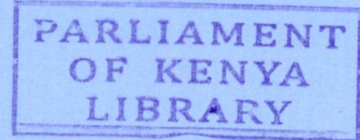
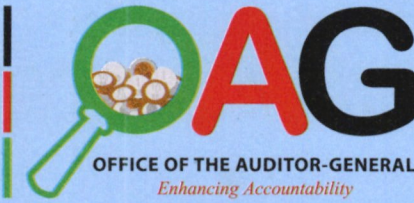


REPUBLIC OF KENYA



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**LAIKIPIA COUNTY EMERGENCY FUND**

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

PAPERS LAID	
DATE	27/11/25
TABLED BY	SML
COMMITTEE	—
CLERK AT THE TABLE	Ms-Nabalayo



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## **LAIKIPIA COUNTY EMERGENCY FUND**

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

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

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

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**Table of Contents**

1. Acronyms and Definition of Key Terms	ii
2. Key Entity Information and Management	iii
3. Emergency Fund Administration Committee	vi
4. Key Management Team	viii
5. Report of the Chairman of the Fund	ix
6. Report of The Fund Administrator	xi
7. Statement of Performance Against the Fund's Predetermined Objectives	xiii
8. Statement of Corporate Governance	xiv
9. Management Discussion and Analysis	xv
10. Environmental and Sustainability Reporting	xxiv
11. Report of The Committee	xxvi
12. Statement of Management's Responsibilities	xxvii
13. Report of Independent Auditor on the Financial Statements of Emergency Fund	xxviii
14. Statement of Financial Performance for the Year Ended 30 June 2025	1
15. Statement of Financial Position As at 30 June 2025	2
16. Statement of Changes in Net Assets for the year ended 30 <sup>th</sup> June 2025	3
17. Statement of Cash Flows for The Year Ended 30 June 2025	4
18. Statement Of Comparison Of Budget And Actual Amounts For The Period	5
19. Notes to the Financial Statements	6
20. Annexes	26

**1. Acronyms and Definition of Key Terms**

**a) Acronyms**

LCEF	Laikipia County Emergency Fund
CIDP	County Integrated Development Plan
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
COVID-19	Coronavirus Disease 19
CECM	County Executive Committee Member
CSR	Corporate Social Responsibility
KNBS	Kenya National Bureau of Statistics
Kshs	Kenya Shillings
CECM	County Executive Committee Member
COVID 19	Corona Virus 2019
ECDE	Early Childhood Development Education
FY	Financial Year

**b) Definition of Key Terms**

**Fiduciary Management** -The key management personnel who had financial responsibility.

**County Executive Committee member for Finance** - Means the member of a County Executive Committee responsible for the financial affairs of the County and for the County Treasury.

## **2. Key Entity Information and Management**

### **a) Background information**

The Annual Report and Financial statements relate to two funds and reported in one, as follows;

- Laikipia County Emergency Fund was established on 4<sup>th</sup> May 2020 and derives its authority and accountability from The Public Finance Management (Laikipia County Emergency Fund) Regulations, 2020. The Fund is wholly owned by the County Government of Laikipia - Executive and is domiciled in Kenya.
- COVID- 19 Emergency Response Fund was established and derives its authority and accountability from The Public Finance Management (COVID -19 Emergency Response Fund) Regulations, 2020. The Fund is wholly owned by the County Government of Laikipia - Executive and is domiciled in Kenya.

The Funds' principal activity is to co-ordinate, respond and finance Emergencies in Laikipia County.

### **b) Principal Activities**

The principal activities of the Fund are to:

- i) Enable payments to be made in respect of the county when an urgent and unforeseen need arises for which there is no specific legislative authority or budget allocation.
- ii) Facilitate preparedness and time response to emergencies to reduce and minimize its negative effects.
- iii) Enable purchase, issuance of contracts, supplies of necessities like emergency protective gear and kits, food, water, fodder, farm input, hiring personnel on contract basis, increase spending in case of threat, epidemic to human life. Animals (livestock and wildlife), vegetation, crops and environment by epidemics. Catastrophe, drought, fire, floods, war or otherwise and setting up makeshift facilitates to mitigate the emergencies.
- iv) A common reserve emergency fund that can facilitate faster transparent, predictable and accountable release of funds for emergency management.

