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LAIKIPIA COUNTY
Date: 15/01/2024



COUNTY REVENUE FUND
COUNTY GOVERNMENT OF LAIKIPIA

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2023.

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

OFFICE OF THE CONTROLLER
OF BUDGET
REGISTRY

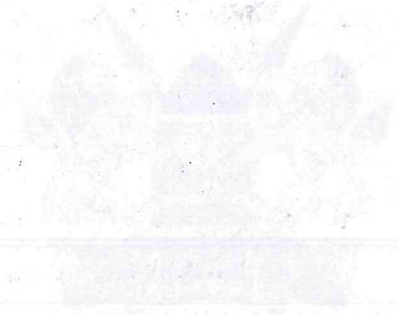
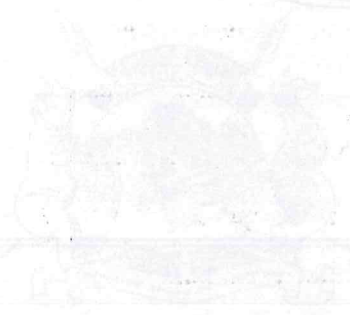
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OFFICE OF THE
CONTROLLER OF BUDGET
LAINIA COUNTY



COUNTY REVENUE FUND
COUNTY GOVERNMENT OF LAINIA

QUARTERLY REPORT AND FINANCIAL STATEMENT

FOR THE PERIOD ENDED 31ST DECEMBER 2023

Accounting Standards (ASAP)
variance in accordance with the call from the International Public Sector Accounting Standards (IPSAS)

OFFICE OF THE CONTROLLER
OF BUDGET
REGISTRY
17 JAN 2024
COPY
TIME:
P.O. Box 35616 - 08100 NAIROBI

COUNTY GOVERNMENT OF LAIKIPIA
County Revenue Fund
Quarterly Report and Financial Statements for the Period ended 31st December 2023

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

b) Key Management

The County Revenue Funds day-to-day management is under the following key organs:

- CECM Finance and Economic planning
- C.O Finance & County Treasury
- Director Accounting Services

c) Fiduciary Management

The key management personnel who held office during the period ended 31st December 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Samuel W. Gachigi
2.	Accounting Officer in charge of Finance & County Treasury	Daniel K. Ngumi
3.	Director Accounting Services	Mary W. Wachiuri

d) Fiduciary Oversight Arrangements

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

COUNTY GOVERNMENT OF LAIKIPIA
County Revenue Fund
Quarterly Report and Financial Statements for the Period ended 31st December 2023

e) County Headquarters

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

f) County Contacts

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

g) County Bankers

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

h) Independent Auditors

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

i) Principal Legal Adviser

(a) The Principal Legal Adviser

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

(b) County Attorney

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

2. MANAGEMENT DISCUSSION AND ANALYSIS

County Revenue Fund is under this report treated as an entity by itself for the purpose of preparing its report and financial statement. The purpose of this fund is to ensure that all funds relating to the county are channeled through it for the purpose of tracking and controlling expenditure out of the fund.

Withdrawals from this account for the purpose of expenditure are done through the office of the controller of budget which is aimed at ensuring that all expenditures are within the county budget.

Operational performance

Receipts

The Revenue budget for the Financial Year 2023/24 for Laikipia County was Kshs 7,246,677,517. The revenue realised amounted to Kshs 2,756,473,237 representing 38% of the annual year budget. Equitable share posted 42% while own source revenue realised 29%. There were opening balances in the form of CRF return Issues and CRF Bank Balance amounting to Kshs 180,466 and Kshs 103,993,511 respectively. More details of the reasons for under realisation of revenue are given below the statement of comparison Budget versus Actual.

Below is a table and graphs to further illustrate the revenue performance during the period ended 31st December 2023.

