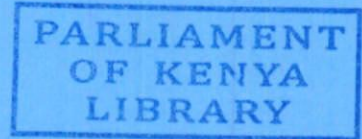
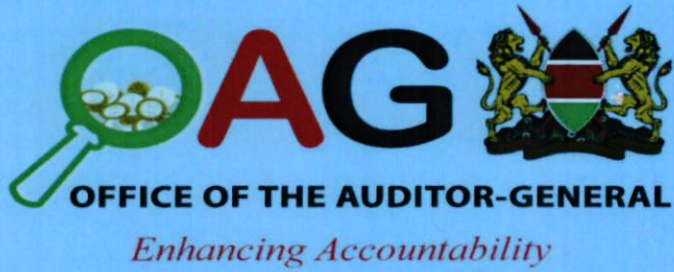


REPUBLIC OF KENYA

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REPORT

OF

THE AUDITOR-GENERAL

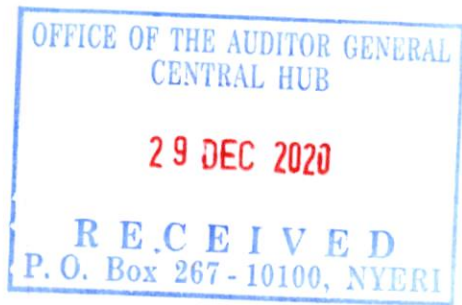
ON

COUNTY ASSEMBLY OF LAIKIPIA

**FOR THE YEAR ENDED
30 JUNE, 2020**

PAPERS LAID	
DATE	18/11/2021
TABLED BY	Sen. Gideon Moi
COMMITTEE	
CLERK AT THE TABLE	Ms. Kavata.





Revised template of June 2020



LAIKIPIA COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

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LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

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LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes twenty five Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The *entity's* day-to-day management is under the following key organs:

- Office of the Speaker;
- Office of the Clerk;
- Directorate of Legislative Procedures & Committee services;
- Directorate of Finance & Accounting services;
- Directorate of Human Resources & Administration and;
- Directorate of Research and Information Technology

(c) Fiduciary Management

The key management personnel who held office during the year ended June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Jasper Mutuiru
2.	Deputy Clerk	Gichuki Waweru
3.	Director Finance	Ndiritu Kimondo
4.	Director HR	Miriam Mwangi
5.	Director ICT & R	Danilo Legei

(d) Fiduciary Oversight Arrangements

- County assembly service board CASB
- An established Audit committee
- A risk management policy in place

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

(e) Entity Headquarters

LAIKIPIA COUNTY ASSEMBLY BUILDING,
P.O. Box 487-10400,
Nanyuki,
Kenya.

(f) Entity Contacts

Telephone: +254 716311702, +254 716311703,
E-mail: assembly@ca.laikipiacyoung.go.ke
Website: www.laikipiaassemblygo.ke

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

2. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance

In the financial year 2019/2020, the county assembly had an initial total budget of Ksh 549,060,661. Out of that amount Ksh 76,672,607 was budgeted under development to operationalize the construction of ward offices and purchase of motor vehicles. More over Ksh 20,000,000 was budgeted for staff car and mortgage scheme. The budget was supplemented to Ksh 557,284,058 to appropriate Ksh 8,223,397, the balance carried forward from financial year 2018/2019.

The assembly achieved 100% recurrent budget absorption with an expenditure of Ksh 472,385,312. Under development 64% was absorbed with the medium percentage attributed to delay in approval of funds from the controller of budget, procurement and covid 19 challenges.

Operational Performance

1. LAWS PASSED BY THE ASSEMBLY YEAR 2019/2020

The following Bills were introduced in the House during the period under review:

1. The Laikipia County Finance Bill, 2019
2. The Laikipia County Appropriation Bill, 2019
3. The Laikipia County Supplementary Budget, 2019/2020

The following laws were passed in the same period: -

1. The Laikipia County Appropriations Act, 2019.
2. The Laikipia County Finance Act, 2019.
3. The Laikipia County Supplementary Act, 2020

2. DATE OF ADOPTION OF THE BUDGET ESTIMATES FOR YEAR 2019/2020

The budget estimates were approved on 2nd July 2019
Supplementary budget was approved by the county assembly on 4th May 2020.

3. COUNTY ASSEMBLY LEADERSHIP AND COMMITTEES

LEADERSHIP

SPEAKER : **PATRICK WAIGWA**
DEPUTY SPEAKER : **DANIEL NYAUSI LEPANYAN**

1. Leader of Majority : Hon. Peter Thomi
2. Deputy Leader of Majority : Hon. John Mutahi
3. Majority Whip : Hon. Charubo Kaparo
4. Deputy Majority Whip : Hon. Joseph Suge

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

5. Leader of Minority : Hon. Jacob Endom

SPEAKER'S PANEL

1. Hon. Patrick Waigwa : Speaker
2. Hon. Daniel Nyausi : Deputy Speaker
3. Hon. Veronica Ikunywa
4. Hon. Cathryn Nyawira
5. Hon. Peter Matunge
6. Hon. John Mutahi

	Sectoral Committees	Areas of focus	Current membership
1	Finance and County Planning	County finance and planning, development including statistics; land survey and mapping; boundaries and fencing; housing and electricity and gas reticulation and energy regulation	Hon. Joseph Kiguru-Chair Hon. Joseph Suge Hon. George Karuiru Hon. Charubo Kaparo Hon. Mary Samkem
2	Trade , Tourism and Cooperatives	Trade development and regulation including the markets; trade licenses (excluding regulation of professions); fair trading practices, local tourism and cooperative societies	Hon. Stephen Ndiritu-Chair Hon. Simon Kanyutu Hon. Joseph Kiguru Hon. Irene Wachuka Hon. Christopher Mark
3	Labor, Social Welfare and Community Services	All matters relating to labor, trade union relations, manpower or human resource planning, gender, culture and social welfare. All matters related to cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries, museums, sports and cultural activities and facilities and county parks, beaches and recreation facilities; firefighting services and disaster management, control of drugs and pornography; and annual animal control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals	Hon. George Karuiru-Chair Hon. Joseph Suge Hon. Christopher Mark Hon. Stephen Ndiritu Hon. Irene Wachuka
4	County Cohesion, justice and legal matters	All matters related to ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations in governance as the local level and assisting communities and locations to develop administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level;	Hon. George Meshami-Chair Hon. Daniel Nyausi Hon. Veronica Ikunywa Hon. Catherine Kibue Hon. Judy Lukio Hon. Patricia Muthoni

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

		administration of law and justice. Including working and collaborating with national governmental on security matters	
5	Agriculture, Environment and Natural resources	All matters related to agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries; implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and forestry and control of air pollution, noise pollution, other public nuisances and outdoor advertising	Hon. Simon Kanyutu-Chair Hon. Wilson Wakahiu Hon. Patricia Muthoni Hon. Peter Matunge Hon. Robert Maina
6	Transport and public works	All matters related to County transport, including county roads, street lighting, traffic and parking, public transport and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; county public works and services including storm water management systems in built up areas and water sanitation services	Hon. Robert Maina-Chair Hon. John Muritu Hon. Daniel Mugweru Hon. Mary Samkem Hon. Wilson Wakahiu Hon. Judy Lukio Hon. Salma Zamzam
7	Health Services	All matters related to County health services including in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession), cemeteries, funeral parlors and crematoria and refuse removal, refuse dumps and solid waste disposal	Hon. Veronicah Ikunywa-Chair Hon. Peter Matunge Hon. Cathryn Nyawira Hon. George Meshami Hon. Peter Thomi
8	Education and vocational training	All matters related to pre-primary education, village polytechnics, home craft centers and childcare youth and children welfare. Youth and children welfare.	Hon. John Mutahi-Chair Hon. Catherine Kibue Hon. Charumbo Kaparo Hon. Jacob Endom Hon. Daniel Mugweru

Select Committees

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

The mandate of Select Committees is specifically outlined in the Standing Orders

	Name of Select Committee	Current members
1	County Assembly Business Committee	Hon. Patrick Waigwa-Chair Hon. Veronicah Ikunywa- Vice Chair Hon. Jacob Endom Hon. Peter Thomi Hon. Charumbo Kaparo Hon. Mary Samken. Hon. Daniel Nyausi
2	Committee on Selection	Hon. Peter Thomi- Chair Hon. Jacob Endom Hon. Catherine Kibue Hon. Simon Kanyutu Hon. Patricia Muthoni
3	County Public Investments and Accounts Committee	Hon. Daniel Mugwero-Chair Hon. Peter Thomi Hon. Christopher Mark Hon. Catherine Kibue Hon. Jacob Endom Hon. Robert Maina Hon. Stephen Ndiritu
4	County Budget and Appropriations Committee	Hon. Wilson Wakahiu-Chair Hon. Simon Kanyutu Hon. Judy Lukio Hon. John Mutahi Hon. Salma ZamZam
5	Committee on Implementation	Hon. Joseph Suge- Chair Hon. Cathryn Nyawira Hon. Charumbo Kaparo Hon. George Karuiru Hon. Patricia Muthoni
6	Committee on Delegated County Legislation	Hon. Jacob Endom- Chair Hon. Irene Wacuka Hon. Joseph Kiguru Hon. Salma Zamzam Hon. Christopher Mark
7	Committee on Appointments	Hon. Patrick Waigwa- Chair Hon. Judy Lukio Hon. Joseph Suge Hon. Patricia Muthoni Hon. Jacob Endom Hon. Peter Thomi

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

8	Procedure and Rules Committee	Hon. Patrick Waigwa-Chair Hon. Daniel Nyausi Hon. George Meshami Hon. Cathryn Nyawira Hon. John Mutahi Hon. Veronicah Ikunywa
9	Liaison Committee	Hon. Daniel Nyausi- Chair Hon. John Mutahi Hon. Charubo Kaparo Hon. George Karuiru Hon. Simon Kanyutu Hon. Jacob Endom Hon. Joseph Suge Hon. Joseph Kiguru Hon. Stephen Ndiritu Hon. George Meshami Hon. Veronicah Ikunywa Hon. Peter Thomi Hon. Daniel Mugweru Hon. Robert Maina Hon. Wilson Wakahiu
10	Powers and Privileges Committee	Hon. Patrick Waigwa - Chair Hon. Peter Thomi Hon. Charubo Kaparo Hon. Veronicah Ikunywa Hon. Stephen Ndiritu Hon. Joseph Kiguru Hon. Robert Maina

NB

1. Standing Order 153: The Committee on Selection shall nominate members to serve in Committees.
2. Standing Order 155 (3).....no member shall be appointed to serve in more than three Sectoral Committees
3. Standing Order 156 (2). The Selection Committee shall within seven days upon nomination of members to serve in any committee of the County Assembly, present the list to the County Assembly for approval.