**Laikipia County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

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**b) Emergency Fund Administration Committee**

Ref	Position	Name
1	Chairperson	Koinange Wahome
2	Fund Administrator-CECM Finance	Wachira Gachigi
3	Secretary	Daniel Ngumi
4	Committee Member	Alexander Muchemi

**c) Key Management Team**

Ref	Position	Name
1	Fund Administrator -CECM Finance and Economic Planning	Wachira Gachigi
2	Chief Officer for Finance and County Treasury	Daniel Ngumi
3	Chief Officer for Health	Dr.Timothy Panga
4	County Attorney	Alexander Muchemi
5	Fund Accountant	Brenda Wahuro

**d) Fiduciary Oversight Arrangements**

Ref	Position	Officer
1.	Directorate of Internal Audit	Head of Internal Audit
2.	County Assembly of Laikipia	Clerk to the County Assembly
3.	Office of the Controller of Budget.	Controller of Budget
4.	Office of the Auditor-General	Auditor-General

**e) Registered Offices**

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

**f) Fund Contacts**

Telephone: (254) 716-031031  
E-mail: [info@laikipia.go.ke](mailto:info@laikipia.go.ke)  
Website: [www.laikipia.go.ke](http://www.laikipia.go.ke)

**g) Fund Bankers**

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

**Other Commercial Banks**

ABSA Bank Nanyuki

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

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

**j) County Attorney**

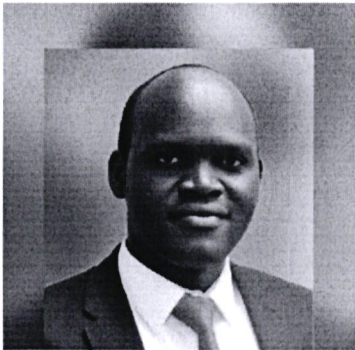

County Government of Laikipia  
Kenyatta Avenue, P.O. Box 1271-10400  
Nanyuki, Kenya



**Laikipia County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**



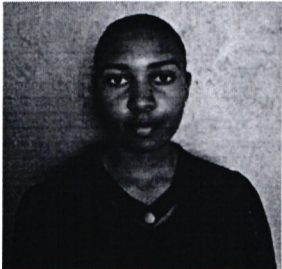
**3. Emergency Fund Administration Committee**

Name	Details of qualifications and experience
<p>1. Koinange Wahome - Chairperson</p> 	<p>Born in 1978. Mr. Koinange Wahome is currently the County Secretary of the County government of Laikipia. He is a dedicated public servant and design thinker with an unwavering commitment to resolving social complexities and ongoing human problems through active citizen engagement, empathetic redress, and unending support for the formation of inspired teams.</p> <p>He has extensive experience in Public Safety Administration, Trade Policy Development, Human Enterprise Management, Diplomacy, Best Practices in International Relations, Public Finance Policy, and Community Development.</p> <p>He holds a Master's Degree in International Relations and Diplomacy among other academic and professional qualifications. He has a distinguished public service record in Kenya's disciplined forces, as well as private consultancies in Diplomacy, Public Safety Administration, Technology-Aided Security Surveillance, Logistics and International Trade.</p>
<p>2. Wachira Gachigi - Fund Administrator</p> 	<p>Born in 1976.</p> <p>Currently the CECM Finance and Economic Planning. Has worked with National Treasury for 16 years in various departments as head of Supply Chain Management; Has also worked with County Government of Nyeri and County Government of Nakuru as Director of Supply Chain Management.</p> <p>He holds Bachelor's degree in Business Administration – Economics and Sociology and a post graduate Diploma in Supply Chain management services.</p>
<p>3. Daniel Ngumi - Secretary</p> 	<p>Born in 1984.</p> <p>Mr. Ngumi Daniel is currently the Chief Officer Finance and County Treasury. Holds Bachelor's Degree in Economics and Public Administration and Master's Degree in Accounting and Finance. He is also a CPA(K).</p> <p>Currently the Chief Officer for Finance and County Treasury. Has previously worked with National Treasury for six years in various Departments as Chief Accountant; Has also worked with County Government of Laikipia as Head of County Treasury Accounting and County Government of Kiambu as Director of Finance.</p>