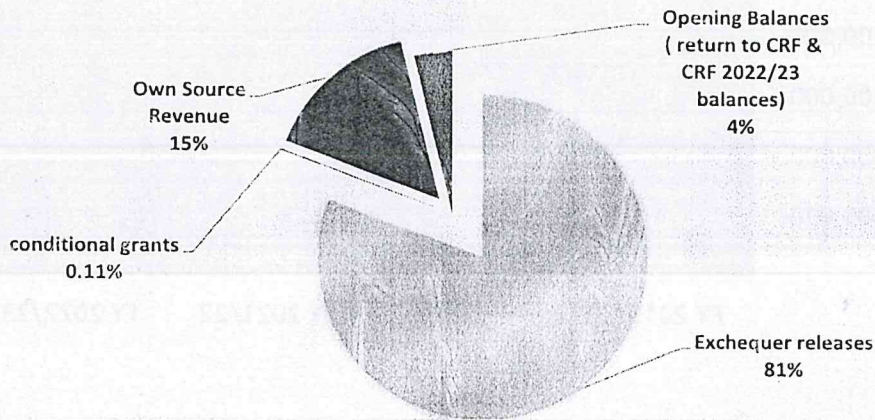
Table 1: Detailed analysis of the revenue budget & amounts realised FY 2023/24

Description	Total Budget for FY 2023/24	Total amounts Realised in the Period Ended 31st December FY 2023/24	Unrealized Revenue in period ended 31st December FY 2023/24
	A	B	C = A-B
Equitable Share	5,358,246,532	2,223,672,311	3,134,574,221
County Own Source Revenue	1,475,000,000	425,498,324	1,049,501,676
Hospital revenue	602,500,000	253,516,980	348,983,020
Vocational training centres	30,000,000	5,465,235	24,534,765
Other local sources	842,500,000	166,516,109	675,983,891
Domestic & Foreign Grants & transfers from other government agencies	413,430,985	3,128,625	410,302,360
Kenya Climate Smart Agriculture Project (KCSAP)	94,870,868	-	94,870,868
Locally led Climate Action Program	11,000,000	-	11,000,000

COUNTY GOVERNMENT OF LAIKIPIA
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 Quarterly Report and Financial Statements for the Period ended 31st December 2023

Agricultural Sector Development Support Programme (ASDSP)	1,933,282	1,375,125	558,157
DANIDA Grant	7,623,000	-	7,623,000
UNICEF	10,000,000	1,753,500	8,246,500
Aggregated Industrial Park	100,000,000	-	100,000,000
provision of Fertilizer subsidy	66,899,161	-	66,899,161
Livestock Value Chain Support Project	28,647,360	-	28,647,360
DE risking & value Enhancement (Drive)	90,941,980	-	90,941,980
unconditional Allocations from Court fines	1,515,334		1,515,334
Opening Balances	-	104,173,977	(104,173,977)
Laikipia County Revenue Fund	-	103,993,511	(103,993,511)
Returns to CRF	-	180,466	(180,466)
GRAND TOTAL	7,246,677,517	2,756,473,237	4,490,204,280

