 2020/21 to FY 2024/25

Details	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Conditional Grants					
Transfers from other Government Agencies	887,462,254	165,882,387	125,426,129	116,934,653	189,677,749
Total Grants	887,462,254	165,882,387	125,426,129	116,934,653	189,677,749

Source: CRF Annual Financial Statements FY 2024/25

Table 8: Comparative Breakdown of Conditional Grants & Transfers from Other Government Agencies from FY 2020/21 to FY 2024/25

Description	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Financing Locally led Climate Change Action Program (FLoCCA)	-	-	22,000,000	104,249,746	-
World Bank -Transforming Health Systems for Universal Care Project (THUSP)	86,415,378	28,389,361	-	-	-
World Bank Kenya Climate Smart Agriculture (KCSAP)	230,616,957	95,323,024	66,193,250	-	-
DANIDA Grant -Primary Health care in devolved context	11,880,000	4,628,250	13,439,250	7,623,000	6,435,000
SIDA Agricultural Sector Development Support Programme II (ASDSP II)	12,417,623	5,500,000	16,524,414	3,308,407	-
Kenya Devolution Support Programme - 1 (KDSP)	45,000,000	-	-	-	-
Kenya Devolution Support Programme - 2 (KDSP)	296,809,981	-	-	-	-
Kenya Urban Support Programme (KUSP)	27,955,677	-	2,339,915	-	32,309,300
UNICEF	4,692,898	11,797,412	4,929,300	1,753,500	-
EU Grant (Instruments for Devolution Advice and Support)	-	18,744,940	-	-	-
Food resilience Program- State Department for Crop Development					70,127,132
LAPTRUST	-	1,499,400	-	-	-
Roads Maintenance Levy Fund	143,385,638	-	-	-	80,806,317
User fee Foregone Compensation	9,968,208	-	-	-	-
Vocational Training Grant (Youth Polytechnics)	18,319,894	-	-	-	-
Total Grants and Transfers from Other Government Agencies	887,462,254	165,882,387	125,426,129	116,934,653	189,677,749

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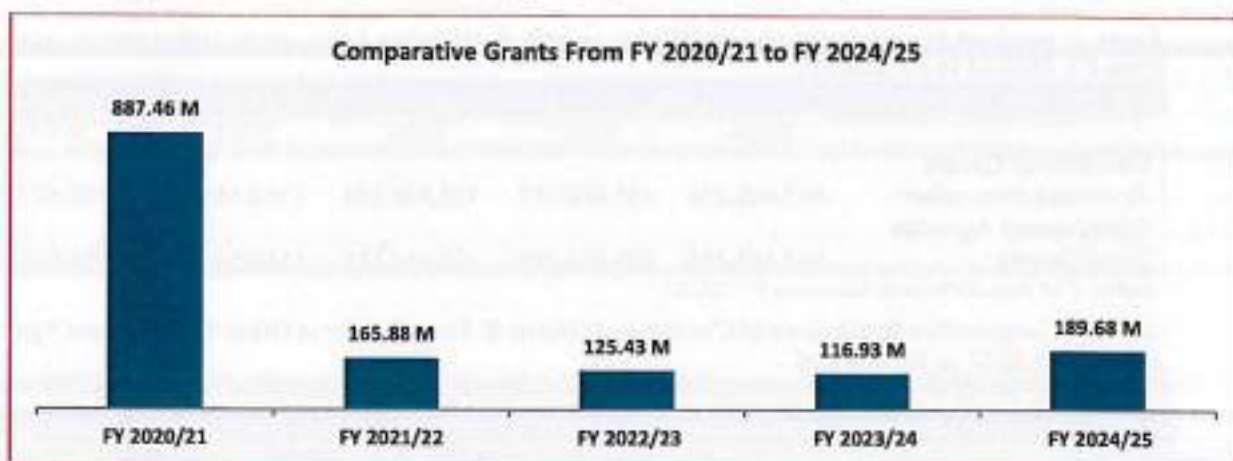


Figure 3: Comparative Grants from FY 2020/21 to 2024/25

EXPENDITURE PERFORMANCE

In FY 2024/25, total payments by the County Executive amounted to Ksh 5.722 billion. Overall, the expenditure pattern reflects a balanced approach between personnel, operational needs, capital development, and county entities support. Below is the expenditure data in a tabular format alongside a pie chart to provide a clear visual representation of the County Executive's spending patterns for FY 2024/25.

Table 9: County Executive Expenditure FY 2024/25

Payments	FY 2024/25	% Expenditure
Compensation of Employees	3,306,021,821	58%
Use of goods and services	1,449,830,476	25%
Transfers to Other Government Entities	418,357,457	7%
Other grants and transfers	95,640,692	2%
Acquisition of Assets	452,276,104	8%
Total Payments	5,722,126,550	100%

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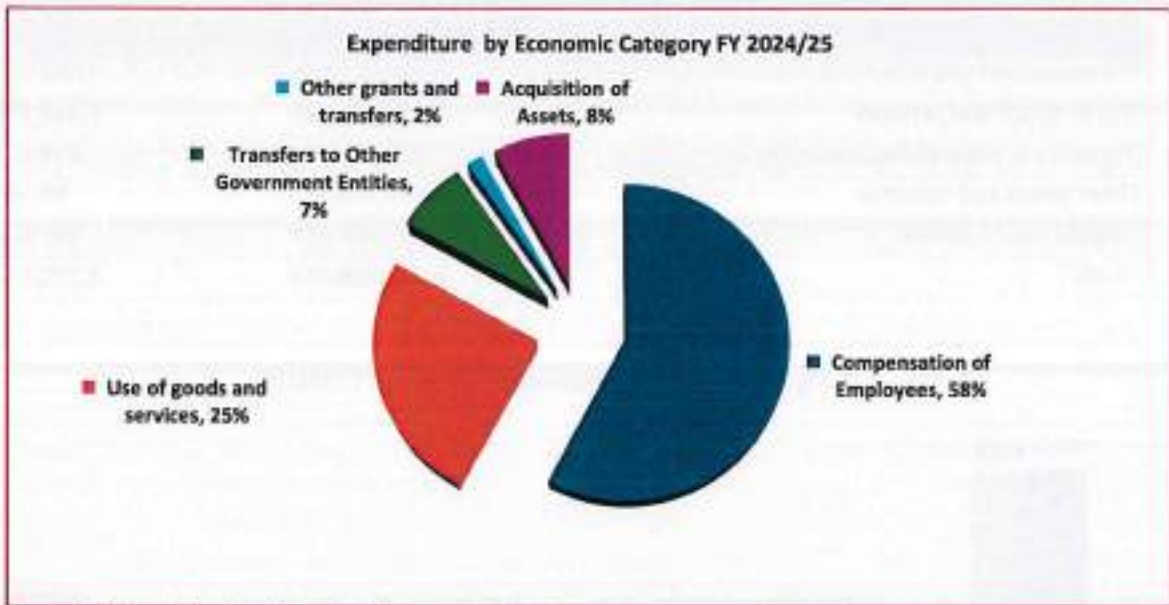


Figure 4: Expenditure by Economic Category

Table 10: Total Receipts vs Expenditure FY 2024/25

Quarters	Total Receipts	% Realisation	Total Expenditure	% Utilisation
Q1	1,091,787,228	18%	1,042,747,164	18%
Q2	985,527,734	16%	1,023,945,068	18%
Q3	1,307,869,142	21%	1,316,265,416	23%
Q4	2,718,266,850	45%	2,339,168,902	41%
Totals	6,103,450,954	100%	5,722,126,550	100%

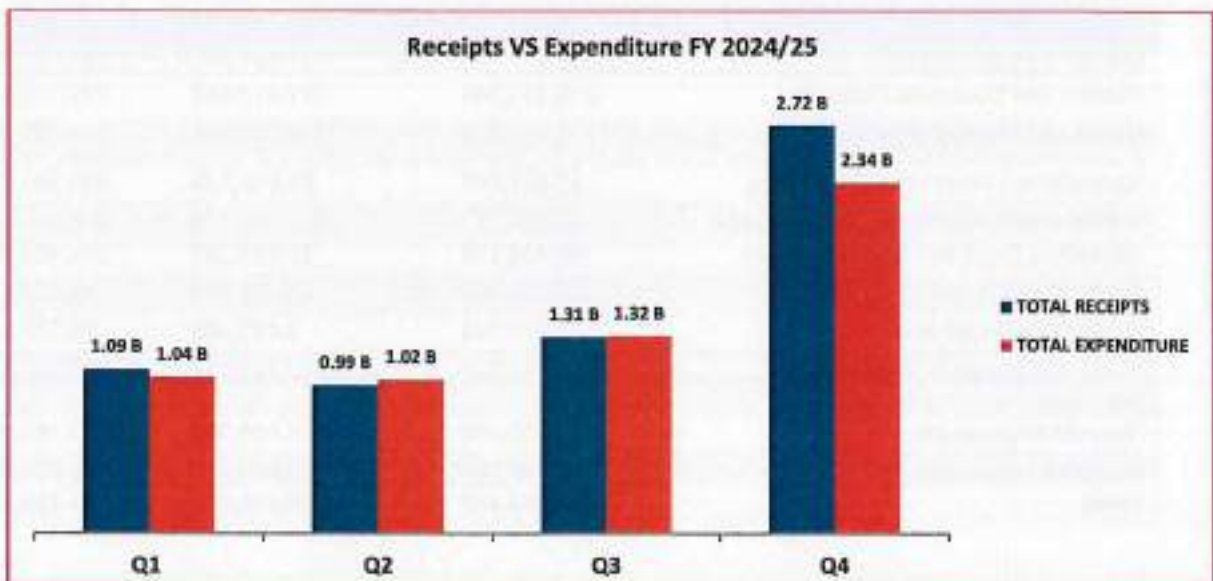


Figure 5: Revenue vs Expenditure FY 2024/25

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Table 11: Analysis of Budget vs Payments Expenditure by Category FY 2024/25

Expenditure category	Budget	Payments
Compensation of Employees	3,334,710,567	3,306,021,821
Use of goods and services	1,450,936,567	1,449,830,476
Transfers to Other Government Units	791,298,735	418,357,457
Other grants and transfers	136,843,158	95,640,692
Acquisition of Assets	1,198,091,687	452,276,104
Total	6,911,880,714	5,722,126,550

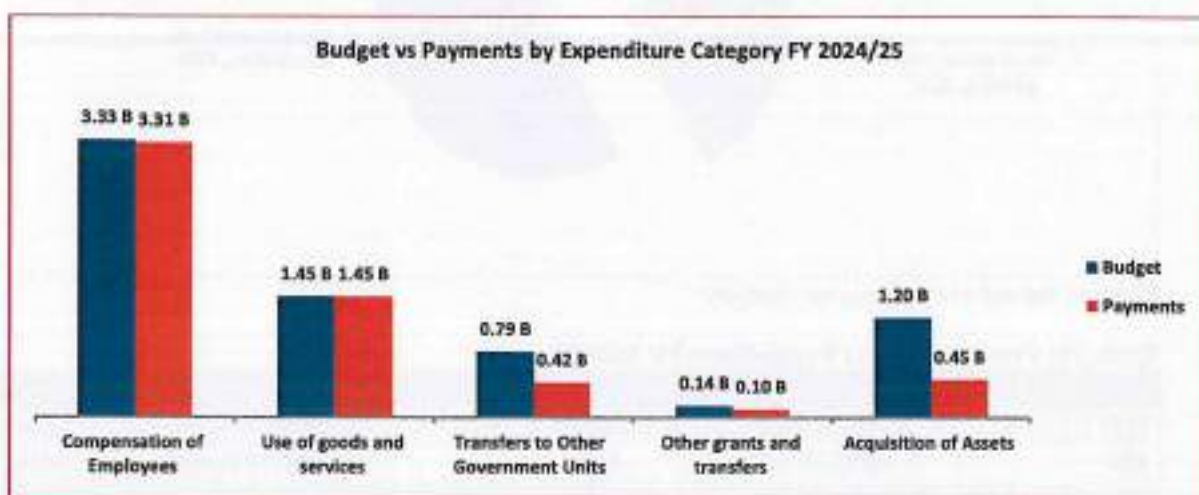


Figure 6: Budget vs Payments by Expenditure FY 2024/25

Table 12: Detailed Analysis of Departmental Recurrent and Development Expenditure FY2024/25

Departments	Recurrent	Development-	Total
County Administration	3,698,654,708	13,993,576	3,694,792,302
Finance and Economic Planning	210,333,344	577,413,462	787,746,806
Health and Medical Services	111,339,660	255,032,085	366,371,745
Agriculture, Livestock and Fisheries	15,627,349	90,956,238	106,583,587
Infrastructure, Roads and Public Works	33,194,127	321,170,740	354,364,867
Education, Sport and Social Services	95,434,178	33,969,297	129,403,475
Trade, Tourism and Cooperative	13,025,496	85,083,977	98,109,473
Gender and Social Services	7,293,914	3,447,686	10,741,600
Water, Environment and Natural Resources	12,546,640	147,366,055	159,912,695
Nanyuki Municipality	2,100,000	5,000,000	7,100,000
Rumuruti Municipality	2,000,000	5,000,000	7,000,000
Total	4,183,693,435	1,538,433,116	5,722,126,551

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Table 13: Comparative analysis of Departmental Expenditure from FY 2020/21 to FY 2024/25