4. ROLES OF THE COUNTY ASSEMBLY

The County Assembly is mandated to perform the following roles

- (i) Oversight
- (ii) Representation
- (iii) Legislation
- (iv) Budget Making
- (V) Vetting of Chairmen and members of boards, chief officers and County Executive Committee members

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

Performance of key development projects

The county assembly is located in the former Nanyuki municipal council offices. Since its inception in 2013 the assembly has undertaken the following development projects.

- Refurbished of the old council chamber to modernise it to current standards.
- Fitted the chamber with a new Hansard recording system
- Constructed an additional one floor on the office block for additional office space and committee rooms.
- Upgraded the parking by putting cabbro stones
- Construction of a cafeteria for the assembly staff and members
- Construction of a crèche for the assembly
- Construction of ward offices which is currently ongoing.

Comment on value-for-money achievements

From the above development projects the assembly has enough office space for the members and staff to operate from. Additionally the assembly has adequate committee rooms for the committees to operate from. The assembly chamber is well equipped with furniture and requisite systems that make the assembly to function effectively.


The cafeteria and the crèche will ensure that the welfare of the staff and members is taken care of which will ensure high productivity of employees and members.

The construction of ward offices which is currently ongoing will save rent costs for the assembly while providing comfortable and convenient offices for the members to work from.

Challenges and Recommended Way Forward

The following are some of the challenges faced in the year

- Inadequate ceilings set by commission on revenue allocation. This has in effect limited the assembly achievements.
- Ageing assembly vehicle pushing maintenance costs to unmanageable levels and increased vehicle down time. This has in return increased the cost of hiring vehicles
- Unresolved budget issues by the national commissions on benefits to members and members of staff
- The global Covid 19 pandemic slowed down most of the activities in the assembly and the staff and members were forced to work from home.


Sign
Clerk of the County Assembly

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES

Introduction

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 Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key mandate of the County Assembly of Laikipia is legislation, oversight, and representation. To achieve this, the assembly's program was documented in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 19/20

Program	Objective	Outcome	Indicator	Performance
Legislation	To enhance Legislation process in the Assembly	Full knowledge of Assembly procedures and practices by all members	3 Acts Enacted 1 Budget passed 1 CFSP adopted 1 ADP adopted	In FY 19/20 MCA's carried out exposure visits and ward visits. They also attended Assembly plenary and committees. They adhered to strict codes of Ethics and conduct for MCAs.
Oversight	To improve on the oversight function in the Assembly	Prudent distribution and absorption of County Resources Transparent and Effective oversight	1 training carried out 23 Oversight field visits undertaken	Realistic implementation of Quarterly work plans Adherence to Budget cycle Ensured financial commitments reflect the policy programs of the

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

				County Increased public participation in the budget preparation phase
Representation	To enhance representation role of members of County Assembly	Increase County legislation comprising of Citizen Priorities Increase Citizen priorities in County Development plans	99% Attendance of Assembly business 97% on Usage of digital platforms	Encouraged public participation in the Assembly processes MCAs encouraged to use various digital platforms to access and disseminate Assembly information

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The Assembly endeavoured to reach out to the public and showcase the Assembly's activities where it organised and participated in various forums in order to interact with the public. This enabled the Assembly to inspire public confidence and trust to the public as well as establish networks and partnership with key stakeholders like media, business community, NGO's, community based organisation, religious based organisation, Judiciary, provincial administration and professionals. Below is a summary of our achievement in each pillar:

1. Sustainability strategy and profile

The Assembly as part of its sustainability measures ensured that there is Monitoring and Evaluation framework that ensured implementation of the Strategic Plan and its review based on the set key performance indicators. The Assembly has a risk policy that identifies risk factors which hinder the implementation of strategic plan and develops appropriate mitigating strategy.

2. Environmental performance

The Assembly is in the process of considering the Laikipia County Disaster Management bill, Sand and Quarrying bill which will be implemented by the executive arm of the County Government.

3. Employee welfare

The County Assembly has a welfare committee that take care of general wellness of the Assembly staff and members. It also takes care of working conditions, benefits, sports, grievances and representation issues relating to the welfare of the staff. It has mandates like being voice of the people, handling wellness of the staff members, handling staff complains and sensitizing staff on the importance of the welfare as well as implementation of the policy. Also in place is a Safety and Health Committee which deals with safety of the staff and Members.

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

4. Community Engagements

- The Assembly contributed to the Covid 19 fund kitty where a number of vulnerable households were given food and financial support to supplement their livelihood. They donated masks and sanitizers to help curb the Covid-19 pandemic.
- The Assembly participated in peace reconciliation meetings in various wards that were affected by cattle rustling and insecurity during the year.

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 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.

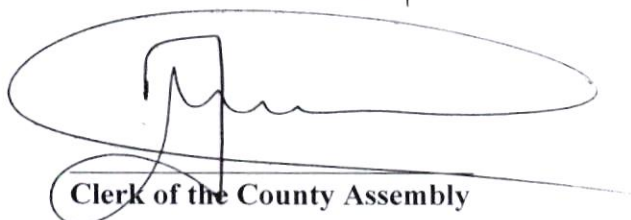
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly 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 Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

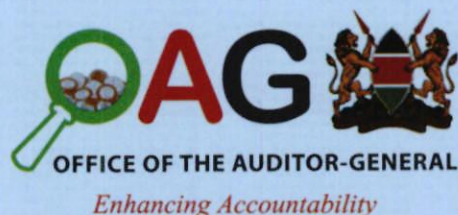
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 29/09 2020.



Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF LAIKIPIA FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Laikipia set out on pages 1 to 33, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, 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 effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Laikipia as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The financial statements for the year ended 30 June, 2020 reflect various balances which differ with the underlying records as shown below:

Item	Financial Statements Balances (Kshs.)	IFMIS Report Balance (Kshs.)	Variance (Kshs.)
Transfers to Other Government Units	20,000,000	60,000	19,940,000
Other Grants and Transfers	60,000	0	60,000
Acquisition of Assets	54,722,985	74,722,985	(20,000,000)
Bank Balances	622,182	478,582,577	(477,960,395)
Cash Balances	-	(235,620,450)	235,620,450
Accounts Payables - Deposits	603,399	252,216,235	(251,612,836)

Report of the Auditor-General on County Assembly of Laikipia for the year ended 30 June, 2020

Item	Financial Statements Balances (Kshs.)	IFMIS Report Balance (Kshs.)	Variance (Kshs.)
Fund Balance brought forward	1,992,646	(9,272,892)	11,265,538
Prior Year Adjustments	1,992,646		1,992,646
Surplus/Deficit for the Year	228,783	1,992,646	(1,763,86)3

No satisfactory explanations or reconciliations have been provided for the variances.

In absence of any reconciliation between the two sets of records, the accuracy and completeness of the figures reflected in the financial statements for the year ended 30 June, 2020 could not be confirmed.

2. Unsupported Acquisition of Assets

As disclosed in Note 10 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.54,722,985 under acquisition of assets, which constitutes an amount of Kshs.29,496,778 relating to construction of buildings. The amount of Kshs.29,496,778 includes payments amounting to Kshs.3,290,480 made to two firms without any supporting documents such as payment vouchers and tender documents to establish the purpose and valuation or nature of the asset(s) procured.

Consequently, the propriety and validity of the expenditure of Kshs.3,290,480 incurred in acquisition of assets during the year ended 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Laikipia Management in accordance with ISSAI 130 on 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There are no key audit matters to report during the year under review.

Other Matter

1. Pending Bills

Disclosure 7.10.1 and Annexure 1 to the financial statements shows that pending accounts payables totalling Kshs.33,420,673, relating to construction of buildings and supply of goods were not settled during the year under review but were carried forward to 2020/2021. Management has not explained why the bills were not settled during the year when they occurred. The County Assembly is at risk of incurring significant interest costs and penalties with the continued delay in payment.

Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.

2. Prior Year Unresolved Issues

In the report of the previous year, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Control, Risk Management and Governance. However, although the Management has indicated that some have been resolved the matters remained unresolved as the Senate and County Assembly are yet to deliberate on the Report for 2018/2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections 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. Doubtful Procurement Process

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.223,299,567 under supply of goods and services which constitutes an amount of Kshs.15,690,858 relating to hospitality supplies and services. Included in the expenditure are two payments amounting to Kshs.1,463,678 made to two hotels for conference facilities for Members of County Assembly (MCAs) and staff. The two service providers were not among the prequalified suppliers of the County Assembly during the year ended 30 June, 2020 and the procurement process used to identify the hotels was not indicated or clarified. It could not therefore, be confirmed whether the services were procured in accordance with the requirements of the Public procurement and Assets Disposal Act, 2015.

In the circumstances, Management is in breach of the law

2. Delayed Construction of Ward Offices

As disclosed in Note 10 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.54,722,985 in respect of acquisition of assets which constitutes an amount of Kshs.29,496,778 relating to construction of buildings. The balance includes a balance of Kshs.24,894,200 spent on construction of fifteen ward offices. Examination of documents revealed that the contract was awarded to a local construction firm on 06 May, 2020 at a contract sum of Kshs.52,462,287 for a contract period of 10 weeks, with a scheduled completion date of 17 July, 2020.

Physical inspection on the site at the time of the audit in November, 2020 revealed that the ward offices had not been completed. The progress of works was about 70% level of completion against an elapsed contract period of 36 weeks (or about 212%). No explanation was provided for the delay. Further, ownership documents for the parcels of land on which the ward offices were being constructed were not provided for audit verification.

As a result, it has not been possible to confirm that the residents will obtain value for money on the expenditure so far incurred on the project.

3. Non-Compliance with Ethnic Diversity

Examination of the human resource records revealed that during the year under review, the total number of employees of County Assembly had sixty-eight (68) permanent employees out of whom fifty-one (51) representing 75% were from the one community in the County. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, “all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community”.

In the circumstances, Management is in breach of the law

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 are in-compliance, 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 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 overall governance were not effective.

Basis for Conclusion

1. Unupdated Fixed Assets Register

Disclosed in Annex 4 to the financial statements, the summary of fixed assets register reflects a balance of Kshs.130,228,559 (2018/2019 Kshs.75,505,574). However, as previously reported, review of records revealed that the Management did not update the register with the additional assets procured during the year and did not indicate the category of assets, date of acquisition and current condition or status of the assets.

Further, two parcels of land on which the County Assembly offices and the Speaker's residence are located with estimated values of Kshs.92,660,000 and Kshs.8,740,000 respectively, were excluded from the summary of fixed assets.