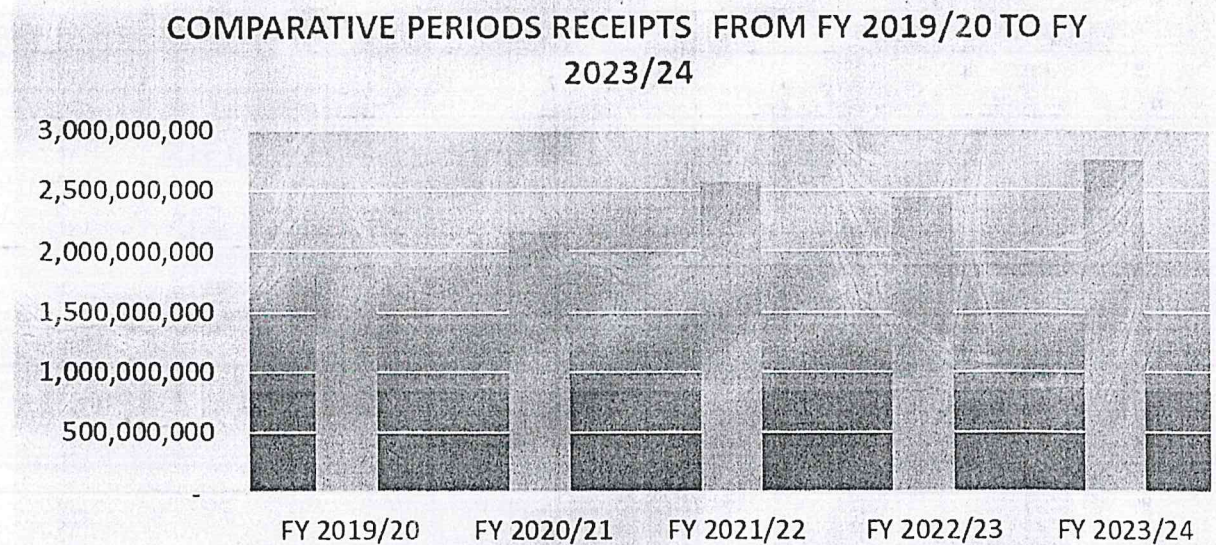
REVENUE REALISATION FOR THE PERIOD ENDED 31ST
 DECEMBER 2023



COUNTY GOVERNMENT OF LAIKIPIA
 County Revenue Fund
 Quarterly Report and Financial Statements for the Period ended 31st December 2023

Table 2: Comparative Periods Receipts from FY 2019/20 to FY 2023/24

Details	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Exchequer releases	1,249,016,200	1,737,964,800	2,131,550,258	1,694,967,674	2,223,672,311
Own Source Revenue & sale of assets	289,870,407	322,973,110	386,861,998	331,934,597	425,498,324
Conditional Grants & Transfers from other government agencies	87,351,052	107,780,319	29,974,152	-	3,128,625
Opening Balances (equitable Share, return to CRF & CRF balances)	272,733,343	432,587	24,988,878	416,517,750	104,173,977
Total Receipts	1,898,971,002	2,169,150,816	2,573,375,286	2,443,420,021	2,756,473,237



Transfers to County Executive & Assembly

The transfer to County Executive and County Assembly budget for the period ended 31st December 2023 is Kshs 7,246,677,517. During the Period, cumulative transfers of Kshs. 2,266,532,076 were successfully transferred to the County Executive (Kshs. 2,077,314,962) and county assembly (Kshs. 189,217,114) Total transfers to County Executive stood at 31% while total transfers to county assembly stood at 32% of the approved annual budget for the period ended 30th September 2023. A breakdown of transfers is further analysed in the below tables and charts.

COUNTY GOVERNMENT OF LAIKIPIA
 County Revenue Fund
 Quarterly Report and Financial Statements for the Period ended 31st December 2023

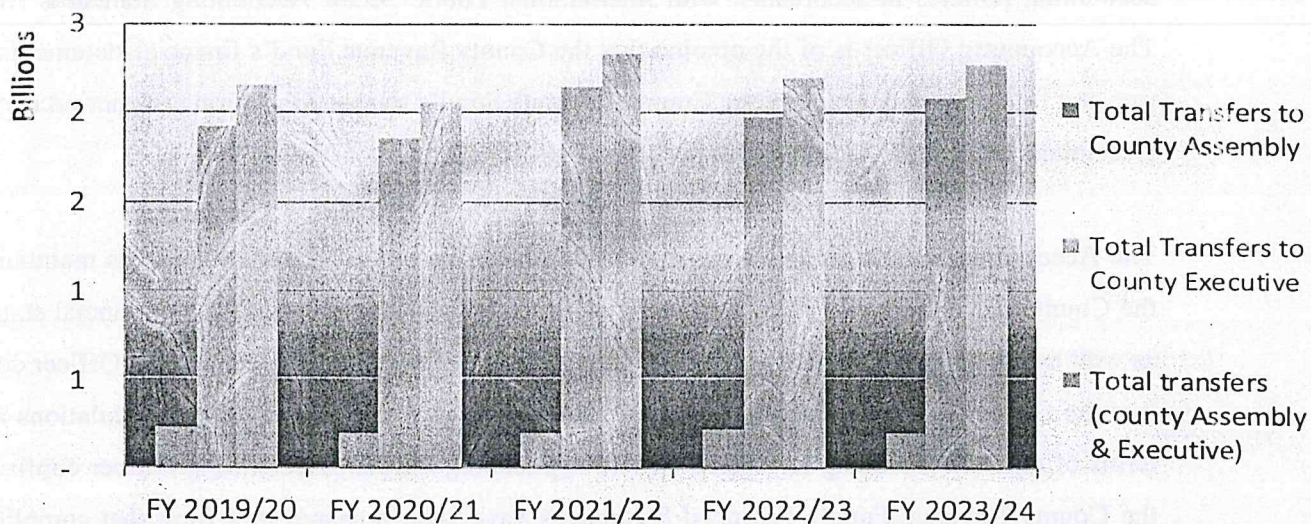
Table3. Transfers budget utilisation FY 2023/24