DEPARTMENTS	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
County Administration	3,184,174,230	3,302,495,630	3,828,408,804	3,210,402,000	3,712,648,284
Finance and Economic Planning	763,494,564	372,019,818	562,363,613	689,531,023	787,746,806
Health and Medical Services	471,179,759	671,832,532	919,717,513	639,215,086	366,371,745
Agriculture, Livestock and Fisheries	361,204,454	333,315,764	129,888,031	99,945,276	106,583,587
Infrastructure, Roads and Public Works	276,211,832	700,142,245	197,402,439	237,029,613	354,364,867
Education and Sport	87,349,614	174,297,227	138,287,935	111,974,461	129,403,475
Trade, Tourism and Cooperative	65,058,553	45,505,440	25,818,267	97,036,127	98,109,473
Gender and Social Services	-	-	-	38,214,121	10,741,600
Water, Environment and Natural Resources	44,607,349	133,095,949	62,816,430	120,153,635	159,912,695
Nanyuki Municipality	-	-	-	7,000,000	7,100,000
Rumuruti Municipality	44,561,940	48,955,676	6,983,144	9,839,914	7,000,000
TOTAL	5,297,842,295	5,781,660,282	5,871,686,175	5,260,341,257	5,722,126,550

Table 14: Detailed analysis of comparative Total Expenditure from FY 2020/21 to FY 2024/25

Payments	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25
Compensation of Employees	2,747,751,301	2,624,226,998	3,536,889,453	2,949,101,094	3,306,021,821
Use of goods and services	873,777,224	1,220,827,102	1,401,782,478	634,753,611	1,449,830,476
Transfers to Other Government Entities	810,687,946	990,231,902	229,145,292	904,674,180	418,357,457
Other grants and transfers	74,144,000	59,732,900	50,546,510	75,771,900	95,640,692
Acquisition of Assets	757,795,488	878,860,928	620,339,447	671,511,615	452,276,104
Other Payments	33,686,337	7,780,452	32,982,996	24,528,856	-
Total Payments	5,297,842,296	5,781,660,282	5,871,686,175	5,260,341,257	5,722,126,550

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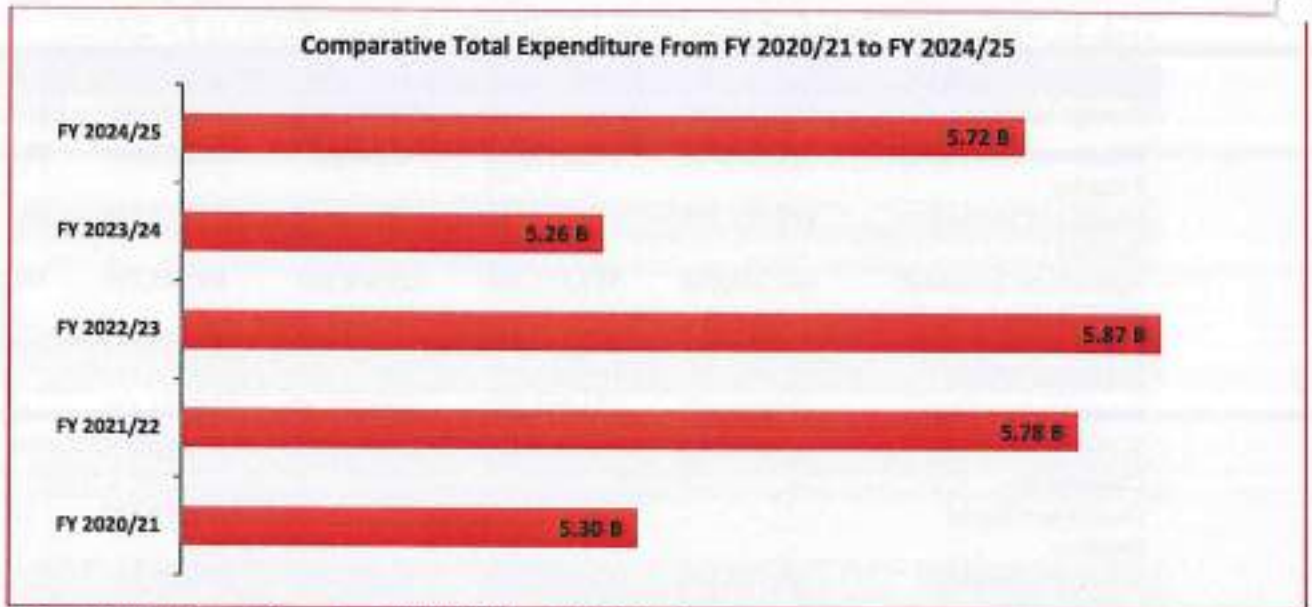


Figure 7: Total Expenditure from FY 2020/21 to FY 2024/25

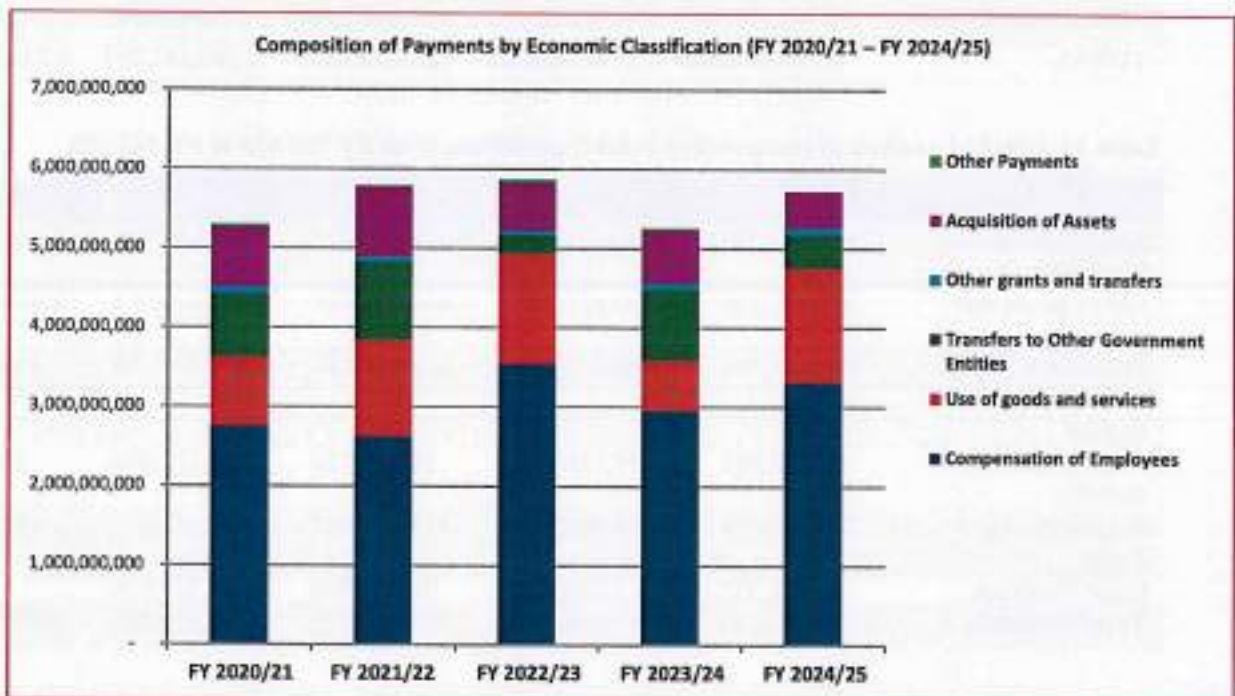


Figure 5: Composition of payments by Economic Classification FY 2020/21-2024/25

The financial performance highlights sound expenditure management, reflecting a focus on meeting operational obligations and advancing the County’s development objectives.

8. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Accrual 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 Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2025, 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 Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 22nd August, 2025



Wachira Gachigi

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



REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF LAIKIPIA FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of the County Executive of Laikipia set out on pages 1 to 37, which comprise of the statement of financial

position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of the County Executive of Laikipia as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Variances in Transfer to Other Government Entities

The statement of financial performance and Note 9 to the financial statements reflect Kshs.418,357,458 in respect of transfer to other Government entities. Included in the amount are transfers totalling Kshs.20,010,951 to three (3) county government entities but which differed from the amounts disclosed in the entities' respective financial statements submitted for audit. The variances as shown in the table below were not explained or reconciled:

County Entity	County Executive's Financial Statements (Kshs)	Entity's Financial Statements (Kshs)	Variance (Kshs)
Rumuruti Municipality	7,000,000	9,500,000	(2,500,000)
Nanyuki Municipality	7,100,000	7,000,000	100,000
Laikipia County Development Authority	5,910,951	5,900,000	10,951
Total	20,010,951		

In the circumstances, the accuracy and completeness of financial statements could not be confirmed.

2. Trade and Other Payables

2.1 Unsupported Trade Payables

The statement of financial position and Note 15 to the financial statements reflect trade and other payables opening and closing balances of Kshs.2,072,569,736 and Kshs.1,935,664,585, respectively. The closing balance includes trade payables of Kshs.1,671,529,901. However, included in the balance are payables totalling Kshs.1,154,508,149, which were not supported by requisitions, local purchase/service orders, invoices, delivery notes, signed contract agreements and description of the project and/or project locations.

Further, the County Executive did not undertake the mandatory supplier circularization and reconciliation exercise as guided under Paragraph 2.3.1 of The National Treasury and Economic Planning Circular No. 03/2025 of 14 April, 2025, which provided guidelines on transition from cash to accrual accounting. In addition, supplier confirmations, reconciliations, and supporting documentation were not provided for audit.

In the circumstances, the accuracy and completeness of the opening and closing trade and other payable balances of Kshs.2,072,569,736 and Kshs.1,935,664,585, respectively could not be confirmed.

2.2 Long Outstanding Payables

The statement of financial position and Note 15 to financial statements reflects trade and other payables of Kshs.1,935,664,585, which includes Kshs.1,671,529,901 in respect of trade payables. The ageing analysis for the trade payables indicate that payables amounting to Kshs.1,310,222,624 have been outstanding for over three (3) years. However, no explanation was given for the non-payment of payables, which should have been paid as a first charge. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires that debt service payments be treated as a first charge on the County Revenue Fund.

In the circumstances, the accuracy and completeness of the trade payables balance of Kshs.1,671,529,901 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Laikipia Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts on comparable basis of Kshs.6,911,880,714 and Kshs.6,103,450,954 respectively, resulting to a shortfall of Kshs.808,429,760, or 12% of the budget. Similarly, the County Executive spent Kshs.5,722,126,550 against actual receipts of Kshs.6,103,450,954, resulting in an under absorption of Kshs.381,324,404, or 6% of the actual receipts.

The shortfall in receipts and under absorption affected the planned activities and may have impacted negatively on service delivery to the public.

2. Late Exchequer Releases

The statement of financial performance and Note 6 to the financial statements reflect transfers from CRF totalling Kshs.5,973,584,517, which includes an amount of Kshs.5,387,035,309 received by the County Government from The National Treasury as exchequer issues. Included in the balance is an amount of Kshs.457,898,001 and Kshs.430,962,825, that was received on 20 June and 26 June, 2025 respectively. This was contrary to Section 17(6) of the Public Finance Management Act, 2012 which states that The National Treasury shall, at the beginning of every quarter, and in any event not later than the fifteenth day from the commencement of the quarter, disburse monies to County Governments.

The late exchequer releases could have adversely affected the implementation of the Management's planned activities and projects for the year ended 30 June, 2025.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Audit Issues

In the audit report of the previous year, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved several issues or given any explanation for the delay in resolving the issues as at 30 June, 2025 as detailed in the table below.

S/No	Year of Audit	Audit Issue
1	2023/2024	Non-Compliance with the Law on Fiscal Responsibility on Wage Bill
2	2023/2024	Non-Compliance with a Third of Basic Salary Rule
3	2023/2024	Non-Compliance to the Law on Ethnic Composition
4	2023/2024	Irregularities in the Procurement and Delivery of Dialysis Equipment
5	2023/2024	Irregular Payment of Allowances to Laikipia County Administration Police Welfare Account
6	2023/2024	Pending Bills Not Paid as First Charge
7	2023/2024	Failure to operate Fully on the E-Procurement Platform
8	2023/2024	Ineffective Internal Audit Department
9	2023/2024	Action on Internal and External Audit Reports by the Audit Committee
10	2023/2024	Failure to Tag Assets
11	2023/2024	Non -disposal of Obsolete and Unserviceable Assets

Other Information

Management is responsible for the Other Information set out on pages iii to lxiv which comprise of Key Entity Information and Management, Governance Statement, Foreword by CECM Finance and Economic Planning, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I

confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with Data Protection Requirements

Audit review established that the County Executive had not registered with the Office of the Data Protection Commissioner (ODPC) as a data controller and data processor, despite actively collecting, processing and storing personal data of staff, members of the county executive and service providers during the year under review. This omission is contrary to Section 18(1) of the Data Protection Act, 2019 which obligates all data controllers and processors to register with the ODPC before handling personal data.

In the circumstances, Management was in breach of the law.

2. Failure to Construct Official Residences of the Governor and Deputy Governor

Audit review established that the County Executive of Laikipia had neither constructed nor made any budgetary provision for the construction of an official residence for the Governor and Deputy Governor. This was contrary to the Salaries and Remuneration Commission (SRC) Circular Ref. No. SRC/TS/COG/6/61/48 VOL.II (64) dated 20 May, 2019, which provides guidelines on housing benefits for Governors, Deputy Governors, and County Assembly Speakers, and requires that official residences be commissioned by 30 June 2022. In the absence of an official residence, the Governor and Deputy Governor continued to draw monthly house allowance of Kshs.300,000, amounting to Kshs.3,600,000 annually, which was irregular and contrary to the SRC guidelines.

In the circumstances, Management was in breach of the law.