<p>4. Dr. Timothy Panga - Chief Officer for Health</p> 	<p>Born in 1981.</p> <p>He holds a Bachelor of Pharmacy and Master of Pharmacy in Clinical Pharmacy. Dr. Timothy Panga is currently the Chief Officer of Health, in the Laikipia Health Service County Government of Laikipia. He served in the same position in the first administration of the County as well as the CEO of the Nanyuki Teaching and Referral Hospital, the largest (280-bed) hospital within the same Laikipia Health Service.</p> <p>He worked at Getrude's Children's Hospital in Nairobi as the Paediatric Critical Care Pharmacist. While in this role, he was admitted as a Fellow of the Joanna Briggs Institute (JBI) after successfully completing an Evidence-Based Healthcare Project in the hospital. Panga also worked in the Kenyan public service as a pharmacist in the districts of Laikipia, Nakuru and Baringo.</p> <p>He serves in the National Executive Committee of the Pharmaceutical Society of Kenya and is regularly engaged as a consult on matters pharmaceutical policy or in the establishment of a surveillance system to combat Antimicrobial Resistance. He currently is one of the Leads of a GBP 90,000 grant, in conjunction with Bristol Royal Infirmary (BRI) of the United Kingdom to implement Antimicrobial Stewardship at Secondary Care (Nanyuki Teaching and Referral Hospital), Primary Care (Lewa Community Health Clinics) and the Community (Leparua Community) in Laikipia County.</p>
<p>5. County Attorney -Member Alexander Muchemi</p> 	<p>Born in 1986.</p> <p>He is currently the County Attorney to the County Executive Committee (Chaired by His Excellency the Governor of Laikipia). He holds a Bachelor's Degree in Law from Moi University and a Post Graduate in The Kenya School of Law Advocates Training Program (ATP).</p> <p>He was a lecturer with experience in lecturing Commercial Law at Cooperative University College. He has marketing experience was in charge of marketing in Nyahururu region.</p>

**Laikipia County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

**4. Key Management Team**

Name	Details of qualifications and experience
<p>1. Samuel Gachigi - Fund Administrator</p> 	<p>Born in 1976.</p> <p>Mr Samuel Gachigi is Currently the CECM Finance and Economic Planning. Has worked with National Treasury for 16 years in various departments as head of Supply Chain Management; Has also worked with County Government of Nyeri and County Government of Nakuru as Director of Supply Chain Management.</p> <p>He holds Bachelor's degree in Business Administration - Economics and Sociology and a post graduate Diploma in Supply Chain management services.</p>
<p>2. Daniel Ngumi - Secretary</p> 	<p>Born in 1984.</p> <p>Mr. Ngumi Daniel is currently the Chief Officer Finance and County Treasury. Holds Bachelor's Degree in Economics and Public Administration and Master's Degree in Accounting and Finance. He is also a CPA(K).</p> <p>Currently the Chief Officer for Finance and County Treasury. Has previously worked with National Treasury for six years in various Departments as Chief Accountant; Has also worked with County Government of Laikipia as Head of County Treasury Accounting and County Government of Kiambu as Director of Finance.</p>
<p>3. Brenda Wahuro - Accountant Financial Reporting</p> 	<p>Born in 1996.</p> <p>Ms. Brenda Wahuro is the accountant in charge of Financial Reporting for the Fund. She has over 3 years' experience in Accounting in County Government of Laikipia. Holds Bachelor's Degree in Commerce (Banking and Finance) from Egerton University. She is a Certified Public Accountant of Kenya (CPA -K).</p>