Details	Budget for FY 2023/24	Transfers During the period ended 31 st Dec 2023	% utilisation
	Kshs,	Kshs.	Kshs.
Transfers to County Executive	6,650,868,468	2,077,314,962	31%
Transfers to County Assembly	595,809,049	189,217,114	32%
Total Payments	7,246,677,517	2,266,532,076	31%

Table4. Comparative periods Transfers from FY 2019/20 to FY 2023/24

Details	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Recurrent transfers to County Assembly	229,925,000	197,952,881	190,738,097	211,395,043	187,769,655
Development transfers to County Assembly	-	-	-	4,540,868	1,447,459
Total Transfers to County Assembly	229,925,000	197,952,881	190,738,097	215,935,911	189,217,114
Recurrent transfers to County Executive	1,659,969,430	1,490,607,111	1,692,930,678	1,907,304,016	1,550,408,063
Development Transfers to County Executive	264,778,660	371,663,517	454,535,641	72,532,979	526,906,899
Total Transfers to County Executive	1,924,748,090	1,862,270,628	2,147,466,319	1,979,836,995	2,077,314,962
Total transfers (county Assembly & Executive)	2,154,673,090	2,060,223,509	2,338,204,416	2,195,772,906	2,266,532,076

COMPARATIVE TRANSFERS BETWEEN FY 2019/20 & 2023/24



3. STATEMENT OF MANAGEMENT RESPONSIBILITY

Section 168 of the PFM Act requires the administrator of a county public fund established by the Constitution, an Act of Parliament or county legislation, to prepare quarterly financial statements for the fund in a form prescribed by the Accounting Standards Board and submit the quarterly report to the County Treasury and a copy to the Controller of Budget.

The Accounting Officer of the County Government is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the period, ended 31st December, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (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 Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Cash Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the period ended 31st December, 2023, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund 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 Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), Further, Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with

COUNTY GOVERNMENT OF LAIKIPIA
County Revenue Fund
Quarterly Report and Financial Statements for the Period ended 31st December 2023

relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on 12th January 2024.


Samuel W. Gachigi
CECM Finance, Economic Planning and County Development
County Government of Laikipia



COUNTY GOVERNMENT OF LAIKIPIA

County Revenue Fund

Quarterly Report and Financial Statements for the Period ended 31st December 2023

4. OVERVIEW OF THE COUNTY REVENUE FUND OPERATIONS

Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

Receipts into the County Revenue Fund

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Other receipt includes Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County Appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

Financial Reporting requirements

This statement covers the operations of the County Exchequer Account for the period ended 31st December, 2023.



Daniel Ngumi
Chief Officer – Finance & County Treasury
County Government of Laikipia

COUNTY GOVERNMENT OF LAIKIPIA


County Revenue Fund

Quarterly Report and Financial Statements for the Period ended 31st December 2023

5. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31st DECEMBER, 2023.