3. Irregularities in Procurements Processes

The statement of financial performance and Note 8 to the financial statements reflect use of goods and services expenses amount of Kshs.1,377,312,429. Review of the expenditure revealed the following:

3.1 Supply and Delivery of Office Cabinet and Stationery

Included in the amount is payment of Kshs.1,456,000 made for the supply and delivery of a lockable office cabinet and other stationery items under the Department of Administration. However, the awarded supplier was not registered under the appropriate procurement category, and the two competing bidders were not listed in the procuring entity's prequalified suppliers' list. This was contrary to Section 106(2)(a) of the Public Procurement and Asset Disposal Act 2015, which requires that requests for quotations be issued only to suppliers registered by the procuring entity.

In the circumstances, Management was in breach of the law.

3.2 Supply and Delivery of Motor Vehicle Training Equipment

An amount of Kshs.1,159,449 was paid to a local supplier for the supply and delivery of motor vehicle training equipment for Nanyuki and Salama Vocational Training Centers, under the Department of Education. However, the counter-receipt voucher (S13) indicated that the goods were delivered and taken on charge on 22 June 2024, which was fifty-one (51) days after the expiry of the 30-day validity period for the purchase order issued on 2 April, 2024. This was contrary to Regulation 52(1) of the Public Finance Management (County Governments) Regulations, 2015, which limits the validity of an order to 30 days from the date of issue.

In the circumstances, Management was in breach of the law.

3.3 Legal Expenses

Included in other operating expenses are legal expenses amounting to Kshs.24,936,096, made to eight (8) private law firms for provision of legal services to the County Executive. However, the law firms were directly procured without written approval of the Accounting Officer and without documented proof of urgency, contrary to Section 91 of the Public Procurement and Asset Disposal Act, 2015, which establishes open tendering as the preferred method of procurement.

In addition, the Ad-hoc Evaluation Committee minutes to support the review or determination of the charges, records to confirm that the Head of the Procurement Department issued a professional opinion to guide the Accounting Officer on the award of the legal service tenders, evidence to show that the respective departments submitted requisitions for legal services and that the County Executive Committee approved the engagement of the legal firms for matters relating to the functions of the County Attorney were not provided for audit.

Further, although the Integrated Payroll Personnel Database indicated that the Executive had a Legal Officer and a Legal Advisor, it was not explained why they could not execute their mandate to represent the Executive on legal matters for which the services were outsourced from external legal firms.

In the circumstances, value for money on the legal expenditure of Kshs.24,936,096 could not be confirmed.

4. Compensation of Employees

The statement of financial performance and Note 7 to the financial statements reflects employee costs of Kshs.3,284,492,295. Review of the expenditure revealed the following anomalies:

4.1 Lack of Ethnic Diversity on Staff Composition

The County Executive had a workforce of two thousand five hundred and fifty-one (2,551) staff, out of whom one thousand seven hundred and ninety-five (1,795), or 70% are from the dominant ethnic community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008, which stipulates that no public establishment shall have more than one-third of its staff from the same ethnic community.

In the circumstances, Management was in breach of the law.

4.2 Non-Compliance with Law on People Living with Disabilities

The County Executive had a workforce of two thousand five hundred and fifty-one (2,551) staff, out of whom forty-five (45), or 1.7% are people living with disabilities. This was contrary to Section 13 of the Persons with Disabilities Act, 2003 which states that the Council shall endeavor to secure the reservation of five (5%) percent of all casual emergency and contractual positions in employment in the public and private sectors for persons with disabilities.

In the circumstances, Management was in breach of the law.

4.3 Non-Compliance with the Law on Fiscal Responsibility on Wage Bill

The statement of financial performance and Note 7 to the financial statements reflect employee costs of Kshs.3,284,492,295, which represents 55% of the County total revenue of Kshs.5,973,584,517. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Government expenditure on wages and benefits for public officers should not exceed 35% of the County Government's total revenue.

In the circumstances, Management was in breach of the law.

4.4 Non-Compliance with a Third of Basic Salary Rule

Review of the County Executive payroll revealed that twenty-six (26) employees earned net salaries of less than a third (1/3) of their basic salary. This was contrary to Section 19(3) of the Employment Act, 2007, which states that the total amount of deduction from the wages of an employee shall not exceed two-thirds (2/3) of such wages.

In the circumstances, Management was in breach of the law.

5. Project Implementation Status

During the year under review, the County Government implemented various development projects through various departments. A sample of thirty (30) projects, with total payments of Kshs.227,784,323, was selected for physical inspection. The audit inspection revealed that specific observations were raised for nine (9) projects, with an expenditure totalling Kshs.27,482,549, where satisfactory explanations or supporting documentation were not

provided to address the anomalies identified. It was further noted that some projects had not been branded while others were complete but not in use. In the circumstances, the regularity and value for money on the expenditure of Kshs.27,482,549 incurred on projects could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Key ICT Governance Structures and Policies

During the year under review, the County Executive did not have an IT strategic committee, an active IT steering committee and a formally approved IT security policy to ensure data confidentiality, integrity, and availability. The absence of these critical governance structures and policies indicates a significant weakness in the County's ICT governance and risk management framework.

In the circumstances, the County's ICT environment is exposed to risks of data breaches, operational disruptions and non-compliance with regulatory requirements.

2. Management of Fixed Assets

The statement of financial position and Note 14 to the financial statements reflect property, plant, and equipment cost balance of Kshs.35,778,986,723. However, the audit of these fixed assets revealed the following weaknesses:

2.1 Lack of Land and Buildings Register

The County Executive did not maintain a register of land and buildings, recording each building and parcel of land and the terms on which they are held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, leasehold terms, maintenance contracts and other appropriate details.

In the circumstances, the existence of effective internal controls on management of fixed assets could not be confirmed.

2.3 Grounded Motor Vehicles Not Assessed or Processed for Disposal

Seven (7) defective and unserviceable motor vehicles remained grounded in various County parking yards, with two (2) under the Department of Health, two (2) under the Department of Agriculture and one (1) each under the Department of Infrastructure, Department of Water and Environment, and Department of Administration. However, no justification or documentation was provided to explain why the vehicles had not been assessed, bonded and marked for disposal. This was contrary to Section 163(1) of the Public Procurement and Asset Disposal Act, 2015, which requires the Accounting Officer to establish a Disposal Committee to oversee the disposal of unserviceable or obsolete public assets.

In the circumstances, the existence of effective internal controls on management of fixed assets could not be confirmed.

2.4 Lack of Asset Ownership Documents

Land and buildings valued at Kshs.32,166,169,389 and Kshs.3,131,932,217 respectively, were recorded in the financial statements. However, Management did not provide ownership documents such as title deeds, allotment letters, or lease agreements to support these balances. In the absence of this documentation, legal ownership and custodianship of the assets could not be ascertained.

In the circumstances, the ownership of the fixed assets could not be confirmed.

2.5 Incomplete Asset Register

The asset register maintained was incomplete and was not prepared in accordance with the format prescribed by IPSAS 17 and Appendix 6 of The National Treasury Circular NALM 2/2/(B) dated 14 October, 2020. The register did not meet the minimum required details, including identification or serial number, acquisition date, description of the asset, location, class, cost of acquisition, accumulated depreciation and net book value. As a result, the asset register did not meet the minimum disclosure standards, undermining the reliability of the asset information presented in the financial statements.

In the circumstances, the existence of effective internal controls on management of fixed assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 December, 2025

County Government of Laikipia- Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

10. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

Description	Notes	FY 2024/25 Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	5,973,584,517
Total revenue		5,973,584,517
Expenses		
Employee costs	7	3,284,492,295
Use of goods and services	8	1,377,312,429
Transfers to other Government Entities	9	418,357,458
Depreciation and amortization expense	10	156,701,184
Other Grants and Subsidies	11	95,640,692
Total expenses		5,332,504,059
Surplus for the year		641,080,458
Taxation	12	-
Net Surplus		641,080,458

The Financial Statements set out on pages 1 to 6 were signed by:



Name: Daniel Ngumi
Chief Officer - Finance & County
Treasury

ICPAK Member No: 8207



Name: Mary W. Wachuri
Head of Treasury Accounting

ICPAK Member No: 7055



Name: Mishek M. Gacheru
Asst. Director FRU

ICPAK Member No: 26623

County Government of Laikipia- Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

II. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

Description	Notes	FY 2024/25	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	13	396,794,462	136,615,219
Total Current Assets		396,794,462	136,615,219
Non-Current Assets			
Property, Plant and Equipment	14	35,778,986,723	35,526,269,383
Total Non- Current Assets		35,778,986,723	35,526,269,383
Total Assets (A)		36,175,781,185	35,662,884,602
Liabilities			
Current Liabilities			
Trade and Other Payables	15	1,935,664,585	2,072,569,736
Refundable deposits and prepayments	16	15,470,058	6,589,583
Total Current Liabilities		1,951,134,642	2,079,159,319
Non-Current Liabilities			
Total Non- Current Liabilities		-	-
Total Liabilities (B)		1,951,134,642	2,079,159,319
Net Assets (A-B)		34,224,646,543	33,583,725,283
Represented by:			
Accumulated Surplus		34,224,646,543	33,583,725,283
Net Assets		34,224,646,543	33,583,725,283

The Financial Statements set out on pages 1 to 6 were signed by:


Name: Daniel Ngumi

Chief Officer - Finance & County
Treasury

ICPAK Member No: 8207


Name: Mary W. Wachuri

Head of Treasury Accounting

ICPAK Member No: 7055



Name: Mishek M. Gacheru

Asst. Director FRU

ICPAK Member No: 26623

County Government of Laikipia- Executive

Annual Report and Financial Statements for the year ended June 30, 2025.

12. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

Description	Accumulated Surplus	Total
As at 30 th June 2024 (cash basis)	130,025,635	130,025,635
Adjustments: (to recognize assets and liabilities)	33,453,699,648	33,453,699,648
As at July 1, 2024	33,583,725,283	33,583,725,283
Surplus/ deficit for the period	641,080,458	641,080,458
Returns to CRF	(159,199)	(159,199)
As at 30 th June, 2025	34,224,646,543	34,224,646,543

*County Government of Laikipia- Executive
Annual Report and Financial Statements for the year ended June 30, 2025.*

13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

Description	Notes	Period ended June, 2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		5,973,584,517
Total receipts		5,973,584,517
Payments		
Employee costs		3,306,021,821
Use of goods and services		1,440,950,001
Transfers to other Government Entities		418,357,457
Other Grants and Subsidies		95,640,692
Total payments		5,260,969,972
Net cash flows from/(used in) operating activities	17	712,614,545
Cash flows from investing activities		
Purchase of PPE		(452,276,104)
Net cash flows from/(used in) investing activities		(452,276,104)
Cash flows from financing activities		
Returns to CRF		(159,199)
Net cash flows from financing Activities		(159,199)
Net increase/(decrease) in cash & Cash equivalents		260,179,243
Cash and cash equivalents as at Period Start	13	136,615,219
Cash and cash equivalents as at Period End	13	396,794,462

County Government of Laikipia- Executive
Annual Report and Financial Statements for the year ended June 30, 2025.

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025
Recurrent and Development Budgets Combined

Revenue/expense item	Original budget A	Adjustments B	Final budget C=(A+B)	Actual on comparable basis D	Budget utilization difference E=(C-D)	% of utilization F=D/C *100
Revenues						
Opening balance (Non-refundable special purpose accounts)	-	140,866,146	140,866,146	129,866,437	10,999,709	92%
Transfers from CRF	6,816,091,946	(45,077,378)	6,771,014,568	5,973,584,517	797,430,051	88%
Total revenues	6,816,091,946	95,788,768	6,911,880,714	6,103,450,954	808,429,760	88%
Expenses						
Employee costs	3,469,255,593	(134,545,026)	3,334,710,567	3,306,021,821	28,688,746	99%
Use of goods and services	1,222,411,244	228,525,323	1,450,936,567	1,449,830,476	1,106,091	100%
Transfers to other Government Entities	1,026,436,721	(235,137,986)	791,298,735	418,357,457	372,941,278	53%
Other Grants and Subsidies	121,857,706	14,985,452	136,843,158	95,640,692	41,202,466	70%
Total	5,839,961,264	(127,672,237)	5,712,289,027	5,269,850,447	442,438,580	92%
Capital items						
Acquisition of PPE	976,130,682	221,961,005	1,198,091,687	452,276,104	745,815,583	38%
Total expenses Development	976,130,682	221,961,005	1,198,091,687	452,276,104	745,815,583	38%
Total Expenses	6,816,091,946	95,788,768	6,911,880,714	5,722,126,550	1,189,754,164	83%
Surplus/ deficit	-	-	-	381,324,404	(381,324,404)	

The adjustment in the budget was as a result of a supplementary budget that was passed within the financial year.

Under realization of revenue budget

The under realization of revenue budget was due to a 12% (Ksh 797,430,051) under realization of transfers from CRF attributed to;

- I. Undisbursed transfers and conditional grants amounting to Ksh 452,864,302 from national government agencies
- II. Unrealized own source revenue amounting to Ksh 329,179,517

Underutilization of expenditure budget

Underutilization of transfer to other government entities (47%), other grants and subsidies (30%) and acquisition of PPE (62%) was as a result of under realization of the revenue budget as explained above.

**County Government of Laikipia- Executive
Annual Report and Financial Statements for the year ended June 30, 2025.**

Reconciliation Table

	Operating	Financing	total
<i>Actual amounts on comparable basis presented in the budget and actual comparative statement</i>	5,269,850,447	-	5,269,850,447
<i>Basis difference</i>	(8,880,475)	(159,199)	(9,039,674)
<i>Actual in the statement of cashflows</i>	5,260,969,972	(159,199)	5,260,810,773

15. NOTES TO THE FINANCIAL STATEMENTS

1. General Information

Laikipia County Executive is established by and derives its authority and accountability from The Constitution of Kenya 2010. The County Executive is domiciled in Kenya and its principal activities are as set out in the 4th Schedule of the Constitution of Kenya 2010.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012. The County Executive has opted to take advantage of the transitional provisions under IPSAS 33 and therefore these Quarterly Financial statements of the 1st financial year are transitional financial statements. Therefore, some Non-financial Assets and liabilities have not been recognised as the County Executive has taken advantage of the transitional provisions outlined in IPSAS 33.