## **5. Report of the Chairman of the Fund**

The Laikipia County Emergency Fund was established in May 2020 in line with the PFM Act and by The Public Finance Management (Laikipia County Emergency Fund) Regulations, 2020, (Laikipia County Legislative Supplement No. 4) Legal Notice No 4. The establishment of this Fund arose from the need to institutionalise and fund the measures to combat the advents of emergencies including pandemics; A case in point being Covid-19 pandemic whose effects were felt since December 2019.

### **Performance of the Fund**

In FY 2024/2025, the Fund operated on a budget of Kshs. 59,985,452 and prioritized activities geared towards reduction of water shortages and drought that continued to affect both humans and animals in Laikipia County. The Fund also focused on the procurement of an Emergency Response Plan to enhance preparedness and effective response to such crises.

Laikipia is currently recovering from a severe water scarcity caused by prolonged drought. Water trucking has played a critical role in mitigating shortages in schools, healthcare facilities, for livestock, and within the wider community. At the same time, long-term and sustainable solutions are being sought to address the recurrent water shortage challenge in the County.

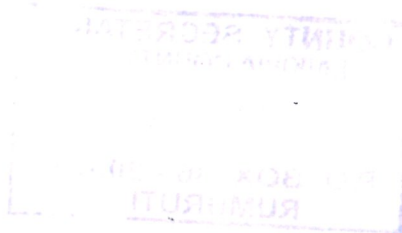
The Fund received Kshs. 55,200,992 from the County Executive. Moreover, the Fund incurred an expenditure of Kshs. 22,825,692.

### **Future outlook**

In the budget for Financial Year 2025/2026 the Fund has been allocated Kshs. 57,174,310

### **Changes in the Fund Administration Committee and Key Management**

The composition of the committee and key management are a creation whose members change with the government Administration, however, there were no changes during the period and are as follows:



**Laikipia County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

a) Fund Administration Committee

Ref	Position	Name
1	Chairman of the Fund	Koinange Wahome
2	Fund Administrator/ CECM Finance & Economic Planning	Wachira Gachigi
3	Chief Officer – Finance & Economic Planning	Daniel Ngumi
4	County Attorney - Committee Member	Alexander Muchemi

b) Key Management

Ref	Position	Name
1	Fund Administrator / CECM Finance Economic Planning	Wachira Gachigi
2	Chief Officer - Finance & Economic Planning	Daniel Ngumi
3	Chief Officer - Health and Medical Services	Dr. Timothy Panga
7	Fund Accountant - Reporting	Brenda Wahuro

**Conclusion**

We look forward to greater preparedness to combat emergencies that may arise in future. This will encompass more strategic measures to be put in place in managing emergencies.

Thank you.



**Koinange Wahome**

**Chair, Laikipia County Emergency Fund**

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

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**6. Report of The Fund Administrator**

The Laikipia County Emergency Fund was established in May 2020 in line with the PFM Act and by The Public Finance Management (Laikipia County Emergency Fund) Regulations, 2020, (Laikipia County Legislative Supplement No. 4) Legal Notice No 4. The establishment of this Fund arose from the need to institutionalise and fund the measures to combat the advents of emergencies including pandemics; A case in point being Covid-19 pandemic whose effects were felt since December 2019.

**Financial Performance of the Fund**

In FY 2024/2025, the Fund operated on a budget of Kshs. 59,985,452 and prioritized activities geared towards water scarcity reduction, specifically essential interventions related to the prevailing drought that continued to ravage both humans and animals in Laikipia County. The Fund also focused on the procurement of an Emergency Response Plan to enhance preparedness and effective response to such crises.