Description	Notes	Period Ended 31 st Dec FY 2023/24	Prior year FY 2022/23
		Kshs.	Kshs.
Receipts			
Exchequer releases	1	2,223,672,311	5,547,166,932
Transfers from other government agencies	2	1,375,125	120,496,829
Other grants	3	1,753,500	4,929,300
Own Source Revenue	4	425,498,324	980,163,461
Return to CRF issues	5	180,466.45	44,931
Total Receipts		2,652,479,726	6,652,801,452
Payments			
Transfers to County Executive	6	(2,077,314,962)	(5,866,950,627)
Transfers to County Assembly	7	(189,217,114)	(687,428,881)
Total Payments		(2,266,532,076)	(6,554,379,508)
Net increase in cash for the year		385,947,651	98,421,944
Add Opening fund balance b/f	8	103,993,511	5,571,567
Closing Fund balance for the period	8	489,941,162	103,993,511

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The quarterly financial statements were approved on 12th January 2024 and signed by:



12 JAN 2024

Chief Officer- Finance & County Treasury
Daniel K. Ngumi
ICPAK Number: 8707



12 JAN 2024

Head of Treasury Accounting Services
Mary W. Wachira
ICPAK Number: 7055



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

12 JAN 2024

Ag Asst. Director FRU
Miss M. C. ...
ICPAK Number: ...
FINANCIAL REPORTING
AND COUNTY DEVELOPMENT

COUNTY GOVERNMENT OF LAIKIPIA
County Revenue Fund

Quarterly Report and Financial Statements for the Period ended 31st December 2023

6. STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNTS FOR THE PERIOD ENDED 31st DECEMBER, 2023.

Receipt/Payments	Original Budget for the FY 2023/24	Adjustments for the FY 2023/24	Final Budget for the FY 2023/24	Actual on Comparable Basis	Budget Realisation/Utilisation Difference	% of Realisation
	A Kshs.	B Kshs.	C=A+B Kshs.	D Kshs.	E=C-D Kshs.	F=D/C%
Receipts						
Exchequer releases	5,358,246,532	-	5,358,246,532	2,223,672,311	3,134,574,221	42%
Conditional grants	413,430,985	-	413,430,985	3,128,625	410,302,360	1%
Own Source Revenue	1,475,000,000	-	1,475,000,000	425,498,324	1,049,501,676	29%
Return to CRF issues	-	-	-	180,466	(180,466)	-
Opening Balance CRF Balance	-	-	-	103,993,511	(103,993,511)	-
Total Receipts	7,246,677,517	-	7,246,677,517	2,756,473,237	4,490,204,280	38%
Payments						
Transfers to County Executive	6,650,868,468	-	6,650,868,468	2,077,314,962	4,573,553,506	31%
Transfers to County Assembly	595,809,049	-	595,809,049	189,217,114	406,591,935	32%
Total Payments	7,246,677,517	-	7,246,677,517	2,266,532,076	4,980,145,441	31%
Balance	-	-	-	489,941,162	(489,941,162)	

There were no adjustments in the approved budget (supplementary budget) during the period under review

Under-realization of the revenue budget was due to:

- Non-disbursement of Exchequer releases by the National Treasury amounting to Kshs 455,450,955 (5,358,246,532*0.5-2,223,672,311)
- Non-disbursement of conditional grants amounting to Kshs 203,586,868 (413,430,985*0.5-3,128,625)
- Under realisation in proceeds from own source revenue amounting to Kshs 312,001,676 (1,475,000,000 *0.5-425,498,324) was due to:
 - i Reduced agricultural, livestock & market fees occasioned by the prevailing drought situation in the country.
 - ii Reduced commercial activities within trading centres caused by the subdued economic activity within the country.

Under-utilization of the transfers' budget was due to;

COUNTY GOVERNMENT OF LAIKIPIA
County Revenue Fund

Quarterly Report and Financial Statements for the Period ended 31st December 2023


- *Underutilisation of the transfers to County Assembly & County Executive was due to under realisation of revenue as explained above.*

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

RECEIPT	Statement of Receipts and Payments	Statement of Comparison	Variations	REMARKS
	A	B	C = A - B	
Exchequer Releases	2,223,672,311	2,223,672,311	-	
Total Exchequer Releases	2,223,672,311	2,223,672,311	-	
Agricultural Sector Development Support Programme (ASDSP)	1,375,125	1,375,125	-	
UNICEF	1,753,500	1,753,500	-	
Total conditional grants & Transfers	3,128,625	3,128,625	-	
Own Source Revenue	425,498,324	425,498,324	-	
Return to CRF issues	180,466	180,466	-	
Opening Balance CRF Balance	-	103,993,511	(103,993,511)	Opening Bank Balance
GRAND TOTAL	2,652,479,726	2,756,473,237	(103,993,511)	