Consequently, Management has not instituted proper systems to safeguard the County Assembly's assets.

2. Internal Audit Function

The County Assembly has established an Internal Audit Unit to carry out independent assessment of systems and controls to promote transparency and accountability of management of the County Assembly's resources. The Unit has, however, only one officer which hampers any segregation in the allocation of duties. According to the draft annual work plan, the unit was to carry out fourteen audit assignments, however, no report was presented for audit review.

In the circumstances, faces challenges in internal control systems and overall governance.

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 processes and systems of internal control, risk management and 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 (Cash Basis) and for maintaining effective internal control 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing County Assembly's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or 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 are in compliance 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 Assembly's financial reporting process, reviewing the effectiveness of how the entity 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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015, and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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, and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Assembly policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


 Nancy Gathungu
AUDITOR-GENERAL

Nairobi

02 November, 2021

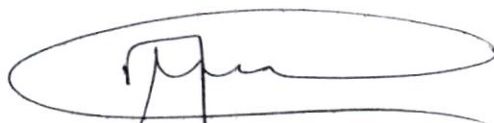
LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7. FINANCIAL STATEMENTS

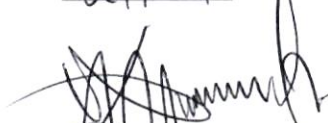
7.1. STATEMENT OF RECEIPTS AND PAYMENTS

STATEMENT OF RECEIPTS AND PAYMENTS			
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	527,127,081	469,881,323
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		527,127,081	469,881,323
PAYMENTS			
Compensation of Employees	4	226,463,746	218,142,935
Use of goods and services	5	223,299,567	209,272,938
Subsidies	6	-	-
Transfers to Other Government Entities	7	20,000,000	28,271,323
Other grants and transfers	8	60,000	492,400
Social Security Benefits	9	2,352,000	10,000,000
Acquisition of Assets	10	54,722,985	1,709,081
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		526,898,298	467,888,677
SURPLUS/DEFICIT		228,783	1,992,646

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/09 2020 and signed by:



Clerk of the Assembly
Name: Jasper Muturi



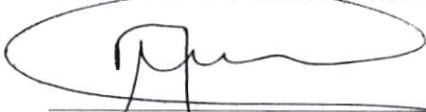
Director Finance – County Assembly
Name: Ndiritu Kimondo
ICPAK member number: 16861

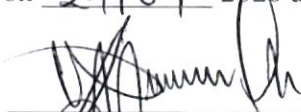
LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

FINANCIAL ASSETS			
	Note		
Cash and Cash Equivalents			
Bank Balances	13A	622,182	1,992,646
Cash Balances	13B	-	-
Total Cash and cash equivalents		622,182	1,992,646
Accounts receivables – Outstanding Imprests	14	210,000	-
TOTAL FINANCIAL ASSETS		832,182	1,992,646
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	603,399	-
NET FINANCIAL ASSETS		228,783	1,992,646
REPRESENTED BY			
Fund balance b/fwd	16	1,992,646	22,397,359
Surplus/Deficit for the year		228,783	1,992,646
Prior Year Adjustments	17	(1,992,646)	(22,397,359)
NET FINANCIAL POSITION		228,783	1,992,646

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/09 2020 and signed by:


 Clerk of the Assembly
 Name: Jasper Mutuiriri


 Director Finance – County Assembly
 Name: Ndiritu Kimondo
 ICPAK Member Number: 16861

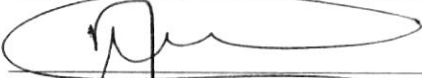
LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.3. STATEMENT OF CASH FLOWS

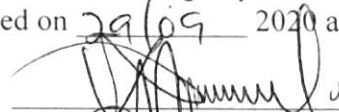
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	527,127,081	469,881,323
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	-226,463,746	-218,142,935
Use of goods and services	5	-223,299,567	-209,272,938
Subsidies	6	-	-
Transfers to Other Government Entities	7	-20,000,000	-28,271,323
Other grants and transfers	8	-60,000	-492,400
Social Security Benefits	9	-2,352,000	-10,000,000
Finance Costs	11	-	-
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year		-	1,678,700
Prior year adjustment	17	-1,992,646	-22,397,359
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	18	-210,000	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	19	603,399	-
Net cash flows from operating activities		53,352,521	-17,016,932
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	54,722,985	1,709,081
Net cash flows from investing activities		54,722,985	1,709,081
NET INCREASE IN CASH AND CASH EQUIVALENTS		-1,370,464	-18,726,013
Cash and cash equivalent at BEGINNING of the year	13	1,992,646	20,718,659
Cash and cash equivalent at END of the year		622,182	1,992,646

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/09 2020 and signed by:



Clerk of the Assembly
Name: Jasper Mutuiri



Director Finance – County Assembly
Name: Ndiritu Kimondo
ICPAK Member Number: 16861

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

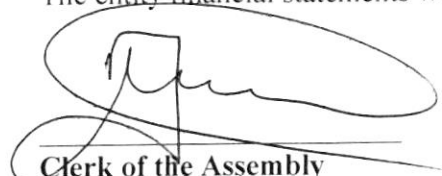
Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs(a)	KShs(b)	c = a + b	KShs (d)	e = c/d
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	549,060,661	8,223,397	557,284,058	527,127,081	30,156,977
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	549,060,661	8,223,397	557,284,058	527,127,081	30,156,977
PAYMENTS					
Compensation of Employees	247,853,702	-21,189,325	226,664,377	226,463,746	200,631
Use of goods and services	204,034,352	21,629,325	225,663,677	223,299,567.05	2,364,109.95
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	20,000,000	-	20,000,000	20,000,000	-
Other grants and transfers	500,000	-440,000	60,000	60,000	-
Social Security Benefits	-	-	-	2,352,000	-2,352,000
Acquisition of Assets	76,672,607	8,223,397	84,896,004	54,722,985	30,173,019
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	549,060,661	8,223,397	557,284,058	526,898,298.05	30,385,759.95
SURPLUS/ DEFICIT	-	-	-	228,782.95	-228,782.95

(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

No significant underutilization of below 10% was recorded. The budget change was done to include funds carried forward under pending bills in 2018/2019 and internal reallocations

The entity financial statements were approved on 29/09 2020 and signed by:


Clerk of the Assembly
Name: Jasper Mutuiriri


Director Finance – County Assembly
Name: Ndiritu Kimondo
ICPAK Member Number: 16861

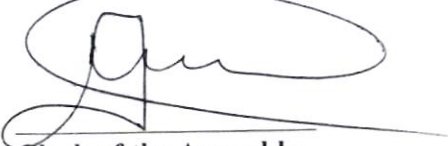
7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	a	b	c=a+b	d	e=c-d
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	472,388,054	-	472,388,054	472,387,169	885
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	472,388,054	-	472,388,054	472,387,169	885
PAYMENTS					
Compensation of Employees	247,853,702	-21,189,325	226,664,377	226,463,746	200,631
Use of goods and services	204,034,352	21,629,325	225,663,677	223,299,567.05	2,364,109.95
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	20,000,000	-	20,000,000	20,000,000	-
Other grants and transfers	500,000	-440,000	60,000	60,000	-
Social Security Benefits	-	-	-	2,352,000	-2,352,000
Acquisition of Assets	-	-	-	-	-
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	472,388,054	-	472,388,054	472,175,313.05	212,740.95
Surplus/ Deficit				211,855.95	-211,855.95

No significant underutilization of below 10% was recorded. The budget change was done to include funds carried forward under pending bills in 2018/2019 and internal reallocations

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

The entity financial statements were approved on 29/09 2020 and signed by:



Clerk of the Assembly
Name: Jasper Mutuiriri



Director Finance- County Assembly
Name: Ndiritu Kimondo
ICPAK Member Number: 16861

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

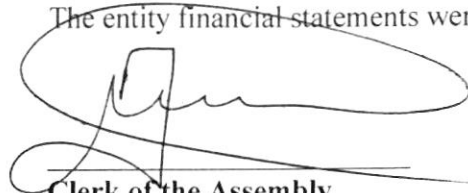
7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KSh	KSh	e at b	d	e e d
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	76,672,607	8,223,397	84,896,004	54,739,912	30,156,092
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	76,672,607	8,223,397	84,896,004	54,739,912	30,156,092
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	76,672,607	8,223,397	84,896,004	54,722,985	30,173,019
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	76,672,607	8,223,397	84,896,004	54,722,985	30,173,019
SURPLUS/ DEFICIT				16,927	-16,927

No significant underutilization of below 10% was recorded. The budget change was done to include funds carried forward under pending bills in 2018/2019 and internal reallocations

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

The entity financial statements were approved on 29/09 2020 and signed by:



Clerk of the Assembly
Name: Jasper Mutuiri



Director Finance – County Assembly
Name: Ndiritu Kimondo
ICPAK Member Number: 16861

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KSh	KSh	KSh	KSh	KSh
Programme 0724004510					
Sub-programme 0724014510 (Legislative and oversight)	549,060,661	8,223,397	557,284,058	526,898,298	30,385,760
Sub-programme 2					
Sub-programme 3					
Programme 2					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					
Grand Total	549,060,661	8,223,397	557,284,058	526,898,298	30,385,760

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Ensure this document is accurately presented to enable consolidation with other County Entities).

7.8. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. 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 set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Laikipia County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Assembly.

Transfers from the Exchequer/ County Treasury

Transfer from Exchequer is 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

100

100

100

100

100

100

100

100

100

100



SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

6. 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.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs 603,399 compared to KShs 0 in prior period as indicated on note 13A. *There were no other restrictions on cash during the year.*

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

10. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

11. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. Contingent Assets

The Entity 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 Entity 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.

13. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on 2nd July 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There was one supplementary budget passed in the year. The supplementary budget was approved on 4th May 2020. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

15. Subsequent events

Events after submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

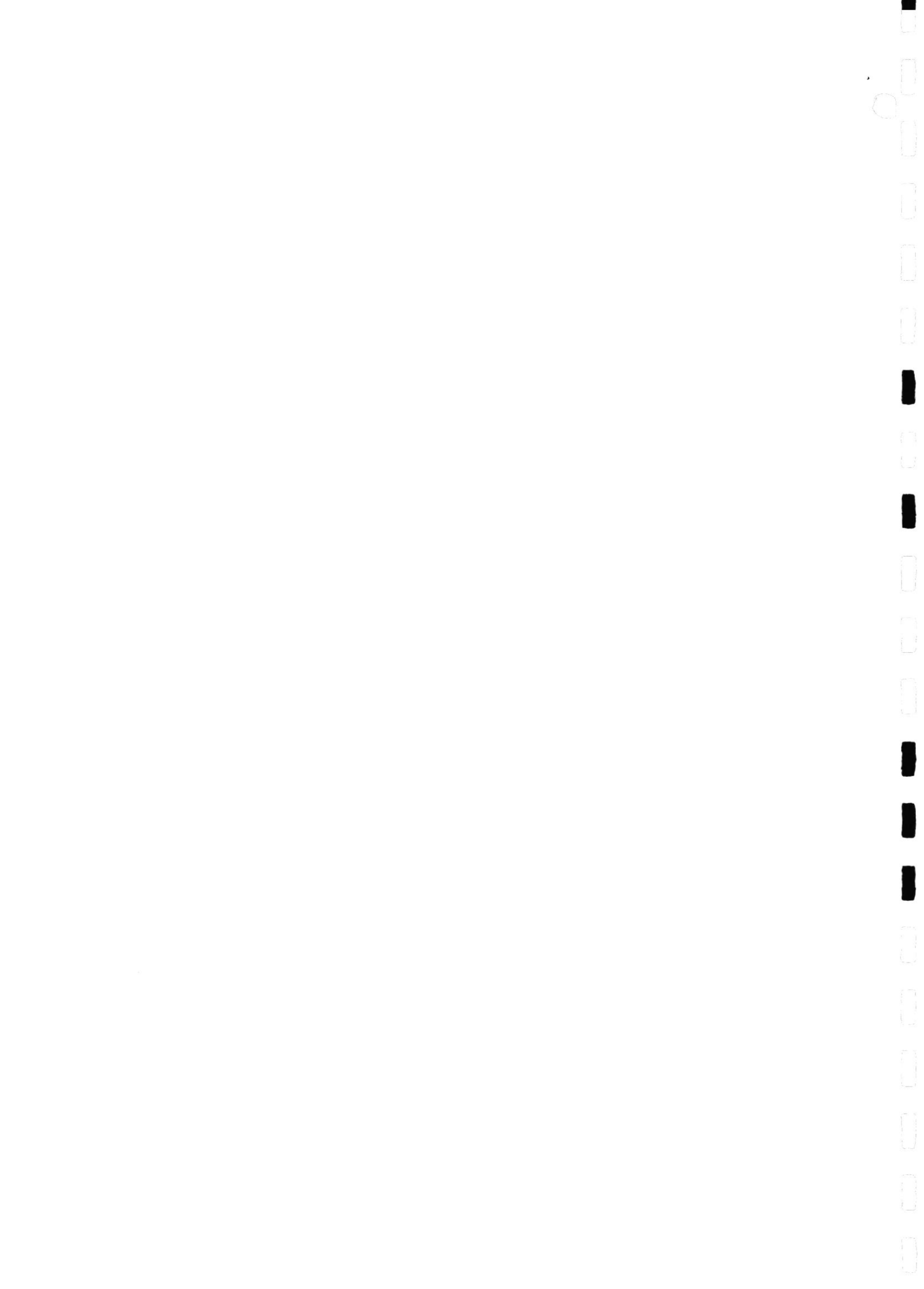
16. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

17. Related party transactions

LAIKIPIA COUNTY ASSEMBLY
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For the year ended June 30, 2020

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.



LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2019/20	2018/19
	KShs	KShs
Transfers from the County Treasury for Q1	71,100,000	63,000,000
Transfers from the County Treasury for Q2	158,825,000	157,900,000
Transfers from the County Treasury for Q3	120,560,504	95,710,000
Transfers from the County Treasury for Q4	176,641,577	153,271,323
Cumulative Amount	527,127,081	469,881,323

2. PROCEEDS FROM SALE OF ASSETS

	2019/20	2018/19
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

3. OTHER RECEIPTS

	2019/20	2018/19
	KShs	KShs
Tender fees received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	-	-

(Provide a detailed explanation of what other receipts relate to, who they were received from and whether they had been budgeted for)

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2019/20	2018/19
Basic salaries of permanent employees	226,463,746	218,022,935
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	120,000
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	226,463,746	218,142,935

5. USE OF GOODS AND SERVICES

Utilities, supplies and services	1,390,820	1,895,701
Communication, supplies and services	5,115,698	4,855,590
Domestic travel and subsistence	42,598,570	43,281,154
Foreign travel and subsistence	52,679,056	34,455,993
Printing, advertising and information supplies & services	7,029,487	5,377,056
Rentals of produced assets	4,684,656	3,799,501
Training expenses	3,958,350	4,991,540
Hospitality supplies and services	15,690,858	27,664,000
Insurance costs	22,154,697	23,342,534
Specialized materials and services	1,643,404	200,000
Office and general supplies and services	8,044,011	4,756,348
Fuel Oil and Lubricants	2,133,450	3,154,543
Other operating expenses	53,784,290	48,570,880
Routine maintenance – vehicles and other transport equipment	2,392,220	2,928,098
Routine maintenance – other assets	-	-
Total	223,299,567	209,272,938

**LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2019/20	2018/19
Subsidies to County Corporations		
<i>See list attached</i>	-	-
(insert name)	-	-
	-	-
Subsidies to Private Enterprises	-	-
<i>See list attached</i>	-	-
(insert name)	-	-
	-	-
	-	-
TOTAL	-	-

(Provide explanations as to what subsidies relate to)

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019/20	2018/19
Transfers to National Government entities	xxx	xxx
Transfers to other County Assembly entities-County Assembly Car and Mortgage Loan Fund Account	20,000,000	28,271,323
(insert name of budget agency)	-	-
TOTAL	20,000,000	28,271,323

The transfer relates to members and staff car and mortgage funds

8. OTHER GRANTS AND TRANSFERS

Description	2019/20	2018/19
Scholarships and other educational benefits	-	-
Membership Fees and Dues and Subscriptions to Organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	60,000	492,400
Total	60,000	492,400

LAIKIPIA COUNTY ASSEMBLY

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. SOCIAL SECURITY BENEFITS

	2019/20	2018/19
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	2,352,000	10,000,000
Employer Social Benefits in cash and in kind	-	-
Total	2,352,000	10,000,000

10. ACQUISITION OF ASSETS

Non-Financial Assets	2019/20	2018/19
Purchase of Buildings	-	-
Construction of Buildings	29,496,778	xxx
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	25,226,207	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and Equipment	-	1,709,081
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Purchase of ICT Equipment	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Other Inventories	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total purchase of non-financial assets	54,722,985	1,709,081
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total purchase of financial assets	-	-
Total	54,722,985	1,709,081

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2019/20	2020/21
	KSh	KSh
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Interest on borrowings	-	-
Total	-	-

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

12. OTHER PAYMENTS

Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfers to Private Non-Financial Enterprises	-	-
Total	-	-

(Provide detailed explanations for other payments)

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account No. & Currency	Allocated to Recurrent Development	2019/20	2020/21
		KSh	KSh
CBK, Acc. No 1000193786, KSH	Recurrent Acc	1,856	1,991,727
CBK, Acc. No ,KSH	Development Acc	16,927	919
Equity, Acc. No 0270261206585	Recurrent Acc	-	-
CBK, Acc. No. KSH	Deposits Acc	603,399	-
<i>Name of Bank, Acc. No. & currency</i>	Commercial Bank Acc.	-	-
Total		622,182	1,992,646

(NB: all bank accounts operated by the County Assembly should be included in this note.)

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

	2019/20 KSh	2018/19 KSh
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

Description		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

(Provide locations where cash in hand is held e.g head office, cashier's office, cash office etc)

14. ACCOUNTS RECEIVABLE

Description	2019/20 KSh	2018/19 KSh
Government Imprests	210,000	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
Total	210,000	-

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

15. ACCOUNTS PAYABLE

Description	2019/20 KSh	2018/19 KSh
Deposits	603,399	-
Retentions	-	-
Total	603,399	-

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

LAIKIPIA COUNTY ASSEMBLY
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16. FUND BALANCE BROUGHT FORWARD

Description	2015/2016	2016/2017
Bank accounts	1,992,646	20,718,659
Cash in hand	-	-
Accounts Receivables	-	1,678,700
Accounts Payables	-	-
Total	1,992,646	22,397,359

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. PRIOR YEAR ADJUSTMENTS a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

Description of the error	Adjustments		
	KShs	KShs	KShs
Bank account Balances	1,992,646	(1,992,646)	0
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	1,992,646	(1,992,646)	0

Prior year relates to:

- Return of money to CRF for year 2018-2019 of ksh 1,992,646

18. CHANGES IN RECEIVABLE

Description of the error	2019-2020	
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	3,799,300	5,312,060
Imprest surrendered during the Year (C)	3,589,300	5,312,060
Net changes in account receivables D= A+B-C	210,000	0

19. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error		
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	603,399	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	603,399	-

LAIKIPIA COUNTY ASSEMBLY
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For the year ended 30 June 2020

7.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance of FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance of FY 2019/2020 Kshs
Construction of buildings	5,000,000	28,597,864	5,000,000	28,597,864
Construction of civil works	-	-	-	-
Supply of goods	6,199,129	4,822,809	6,199,129	4,822,809
Supply of services	-	-	-	-
Total	11,199,129	33,420,673	11,199,129-	33,420,673

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance of FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance of FY 2019/2020 Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Balance of FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance of FY 2019/2020 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

LAIKIPIA COUNTY ASSEMBLY
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4. External Assistance

Description	2019/2020 KShs	2018/2019 KShs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

Description	2019/2020 KShs	2018/2019 KShs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

Description	Purpose for which undrawn external assistance may be used	
	2019/2020 KShs	2018/2019 KShs
Undrawn external assistance - loans	-	-
Undrawn external assistance - grants	-	-
Total	-	-

c. Classes of providers of external assistance

Description	2019/2020 KShs	2018/2019 KShs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Provide details of the reasons for external assistance e.g.
Economic development or welfare objective
Emergency relief
Trading activities

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

d. Non-monetary external assistance

Description	KShs	
	2019/2020	2018/2019
Goods	-	-
Services	-	-
Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc

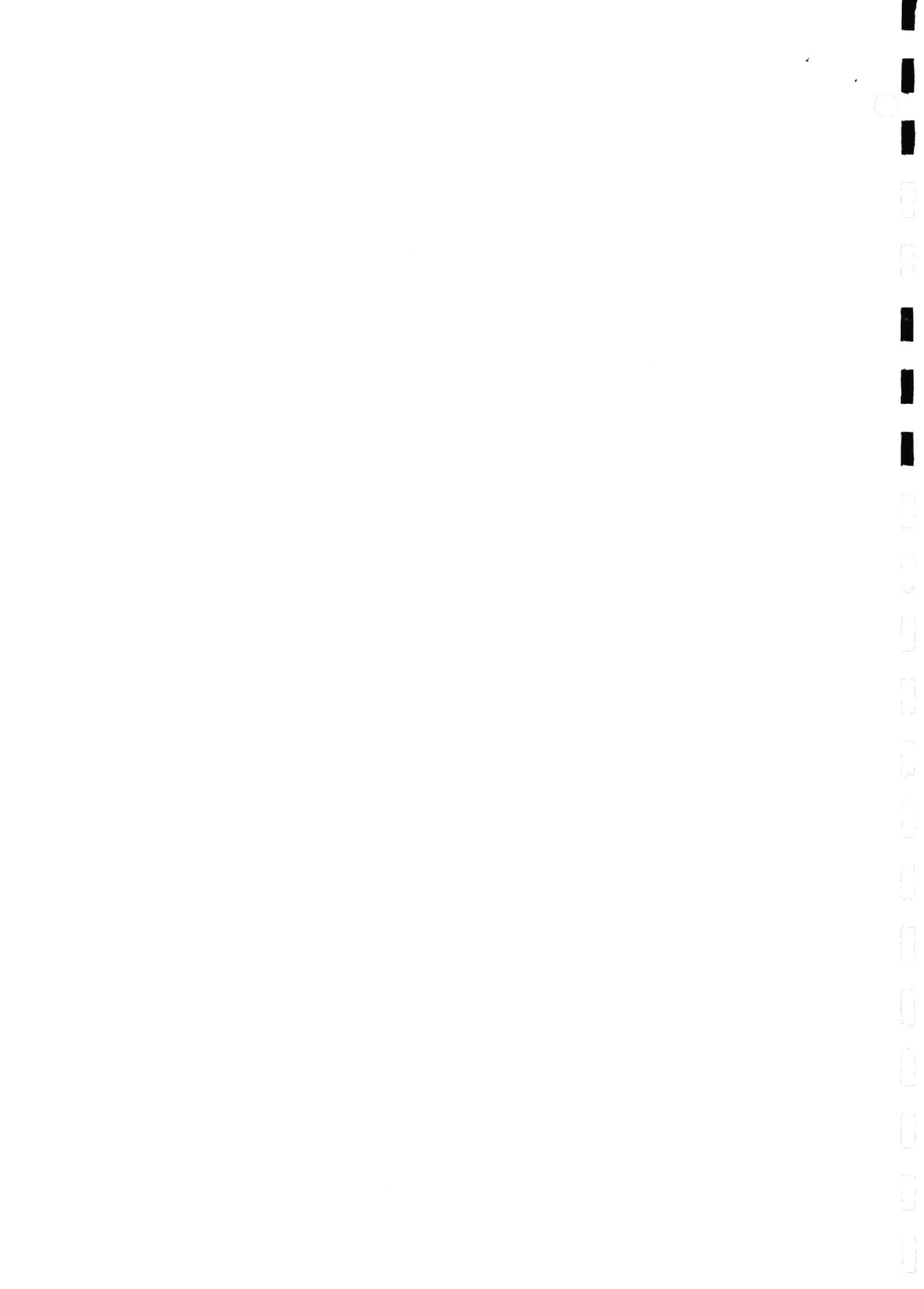
N/B: Disclose the basis on which the value of goods and services were determined (This may be by: depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e.

Purpose and use of external assistance

Description	KShs	
	2019/2020	2018/2019
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.



LAIKIPIA COUNTY ASSEMBLY
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For the year ended June 30, 2020

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

Description	KSh	
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

Classification by Source

Description	KSh	
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES		
Description	2019	2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Other Payments	-	-
TOTAL	-	-

6. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
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Related party transactions:

Related party transactions		
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	95,654,533	92,139,960.17
Key Management Compensation (Clerk and Heads of departments)	15,725,761	15,147,960
Total Compensation to Key Management	111,380,294	107,287,920.17
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	20,000,000	28,271,323
Transfers to County Corporations	-	-
Transfers to non reporting entities e.g. ECD centres, welfare centres etc	-	-
Total Transfers to related parties	20,000,000	28,271,323
Transfers from related parties		
Transfers from the County Executive- Exchequer	527,127,081	469,881,323
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	527,127,081	469,881,323

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended June 30, 2020

7. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management Comments	Focal Person responsible for resolution and registration	Status (Resolved / Not Resolved)	Resolution date/expected issue close
Statement of Receipts and payments	The variances between the financial statements balances and IFMIS expenditure report is a result of items in IFMIS that have been voided but were yet to be cleared in the system.	Arises from IFMIS system	Director Finance	Resolved	
Statement of Assets and Liabilities	The variances between the financial statements balances and IFMIS expenditure report is a result of items in IFMIS that have been voided but were yet to be cleared in the system	Arises from IFMIS system	Director Finance	Resolved	
Overall Budget Performance	The assembly during the year achieved a near 100% absorption in the recurrent budget but performed poorly in the development due to slow implementation resulting from exchequer delays. The assembly will	Slow implementation due to implementation	Clerk	On going	June 2021



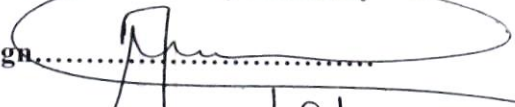
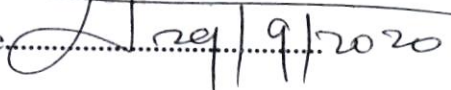
LAIKIPIA COUNTY ASSEMBLY
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Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe (By what date aspect of issue to be resolved)
	endeavour to implement the budget in good time in coming financial year				
Fixed Assets Register	The register have been updated.	Updated on any new purchase	Clerk.	On going	On going

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign.....
 Date.....

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20
	A	b	c	d=a-c
Construction of buildings				
I. ELEPHANTCONSTRUCTION LTD	52,462,287	24/06/2020	19,875,569	28,597,864
Sub-Total				28,597,864
Construction of civil works				
Sub-Total				
Supply of Services				
KENYA SCHOOL OF GOVT	2IN02223	03/03/2020	IPPD TRAINING	81,200
IBIS HOTEL	IN053424	31/05/2020	CATERING SERVICES	352,100
STANLUK ENTERPRISES	2353608	18/06/2020	SUPPLY OF TYRES	174,400
GREENHILLS HOTEL	1636680	09/05/2019	CATERING SERVICES	112,750
KIRIMARA SPRINGS HOTEL	10968	18/12/2019	CATERING SERVICES	286,700
GIMCO LTD	1636686	19/08/2019	VALUATION SERVICES	186,724
MEDIAMAX NETWORK LTD	1636725	14/11/2019	ADVERTISING SERVICES	399,040
STAR PUBLICATION LTD	1636801	19/05/2020	ADVERTISING SERVICES	332,880
NATION MEDIA GROUP	1636802	19/05/2020	ADVERTISING SERVICES	580,320
STANDARD GROUP LTD	1636771	21/04/2020	ADVERTISING SERVICES	348,840
SAGANA HOLDING LTD	2353620	06/03/2020	GENERAL OFFICE SUPPLIES	145,500
KASARANI SPORTSVIEW HOTEL	1636738	12/11/2019	CATERING SERVICES	60,895
MEDIAMAX NETWORK LTD	1636725	14/11/2019	ADVERTISING SERVICES	399,040

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20
KISM	1636721	11/08/2019	TRAINING FEES	167,620
OLD HOUSE HOTEL	IN11764	19/06/2020	CATERING SERVICES	113,400
Supply of services				
VICTORS WOMEN GROUP	IN085	12/11/2019	DECORATION OF PLENARY AND TENTS	76,300
COMPUTER SOCIETY OF KENYA	SEM/ICT/2019	15/10/2019	TRAINING FEES	85,500
ALL SALES ENTERPRISES LTD	INV1106	19/06/2020	GENERAL OFFICE SUPPLIES	48,000
SHUTTLE AUTO GARAGE	1636777	23/06/2020	MAINTAINANCE OF MOTOR VEHICLES	149,940
LORUKU LTD	INV2777	30/06/2020	SUPPLY OF MILK	11,700
LAIKIPIA CENTRAL AP	POL/19/7/1/26	30/6/2020	SECURITY SERVICES	126,000
MUNYAO MUTHAMA& KASHINDI ADVOCATES	MMK/LIT/888/2019	06/10/2020	LEGAL FEES	500,000
KAZOO VENTURES	INV91	06/04/2020	HIRE OF TRANSPORT	110,000
KATHINI TRADERS	2353604	07/09/2019	HIRE OF TRANSPORT	345,000
LICHI SECURITY SYSTEMS LTD	INV9051	30/6/2020	SECURITY SERVICES	28,000
Sub-Total				4,822,800
Grand Total				33,420,673

LAIKIPIA COUNTY ASSEMBLY
Reports and Financial Statements
For the year ended 30 June 2020

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		A	b	C	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
		Sub-Total					
		Grand Total					



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ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.							
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost e/f (KShs) 2019/20
Land					
Buildings and structures	60,796,493	29,496,778			90,293,271
Transport equipment	13,000,000	25,226,207			38,226,207
Office equipment, furniture and fittings	1,709,081				1,709,081
ICT Equipment					
Machinery and Equipment					
Biological assets					
Infrastructure Assets					
Heritage and cultural assets					
Intangible assets					
Work In Progress					
Total	75,505,574	54,722,985			130,228,559

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

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ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
Veronica Nyawira Mwangi	29/06/2020	210,000	0	210,000
<i>Total</i>		210,000	0	210,000



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Imprest Register

Imprest register									
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
27/10/2014	61,400.00	1936923	29/10/2014	30/6/2015	1936923	61400	-	Nicholas Lempaira	Purchase of procurement books from gvt printers
6/2/2014	54100	1796791	02/08/2014	30/6/2015	1796791	54100	-	Nicholas Lempaira	purchase of books
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
17/02/2014	110,000.00	1936617	24/02/2016	04/12/2016	1936617	110000	-	John Ng'ethe	Facilitation of training PPDA/PFM
31/3/2016	15000	1936632	04/07/2016	27/4/2016	1936632	15000	-	John Ng'ethe	Hire of transport to Ngobit
02/06/2017	30000	1936683	13/2/2017	26/06/2017	1936683	30000	-	John Ng'ethe	purchase of motor vehicle spares
03/01/2017	150000	1936686	03/08/2017	30/06/2017	1936686	150000	-	John Ng'ethe	repairs of motor vehicles