These financial statements were authorised for issue by the accounting officer on 22nd August 2025

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the County Executive. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the financial year ended 30th June 2025.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation to the County Executive for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgement is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The County Executive pursues a number of policy targets and outcomes. However the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the County Executive is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the County Executive policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the County Executive future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the County Executive as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and

so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes

3. Adoption of New and Revised Standards

i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>The standard does not presently have an impact to the County Executive as it did not operate a finance lease for the financial year under review.</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>The County Executive has assets held for sale & discontinued operations. The standard therefore has not impact to the County Executive</i></p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets,</p>

Standard	Effective date and impact:
	<p>implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>As a result of the release of the Standard the County Executive with the guidance of IPSAS 33 and the National Assets & Liabilities guidelines is expected to have a clearer reporting and disclosure of PPE in the financial statements particularly on heritage assets & infrastructure assets. The County Executive will also be utilising the current cost model in valuing pre-existing assets whose historical costs cannot be ascertained.</i></p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>With the implementation of new standard, the County Executive is expected to utilise its provisions such as current operational value model in measuring the value of its assets. This is expected to give the county executive a more accurate and clearer picture on its financial position.</p>

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>The Implementation of the Standard is expected to simplify the categorisation of Revenue and therefore provide a more factual and useful information regarding revenue to the readers of its financial statements.</i></p>
IPSAS 48- Transfer Expenses	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>The standard does not apply to the County Executive as it currently doesn't incur transfer expenses.</i></p>
IPSAS 49- Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>The standard does not apply to the County Executive as it currently engages third party entities to manage the retirement benefits of its employees.</i></p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> <li data-bbox="491 1854 1433 1928">i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. <li data-bbox="491 1928 1433 2049">ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.

Standard	Effective date and impact:
	iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <i>The standard does not apply to the County Executive as it currently doesn't engage exploration for and evaluation of mineral resources.</i>

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on 28th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the County Executive upon receiving the respective approvals in order to conclude the final budget. Accordingly, the County Assembly passed a supplementary budget for the County government during the period. The County Executive's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under the Statement of Comparison of Budget & Actual Amounts of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over the periods. Investment properties are derecognized either when they have been disposed of or when the

investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

e) Tangible Natural Resources

The County Executive recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the County Executive; the County Executive controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the

County Executive discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An County Executive shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

f) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

g) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;

- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

h) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (Amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

The County Executive classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the County Executive's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding.

A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and

selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless the County Executive has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The County Executive assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The County Executive recognizes a loss allowance for such losses at each reporting date.

ii. Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

i) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

Raw materials: purchase cost using the weighted average cost method.

Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the County Executive.

j) Provisions

Provisions are recognized when the County Executive has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the County Executive expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

k) Contingent liabilities

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

l) Contingent assets

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

m) Nature and purpose of reserves

The County Executive creates and maintains reserves in terms of specific requirements

n) Changes in accounting policies and estimates

The County Executive recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

o) Employee benefits

Retirement benefit plans

The County Executive provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to

pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

p) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

q) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

r) Related parties

The County Executive regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the County Executive, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy Governor, County Secretary, County Executive Committee Members and Chief Officers, Directors and senior managers.

s) Service concession arrangements.

The County Executive analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the County Executive recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the

case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the County Executive also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

t) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

u) Comparative figures

In preparing these financial statements, the County Executive has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

v) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the Period ended June 30, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the County Executive's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The County Executive based its assumptions and estimates on parameters available when the financial statements were

prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the County Executive. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the County Executive.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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6. TRANSFERS FROM CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for FY 2024/25
	Kshs	Kshs	Kshs
Recurrent	4,140,798,674	-	4,140,798,674
Development	1,460,880,094	-	1,460,880,094
Special Purpose Transfers	371,905,749	-	371,905,749
Total	5,973,584,517	-	5,973,584,517

7. EMPLOYEE COSTS

Description	FY 2024/25
	Kshs
Basic salaries of permanent employees	3,044,946,482
Basic wages of temporary employees	120,088,139
Personal allowances – part of salary	33,877,328
Pension and other social security contributions	85,580,346
Employee costs	3,284,492,295

8. USE OF GOODS AND SERVICES

Description	FY 2024/25
Utilities, supplies and services	23,638,091
Communication, supplies and services	2,377,458
Domestic travel and subsistence	105,495,846
Foreign travel and subsistence	1,931,234
Printing, advertising, and information supplies & services	11,253,733
Rentals of produced assets	48,698,130
Hospitality supplies and services	76,892,377
Insurance costs	221,959,422
Specialized materials and services	288,124,217
Other operating expenses	60,341,363
Office and general supplies and services	43,099,803
Fuel Oil and Lubricants	94,011,985
Training Expenses	9,734,309
Routine maintenance – vehicles and other transport equipment	30,420,496
Routine maintenance – other assets	7,002,216
Construction of Roads	261,444,755
Refurbishment of Buildings	35,224,125
Overhaul and Refurbishment of Civil Works	14,562,811
Research Services	25,409,780
Purchase of household items	2,011,250
purchase of Breeding of stocks	3,194,000
Purchase of Tree seedlings	10,485,028
Total	1,377,312,429

9. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	FY 2024/25
	Kshs
Transfers to other County Government entities	202,188,343
Transfers to self-reporting projects	201,169,115
Transfers to car loan and mortgage schemes	15,000,000
Total	418,357,458

10. DEPRECIATION AND AMORTIZATION EXPENSE

Description	FY 2024/25
	Kshs
Property, plant and equipment	156,701,184
Total	156,701,184

11. OTHER GRANTS AND SUBSIDIES

Description	FY 2024/25
	Kshs
Scholarships and other educational benefits	75,000,000
Emergency relief and refugee assistance	1,815,000
Emergency Fund	18,825,692
Total Grants and Subsidies	95,640,692

12. TAXATION

Description	FY 2024/25
	Kshs
Current income tax charge	-
Tax charged on rental income	-
Tax charged on interest income	-
Original and reversal of temporary differences	-
Income tax expense reported in the statement of financial performance	-

13. CASH AND CASH EQUIVALENTS

Description	As at June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Recurrent Account	2,264,917	1,248
Development Account	4,849,034	157,950
Special Purpose Accounts	374,210,453	129,866,438
Deposit Account	15,470,058	6,589,583
Total	396,794,462	136,615,219

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13 (a) Detailed Analysis of the Cash and Cash Equivalents

		As at June 2025	Opening Statement 1st July 2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Accounts Total		2,264,917	1,248
Laikipia County Recurrent Account	1000171208	2,264,917	726
Laikipia County Health FIF Account	1000392959	-	523
Development Accounts Total		4,849,034	157,950
Laikipia County Development Account	1000171162	4,849,034	157,950
Special Purpose Accounts		374,210,453	129,866,438
Laikipia County Urban Institution Grant Account	100414235	-	-
Laikipia County Roads Maintenance Levy Fund Account	1000285842	80,873,179	66,862
Laikipia County Health Services Account -	1000285858	16,290	16,290
Laikipia County Ideas-Led Account	1000363312	-	-
Laikipia County Kenya Climate Smart Agriculture Project Account	1000367717	0.35	0.35
Laikipia County Village Polytechnic Project	1000368896	26,097	26,097
Laikipia County Agricultural Sector Development Support Program Account	1000372087	-	-
Laikipia County Kenya Urban Support Program	1000372141	32,309,301	1
Laikipia County Kenya Devolution Support Program	1000418451	286,323	286,323
Laikipia County Kenya Devolution Support Program	1000427728	3,043	3,043
Laikipia County Emergency Fund	1000451181	39,182,843	14,985,452
Laikipia County Climate Change Fund	1000546786	99,709,184	104,769,740
Laikipia County Primary Health Care	1000574046	56,929	212,630
Laikipia County Industrial Park acc	1000744707	50,000,000	-
Laikipia County Food System Resilience	1000737767	71,027,825	9,500,000
Laikipia County KE Devolution S P II	1000745387	719,440	-
Laikipia County Deposit Total		15,470,058	6,589,583
Laikipia County Deposit	1000285834	15,470,058	6,589,583
Total		396,794,462	136,615,219

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14. PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings	Motor vehicles	Plants & Machineries	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Medical/Office Equipments	Total
Depreciation Rate	0%	2%	10%	20%	2%	12.50%	30.00%	30.00%	
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	32,166,169,839	3,131,932,217	-	71,071,145	11,430,859	7,957,445	20,395,732	117,312,146	35,526,269,383
Additions	-	88,738,071	165,751,781	66,646,301	66,609,301	12,575,183	9,097,887	-	409,418,524
As At 30th June 2025	32,166,169,839	3,220,670,287	165,751,781	137,717,446	78,040,160	20,532,628	29,493,619	117,312,146	35,935,687,907
Depreciation And Impairment									
Depreciation	-	64,413,405.75	16,575,178.07	27,543,489.29	1,560,803.20	2,566,578.50	8,848,085.78	35,193,643.88	156,701,184
As At 30th June 2025	-	64,413,406	16,575,178	27,543,489	1,560,803	2,566,579	8,848,086	35,193,644	156,701,184
Net Book Values									
Opening Bal as at 1 st July 2024	32,166,169,839	3,131,932,217	-	71,071,145	11,430,859	7,957,445	20,395,732	117,312,146	35,526,269,383
As At 30th , June 2025	32,166,169,839	3,156,256,882	149,176,603	110,173,957	76,479,357	17,966,050	20,645,533	82,118,502	35,778,986,723

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14 (b) Plant, Property, Equipment at Cost

PPE Category	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	32,166,169,839	-	32,166,169,839
Buildings	3,220,670,287	64,413,406	3,156,256,882
Motor Vehicles, Including Motorcycles	165,751,781	16,575,178	149,176,603
Plant And Machinery	137,717,446	27,543,489	110,173,957
Infrastructure assets	78,040,160	1,560,803	76,479,357
Furniture and fittings	20,532,628	2,566,579	17,966,050
Computers & ICT Equipment	29,493,619	8,848,086	20,645,533
Medical/Office Equipments	117,312,146	35,193,644	82,118,502
Total	35,935,687,907	156,701,184	35,778,986,723

15. TRADE AND OTHER PAYABLES

Description	As at June 2025		Opening Statement 1st July 2024	
	Kshs		Kshs	
Trade payables	1,671,529,901		1,786,905,527	
Employee payables	264,134,683		285,664,209	
Total trade and other payables	1,935,664,585		2,072,569,736	
Ageing analysis: (Trade and other payables)	2024/2025	% of the Total	Opening balance	% of the Total
1-2 years	361,307,277	22%	444,264,505	25%
Over 3 years	1,310,222,624	78%	1,342,641,022	75%
Total	1,671,529,901	100%	1,786,905,527	100%

16. REFUNDABLE DEPOSITS AND PREPAYMENTS

Description	As at June 2025		Opening Statement 1st July 2024	
	Kshs		Kshs	
Customer deposits	15,470,058		6,589,583	
Total deposits	15,470,058		6,589,583	

Ageing analysis: (Refundable deposits)	Current FY	% of the Total	Opening Balance	% of the Total
Under one year	8,880,475	57%	-	-
1-2 years	6,589,583	43%	6,589,583	100%
Total	15,470,058	100%	6,589,583	100%

17. CASH GENERATED FROM OPERATIONS

	FY 2024/25
Surplus for the year before tax	641,080,458
Adjusted for:	
Depreciation	156,701,184
Working capital adjustments	
increase in payables	(85,167,097)
Net cash flow from operating activities	712,614,545

18. RELATED PARTY DISCLOSURES

Nature of related party relationships

Entities and other parties related to the County Executive include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

Description	FY 2024/25 Kshs
Transactions with related parties	
a) purchases from related parties	
Kenya Power and Lighting Company	16,276,549
Nanyuki Water and Sewerage Company	2,060,934
Nyahururu Water and Sanitation Comp	5,028,312
Kenya Medical Supplies Authority	63,470,454
Kenya School of Government- Lower K	368,474
Postal Corporation of Kenya	56,349
Telkom Kenya Limited	377,143
Total	87,638,216
b) Transfers to County entities	
Transfer to Reporting entities and funds	289,868,141
Transfer to non-reporting entities	21,145,894
Total	311,014,035
c) Key management compensation	
Key Management Compensation (Governors, deputy governor, Advisors CEC Members and COs)	109,183,212
Total	109,183,212

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19. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

Contingent Assets

Description	FY 2024/2025
	Kshs
CMCC E029 OF 2024	39,498
Total	39,498

Contingent Liabilities

Description	FY 2024/2025
	Kshs
Nanyuki Cmcc No.54 Of 2017	1,902,662
Nyeri Elrc No.250 Of 2018	5,423,855
Nyahururu Misc No. E001 Of 2020	1,400,000
Nyahururu Ele No.50 Of 2020	2,000,000
Nanyuki Petition No.3 Of 2020	45,595,000
Nyahururu Melc No 50/2021	9,000,000
Nyahururu Ele Case No.073/2021	12,250,000
Nanyuki Cmcc No. 68/2022	2,662,079
Ppra Smart Towns- Wisa General Merchants	56,466,613
Nanyuki CM Civil Suit 53 Of 2023	4,000,000
Nyk Hcc 1 Of 2024	255,781,865
Rentco Africa Ltd Arbitration	915,710,209
Kra Assessment	443,792,907
Hcc E005 Of 2023	20,000,000
CLAIM NO E377 Of 2025	516,000
Elrc Cause No.E011 Of 2024	962,200
Elrc Cause No. E019 Of 2024	689,281
Ele E014 Of 2024	25,000,000
Total	1,803,152,671

CAPITAL COMMITMENTS

Capital Commitments	FY 2024/2025
	Kshs
Authorised and contracted for	569,708,147
Total	569,708,147

20. EVENTS AFTER THE REPORTING PERIOD

There were no material adjusting and non- adjusting events after the reporting period.