 Chief Officer, Finance & County Treasury
 Daniel K. Ngugi
 ICPAK Number: 8207


 Head of Accounting Services
 Mary W. Wachira
 ICPAK Number: 7055


 Ag. Asst. Director
 Mishek M. Gacheru
 ICPAK Number: 26623
 COUNTY GOVERNMENT OF LAIKIPIA
 Box 1271 - 10400, NANYUKI
 FINANCE, ECONOMIC PLANNING AND COUNTY DEVELOPMENT

7. SIGNIFICANT ACCOUNTING POLICIES

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012.

The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund. All values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

b) Reporting entity

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

c) Receipts

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

County own source revenue is recognized as receipts when the funds are received in the County Exchequer Account.

COUNTY GOVERNMENT OF LAIKIPIA

County Revenue Fund

Quarterly Report and Financial Statements for the Period ended 31st December 2023

d) Payments

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

e) Fund Balances

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

COUNTY GOVERNMENT OF LAIKIPIA

County Revenue Fund

Quarterly Report and Financial Statements for the Period ended 31st December 2023

8. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Details	Period Ended 31st Dec FY 2023/24	prior year FY 2022/23
	Kshs.	Kshs.
Equitable Share	2,223,672,311	5,547,166,932
Level 5 hospitals	-	-
Total	2,223,672,311	5,547,166,932

This refers to equitable share released by the National Treasury.

2. TRANSFERS FROM OTHER GOVERNMENT AGENCIES

Details	Period Ended 31st Dec FY 2023/24	prior year FY 2022/23
	Kshs.	Kshs.
Locally led Climate Action Program	-	22,000,000
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	-	66,193,250
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	-	13,439,250
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	1,375,125	16,524,414
Kenya Urban Support Programme (KUSP)	-	2,339,915
Total	1,375,125	120,496,829

3. OTHER GRANTS

Details	Period Ended 31 st Dec FY 2023/24	prior year FY 2022/23
	Kshs.	Kshs.
UNICEF - Family Bank Ltd	1,753,500	4,929,300
Total	1,753,500	4,929,300

4. OWN SOURCE REVENUE

Details	Period Ended 31st Dec FY 2023/24	prior year FY 2022/23
	Kshs.	Kshs.
Land Rates	6,133,053	74,410,569
Business Permits	9,262,092	86,497,179
Cesses	20,217,981	31,615,184
Plot Rents	61,630	1,286,012
Other Local Levies	4,237,406	29,290,086
Administrative Services Fees	10,641,375	34,622,867
County's Natural Resources Exploitation	36,881,921	70,604,242
Market/Trade Centre Fee	5,906,017	8,011,696
Vehicle Parking Fees	37,552,773	67,284,227
Housing	7,963,107	26,154,680

COUNTY GOVERNMENT OF LAIKIPIA

County Revenue Fund

Quarterly Report and Financial Statements for the Period ended 31st December 2023

Social Premises Use Charges	105,000	341,020
Education Fees	5,465,235	10,385,000
Public Health Facilities Operations	253,516,980	475,888,673
Slaughter Houses Administration	9,982,250	17,080,007
Technical Services Fees	12,695,369	41,366,775
External Services Fees	4,876,136	5,324,245
Other miscellaneous receipts-Disinfestation fees, salary recovery	-	1,000
Total	425,498,324	980,163,461

5. RETURN TO CRF ISSUES

Details	Period Ended 31 st Dec FY 2023/24	Prior year FY 2022/23
	Kshs.	Kshs.
County Executive - Development – 1000171162	105,033	10,264
Laikipia County Recurrent Account- 1000171208	18,971	2,315
Laikipia County Health FIF Account – 1000392959	42,544	27,938
County Assembly - Development - 1000339691	2,380	-
County Assembly - Recurrent - 1000193786	11,539	4,414
Total	180,466	44,931

This refers to cash balances in the operational CBK accounts for County Executive and County Assembly that remains unutilised at the close of the previous FY 2022/23 and therefore swept back to the CRF