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17/03/2017	30000	1936692	24/3/2017	26/06/2017	1936692	30000	-	John Ng'ethe	air ticket to Mombasa for legislative summit
20/07/2017	15000	1936732	27/07/2017	25/07/2017	1936732	15000	-	John Ng'ethe	transport services
14/9/2017	116600	1936736	21/9/2017	31/10/2017	1936736	116600	-	John Ng'ethe	proposed repairs and renovation of speakers house
11/09/2017	205000	1936801	16/11/2017	28/11/2017	1936801	205000	-	John Ng'ethe	members tracksuits and t-shirts
27/02/2019	50000	1936878	30/06/2019	29/04/2019	1936878	50000	-	John Ng'ethe	office imprest
20/03/2019	200000	1936880	27/03/2019	25/03/2019	1936880	200000	-	John Ng'ethe	purchase of ICT items
24/09/2019	150000	3452059	01/10/2019	10/08/2019	3452059	150000	-	John Ng'ethe	Purchase of games items
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
b/d	50,000.00		10/01/2014	07/08/2014	1,936,544	50,000.00	-	James Irungu	speaker official duties
30/09/2014	200,000.00	1936916	10/01/2014	31/03/2015	1936916	200000	-	James Irungu	speakers office imprest
21/10/2014	300,000.00	1936918	23/10/2014	02/02/2015	1936918	300000	-	James Irungu	young leaders training at Japan
17/03/2015		1936927	19/03/2015	30/03/2015	1936927	150000	-	James Irungu	attend kepsha

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07/09/2015	150,000.00	1936946	07/11/2015						-	James Irungu	speakers office imprest
29/01/2016	80,000.00	1936608	02/04/2016	21/03/2015	1936608	100,000	80,000.00		80,000.00	James Irungu	Speakers travel to Indonesia
03/02/2016	100,000.00	1936623	03/09/2016	21/03/2016	1936623	50,000	80,000.00		80,000.00	James Irungu	Speakers office operations
	50,000.00			17/05/2016	1936946	80,000	-		-	James Irungu	
17/05/2016	50,000.00	1936638	24/05/2016	13.06.2016	1936638	50,000	-		-	James Irungu	Office operations
11/08/2016	50,000.00	1936671	30/06/2017	13/09/2017	1936671	50,000	-		-	James Irungu	Office operations
14/05/2018	50,000.00	1936851	21/05/2018	25/06/2018	1936851	50000	-		-	James Irungu	Office operations
21/06/2018	30,000.00	1936857	28/06/2018	30/06/2018	1936857	30000	-		-	James Irungu	towing of wreckage
20/08/2018	175,000.00	1936821	27/08/2018	09/04/2018	1936821	175000	-		-	James Irungu	casa imprest
20/08/2018	50,000.00	1936822	30/06/2019	17/06/2019	1936822	50000	-		-	James Irungu	office imprest
12/11/2018	50,000.00	1936873	30/06/2019	17/06/2019	1936873	50000	-		-	James Irungu	office maintenance
20/08/2019	50,000.00	1936900	27/08/2019	11/03/2020	1936900	50000	-		-	James Irungu	office imprest
09/09/2019	350,000.00	3452056	16/09/2019	14/03/2020	3452056	350,000.00	-		-	James Irungu	casa imprest
15/10/2019	50,000.00	3452062	22/10/2019	05/11/2020	3452062	50000	-		-	James Irungu	catering expenses

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20/12/2019	90,000.00	3452074	27/12/2019	06/04/2020	3452074	90000	-	James Irungu	facilitation fee- team building activities
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
16/09/2014	250,000.00	1936907	18/09/2014	17/11/2014	1936907	250000	-	Veronica Mwangi	Standing imprest
23/09/2014	500,000.00	1936911	25/09/2014	11/12/2014	1936911	500000	-	Veronica Mwangi	Standing imprest
12/10/2014	239,000.00	1936934	12/12/2014	16/4/2015	1936934	239000	-	Veronica Mwangi	end of year expenses
02/04/2016	100,000.00	1936612	02/11/2016				100,000.00	Veronica Mwangi	Office expenses
03/06/2016	33,000.00	1936624	13/03/2016				133,000.00	Veronica Mwangi	Beyond zero registration fee
				05/03/2016	1936624	33000	100,000.00	Veronica Mwangi	
16/5/2016	284,850.00	1936653	23/2/2016	24/05/2016	1936653	284850	100,000.00	Veronica Mwangi	seminar fees and travel expense
				13/06/2016	1936612	100000	-	Veronica Mwangi	
30/11/2016	100,000.00	1936678	30/06/2017	30/06/2017	1936678	100000	-	Veronica Mwangi	Office imprest
02/08/2017	300,000.00	1936684	22/02/2017	30/06/2017	1936684	300000	-	Veronica Mwangi	Office imprest
09/05/2017	500000	1936733	14/9/2017		1936733	500000		Veronica	Office imprest

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				30/06/2018			-	Mwangi	
17/10/2018	250000	1936833	30/06/2019	30/06/2019	1936833	250000	-	Veronica Mwangi	Office imprest
01/09/2019	100,000.00	3452053	01/09/2019	16/03/2020	3452053	100000	-	Veronica Mwangi	Office imprest
31/10/2019	300,000.00	3452066	06/11/2019	20/12/2019	3452066	300,000	-	Veronica Nyawira	Office imprest
20/12/2019	400000	3452075	27/12/2019	16/03/2020	3452075	400000	-	Veronica Mwangi	team building
04/06/2020	100000	3452090	30/06/2020	30/06/2020	3452090	100000	-	Veronica Mwangi	Office imprest
29/06/2020	210,000						210,000	Veronica Mwangi	Office Imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
02/09/2014	600,000.00	1936908	02/11/2014	16/02/2014	1936908	600000	-	Dinah Kathure	office operating expenses
11/10/2014	192,000.00	1936926	11/12/2014	16/11/2014	1936926	192000	-	Dinah Kathure	budget assembly day Laikipia north
03/02/2016	80,000.00	1936621	03/09/2016	21/3/2015	1936621	80000	-	Dinah Kathure	Paying for ESAAC conference fee
20/05/2016	45,000.00	1936643	27/05/2016	06/06/2016	1936643	45000	-	Dinah Kathure	Registration fees/transport county governments
05/02/2017	20,000.00	1936727	05/09/2017	14/5/2017	1936727	20000	-	Dinah Kathure	ICPAK training fees



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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
09/03/2014	850,000.00	1936910	09/05/2014	30/06/2015	1936910	850000	-	Wilson Macharia	operating expenses
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
19/10/2014	50,000.00	1936919	21/10/2014	16/06/2015	1936919	50000	-	Margaret Mbuthia	refreshment at speakers office/standing imprest
17/7/2015	50000	1936948	19/07/2015	29/06/2016	1936948	50000	-	Margaret Mbuthia	office expenses
29/3/2018	50000	1936810	04/07/2018	27/06/2018	1936810	50000	-	Margaret Mbuthia	office imprest
24/10/2018	50000	1936850	30/06/2019	27/06/2019	1936850	50000	-	Margaret Mbuthia	office imprest
20/02/2019	100000	1936877	30/06/2019	27/06/2019	1936877	100000	-	Margaret Mbuthia	office imprest
23/09/2019	150,000.00	3452058	30/09/2019	24/06/2020	3452058	150000	-	Margaret Mbuthia	Facilitation of Clerk's office expenses
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
14/10/2014	50,000.00	1936920	16/10/2014	30/06/2015	1936920	50000	-	Ann Githinji	Facilitation for t.v interview
24/3/2014	64000	1936938	26/03/2014	24/06/2015	1936938	64000	-	Ann Githinji	payment orbituaries

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16.09.2015	64500	1936601	18/09/2015	29/3/2015	1936601	64500		Ann Githinji	public participation finance bill
17/03/2017	30000	1936715	24/03/2017	29/03/2017	1936715	30000		Ann Githinji	air ticket-mombasa
14/05/2018	135000	1936852	21/05/2018	14/06/2018	1936852	135000		Ann Githinji	public participation
19/02/2018	30000	1936809	26/02/2018	14/06/2018	1936809	30000		Ann Githinji	facilitation for prayer day
21/11/2018	90000	1936868	28/11/2018	14/05/2019	1936868	90000		Ann Githinji	public participation- finance bill
04/08/2019	150000	1936885	15/4/2019	14/05/2019	1936885	150000		Ann Githinji	legislative summit
31/05/2019	474000	1936891	06/07/2019	17/06/2019	1936891	474000		Ann Githinji	ASK show
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
11/05/2014	163,400.00	1936925	11/07/2014	29/06/2015	1936925	163400	-	Ann Wambui	Vaccination of members
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
15/11/2014	140,000.00	1936928	17/11/2014	03/09/2015	1936928	140000	-	Carol Kirichu	Laikipia west assembly day
Date issued	Imprest due	imprest no	date due for	date surrendered	imprest no	amount	Balance	Person	Details

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			surrender	d					
15/12/2014	50,000.00	1936929	17/12/2014	05/04/2015	1936931	50000	-	Danilo Legei	Laikipia west assembly day
03/03/2016	21,000.00	1936626	03/10/2016	21/3/2016	1936626	21000	-	Danilo Legei	Repair and servicing of printers
30/03/2016	25,500.00	1936630	04/07/2016	18/04/2016	1936630	25500	-	Danilo Legei	purchase of computer accessories
09/02/2016	50,000.00	1936662	30/06/2017	16/11/2016	1936662	50000		Danilo Legei	office expenses
03/01/2017	50,000.00	1936685	30/06/2017	30/06/2017	1936685	50,000.00	-	Danilo Legei	office imprest
04/12/2017	30,000.00	1936724	19/04/2017	19/04/2017	1936724	30,000.00	-	Danilo Legei	air ticket-Mombasa-legislative summit
15/05/2018	471,000.00	1936853	22/05/2018	06/01/2018	1936853	471000	-	Danilo Legei	ASK SHOW
29/10/2018	50,000.00	1936858	30/06/2019	30/05/2019	1936858	50000	-	Danilo Legei	office standing imprest
03/09/2019	50,000.00	3452051	10/09/2019	27/02/2020	3452051	50000	-	Danilo Legei	office imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
25/11/2014	105,000.00	1936930	27/11/2014	12/01/2014		105000	-	Leshornai sein	Laikipia east assembly day
Date	Imprest	imprest	date due	date	imprest no	amount		Person	Details