The Fund received Kshs. 55,200,992 from the County Executive. Moreover, the Fund incurred an expenditure of Kshs. 22,825,692 on the emergency mitigation measures as shown below;

<b>Revenues</b>	<b>Budget (Kshs)</b>	<b>Actual (Kshs)</b>
Transfers from County Government and cash & cash equivalent	59,985,452	55,200,992
<b>Expenditure</b>		
Fund Administration expenses & Use of Goods and Services	59,985,452	22,825,692

Table 1: Comparison of budget vs Actual on revenue & expenditure

**Laikipia County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

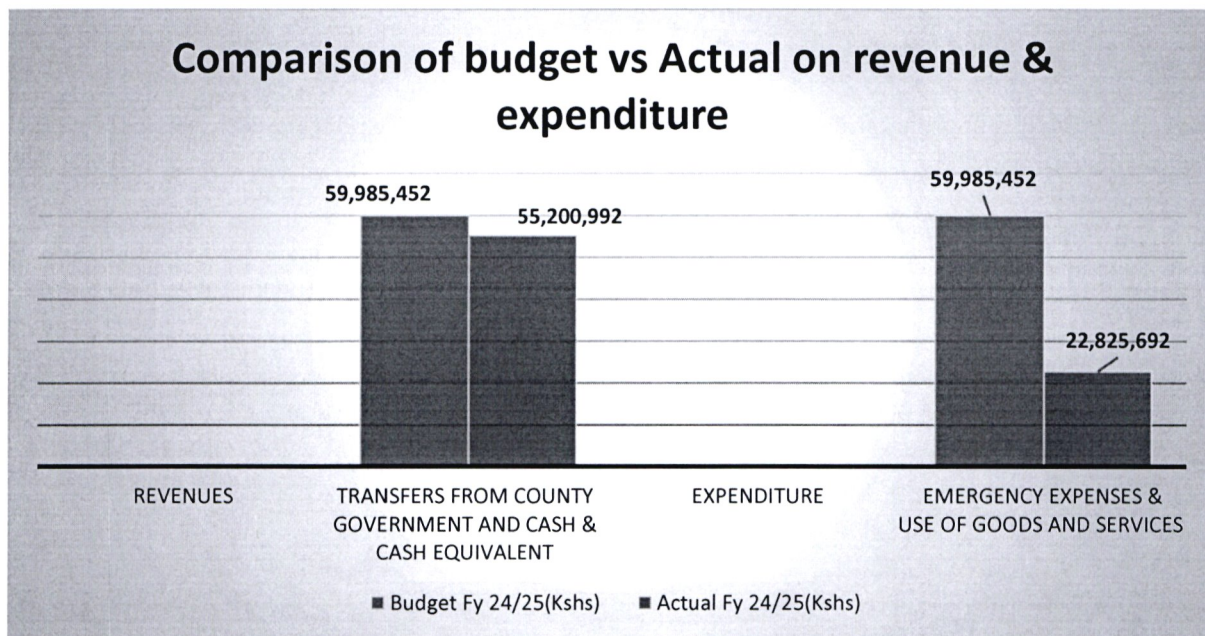


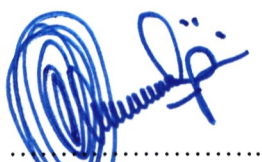
Figure 1 Comparison of budget vs Actual on revenue & expenditure

**Future outlook**

In the budget for Financial Year 2025/2026 the Fund has been allocated Kshs.57,174,310 to combat emergencies in the year. The County will continue to intervene through elaborate response plans.

**Risk management**

The Fund’s commitment to risk management has also been evidenced by the awareness and combating of the disasters that arose during the financial year.

  
 .....  
**Wachira Gachigi**  
**Fund Administrator**  
**Laikipia County Emergency Fund**



**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

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**7. Statement of Performance Against the Fund’s Predetermined Objectives**

Section 164 (2) (f) of the Public Finance Management Act, 2012, requires that the Accounting Officer include a statement of performance against predetermined objectives when preparing financial statements at the end of each financial year.