6. TRANSFERS TO COUNTY EXECUTIVE

Details	Period Ended 31 st Dec FY 2023/24	prior year FY 2022/23
	Kshs.	Kshs.
Laikipia County Recurrent Account- 1000171208	(1,332,341,234)	(4,273,089,376)
Laikipia County Development Account - 1000171162	(302,919,613)	(648,022,476)
Laikipia County Ideas-Led Account - 1000363312	-	(2,500,000)
Laikipia County Kenya Climate Smart Agriculture Project Account - 1000367717	(4,000,000)	(80,193,250)
Laikipia County Agricultural Sector Development Support Program Account - 1000372087	(500,000)	(21,524,414)
Laikipia County Health FIF Account - 1000392959	(396,583,290)	(771,353,882)
Laikipia County Kenya Urban Support Program - 1000372141	-	2,339,915
Laikipia County Primary Health Care	-	(12,944,250)
Laikipia County Climate Change Fund A/C - 1000546786	(30,000,000)	(22,000,000)
Laikipia County Emergency Fund - 1000451181	(10,970,825)	(32,983,064)
Total	(2,077,314,962)	(5,866,950,627)

COUNTY GOVERNMENT OF LAIKIPIA

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7. TRANSFERS TO COUNTY ASSEMBLY

Details	Period Ended 31st Dec FY 2023/24	prior year FY 2022/23
	Kshs.	Kshs.
County Assembly - Recurrent - 1000193786	(187,769,655)	(423,027,083)
County Assembly - Development - 1000339691	(1,447,459)	(264,401,798)
Total	(189,217,114)	(687,428,881)

8. FUND BALANCE BROUGHT FORWARD

Description	Period Ended 30th Sept FY 2023/24	Prior year FY 2022/23
	Kshs.	Kshs.
Laikipia County Revenue Fund Account - CBK- 1000171626	103,993,511	5,571,567
Total	103,993,511	5,571,567

This refers to cash balance in the County Revenue Fund Account in the FY 2022/23 and FY 2021/22 respectively.

9. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2022/23	Comparative FY 2021/22
	Kshs		Kshs	Kshs
Co-operative Bank A/c No.01141366378700	1,537,067	-	1,537,067	7,428,849
Family Bank A/c 064000063932	45	-	45	5,707,200
Cooperative A/C No. 01141366233700	-	-	-	223,400
Cooperative A/C No.01129369599800	29,986	-	29,986	3,933
Cooperative A/C No.01129368995000	-	-	-	730
Cooperative A/C No.01129369635000	118,883	-	118,883	26,055
Cooperative A/C No. 01129369634800	221,573	-	221,573	15,010
Cooperative A/C No. 01129369622000	5,699	-	5,699	2,491
Cooperative A/C No. 01129369599900	8,269	-	8,269	267
Cooperative A/C No. 01129369621700	305	-	305	2,795
Cooperative A/C No. 01129369602100	1,936	-	1,936	15,428
Cooperative A/C No. 01129368995100	43	-	43	- 507

COUNTY GOVERNMENT OF LAIKIPIA

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Cooperative A/C No. 0112936900000	20,313	-	20,313	163
K.C.B A/C No.1275712657	31,315	-	31,315	14,680
K.C.B A/C No.1235093808	192,560	-	192,560	1,025
K.C.B A/C No.1198115610	1,097,826	-	1,097,826	648,762
K.C.B A/C No.1198224266	1,009,044	-	1,009,044	1,661,029
K.C.B A/C No.1235093948	373,877	-	373,877	1,821
K.C.B A/C No.1261696778	304	-	304	400
FAMILY BANK A/C No.064000064783	-	-	-	108,530
FAMILY BANK A/C No.023000027049	28	-	28	1,073
FAMILY BANK A/C No. 023000027937	-	-	-	981
KCB A/C No.01102127183	-	-	-	481
Cooperative A/C No. no.01141501762300	-	-	-	700,833
Total	4,649,073	-	4,649,073	16,564,467

COUNTY GOVERNMENT OF LAIKIPIA

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9. ANNEX 1. ANALYSIS OF RECEIPTS FROM THE NATIONAL TREASURY EXCHEQUER RELEASES