21. ULTIMATE AND HOLDING ENTITY

The County Executive's ultimate parent is the Government of Kenya.

22. CURRENCY

The financial statements are presented in Kenya Shillings (Kshs).

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16. APPENDIX

APPENDIX 1: IMPLEMENTATION STATUS OF AUDITOR-GENERAL'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
Basis for Qualified Opinion				
2.1	Unsupported Payments on the Supply of Fuel, Oil, and Lubricants	<ul style="list-style-type: none"> The analysis of fuel consumption as well as supporting documents for the county vehicles has been availed The vehicles bearing private number plates comprise county leased vehicles, green number plate vehicles and one ex-project vehicle (KBT 743A). The fluctuating fuel prices with a variance noted of Kshs 24 is attributed to the varying EPRA issued prices released on a monthly basis through legal notices. Over the FY 2023/24 EPRA issued varying pump prices as analyzed below for the months of October 2023 and June 2024 extracted from AA Kenya website <p>The county Executive is moving towards fully onboarding all employees into the new Human Resource Integrated System – Kenya (HRIS-Ke). The process is currently at the stage of the County Public Service Board (CPSB) approving the extension of contract periods for the casual workers from 3 to Minimum 6 months. This will enable the issuance of personal numbers which is a prerequisite for inclusion into the new payroll system. The process is expected to be finalized by the closure of the FY 2024/25. The payment vouchers relating to compensation of temporary employees' expenditure are hereby provided. The IFMIS payment details extract comprising the figure of Kshs 7,534,674 has also been provided.</p>	Resolved	FY 2024/2025
2.2	Misclassification of Casual Workers' Payments	As previously indicated, indeed the expenditure of Kshs 35,602,667 was classified as current grants (transfers) because the expenditure related to the health facilities largely in the 1 st half of FY 2023/24 before their financial semi-autonomy was effected after enactment of the FIF	Resolved	FY 2024/2025

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		<p>Act 2023, Upon becoming self-reporting entities, the expenditure incurred on their behalf was re-categorized to "current grants to semi-autonomous government agencies". Going forward, as the County Executive develops Accrual-compliant Accounting Policies & Manuals, a policy position on treatment of expenses done on behalf of its entities will be incorporated. The policy position will be that whenever the County Executive incurs expenditure on behalf of its entity, the expense shall be categorized as current grants (transfers) in its financial statements. The level 4 hospitals that prepared and submitted financial statements for Audit are:</p> <ol style="list-style-type: none"> 1. Nanyuki Teaching & Referral Hospital 2. Nyahururu County Referral Hospital 3. Doldol Sub County Hospital 4. Rumuruti Sub County Hospital <p>The Audited financial statements for the hospitals have also been shared.</p>			
<p>Emphasis Matter</p>		<p>Budgetary control and performance</p>	<ul style="list-style-type: none"> • The county Executive shall continue to set realistic budget targets informed by prior statistical data collected on an annual basis. The county Executive prepares annual statistical abstracts which greatly comes in handy when undertaking economic planning exercises. • The management through the Laikipia County Revenue Board has put in place several measures to ensure that the process of debt recovery is significantly improved which include, <ul style="list-style-type: none"> ○ Linkage of fees and charges -The board has adopted a practice of linking fees and charges whereby issuance of permits, licenses and approvals is dependent on clearance of other charges like land rates. This practice has also been embedded in our revenue system and as of now, rate payers with arrears cannot be issued with a trading license, an approval for property subdivision, an approval for building as well as approval for change of user for all properties. This is expected to have the biggest impact on recovery of arrears. 	<p>Resolved</p>	<p>FY 2024/2025</p>

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		<ul style="list-style-type: none"> o Ageing analysis and clustering-Effective recovery of arrears in property taxes is dependent on the proximate cause of the accumulated arrears. In the regard, the Board has clustered the arrears based on the ageing status and effected different collection measures for the different clusters. Arrears of one year or less are collected by issuance of reminders & notices to comply. However, older arrears necessitate issuance of demand notes and prosecution through the office of the County Attorney. o Data validation-The board in continuously conduction data validation processes to ascertain the accuracy and authenticity of all arrears and appropriate action taken. Data from the Laikipia County valuation and rating Act 2022 has been instrumental in this process. o Dedicated team-In previous financial years, debt management and recovery of arrears was domiciled in the revenue stream it pertains to. However, to improve efficiency and effectiveness, the Board has put in place a dedicated debt recovery team whose core mandate is recovery of arrears with specific targets for the same broken down on a monthly basis. <p>The County Executive further hopes that the equitable share releases as well as conditional grants are released in a timely fashion by the national treasury going forward.</p> <p>The delay has continued to manifest during the current Financial Year (2024/2025). At the time of submitting this report, the Equitable share disbursements for April & May were still outstanding.</p>		
1	Late release of exchequer		Resolved	FY 2024/2025
Other Matter				
	Unresolved prior-year matters	The Laikipia County Audit Committee in its most recent sitting held in March 2025 considered and deliberated the Audit report for County Executive and Receiver of Revenue Reports & Financial Statements for FY 2023/24.	Resolved	FY 2024/2025
Report on Lawfulness and Effectiveness in Use of Public Resources				
2.1	Over-Expenditure on Temporary Employees' Wages	The expenditure relating to temporary employees was within the budget as illustrated in the table below. The figure in the Audit report had omitted a Kshs 25,000,000 budgeted under the Health & Medical services recurrent vote resulting in the erroneous reported variance (over-expenditure) of Kshs 17,317,623.	Resolved	FY 2024/2025 5

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		<p>The County Executive strives to progressively move towards the adherence of compensation of employee's expenditure not exceeding the 35% of total budgeted revenue in line with PFM Act of 2012.</p> <p>Further the county executive is working towards progressively reducing staff paid through the manual payroll and on boarding them into the HRIS-ke system.</p> <p>The county staff establishment has been approved by the CPSB and has been operationalized.</p> <p>The County Executive commits to providing measures being taken to address the high wage bill to the Auditor general within the stipulated 60days. Some of the proposed measures intended to be deployed are;</p> <ul style="list-style-type: none"> • Non-replacement of non-core staff upon their exit • Raising of Own Source revenue through various proposed strategies such as <ul style="list-style-type: none"> o Process Optimization: Conduct regular reviews and audits to streamline workflows and eliminate bottlenecks. o Resource Allocation: Implement data-driven decision-making to allocate resources effectively and reduce waste. o Leakage Reduction: Identify and address areas of revenue leakage through improved monitoring and control mechanisms. o Cost Management: Develop cost-saving initiatives and encourage a culture of frugality and efficiency. <p>Performance Metrics: Establish clear performance metrics to track efficiency improvements and adjust strategies as needed.</p> <p>The county Executive is now complying with the one-third basic salary rule.</p>	Resolved	FY 2024/2025
2.2	Non-Compliance with the Law on Fiscal Responsibility on Wage Bill		Resolved	FY 2024/2025
2.3	Non-Compliance with a Third of Basic Salary Rule		Resolved	FY 2024/2025

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2.4	Non- Compliance with Regulation and Guidelines on Acting Positions	The recruitment process for the advertised positions in the FY 2024/25 is still ongoing and is expected to be finalized by the end of the financial year.	Resolved	FY 2024/2025
2.5	Non- Compliance to the Law on Ethnic Composition	As previously mentioned, the county Executive through the CPSB is progressively working towards complying with the statutory requirements on ethnic composition of the work force. This is evidenced by the analysis below being an extract of the payroll as at April 2025. Analysis of Ethnic Composition as at April 2025	Resolved	FY 2024/2025
3.0	Irregularities in the Procurement and Delivery of Dialysis Equipment	Nanyuki: All five (5) dialysis machines and all five (5) dialysis beds were delivered and confirmed through an inspection and acceptance certificate and the service records as per the contract Nyahururu: Ten (10) dialysis beds and ten (10) dialysis machines were delivered and the service records as per the contract. At the time of the audit, two (2) of the machines developed faults. These faults have since been fixed. Documents requested that may not have been reviewed during the audit. Please find annexed the following: <ul style="list-style-type: none"> • Inspection and Acceptance Certificates. • Signed Professional Opinions Approved User Requisitions	Resolved	FY 2024/2025
6.0	Irregular Payment to the Council of Governors	The County Executive has adopted the committee resolution and will remain compliant going forward.	Resolved	FY 2024/2025
7.0	Irregular Payment of Allowances to Laikipia County Administration Police Welfare Account	The County Executive has taken note of the Committee recommendations and will henceforth comply with legal provisions in relation to the use of National Police Service Officers.	Resolved	FY 2024/2025
8.0	Unsupported Expenditure on the Supply and Delivery of Tyres	The expenditure of Kshs 6,859,203 has hereby been comprehensively supported.	Resolved	FY 2024/2025

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9.0	Pending Bills Not Paid as First Charge	<p>The County Executive faithfully develops annual payment plans clearly detailing the settlement of pending bills. The payment plan is submitted to the Office of the Controller of Budget for approval and transparency purposes. The County Executive strictly follows the approved payment plan which is prepared on a First in First Out basis.</p> <p>The County Executive is committed towards settlement of its liabilities particularly its pending bills and has made gradual progress towards their settlement. Below is an analysis of the settlement of pending bills in the FY 2024/25.</p> <p>The management will continue implementing its annual budget in accordance with the prepared procurement plan as guided by the PFM Regulations (county Governments) 2015. Further, the County Executive conducts public participation for all its financial documents particularly budget estimates both initial and supplementary in adherence with legal requirements</p>	Resolved	FY 2024/2025
12.0	Failure to Operate Fully on the E-Procurement Platform	<p>The frequent upgrades done to the E-procurement platform has left officers unable to catch-up with the functionalities of the system. The County Executive through the County Treasury is however committed to the strict use of the E-procurement system.</p> <p>With the roll out of the Electronic Government Procurement (e-GP) the County Treasury is actively participating in the successful implementation of the enhanced system. The County Treasury has nominated 10 officers mostly from the Public Finance Management field (accountants & Procurement) and end users to participate in a user training of the newly rolled system at the KSG Embu campus.</p>	Resolved	FY 2024/2025
Report on Effectiveness of Internal Controls, Risk Management and Governance				
A	Ineffective Internal Audit Department	<p>During the FY 2023/24, the County Executive underwent cash flow challenges emanating from delays in the release of Equitable shares by the National Treasury. This cash flow hitches affected not only the Internal Audit section but also the rest of the County Executive departments and entities.</p> <p>The County Executive is committed to the effective and unhindered functioning of the Internal Audit Directorate so that it can deliver on its mandate of overseeing the governance, internal controls and operations of the Executive. To this end, the County Public Service Board is in the process of recruiting additional Internal auditors.</p>	Resolved	FY 2024/2025
b	Action on Internal and External Audit Reports by the Audit Committee	<p>The Audit committee despite the existing cash flow challenges (mentioned above) that hamper their timely meetings has continued to discharge its mandate as provided by law. In the FY 2024/25 the committee held three quarterly meetings from Q1 to Q3</p>	Resolved	FY 2024/2025

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2.	Payment of Staff Outside the Integrated Personnel and Payroll Database (IPPD)	The County Executive through the CPSB is seeking to put the casual workers on longer contract periods (minimum 6months) to enable them be issued with personal numbers. This will allow them to be integrated into the HRIS- ke payroll system.	Resolved	FY 2024/2025
3.1	Lack of Land and Buildings' Register	The County Executive has been maintaining records of its fixed assets over the years. However due to some missing details, the information was not transferred to the asset registers. The registers have since been maintained in the prescribed asset registers with effect from FY 2024/25.	Resolved	FY 2024/2025
3.2	Failure to Tag Assets	The county Executive as part of its broader objective of a more robust management of its assets and particularly in light of the transition to Accrual accounting, is immediately embarking on the asset tagging exercise. The exercise is in the technical planning phase and is anticipated to begin by June 2025.	Resolved	FY 2024/2025
3.3	Non-Disposal of Obsolete and Unserviceable Assets	The County Government of Laikipia received Ownership documents from IGRTC for the GK motor vehicles from the devolved Ministries in May 2024. The County has initiated the disposal process which is in its final stages of preparation	Resolved	FY 2024/2025
3.4	Doubtful Ownership of Assets	The County Executive is continuously updating its Assets registers for all its Assets. Ownership documents are also being actively being sort for assets acquired from defunct Local authorities and transferred functions from the National Government.	Resolved	FY 2024/2025
3.5	Failure to Maintain Asset Register in the Prescribed Format	The County Executive is currently preparing and maintaining Assets registers in accordance with the prescribed formats by PSASB	Resolved	FY. 2024/2025



Wachira Gachigi
CECM Finance, County Planning and Development
Laikipia County Government