The key development objectives of the Fund as per the County Integrated Development Plan (CIDP) for 2023 to 2027 are to:

- i) Enhance compliance with set procedures and standards on usage of Emergency Funds.
- ii) Mitigate emergencies in the County.

**Progress on the attainment of Strategic development objectives**

Program	Objective	Outcome	Indicator	Performance
Public Safety, security, Enforcement and Disaster Risk Management	To enhance compliance with provisions of PFM Act relating to utilization of emergency funds	Efficient in utilization of emergency funds and accountability of utilized emergency funds	100% efficiency	100% accountability of the emergency funds
	Mitigating emergencies in the county	Well-coordinated emergency response	100% response to emergencies	100% response to emergencies



## **8. Statement of Corporate Governance**

### **Establishment of emergency Fund committee**

The Public Finance Management (Laikipia County Emergency Fund) Regulations, 2020 established an Emergency Fund Committee for the Fund. The committee shall consist of—

- a) The County secretary who shall be the Chairperson to the committee;
- b) County Executive Member in charge of Finance who is the fund administrator
- c) Chief Officer for Finance who shall be the Secretary to the Committee;
- d) The County Attorney;
- e) County Executive Member responsible for the department where the emergency lies.

Further, the Chairperson of the Emergency Committee may co-opt a maximum of three persons of expertise depending on the emergent issues at hand into the committee.

### **The Roles and Functions of the Emergency Fund Committee**

Functions of the Committee relating to administration of the Fund shall be to—

- a) Oversee timely and efficient disbursement of the funds from the Fund to finance approved emergencies and programs;
- b) Receive, review and approve statutory and management reports of the Fund before submission to third parties;
- c) Solicit for grants, donations or gifts and to undertake any fundraising activities to enhance the finances of the fund.

### **Emergency Fund Committee Meetings**

The Public Finance Management (Laikipia County Emergency Fund) Regulations, 2020 that established the Emergency Fund Committee does not spell out the mode of the committee meetings. The emergency Fund Committee meets on ad hoc basis when need arises.

### **Conflict of Interest**

The Emergency Fund Committee is by law consisting of the members who subscribe to the constitution and other laws of Kenya. The members declared to have no conflict

## **9. Management Discussion and Analysis**

### **SECTION A**

#### **The Fund's operational and financial performance**

The Fund's primary revenue streams consist of contributions from the National Government, the County Government, and generous donations from the business community, residents, and staff.

For the 2024/2025 fiscal year, the Fund has allocated Ksh. 59,985,452 to address starvation and water shortages caused by prolonged drought, which have severely affected both humans and livestock. The budget also supports interventions to mitigate other unforeseen disasters.

#### **✦ Operational performance:**

##### **i. Intervention for Drought: Water Trucking**

Water trucking is a critical intervention in drought-affected areas such especially Laikipia North sub-county, providing immediate relief and addressing water scarcity.

- a) **Immediate Water Supply:** Water trucking involved transporting water from sources such as boreholes, rivers, or reservoirs to communities facing acute water shortages. This was vital during droughts when natural water sources were depleted.
- b) **Targeted Distribution:** Trucks delivered water directly to the most affected areas, ensuring that vulnerable populations—such as schools, and healthcare facilities—received the necessary water supply. This targeted approach helped to prioritize resources for those in greatest need.
- c) **Support for Livestock:** In regions reliant on livestock, water trucking is essential for providing animals with drinking water, helping to sustain livelihoods and prevent livestock deaths during prolonged drought conditions.
- d) **Health and Hygiene:** Access to clean water was crucial for maintaining health and hygiene, especially during droughts when sanitation conditions deteriorated. Water trucking helped reduce the risk of waterborne diseases, safeguarding community health.
- e) **Supplementary to Long-Term Solutions:** While water trucking is an effective short-term solution, it is part of a broader strategy that includes investments in sustainable water infrastructure, such as boreholes, rainwater harvesting systems, and irrigation projects. This ensures long-term resilience against future droughts.
- f) **Community Engagement:** Involving local communities in planning and implementation has enhanced the effectiveness of water trucking initiatives. Engaging residents has helped ensure that water distribution meets their needs and fosters a sense of ownership and responsibility.