Period (2023/24)	Quarter 1	Quarter 2	Cumulative current FY	Total prior FY
	(Kshs.)	(Kshs.)	2023/24 (Kshs.)	2022/23 (Kshs.)
Equitable Share	1,339,561,633	884,110,678	2,223,672,311	5,547,166,932
Locally led Climate Action Program	-	-	-	22,000,000
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	13,439,250
UNICEF	-	1,753,500	1,753,500	4,929,300
Kenya Urban Support Programme	-	-	-	2,339,915
Agriculture Sector Development Support Project (ASDSP)	875,125	500,000	1,375,125	16,524,414
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	66,193,250
Total	1,340,436,758	886,364,178	2,226,800,936	5,672,593,061

COUNTY GOVERNMENT OF LAIKIPIA
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10. ANNEX 2; ANALYSIS OF OWN SOURCE REVENUE REALISATION

Description	Quarter 1	Quarter 2	Current FY2023/24	Total Prior Year
	(Kshs.)	(Kshs.)	(Kshs.)	2022/23 (Kshs.)
Land Rates	2,720,286	3,412,767	6,133,053	74,410,569
Business Permits	6,424,200	2,837,892	9,262,092	86,497,179
Cesses	8,966,710	11,251,271	20,217,981	31,615,184
Plot Rents	46,180	15,450	61,630	1,286,012
Other Local Levies	1,576,080	2,661,326	4,237,406	29,290,086
Administrative Services Fees	5,221,925	5,419,450	10,641,375	34,622,867
County's Natural Resources Exploitation	18,166,085	18,715,836	36,881,921	70,604,242
Other Miscellaneous Revenues			-	1,000
Market/Trade Centre Fee	2,919,095	2,986,922	5,906,017	8,011,696
Vehicle Parking Fees	21,637,049	15,915,724	37,552,773	67,284,227
Housing	3,846,566	4,116,541	7,963,107	26,154,680
Social Premises Use Charges	45,000	60,000	105,000	341,020
Education Fees	2,725,235	2,740,000	5,465,235	10,385,000
Public Health Facilities Operations	139,390,812	114,126,168	253,516,980	475,888,673
Slaughter Houses Administration	6,611,991	3,370,259	9,982,250	17,080,007
Technical Services Fees	9,737,801	2,957,568	12,695,369	41,366,775
External Services Fees	427,740	4,448,396	4,876,136	5,324,245
Total	230,462,755	195,035,569	425,498,324	980,163,461

COUNTY GOVERNMENT OF LAIKIPIA

County Revenue Fund

Quarterly Report and Financial Statements for the Period ended 31st December 2023

11. ANNEX 3: ANALYSIS OF TRANSFERS FROM THE COUNTY REVENUE FUND

Period (2023/24)	Quarter 1	Quarter 2	Cumulative current FY 2023/24	Total prior FY 2022/23
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
County Executive -Rec	711,664,828	620,676,406	1,332,341,234	4,273,089,376
County Executive -Dev	100,313,708	202,605,905	302,919,613	648,022,476
County Assembly -Rec	83,380,407	104,389,248	187,769,655	656,570,651
County Assembly -Dev	-	1,447,459	1,447,459	30,858,230
Special Purpose A/c (Specify):	-	-	-	-
Laikipia County Agricultural Sector Development Support Program	500,000	-	500,000	21,524,414
Laikipia County Emergency Fund	6,479,325	4,491,500	10,970,825	32,983,064
Laikipia County Health FIF	238,829,367	157,753,923	396,583,290	771,353,882
Laikipia County Ideas-Led	-	-	-	2,500,000
Laikipia County Climate Change Fund A/C	30,000,000	-	30,000,000	22,000,000
Laikipia County Kenya Climate Smart Agriculture Project	4,000,000	-	4,000,000	80,193,250
Laikipia County urban Support Program	-	-	-	2,339,915
Laikipia County Primary Health Care	-	-	-	12,944,250
Total	1,175,167,635	1,091,364,441	2,266,532,076	6,554,379,508