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APPENDIX II: PROJECTS IMPLEMENTED BY LAIKIPIA COUNTY EXECUTIVE

Sector	Project title	Project Number	Donor	Period/ duration	Donor commitment	Counter funding	Total Funding	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
Water, Environment and natural resources	County Climate Institutional Support (CCIS) Grant	P173065	World Bank, Denmark, Sweden	2024- 2025	11,000,000	-	11,000,000	Yes	No
Water, Environment and natural resources	County Climate Resilience Investment (CCRI) Grant	P173065	World Bank, Denmark, Sweden	2024- 2025	104,466,831	93,000,000	197,466,831	Yes	No
Trade, Tourism and Enterprise development	Construction of county aggregated and industrial park at Rumuruti	LCG/CG/T HC/31/202 3/2024		2024- 2025	-	250,000,000	250,000,000	No	Yes
Agriculture, Livestock, crops & fisheries development	Food systems Resilience Project	7328- KE,7327- KE	World Bank,	2024- 2025	173,076,923	10,000,000	183,076,923	Yes	No

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STATUS OF PROJECTS COMPLETION

DEPARTMENT OF ADMINISTRATION

No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
1	Fabrication Of Fire Engine	Nanyuki& Nyahururu	5,900,000	1,004,576	17	5,900,000	1,004,576	Gok Exchequer
2	Supply Of Household Goods for Disaster Victims	Countywide	1,633,000	1,595,000	98	1,633,000	1,595,000	Gok Exchequer
3	Purchase Of Fire Fighting Vehicles and Equipment	Countywide	12,367,000	11,394,000	92	12,367,000	11,394,000	Gok Exchequer
DEPARTMENT OF FINANCE								
1	Construction Of an Ecde Classroom at Olarinyro Primary in Rumuruti Ward	Rumuruti Ward	1,980,352	1,980,352	100	1,980,352	1,980,352	Gok Exchequer
2	Construction Of Ablution Block in Matanya Market in Laikipia East Subcounty	Laikipia East Subcounty	1,753,490.0	1,753,490	100	1,753,490	1,753,490	Gok Exchequer
3	Repair Of Mugambi Earth Dam in Marmanet Ward	Marmanet Ward	4,049,316	4,049,316	100	4,049,316	4,049,316	Gok Exchequer
4	Supply, Delivery, Installation, Testing and Commissioning of High Mast Floodlight in Laikipia County	Laikipia County	1,163,639	1,163,639	100	1,163,639	1,163,639	Gok Exchequer
5	Supply, Delivery, Installation, Testing and Commissioning of High Mast Floodlight in Laikipia County	Laikipia County	1,865,280	1,865,280	100	1,865,280	1,865,280	Gok Exchequer
6	Construction Of A 2 Door Pit Latrine at Kaimenyi Primary in Ngobit Ward	Ngobit Ward	500,001	500,001	100	500,001	500,001	Gok Exchequer
7	Renovation Works of Lhs Muhotetu in Marmanet Ward	Marmanet Ward	2,784,046	2,784,046	100	2,784,046	2,784,046	Gok Exchequer
8	Construction Of Seek Dispensary in Mukogondo West Ward	Mukogondo West Ward	1,987,236	1,987,236	100	1,987,236	1,987,236	Gok Exchequer
9	Renovations Of Muhomia Dispensary in Ngobit Ward	Ngobit Ward	2,428,031	2,428,031	100	2,428,031	2,428,031	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
10	Renovations Of Wamura Dispensary in Ngobit Ward	Ngobit Ward	3,577,846	3,577,846	100	3,577,846	3,577,846	Gok Exchequer
11	Renovation Works at Baraka Dispensary in Thingithu Ward	Thingithu Ward	1,499,694	1,499,694	100	1,499,694	1,499,694	Gok Exchequer
12	Fencing Of Ethel Dispensary in Mukogondo East Ward	Mukogondo East Ward	1,674,805	1,674,805	100	1,674,805	1,674,805	Gok Exchequer
13	Conversion Of Staff Houses to Health Department Offices in Rumuruti	Rumuruti Ward	3,658,772	3,658,772	100	3,658,772	3,658,772	Gok Exchequer
14	Fencing Works in Rumuruti Sub-County Offices	Rumuruti Ward	4,066,728	4,066,728	100	4,066,728	4,066,728	Gok Exchequer
15	Construction Laboratory at Lhs Kihato	Lhs Kihato	1,980,607	1,980,607	100	1,980,607	1,980,607	Gok Exchequer
16	Construction Of Chainlink Fence at Lhs Mbogoini	Lhs Mbogoini	1,332,793	1,332,793	100	1,332,793	1,332,793	Gok Exchequer
17	Construction Of A 3 Door Pit Latrine in Lhs Kariguni- Ngobit Ward	Ngobit Ward	789,650	789,650	100	789,650	789,650	Gok Exchequer
18	Completion Works for Rumuruti Slaughterhouse in Rumuruti Ward	Rumuruti Ward	995,338	995,338	100	995,338	995,338	Gok Exchequer
19	Chainlink Fence at Ipolei Slab	Ipolei Slab	1,287,238	1,287,238	100	1,287,238	1,287,238	Gok Exchequer
20	Grading Gravelling and Drains Works at Sweet Waters -Njoguini Road	Njoguini Road	4,710,818	4,710,818	100	4,710,818	4,710,818	Gok Exchequer
21	Grading And Gravelling Works at Nathia Road in Segera Ward	Segera Ward	3,765,998	3,765,998	100	3,765,998	3,765,998	Gok Exchequer
22	Maintenance Of Cluster 1 Roads in Nyahuru Town in Igwamiti Ward	Igwamiti Ward	4,940,266	4,940,266	100	4,940,266	4,940,266	Gok Exchequer
23	Grading And Gravelling of Vee Plot 10 Roads in Salama Ward	Salama Ward	2,688,155	2,688,155	100	2,688,155	2,688,155	Gok Exchequer
24	Grading And Gravelling at Milimani Kwa Mama Lilian Road and Surrounding in Nanyuki	Nanyuki Ward	1,274,260	1,274,260	100	1,274,260	1,274,260	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
25	Culvert Installation Works in Rumuruti	Rumuruti Ward	3,937,620	3,937,620	100	3,937,620	3,937,620	Gok Exchequer
26	Grading And Graveling Works at Mwireri World Vision to Mck Mwireri and Murega Road in Umande Ward	Umande Ward	2,738,296	2,738,296	100	2,738,296	2,738,296	Gok Exchequer
27	Improvement Of Oljabet Hospital - Pees Chemichemi Road Grading, Graveling and Drainage Works in Igwamiti	Igwamiti Ward	2,648,167	2,648,167	100	2,648,167	2,648,167	Gok Exchequer
28	Rehabilitation Of Mariakani, Lumumba, Park, Lunatic, Stadium, Muhoya, Ibis and Irura Road in Nanyuki Ward	Nanyuki Ward	4,961,269	4,961,269	100	4,961,269	4,961,269	Gok Exchequer
29	Grading And Graveling of Lenamatta to Tangi Nyeusi Primary School in Segera Ward	Segera Ward	3,700,980	3,700,980	100	3,700,980	3,700,980	Gok Exchequer
30	Raya Culvert Bridge Installation in Salama Ward	Salama Ward	3,040,815	3,040,815	100	3,040,815	3,040,815	Gok Exchequer
31	Rehabilitation Of Kenol, Kimathi, Kfa, Wkaba, Kob, Ukumbusho Bridge and Mathenemirugi Road in Nanyuki	Nanyuki Ward	4,986,227	4,986,227	100	4,986,227	4,986,227	Gok Exchequer
32	Renovation Of the Offices at The Infrastructure Department in Nanyuki	Nanyuki Ward	1,898,073	1,898,073	100	1,898,073	1,898,073	Gok Exchequer
33	Grading And Culvert Installation Works at Kingat Road to Jehova Witness and Zenith Raod in Nanyuki Ward	Nanyuki Ward	2,709,609	2,709,609	100	2,709,609	2,709,609	Gok Exchequer
34	Opening and grading of nkalemare - menjore road in sosian ward	Sosian Ward	4,396,400	4,396,400	100	4,396,400	4,396,400	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Floeca Etc)
35	Grading and gravelling at jua kali centre to jua kali junction to nickson road in segera ward	Segera Ward	2,287,201	2,287,201	100	2,287,201	2,287,201	Gok Exchequer
36	Opening and grading at kiwanja, sinoni to olkinyie road in mukogondo west ward	Mukogondo West Ward	3,598,320	3,598,320	100	3,598,320	3,598,320	Gok Exchequer
37	Hire of gravel pit to excavate, gravel and supply of crusher run to rehabilitate roads in nanyuki ward	Nanyuki Ward	1,119,342	1,119,342	100	1,119,342	1,119,342	Gok Exchequer
38	Improvement of kinamba to mihohu road, grading gravelling and drainage work in githiga ward	Githiga Ward	4,963,002	4,963,002	100	4,963,002	4,963,002	Gok Exchequer
39	Construction of jua cali workshops in marmanet ward	Marmanet Ward	4,349,588	4,349,588	100	4,349,588	4,349,588	Gok Exchequer
40	Road improvement of marura dam to rumuruti border in olmoran	Olmoran Ward	4,979,561	4,979,561	100	4,979,561	4,979,561	Gok Exchequer
41	Spot improvement of muthanduku-njoguini dispensary solio dam road in marmanet ward	Marmanet Ward	4,891,140	4,891,140	100	4,891,140	4,891,140	Gok Exchequer
42	Grading, spot gravelling and rockfill works at road mapin wiyumirire to mutara primary school road in ngobit ward	Ngobit Ward	4,232,840	4,232,840	100	4,232,840	4,232,840	Gok Exchequer
43	Culvert installation works in ndurumo location rumuruti ward	Rumuruti Ward	3,595,420	3,595,420	100	3,595,420	3,595,420	Gok Exchequer
44	Grading and gravelling of kieni and rwathia road in thingithu ward	Thingithu Ward	2,886,428	2,886,428	100	2,886,428	2,886,428	Gok Exchequer
45	Grading, gravelling and drainage works at ironaj through tamakis to airforce fence in thingithu ward	Thingithu Ward	4,950,880	4,950,880	100	4,950,880	4,950,880	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Floeca Etc)
46	Construction of mukuri bridge in nanyuki	Nanyuki Ward	12,481,728	12,481,728	100	12,481,728	12,481,728	Gok Exchequer
47	Grading and gravelling at magutu container to magutu police post road in mukogondo east ward	Mukogondo East Ward	3,535,680	3,535,680	100	3,535,680	3,535,680	Gok Exchequer
48	Grading and gravelling of maili saba kwa mbega road in marmanet ward	Marmanet Ward	4,463,651	4,463,651	100	4,463,651	4,463,651	Gok Exchequer
49	Grading, gravelling and culvert installation at kwa father road near jesus impact church in thingithu ward	Thingithu Ward	2,222,125	2,222,125	100	2,222,125	2,222,125	Gok Exchequer
50	Construction of ecde classroom at kiahuko	Kiahuko	2,097,349	2,097,349	100	2,097,349	2,097,349	Gok Exchequer
51	Construction of an ecde classroom at lorrara primary school at sosian ward	Sosian Ward	1,718,325	1,718,325	100	1,718,325	1,718,325	Gok Exchequer
52	Construction of ecde classroom at marina primary school in ngobit ward	Ngobit Ward	2,199,337	2,199,337	100	2,199,337	2,199,337	Gok Exchequer
53	Construction of an ecde classroom at moses primary school in nanyuki ward	Nanyuki Ward	2,191,565	2,191,565	100	2,191,565	2,191,565	Gok Exchequer
54	Construction of a 2-door pit latrine at milimani primary in umande ward	Umande Ward	498,394	498,394	100	498,394	498,394	Gok Exchequer
55	Construction of ecde classroom in mubau githiga ward	Githiga Ward	1,975,318	1,975,318	100	1,975,318	1,975,318	Gok Exchequer
56	Construction of an ecde classroom at temmakis primary school in thingithu ward	Thingithu Ward	2,249,000	2,249,000	100	2,249,000	2,249,000	Gok Exchequer
57	Construction of a 2-door pit latrine at uaso primary in segera ward	Segera Ward	500,000	500,000	100	500,000	500,000	Gok Exchequer
58	Rehabilitation of nanyuki mitumba market phase 2	Nanyuki Ward	1,859,492	1,859,492	100	1,859,492	1,859,492	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
59	Construction of a market shade at nyahururu market	Nyahururu Market	2,055,520	2,055,520	100	2,055,520	2,055,520	Gok Exchequer
60	Construction of ablution block at makutano market in ngobit ward	Ngobit Ward	1,698,124	1,698,124	100	1,698,124	1,698,124	Gok Exchequer
61	Rehabilitation Of Market in Githiga Ward	Githiga Ward	998,064	998,064	100	998,064	998,064	Gok Exchequer
62	Chainlink Fencing at Thome Market in Salama Ward	Salama Ward	1,107,104	1,107,104	100	1,107,104	1,107,104	Gok Exchequer
63	Renovation Of an Ablution Block at Rumuruti Market in Laikipia West Subcounty	Laikipia West Subcounty	1,023,832	1,023,832	100	1,023,832	1,023,832	Gok Exchequer
64	Chainlink Fencing at Posta Market in Laikipia County	Posta Market	1,092,720	1,092,720	100	1,092,720	1,092,720	Gok Exchequer
65	Water Harvesting at Old Market Sheds and Solar Lighting at Ukumbusho Market in Nanyuki	Nanyuki Ward	1,513,742	1,513,742	100	1,513,742	1,513,742	Gok Exchequer
66	Chainlink Fencing at Thome Market	Thome Market	1,301,033	1,301,033	100	1,301,033	1,301,033	Gok Exchequer
67	Construction Of A 3 Door Pit Latrine with Urinal at Ewaso Centre- Mukogondo West Ward	Mukogondo West Ward	1,446,333	1,446,333	100	1,446,333	1,446,333	Gok Exchequer
68	Repairs To Bodaboda Sheds in Nanyuki Ward	Nanyuki Ward	984,840	984,840	100	984,840	984,840	Gok Exchequer
69	Construction Of Resource Centre at Ngare Ndare in Mukogondo East Ward	Mukogondo East Ward	2,155,756	2,155,756	100	2,155,756	2,155,756	Gok Exchequer
70	Construction of makurian -osirua water project	Makurian -Osirua	11,126,398	8,563,279	100	8,563,279	8,563,279	Gok Exchequer
71	Installation Of 2 Containers at Finance Office in Rumuruti	Rumuruti	4,265,500	4,265,500	100	4,265,500	4,265,500	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
72	Construction Of Gatirima Primary Bridge at Marmanet Ward	Gatirima Primary Bridge - Marmanet Ward	4,874,284	2,109,251	43	4,874,284	2,109,251	Gok Exchequer
73	Construction Of 4 Door Girls,3 Door Boys And 3 Door Ecde Pit Latrines at Kundarilla Primary School in Laikipia County	Kundarilla Primary School	1,693,430	1,693,430	100	1,693,430	1,693,429	Gok Exchequer
74	Construction Of Modern Kiosk at Olmoron Ward	Olmoran Ward	3,892,960	3,892,960	100	3,892,960	3,892,960	Gok Exchequer
75	Covered Walk-Way from Radiology to Incinerator At N.T.R.H In Nanyuki	Nanyuki	4,167,474	4,167,474	100	4,167,474	4,167,474	Gok Exchequer
76	Construction Of Physiotherapy Clinic in Lhs Nanyuki	Nanyuki	3,686,791	3,686,791	100	3,686,791	3,686,791	Gok Exchequer
77	Construction Of Opd Block at Lekigi Dispensary	Lekigi	924,137	924,137	100	924,137	924,137	Gok Exchequer
78	Building and construction	Marmanet Ward	1,028,920	1,028,920	100	1,028,920	1,028,920	Gok Exchequer
79	Construction Of Pit Latrine in Lhs Sipili	Sipili	570,488	570,488	100	570,488	570,488	Gok Exchequer
80	Construction of surgical threatrevat ndindika sub county hospital githiga ward	Githiga Ward	3,360,422	3,360,422	100	3,360,422	3,360,422	Gok Exchequer
81	Contruction Of Theatre in Rumuruti Hospital	Rumuruti	3,787,342	3,787,342	100	3,787,342	3,787,342	Gok Exchequer
82	Renovation Of Muhonia Dispensary in Ngobit Ward	Ngobit Ward	2,549,414	2,549,414	100	2,549,414	2,549,414	Gok Exchequer
83	Construction of seek dispensary mukogondo west	Mukogondo West	4,950,532	4,950,532	100	4,950,532	4,950,532	Gok Exchequer
84	Grading And Graveling Works at Mwituria Dispensary to Peca to Mama Solo Road-Ngobit Ward	Ngobit Ward	1,765,520	1,765,520	100	1,765,520	1,765,520	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
85	Grading And Graveling at Rubis-Ngobit Ward	Ngobit Ward	3,507,298	3,507,298	100	3,507,298	3,507,298	Gok Exchequer
86	Being Payment in Respect to Grading and Graveling at Pangama Road-Ngobit	Ngobit	1,777,178	1,777,178	100	1,777,178	1,777,178	Gok Exchequer
87	Grading, Graveling and Curvert Intalation of Kalalu Sec.School-Kirimara Road Umande	Kalalu Sec.School-Kirimara Road Umande	4,501,960	4,501,960	100	4,501,960	4,501,960	Gok Exchequer
88	Improvement Of Kamugi Mitieta Road; Grading, Graveling and Drainage Works Githiga Ward	Githiga Ward	1,948,800	1,948,800	100	1,948,800	1,948,800	Gok Exchequer
89	Improvement Of Lorara-Ngaremare Road; Opening and Grading Works-Sosian Ward	Sosian Ward	3,492,000	3,492,000	100	3,492,000	3,492,000	Gok Exchequer
90	Grading And Graveling at Randos Road-Nanyuki Ward	Nanyuki Ward	2,025,766	2,025,766	100	2,025,766	2,025,766	Gok Exchequer
91	Opening, Grading at Seki to Wakumbe Phase II in Mukogondo West	Mukogondo West	2,701,350	2,701,350	100	2,701,350	2,701,350	Gok Exchequer
92	Culverts Installation Works in Mutamaiyo Location in Rumuruti Ward	Rumuruti Ward	2,799,660	2,799,660	100	2,799,660	2,799,660	Gok Exchequer
93	Improvement Of Juakali Sagak Road; Gradig and Graveling in Igwamiti Ward	Igwamiti Ward	1,679,494	1,679,494	100	1,679,494	1,679,494	Gok Exchequer