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

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Overall, water trucking serves as a vital emergency response to alleviate the immediate impacts of drought, supporting both human and livestock needs while laying the groundwork for more sustainable water management practices in the future.

**ii. Intervention for Solid Waste Management: Refuse Trucking in the Context of Emergency Situations Increased Fuel Prices**

When emergencies arise, such as unexpected increases in fuel prices, refuse trucking can be significantly impacted. The Fund employed interventions to ensure effective solid waste management under such:

Refuse trucking is a critical intervention for solid waste management, particularly during unforeseen circumstances like sudden increases in gas prices. In the challenging circumstances, to ensure the service levels were maintained and emergency was kept at bay, the Fund employed interventions in the following approaches:

- a) **Immediate Waste Removal:** Funded the fueling of the refuse trucks for the department of Environment to ensure that even with rising fuel costs, maintained timely refuse trucking operations as essential service to prevent the accumulation of waste, which could pose health hazards and create unsightly conditions in communities.
- b) **Community Awareness and Engagement:** by engaging the community in waste reduction initiatives to alleviate some pressure on refuse trucking operations. The environment department engaged in promoting practices like recycling and composting not only to reduce waste volumes but also to foster a culture of sustainability.

**iii. Laikipia county emergency response plan**

The Fund procured the Emergency Response Plan and which is a critical investment for the County Government, supporting its commitment to safeguarding personnel, assets, and business operations. It provides a structured framework for managing emergencies, ensuring compliance with relevant regulations, and enhancing overall risk management strategies. The benefits of implementing the ERP far outweigh the costs, making it a prudent to ensure the organization's resilience and preparedness in the face of unforeseen events.

- a) **Compliance with Legal and Regulatory Requirements**  
As part of the organization's commitment to ensuring a safe working environment, procurement of an Emergency Response Plan aligns with national safety regulations, occupational health and safety laws, and industry standards.
- b) **Protection of Personnel and Assets**  
The safety of employees, visitors, and stakeholders is paramount. An effective Emergency Response Plan ensures that the entity can respond swiftly to incidents such as fires, medical emergencies, natural disasters, or security threats. This plan will provide detailed instructions on evacuation procedures, first aid measures, and communication strategies

during emergencies. In addition, the protection of physical and technological assets during an emergency ensures continuity in operations and minimizes the potential for loss or damage.

**c) Risk Mitigation and Crisis Management**

The procurement of an Emergency Response Plan is a proactive approach to managing potential risks. By identifying and planning for possible emergencies, the entity can mitigate the impact of these events. The plan will ensure that resources are allocated appropriately, emergency procedures are understood by all employees, and roles are clearly defined during crises. This readiness minimizes the time and resources needed to respond effectively to emergencies.

**d) Business Continuity**

Emergencies can disrupt normal business operations, leading to downtime, financial loss, and a damaged reputation. The Emergency Response Plan is a critical component of the County risk management plan. By having a structured response in place, the entity ensures minimal disruption to operations, protects its reputation, and allows for a quicker return to normalcy in the aftermath of an incident.

**e) Enhancing Employee Confidence and Morale**

An Emergency Response Plan signals the entity's commitment to the well-being of its employees. Employees are more likely to feel secure and confident in their workplace when they know that proper systems and procedures are in place to protect them in case of an emergency. This will lead to increased morale and productivity, as employees are assured that their safety is a priority.

**f) Continuous Improvement and Preparedness**

The procurement of an ERP facilitates regular training, drills, and evaluations. With an established plan in place, the entity will continually assess and improve its emergency preparedness through simulations, feedback mechanisms, and periodic updates to the plan. This will ensure that the organization remains adaptable and ready to address emerging risks or changing circumstances.