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issued	due	no	for surrender	surrendered			Balance		
12/02/2014	100,000.00	1936933	12/04/2014	30/6/2015	1936933	100000	-	moseswaweru	printing of bills
16.04.2015	30,000.00	1936939	18/04/2015	21.04.2015	1936939	30000	-	moseswaweru	printing of bills
12/04/2015	40,000.00	1936603	12/06/2015	28/01/2016	1936603	40000	-	moseswaweru	
02/04/2016	150,000.00	1936614	02/11/2016	30/05/2016	1936614	150000	-	moseswaweru	publication of bills
14/03/2016	75,000.00	1936628	21/03/2016	05/12/2016	1936628	75000	-	moseswaweru	printing of bills
19/04/2016	50,000.00	1936636	26/04/2016	23/05/2016	1936636	50000	-	moseswaweru	publication of bills
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
12.06.2014	94,640.00	1936549	14/06/2014	28/10/2014	1936549	94640	-	Francis Lemaos	Bills payment
08.02.2016	13,200.00	1936615	15/02/2016	23/1/2015	1936615	13200	-	Francis Lemaos	Dry-cleaning of the uniforms
10/02/2017	95,000.00	1936743	10/09/2017	10/11/2017	1936743	95000	-	Francis Lemaos	purchase of outdoor table tennis and T.T BATS
11/04/2018	36,000.00	1936872	11/11/2019	15/01/2019	1936872	36000	-	Francis Lemaos	purchase of flags
04/09/2019	136,510.00	1936886	16/4/2019	24/04/2019	1936886	136510	-	Francis Lemaos	payment for repair of fence



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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
16.09.2014	196,000.00	1936906	18/09/2014	10/07/2014	1936906	196000	-	Simon ledepe	facilitation ward visit
20.09.2016	20,000.00	1936664	10/04/2016						purchase of wall clock, potraits
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
06/09/2014	222,000.00	1936548	06/11/2014	07/11/2014	1936548	222000	-	shepelogetrude	facilitation for rumuruti and sipili
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
11/04/2014	20,000.00	1936924	11/06/2014	30/06/2015	1936924	20000	-	maryngubia	office standing imprest
23/09/2015	50000	1936950	25/09/2015	12/01/2015	1939650	50000	-	maryngubia	office imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
27/05/2014	86,600.00	1936541	29/05/2014	27/05/2014	1936541	86600	-	Samuel irungukabuchwa	prayer day expenses
Date	Imprest	imprest	date due	date	imprest no	amount		Person	Details

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issued	due	no	for surrender	surrendered			Balance		
16/12/2013	400,000.00	1796771	18/12/2013	08/06/2014	1796771	400000	-	miriamnderitu	staff training
27/05/2014	28000	1936543	29/05/2014	11/10/2014	1936543	28000	-	miriamnderitu	interview refund
29/09/2014	30000	1936915	31/09/2014	27/11/2014	1936915	30000	-	miriamnderitu	catering expenses
24/10/2014	50000	1936922	26/10/2014	03/11/2015	1936922	50000	-	miriamnderitu	kitchen expenses
02/04/2016	50000	1936611	02/11/2016	30/6/2016	1936611	50000	0.00	miriamnderitu	catering expenses
							0.00		
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
27/05/2014	65,100.00	1936542	29/05/2014	24/09/2014	1936542	65100	-	timothy kiok	building material speakers house
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	Details
20/12/2013	60000	1796776	22/12/2013	16/08/2014	1796776	60,000.00	-	peter thomi	pac committee
Date issued	Imprest due	imprest no	date due for	date surrendered	imprest no	amount	balance	person	Details

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22/04/2014	50000	1936527	24/04/2014	23/02/2015	1936527	50000	0	patrickmariru	speaker facilitation imf
02/12/2015	100000	1936935	14/02/2015	30/06/2015	1936935	100000	0	patrickmariru	travel allowance to peru
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
04/08/2014	400000	1936517	04/10/2014	17/10/2014	1936524	400,000.00	-	martin mutahi	facilitation meru training
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
16/04/2015	20000	1936940	18/04/2015	16/06/2015	1936940	20,000.00	-	stephengitau	taxi expenses mombasa
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
20.04.2015	70,000.00	1936941	22/04/2015	30/06/2015	1936941	70,000.00	-	michealmurithi	hire of vehicles
04.02.2016	40,000.00	1936613	02/11/2016	02/09/2016	1936613	40000	-	michealmurithi	Assembly prayers expenses
31/05/2016	200000	1936646	06/07/2016	22/07/2016	1936646	200000		michealmurithi	Printing of bills

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							-		
18/12/2017	150000	1936746	25/12/2017	12/10/2017	1936746	150000	-	michealmurithi	Printing of bills
11/09/2017	50000	1936802	16/11/2017	19/11/2017	1936802	50000	-	michealmurithi	public participation expenses
15/11/2018	267000	1936865	22/11/2018	22/11/2018	1936865	267000	-	michealmurithi	publicattion of bills
22/11/2018	85000	1936870	29/11/2018	30/11/2018	1936870	85000	-	michealmurithi	publication of water bill
27/09/2018	170000	1936829	10/04/2018	10/04/2018	1936829	170000	-	michealmurithi	publication of administrative procedures
10/02/2018	166750	1936830	10/09/2018	10/09/2018	1936830	166750	-	michealmurithi	Gazette of laikipia county bill
17/10/2018	114000	1936834	24/10/2018	30/06/2019	1936834	114000	-	michealmurithi	facilitation of hiring of pa system
26/03/2019	94300	1936881	04/03/2019	04/03/2019	1936881	94300	-	michealmurithi	publication of laikipia county bill
01/11/2019	97,200.00	3452069	01/11/2019	12/02/2019	3452069	97200	-	Michael Murithi	Disaster bill publication
25/11/2019	105,000.00	3452072	01/12/2019	12/09/2019	3452072	105000	-	Michael Murithi	Public Participation on Disaster bill
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
23.09.2015	10,000.00	1936947	25/09/2015	28/9/2015	1936947	10,000.00	-	jasper mutuiru	fuel and other office expenses
25/02/2016	50,000.00	1936619	03/03/2016	27/4/2016	1936619	50000	-	jasper mutuiru	Expenses during travel to Ethiopia

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04/08/2016	150000	1936634	04/12/2016	30/06/2016	1936634	150000	-	jasper mutuiiri	fuel and other office expenses
17/03/2017	30000	1936721	24/03/2017	30/03/2017	1936721	30000	-	jasper mutuiiri	airticket to mombasa
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
17.09.2015	5,000.00	1936949	19.09.2015	12/01/2015	1936949	5,000.00	-	lucywamucii	Send mails and parcels
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
16/02/2016	11,000.00	1936616	23/02/2016	15/02/2016	1936616	11,000.00	-	Agnes Muthoni	Registering mv with N.T.S.A
25/02/2016	10,000.00	1936618	03/03/2016	23/3/2016	1936618	10,000.00	-	Agnes Muthoni	Car hire to N.T.S.A mv registration
26/09/2017	20,000.00	1936738	10/03/2017	11/07/2017	1,936,738.00	20,000.00	-	Agnes Muthoni	cleaning,mowing,digging,washing
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
27/01/2016		1936607	02/02/2016		1936607			Irene Wanjiku	Office expenses -

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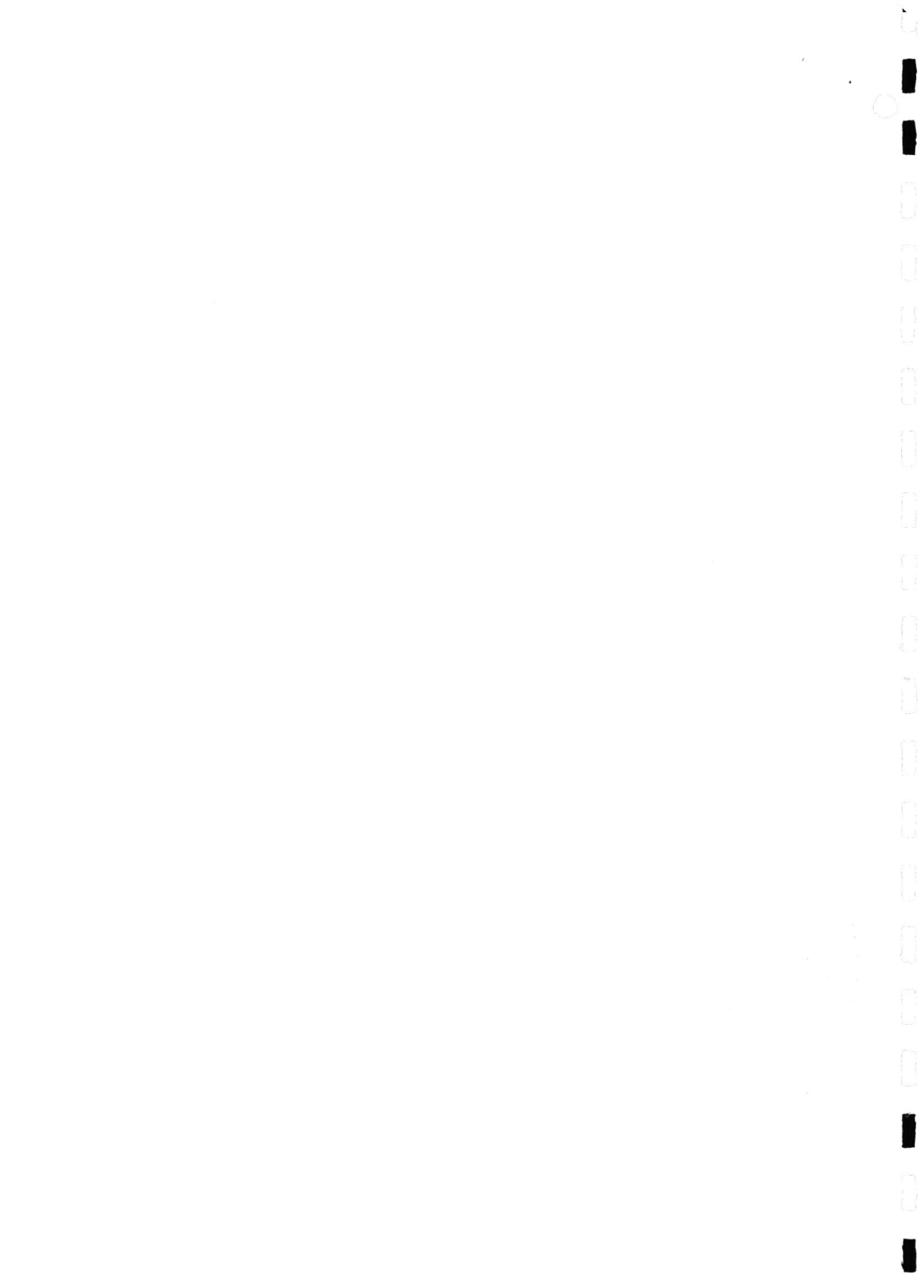
	50,000.00			30/06/2016		50,000.00	-		clerks office
09/02/2016	30,000.00	1936661	09/09/2016	06/11/2017	1936661	30,000.00	-	Irene Wanjiku	standing imprest
28/09/2017	50,000.00	1936742	30/06/2018	27/6/2018	1936742	50,000.00	-	Irene Wanjiku	standing imprest
22/08/2018	50,000.00	1936823	30/06/2019	19/06/2019	1936823	50,000.00	-	Irene Wanjiku	standing imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
02/02/2016	3,000.00	1936610	02/09/2016	02/05/2016	1936610	3,000.00	-	Joseph Thuo	Wheel balancing & alignment
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
bal b/d	510,000.00			10/04/2014		450,000.00	60,000.00		
15/08/2014	300,000.00	1,936,905	17/08/2014	22/10/2014	1,936,528	60,000	300,000	Ndiritu Kimondo	office imprest
18/09/2014	100,000.00	1936909	20/09/2014	02/02/2015	1936905	300,000	100,000.00	Ndiritu Kimondo	expenses for county assembly forum
27/11/2014	70,000.00	1936932	29/11/2014	03/04/2015	1936909	100000	70,000.0	Ndiritu Kimondo	Air ticket to Ethiopia