94	Grading And Graveling Works at Kwa Ngata Kariuki Charity to Kina Road-Umande Ward	Umande Ward	2,256,339	2,256,339	100	2,256,339	2,256,339	Gok Exchequer
95	Improvement Of Posta Kmc Kilimoni Road Opening and Grading 4km Sossian Ward	Sossian Ward	1,875,000	1,875,000	100	1,875,000	1,875,000	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
96	Construction Of Boda Shed at Karuga Centre in Igwamiti Ward	Igwamiti Ward	398,193	398,193	100	398,193	398,193	Gok Exchequer
97	Culverts Installation Works in Lorian Location in Rumuruti Ward	Rumuruti Ward	3,606,034	3,606,034	100	3,606,034	3,606,034	Gok Exchequer
98	Opening And Grading Works at Seki - Wakumbe Phase 1	Seki - Wakumbe Phase 1	2,302,136	2,302,136	100	2,302,136	2,302,136	Gok Exchequer
99	Culvert Installation Works in Igwamiti and Sossian	Igwamiti And Sossian	2,150,060	2,150,060	100	2,150,060	2,150,060	Gok Exchequer
100	Construction Of Boda Boda Shed at Oljabet Centre in Marmanet Ward	Marmanet Ward	413,482	413,482	100	413,482	413,482	Gok Exchequer
101	Road Opening, Grading and Graveling Works at Fiesta - Warma Roads in Rumuruti Municipality	Rumuruti Municipality	4,965,032	4,965,032	100	4,965,032	4,965,032	Gok Exchequer
102	Construction Of Mukuri Bridge in Umande Ward	Umande Ward	3,240,863	3,240,863	100	3,240,863	3,240,863	Gok Exchequer
103	Improvement Of Ngarua Stage, Grading, Graveling, Culvert and Drainage Cleaning	Ngarua Stage	1,468,612	1,468,612	100	1,468,612	1,468,612	Gok Exchequer
104	Construction Of Eede Classroom at Kairigire Eede Centre in Mukogondo East Ward	Mukogondo East Ward	1,979,146	1,979,146	100	1,979,146	1,979,146	Gok Exchequer
105	Construction Of Ecd Classroom at Kmc Primary in Sossian Ward	Sossian Ward	2,313,196	2,313,196	100	2,313,196	2,313,196	Gok Exchequer
106	Construction of administration block (phase 1) at nanyuki rehabilitation centre	Nanyuki	3,399,490	3,399,490	100	3,399,490	3,399,490	Gok Exchequer
107	Construction Of Eede Classroom at Kibubungi in Tigithi Ward	Tigithi Ward	2,194,749	2,194,749	100	2,194,749	2,194,749	Gok Exchequer
108	Construction Of Eede Class and Installation of Water Harvesting Facilities at Milimani in Umande	Milimani In Umande	1,582,785	1,582,785	100	1,582,785	1,582,785	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
109	Construction Of 7 Modern Kiosk at Kinamba in Githiga Ward	Githiga Ward	1,901,561	1,901,561	100	1,901,561	1,901,561	Gok Exchequer
110	Renovation And Completion of Sipili Public Toilet in Olmoran Ward	Olmoran Ward	1,389,071	1,389,071	100	1,389,071	1,389,071	Gok Exchequer
111	Rehabilitation Of Chuma & Kihato Bore Hole in Tigithi Ward	Tigithi Ward	1,988,300	1,988,300	100	1,988,300	1,988,300	Gok Exchequer
112	Development And Piping of Gathima Springs in Marmanet Ward	Marmanet Ward	3,358,269	3,358,269	100	3,358,269	3,358,269	Gok Exchequer
113	Drilling of suguroi community borehole segera ward	Segera Ward	2,899,710	2,899,710	100	2,899,710	2,899,710	Gok Exchequer
114	Equipping Of Majani Borehole in Marmanet Ward	Marmanet Ward	1,000,000	1,000,000	100	1,000,000	1,000,000	Gok Exchequer
115	Grading and gravelling, culvert installation and culvert unblocking of a.p line road 1.6 km,p.c.e.a to mirera road 1.5 km	Thingithu Ward	4,939,002	4,939,002	100	4,939,002	4,939,002	Gok Exchequer
116	Gravelling of wiyimirie market	Ngobit Ward	578,399	578,399	100	578,399	578,399	Gok Exchequer
117	Drilling of kinguka -karuga borehole	Marmanet Ward	3,009,356	3,009,356	100	3,009,356	3,009,356	Gok Exchequer
DEPARTMENT OF HEALTH								
1	Fencing Works at Wamuru Dispensary	Ngobit	1,955,644	1,955,644	100	1,955,644	1,955,644	Gok Exchequer
2	Fencing of rabal dispensary	Sosian Ward	935,830	935,830	100	935,830	935,830	Gok Exchequer
3	One toyota land cruiser als ambulance		16,850,000	16,850,000	100	16,850,000	16,850,000	Gok Exchequer
4	Medical furniture	Muhonia Dispensary	2,870,500	2,870,500	100	2,870,500	2,870,500	Gok Exchequer
5	Medical drugs	Laikipia West Sub - County	35,755,125	35,755,125	100	35,755,125	35,755,125	Gok Exchequer
6	Maternity equipment	Nyahururu	44,507,700	44,507,700	100	44,507,700	44,507,700	Gok Exchequer
7	Medical equipments	To Wamuru Dispensary	2,948,800	2,948,800	100	2,948,800	2,948,800	Gok Exchequer
8	Fencing Works in Matanya Dispensary	Matanya	3,258,974	3,258,974	100	3,258,974	3,258,974	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
9	Medical Drugs and Non-Pharms	Laikipia Health Services	1,595,485	1,595,485	100	1,595,485	1,595,485	Gok Exchequer
10	Interior Works for The New Opd Block at Nanyuki Teaching and Referral Hospital (Part Payment)	Ntrh	7,783,867	7,783,867	100	7,783,867	7,783,867	Gok Exchequer
11	Medical Drugs	Laikipia Health Services	71,229,115	71,229,115	100	71,229,115	71,229,115	Gok Exchequer
12	Medical Equipment	Laikipia Health Services	5,757,080	5,757,080	100	5,757,080	5,757,080	Gok Exchequer
13	Leased Equipments	Laikipia Health Services	29,356,185	29,356,185	100	29,356,185	29,356,185	Gok Exchequer
14	Refurbishment	Miteta And Rumuruti	9,549,959	9,549,959	100	9,549,959	9,549,959	Gok Exchequer
DEPARTMENT OF AGRICULTURE								
1	Construction Of Frsp Office Block	Rumuruti	8,599,307	8,599,307	100	9,500,000	8,599,307	Gok Exchequer
2	Purch. Of Certified Seeds	County Wide	2,850,000	2,850,000	100	2,850,000	2,850,000	Gok Exchequer
3	Purchase Of Tree Seeds and Seedlings	County Wide	6,250,000	6,250,000	100	6,250,000	6,250,000	Gok Exchequer
4	Construction Of Gituamba Warehouse	Marmamet	7,571,494	7,571,494	100	8,000,000	7,571,494	Gok Exchequer
5	Purchase Of Computers, Printers and Other It Equipment	Rumuruti	1,300,000	1,300,000	100	1,300,000	1,300,000	Gok Exchequer
6	Desilting And Fencing of Seven Dams In Laikipia East/West And North	Ngobit/Marmanet/Githiga/Segera	19,487,405	27,401,684	72	38,300,000	27,401,684	Gok Exchequer
7	Purchase Of Computers, Printers and Other It Equipment	Rumuruti	499,370	499,370	100	500,000	499,370	Gok Exchequer
8	Veterinarian Supplies and Materials	County Wide	1,800,000	1,800,000	100	1,800,000	1,800,000	Gok Exchequer
9	Purchase Of Vaccines and Sera	County Wide	2,100,000	2,699,999	100	2,699,999	2,699,999	Gok Exchequer
10	Construction Of Vaccination Crushes	County Wide	1,199,788	1,199,788	50	2,400,000	1,199,788	Gok Exchequer
11	Renovation Of Rumuruti Slaughterhouse	Rumuruti	1,000,000	100,000	100	1,000,000	100,000	Gok Exchequer
12	Veterinarian Supplies and Materials	County Wide	1,497,330	1,497,330	100	1,500,000	1,497,330	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flecca Etc)
13	Construction Of Kinamba Slaughterhouse	Kinamba	1,997,955	1,997,955	100	2,000,000	1,997,955	Gok Exchequer
14	Renovation Of Nyahururu Veterinary Clinic	Nyahururu	997,660	997,660	100	1,000,000	997,660	Gok Exchequer
15	Agricultural Materials, Supplies and Small Equipment	County Wide	298,800	298,800	33	900,000	298,800	Gok Exchequer
16	Purchase Of Animals and Breeding Stock	County Wide	3,194,000	3,194,000	100	3,200,000	3,194,000	Gok Exchequer
17	Procurement / Support of Milk Safety Equipment (I.E., Alcohol Testing Gun)	County Wide	400,000	400,000	100	400,000	400,000	Gok Exchequer
18	Equipping Of Tigithi Milk Cooling Plant	County Wide	3,121,810	3,121,810	100	3,200,000	3,121,810	Gok Exchequer
19	Installation / Piping of Water at Rumuruti Livestock Market (Saleyard)	Rumuruti	199,254	199,254	100	200,000	199,254	Gok Exchequer
20	Construction Of a Modern Livestock Market (Saleyard) At Lotasha	Chumvi	3,995,388	3,995,388	100	4,000,000	3,995,388	Gok Exchequer
21	Construction Of Aquaponics Demo	Mukugodo East	887,400	887,400	100	890,000	887,400	Gok Exchequer
22	Purchase Of Fish Fingerlings	Countywide	500,000	500,000	100	500,000	500,000	Gok Exchequer
23	Transfer Of Counterpart Funding to Fssp	County Wide	10,000,000	10,000,000	100	10,000,000	10,000,000	Gok Exchequer
DEPARTMENT OF INFRASTRUCTURE								
1	Completion Of County Spatial Plan	County Wide	10,000,000	3,480,127	35	10,000,000	3,480,127	Gok Exchequer
2	Finalizing Of Likii Tiling Process	Laikipia East	10,000,000	9,990,000	100	10,000,000	9,990,000	Gok Exchequer
3	Road Maintenance and Upgrade Using Leased Equipment, Through Procurement of Gravel and Technical Operations support Costing All 15 Wards.	Countywide	60,239,680	57,333,000	95	60,239,680	57,333,000	Gok Exchequer
4	Acquisition Of Major Asset	Headquarter	88,213,800	88,213,800	98	90,000,000	88,213,800	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
5	County Building Construction	Laikipia East	422,685	430,101	17	2,500,000	430,101	Gok Exchequer
6	Road Network Improvement	Countywide	266,340,212	136,354,634	49	279,120,320	136,354,634	Gok Exchequer
7	Road Network Maintenance	Countywide	25,300,000	11,350,000	45	25,300,000	11,350,000	Gok Exchequer
8	Heavy Equipment Maintenance	Countywide	18,900,000	8,117,256	23	35,000,000	8,117,256	Gok Exchequer
9	Urban Development	Laikipia East and West	10,000,000	6,401,228	64	10,000,000	6,401,228	Gok Exchequer
DEPARTMENT OF EDUCATION								
1	Office Operations and Equipments	Countywide	2,295,000	2,295,000	100	2,295,000	2,295,000	Gok Exchequer
2	Office Operations and Equipments	Countywide	1,300,000	1,300,000	100	1,300,000	1,300,000	Gok Exchequer
3	Training Equipments	Olmoran	1,498,139	1,498,139	100	1,498,139	1,498,139	Gok Exchequer
4	Training Equipments	Rumuruti	1,204,892	1,204,892	100	1,204,892	1,204,892	Gok Exchequer
5	Training Equipments	Tigithi	993,714	993,714	100	993,714	993,714	Gok Exchequer
6	Construction Of Ecde Classroom, Ablution Block, Furnishing and Playing Equipment at Waimunya In -	Igwamiti Ward	1,458,712	1,458,712	100	1,458,712	1,458,712	Gok Exchequer
7	Construction Of Ecde Classroom Ablution Block Furnishing and Playing Equipment At - Kartiani	Githiga	1,464,800	1,464,800	100	1,464,800	1,464,800	Gok Exchequer
8	Construction Of Ecde Classroom Ablution Block Furnishing and Playing Equipment At -Jikaze	Mukogondo East	3,332,503	3,332,503	100	3,332,503	3,332,503	Gok Exchequer
9	Construction Of Ecde Classroom Ablution Block Furnishing and Playing Equipment At -At -Nosirani	Mukogondo West	1,432,634	1,432,634	100	1,432,634	1,432,634	Gok Exchequer
10	Construction Of Ecde Classroom Ablution Block Furnishing and Playing Equipment at Mwhoko	Ngobit	1,464,245	1,464,245	100	1,464,245	1,464,245	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Fiocea Etc)
11	Construction Of Ecde Classroom Ablution Block Furnishing and Playing Equipment At - Rehema Village	Tigithi	1,433,900	1,433,900	100	1,433,900	1,433,900	Gok Exchequer
12	Construction Of Ecde Classroom Ablution Block Furnishing and Playing Equipmen at Umande	Umande	1,464,036	1,464,036	100	1,464,036	1,464,036	Gok Exchequer
13	Construction Of Ablution Block and Kitchen-3,000,000	Olmoran	3,001,546	3,001,546	100	3,001,546	3,001,546	Gok Exchequer
14	Equipping Motor Vehicle Workshop-1,000,000	Marmaret	1,465,000	1,465,000	100	1,465,000	1,465,000	Gok Exchequer
15	Refurbishment Of Building	Nanyuki	1,465,880	1,465,880	100	1,465,880	1,465,880	Gok Exchequer
DEPARTMENT OF TRADE								
1	Construction Of Offices for Beadwork Sacco in Mukogodo East	Mukogodo East	2,000,000	2,000,000	100	2,000,000	2,000,000	Gok Exchequer
2	Improvement Of Drainage for Sipili Market Road	Olmoran	1,060,000	1,060,000	100	1,060,000	1,060,000	Gok Exchequer
2	Floodlights At Check Piont and Muruku	Salama	1,060,000	1,060,000	100	1,060,000	1,060,000	Gok Exchequer
4	Installation Of Floodlights at Matopeni and Corner Centre	Ngobit	2,120,000	2,120,000	100	2,120,000	2,120,000	Gok Exchequer
5	Construction Of Bodaboda Sheds at Cosite and Njaus	Igwamiti	1,060,000	30,683	97	1,060,000	30,683	Gok Exchequer
6	Rellocation Of Ngarigiro Stalls from The Back of The Centre to The Front	Segera	1,060,000	1,060,000	100	1,060,000	1,060,000	Gok Exchequer
7	Bodaboda Shed at Umande Centre and Repairs of Shed in Umande Ward Laikipa County	Umande	1,060,000	10,000	99	1,060,000	10,000	Gok Exchequer
8	Construction Of Bodaboda Sheds at Soit Oudu	Mukogodo West	1,060,000	1,060,000	100	1,060,000	1,060,000	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
9	Construction Of Bodaboda Stage in Estam Stage, Soko Mjinga, Hops Gate and Caanan	Rumuruti	1,060,000	1,060,000	100	1,060,000	1,060,000	Gok Exchequer
10	Aggregated Industrial Park	Rumuruti	404,690,000	326,925,340	19	404,690,000	326,925,340	Gok Exchequer
11	Construction Of Tourism Information Center at Nanyuki Equator	Nanyuki	2,300,000	2,300,000	100	2,300,000	2,300,000	Gok Exchequer
DEPARTMENT OF WATER								
1	Supply And Delivery Of 72 Galla Bucks To Mukogodo West Ward In Laikipia North	Mukogodo West	2,400,782	2,400,782	100	2,400,782	2,400,782	Gok Exchequer
2	Supply And Delivery Of 72 Breeding Galla Bucks to Segera Ward In Laikipia North Subcounty	Segera	2,400,782	2,400,782	100	2,400,782	2,400,782	Gok Exchequer
3	Supply And Delivery of Sorted Tree Seedlings for Environmental Restoration Through Agroforestry in Segera Ward	Segera	1,320,080	1,320,080	100	1,320,080	1,320,080	Gok Exchequer
4	Supply And Delivery of Assorted Fruit Seedlings for Climate Smart Agriculture in Githiga Ward	Githiga	1,759,024	1,759,024	100	1,759,024	1,759,024	Gok Exchequer
5	Equipping Of Kinguka Kanga Borehole in Marmanet Ward	Marmanet	4,490,600	4,490,600	100	4,490,600	4,490,600	Gok Exchequer
6	Rehabilitation Of Lerai Multipurpose Water Project in Marmanet Ward Laikipia Westi	Marmanet	4,460,050	4,460,050	100	4,460,050	4,460,050	Gok Exchequer
7	Supply And Delivery of Breeding Galla Bucks for Mukogodo East Ward	Mukogondo East	2,547,360	2,547,360	100	2,547,360	2,547,360	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
8	Equipping And Solarisation of Kinamba Bus Park Borehole in Githiga Ward Laikipia West	Githiga	3,231,800	3,231,800	100	3,231,800	3,231,800	Gok Exchequer
9	Catering Services Provided During National Tree Planting Day to Promote Environmental Sustainability	Rumuruti	700,000	700,000	100	700,000	700,000	Gok Exchequer
10	Delivery Of Assorted Tree Seedlings for Environmental Restoration Through Agroforestry in Olmorani Ward	Olmoran	1,919,742	1,919,742	100	1,919,742	1,919,742	Gok Exchequer
11	Rehabilitation Of Naituria Borehole in Marmaret Ward	Marmaret	3,719,000	3,719,000	100	3,719,000	3,719,000	Gok Exchequer
12	Equipping Of Eloilo Bore Hole in Salama Ward	Salama	4,342,450	4,342,450	100	4,342,450	4,342,450	Gok Exchequer
13	Supply And Delivery of Assorted Beehives and Equipments	Mukogodo West	1,877,808	1,877,808	100	1,877,808	1,877,808	Gok Exchequer
14	Rehabilitation Of Kaharati Borehole in Olmorani Ward	Olmoran	3,128,000	3,128,000	100	3,128,000	3,128,000	Gok Exchequer
15	Rehabilitation Of Majimengi Multipurpose Water Project in Rumuruti Ward	Rumuruti	3,407,900	3,407,900	100	3,407,900	3,407,900	Gok Exchequer
16	Assorted Tree Seedlings for Environmental Restoration Through Agroforestry in Tigithi Ward	Tigithi	3,039,200	3,039,200	100	3,039,200	3,039,200	Gok Exchequer
17	Supply And Delivery of Branded Plastic Tanks for Household and Institution Water Harvesting to Ilgwesi in Mukogodo East Ward	Mukogodo East	1,892,000	1,892,000	100	1,892,000	1,892,000	Gok Exchequer
18	Supply And Delivery Of 6820 One-Day Old Improved Kienyeji Chicks to Tigithi Ward	Tigithi Ward	1,019,590	1,019,590	100	1,019,590	1,019,590	Gok Exchequer

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No.	Project Name	Project Location	Total Project Cost	Total Expended To Date	Completion % To Date	Budget	Actual	Source Of Funds (Gok Exchequer, Flocca Etc)
19	Compaction Of Dumpsite	County Wide	4,000,000	4,000,000	100	4,000,000	4,000,000	Gok Exchequer
20	Excavation Spreading and Compaction of Nyahururu Dumpsite	Igwamiti	1,485,000	1,485,000	99	1,500,000	1,485,000	Gok Exchequer
21	Delivery Of Borehole Drilling Consumables	County Wide	14,720,500	14,720,500	98	15,000,000	14,720,500	Gok Exchequer
22	Compaction Of Nanyuki Dumpsite	Thingithu Ward	1,100,000	1,100,000	100	1,100,000	1,100,000	Gok Exchequer
23	Supply And Delivery of Borehole Equipments for Table Land Borehole	Igwamiti Ward	1,499,900	1,499,900	100	1,500,000	1,499,900	Gok Exchequer
24	Supply And Delivery of Borehole Equipments for Kinamba Buspark Borehole	Githiga Ward	1,498,990	1,498,990	100	1,500,000	1,498,990	Gok Exchequer
25	Drilling Of Ethi Borehole	Mukogodo East Ward	2,845,000	2,845,000	100	2,850,000	2,845,000	Gok Exchequer

APPENDIX IV: TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Transaction Reference No	Nature: Recurrent/Development/Others	Total Amount KES	Statement of Financial Performance	Where Recorded/recognized			Total Transfers during the Year
						Deferred Income	Receivables	Others - must be specific	
IDA-Kenya Urban Support Program	7/4/2025	FT25185B2K44	Recurrent	32,309,300	32,309,300	-	-	-	32,309,300
Food System Resilience Program	7/4/2025	FT251856J6W7	Development	70,127,132	70,127,132	-	-	-	70,127,132
DANIDA	7/10/2025	FT25191G6SRZ	Recurrent	6,435,000	6,435,000	-	-	-	6,435,000
Total for the period				108,871,432	108,871,432	-	-	-	108,871,432

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APPENDIX VI: REPORTING OF CLIMATE RELEVANT EXPENDITURES

Project Name	Project Description	Project Objectives	Project Activities	Amount Kshs		Source Of Funds	Implementing Partners
				Q3	Q4		
Supply and Delivery of Tree Seedlings for Environmental Restoration	procurement of tree seedlings countywide	Reduced climate change related risk and increase % of tree cover &to support reforestation and climate change mitigation	Tree planting in the 15 wards	8,038,046	2,718,344	County Government of Laikipia	
Establishment of modern tree nursery	Construction of Tree Nursery – Rumuruti and Nanyuki	To promote afforestation and availability of indigenous seedlings	Tree seedlings accessible locally for planting		4,695,796	County Government of Laikipia	
TOTAL				8,038,046	7,414,140		

APPENDIX VII: DISASTER EXPENDITURE REPORTING TEMPLATE

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting	Expenditure item	Amount (Kshs.)	Comments

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APPENDIX VIII: FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land	32,166,169,839	-	-	-	32,166,169,839
Buildings and structures	3,131,932,217	88,738,071	-	-	3,156,256,882
Transport equipment	-	165,751,781	-	-	149,176,603
Office equipment, furniture and fittings	125,269,591	12,575,183	-	-	100,084,552
ICT Equipment	20,395,732	9,097,887	-	-	20,645,533
Machinery and Equipment	71,071,145	66,646,301	-	-	110,173,957
Infrastructure Assets- Roads, Rails	11,430,859	66,609,301	-	-	76,479,357
Total	35,526,269,383	409,418,524	-	-	35,778,986,723