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							0		
05/11/2015	330,000.00	1936943	17/11/2015	27/05/2015	1936943	330000	70,000.00	Ndiritu Kimondo	consultation fee/local travel
				30/06/2015	1936932	70000	-	Ndiritu Kimondo	
17/03/2017	30000	1936719	31/03/2017	25/03/2017	1936719	30000	-	Ndiritu Kimondo	airticket to mombasa
15/09/2017	400,000.00	1936737	22/09/2017	30/09/2017	1936737	400000	-	Ndiritu Kimondo	induction of trainers
18/01/2018	100,000.00	1936807	25/01/2018	20/02/2018	1936807	100000	-	Ndiritu Kimondo	training casb/bom at uganda
30/03/2018	200,000.00	1936813	13/04/2018	05/11/2018	1936813	200000	-	Ndiritu Kimondo	botswana visit
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
17/03/2016	15000	1936627	24/03/2016	30/06/2016	1936627	15000	-	Paul muchiri	Renovation of fence
24/03/2016	30000	1936629	31/03/2016	30/06/2016	1936629	30000	-	Paul muchiri	speakers house renovation
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
30/03/2016	10000	1936631	04/07/2016	30/06/2016	1936631	10000	-	Caroline wairimu	postage and delivery of letters
19/07/2016	5000	1936658	26/07/2016	17/11/2016	1936658	5000	-	Caroline wairimu	Registry expenses
17/11/2016	10000	1936675	24/11/2016	17/11/2016	1936675	10000		Caroline	postage and

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							-	wairimu	delivery of letters
31/03/2017	10000	1936723	04/07/2017	30/06/2017	1936723	10000	-	Caroline wairimu	postage and delivery of letters
10/04/2017	10000	1936744	10/11/2017	06/04/2018	1936744	10000	-	Caroline wairimu	postage and delivery of letters
16/03/2020	20000	3452084	23/03/2020	20/05/2020	3452084	20000	-	Caroline wairimu	postage and delivery of letters
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
04/07/2016	135000	1936633	14/4/2016	05/02/2016	1936633	135,000.00	-	Joaninangatia	public participation
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
13/4/2016	30000	1936635	20/4/2016	25/04/2016	1936635	30000	-	Mercy wanjiru	office maintenance
27/09/2017	467630	1936741	10/04/2017	11/09/2017	1936741	467630	-	Mercy wanjiru	purchase of items for speakers house
14/11/2019	50000	3452070	21/11/2019	30/06/2020	3452070	50,000	-	Mercy wanjiru	office expenses
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
18/5/2016	15000	1936639	25/5/2016	30/5/2016	1936639	15000	-	samuelwaweru	fuel



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Date issued	Imprest due	Imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
06/09/2016	60000	1936654	17/6/2016	21/07/2016	1936654	60000	-	Nicholas kishoyan	procurement of sports equipment
11/09/2017	200000	1936750	16/11/2017	12/08/2017	1936750	200000	-	Nicholas kishoyan	imprest for kicosca games
05/07/2019	10000	1936888	14/05/2019	06/11/2019	1936888	10000	-	Nicholas kishoyan	procurement of hansard equipment
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
19/5/2016	9000	1936640	26/5/2016	06/02/2016	1936640	9000	-	Simon kitur	making of suggestion box
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
19/05/2016	350000	1936641	26/05/2016	29/06/2016	1936641	350000	-	Ann wanjiru	ASK show preparations
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details





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31/10/2016	1890500	1936665	11/07/2017	20/02/2016	1936665	1890500	-	john kihanda	facilitate travel to nakuru for choir competition
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
11/02/2016	127500	1936671	11/09/2017	30/06/2017	1936671	127500	-	Grace muthoni	public participation
17/03/2017	30000	1936717	24/03/2017	25/03/2017	1936717	30000	-	Grace muthoni	airticket-mombasa
17/05/2019	274000	1936890	24/05/2019	06/03/2019	1936890	274000	-	Grace muthoni	public participation
25/09/2019	90000	3452061	02/10/2019	02/07/2020	3452061	90000	-	Grace muthoni	public participation
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
12/02/2016	1670300	1936679	12/09/2016	17/03/2017	1936679	1670300	-	annwanjiru	facilitation for choir to kwale
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
01/11/2017	980,000.00	1936682	19/01/2017	01/11/2016	1936682	980,000.00	-	mercy wanjiru	facilitation for choir to kwale

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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
17/03/2017	30,000.00	1936713	24/03/2017	30/06/2017	1936713	30000	-	carol Irungu	airticket-mombasa
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
17/03/2017	30,000.00	1936713	24/03/2017	24/06/2017	1936713	30000	-	Arthur gichohi	air ticket- Mombasa
03/12/2020	4000	3452083	19/03/2020	06/11/2020	3452083	4000		arthurgichohi	purchase of umbrella
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
27/09/2017	30,000.00	1936739	10/04/2017	06/12/2018	1936739	30000	-	Esther kaari	buying extension cable and kitchen items
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
10/11/2017	69,500.00	1936745	18/10/2017	11/08/2017	1936745	69500	-	ken Kigano	ifmis networking of three offices
11/12/2018	55,000.00	1936864	19/11/2018	05/03/2019	1936864	55000	-	ken Kigano	installation of wifi
04/04/2019	25,000.00	1936884	04/11/2019	18/06/2019	1936884	25000	-	ken Kigano	website reconfiguration

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06/11/2019	10,000.00	3452068	13/11/2019	26/06/2020	3452068	10000	-	ken kigano	Repair of hansard computer
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
11/02/2017	30,000.00	1936748	11/09/2017	19/12/2017	1936748	30000	-	monicambote	kitchen households
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
11/03/2017	50,000.00	1936749	11/12/2017	21/6/2018	1936749	50000	-	Charles Ndungu	speakers home and office
07/10/2018	50,000.00	1936818	30/06/2019	15/05/2019	1936818	50000	-	Charles Ndungu	office imprest
20/02/2019	150,000.00	1936876	27/02/2019	18/06/2019	1936876	150000	-	Charles Ndungu	speakers office expenses
05/09/2019	150,000.00	3452055	12/09/2019	30/10/2019	3452055	150000	-	Charles Ndungu	Office expenses
24/10/2019	250,000.00	3452064	31/10/2019	05/11/2020	3452064	250000	-	Charles Ndungu	Launch of strategic plan
31/10/2019	270,000.00	3452067	06/10/2019	05/11/2020	3452067	270000	-	Charles Ndungu	Office imprest
27/11/2019	150,000.00	3452071	04/12/2019	30/05/2020	3452071	150000	-	Charles Ndungu	office imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
20/12/2017		3713	30/06/2018	06/12/2018	1936805	50000		Shelmith	standing imprest

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06/04/2018	50,000.00	1936855	06/11/2018	15/08/2018	1936806	30000	-	Shelmith	purchase of books
14/02/2018	30,000.00	3723	21/02/2018	06/12/2018	1936808	35000	-	Shelmith	imprest for kitchen repairs
	35,000.00								
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
04/09/2018	10,000.00	1936811	16/4/2018	06/06/2018	1936811	10000	-	Solomon	cleaning and general supplies
11/06/2018	10,000.00	1936861	30/06/2019	06/04/2019	1936861	10000	-	Solomon	vehicle maintenance
25/02/2020	10,000.00	3452077	03/03/2020	30/06/2020	3452077	10000	-	Solomon Nongiso	vehicle maintenance
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
25/4/2018	200,000.00	1936812	05/03/2018	15/05/2018	1936812	200000	-	kirega	travel to Ethiopia
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
22/08/2018	15,000.00	1936824	29/08/2018	18/6/2019	1936824	15000	-	kitur	purchase of darts
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
23/08/2018	55,000.00	1936825	30/08/2018	28/08/2018	1936825	55000	-	agneswanjiru	imprest to buy sandals



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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
11/06/2018	10,000.00	1936859	30/06/2019	06/12/2019	1936859	10000	-	Anthony Maina	vehicle maintenance
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
11/06/2018	10,000.00	1936860	30/06/2019	06/04/2019	1936860	10000	-	Samuel Maina	vehicle maintenance
28/10/2019	10,000.00	3452065	04/11/2019	30/06/2020	3452065	10000	-	Samuel Maina	Vehicle maintenance
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
11/06/2018	10,000.00	1936862	30/06/2019	24/06/2019	1936862	10000	-	James Kamau	vehicle maintenance
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
20/11/2018	10,000.00	6867193	27/11/2018	27/06/2019	6867193	10000	-	Mary Teresia Wanjiku	vehicle maintenance
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
21/11/2018	17,000.00	1936869	28/11/2018	02/04/2019	1936869	17000	-	Jacqueline Awour	Provision of internet and ifmis

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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
18/12/2018	12,300.00	1936874	26/12/2018	20/01/2019	1936874	12300	-	Juliana Kinyua	Official expenses
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
28/02/2019	75,000.00	1936879	03/05/2019	28/06/2019	1936879	75000	-	Bernard Nyaga	Lewa marathon
10/03/2020	100,000.00	3452081	17/03/2020	16/03/2020	3452081	100000	-	BenardNyagah	Lewa Marathon registration fee
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
16/05/2019	36,500.00	1936888	23/05/2019	24/06/2019	1936888	36500	-	Jecinta Koree	replacement of laptops
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
04/09/2019	42,100.00	3452052	11/09/2019	09/10/2019	3452052	42100	-	Miriam Gichuki	Purchase of badminton racquet
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
24/09/2019	19,000.00	3452060	01/10/2019	24/06/2020	3452060	19000	-	Eunice Wamaitha	Dry cleaning of uniforms

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ANNEX 6 Contingent liabilities register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