**iv. Infrastructural repairs**

The Fund procured fuel to do emergency repair of dilapidated access roads in rural areas. It is a critical investment in the long-term development and well-being of these communities. By improving road infrastructure, we are facilitating better access to essential services, stimulating economic growth, enhancing public safety, and ensuring long-term cost efficiency. The use of these funds is well-supported and will have significant positive impacts on rural areas, contributing to their overall development.

**v. Aid to Fire Victims**

A fire incident in Maina Sub-location, Nyahururu, displaced several families and destroyed household property, creating an urgent humanitarian need for basic cooking facilities. The Laikipia County Emergency Fund responded by supplying 6kg LPG gas cylinders with burners to the

affected households, in coordination with the area administration to ensure targeted distribution. This intervention provided immediate support by enabling families to resume meal preparation without delay, promoted safe and clean cooking methods while reducing health risks, and reinforced the County Government's presence and responsiveness during emergencies.

**v. Settlement of emergency related power restoration**

**a) Sipili borehole**

The Sipili Borehole, a vital source of clean water for residents in the Sipili area, had its electricity supply disconnected due to unpaid bills, yet the budget for electricity had been depleted disrupting water access for thousands of people. Given that access to clean and safe water is essential for human consumption and daily use, the situation created an urgent humanitarian concern. Therefore, the payment of the outstanding electricity bill was a necessity to immediately restore water supply, as residents had no alternative source and were forced to go without drinking water.

**vi. Emergency related Infrastructural rehabilitation**

**a) Construction of Pit Latrines**

Kundarilla Primary School was facing a sanitation crisis due to dilapidated, sunk and insufficient toilet facilities, with ECDE pupils particularly at risk as the old timber structures were unsafe and posed a danger of children falling in. To address this, the Emergency Fund facilitated the construction of 4-door girls', 3-door boys', and 3-door ECDE pit latrines, ensuring compliance with Ministry of Education health and safety requirements. The project was implemented with the involvement of the school's Board of Management to enhance community ownership and oversight. This intervention improved hygiene and sanitation standards for pupils and staff, boosted school attendance and morale—especially among girls—and provided safe, standard facilities that protect the health and safety of all learners.

**b) Construction of Gatima Primary School bridge.**

The Gatima Primary School area in Marmanet has long faced frequent flooding during rainy seasons, making it dangerous for both learners and community members to cross, especially since the existing bridge was ruined and posed a serious safety risk. To address this, the County initiated the design and construction of a reinforced concrete footbridge over the seasonal river near the school. County engineers, working with a local contractor, are executing the project under the close monitoring of the County Public Works Department to ensure quality and timely delivery. The project is currently at 85% completion, with culverts installed, embankments raised, and foundation works finalized. Once complete, the footbridge will provide safe, all-weather access to the school, improve student attendance while reducing the risk of injury or drowning, and enhance overall community resilience against seasonal flooding. Primary School area in Marmanet faces frequent flooding during rainy seasons, making it difficult and dangerous for learners to access the

**Laikipia County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

school due to lack of a safe crossing as well as the community members. The budgets for the year were inadequate.

**Financial performance**

For the fiscal year 2024/2025, the Fund was allocated a budget of Kshs. 59,985,452 . During the period ending 30 June 2025, a number of emergency activities and crises were responded to effectively and successfully in the communities the county government serves. Among them included the water crises arising from drought, refuse trucking, aiding fire victims, payment of outstanding electricity bills as well as construction a bridge and ECDE pit latrines.

**Fund’s Revenues for the Financial Year**

Description	FY 2024/25	FY 2023/24
<b>Revenue</b>		
Transfers from the County Executive	55,200,992	24,528,856
Interest Income on bank deposits	14,021	-
<b>Total Revenue</b>	<b>55,215,013</b>	<b>24,528,856</b>

Table 2 Comparative Fund's Revenues (Receipts) in the period

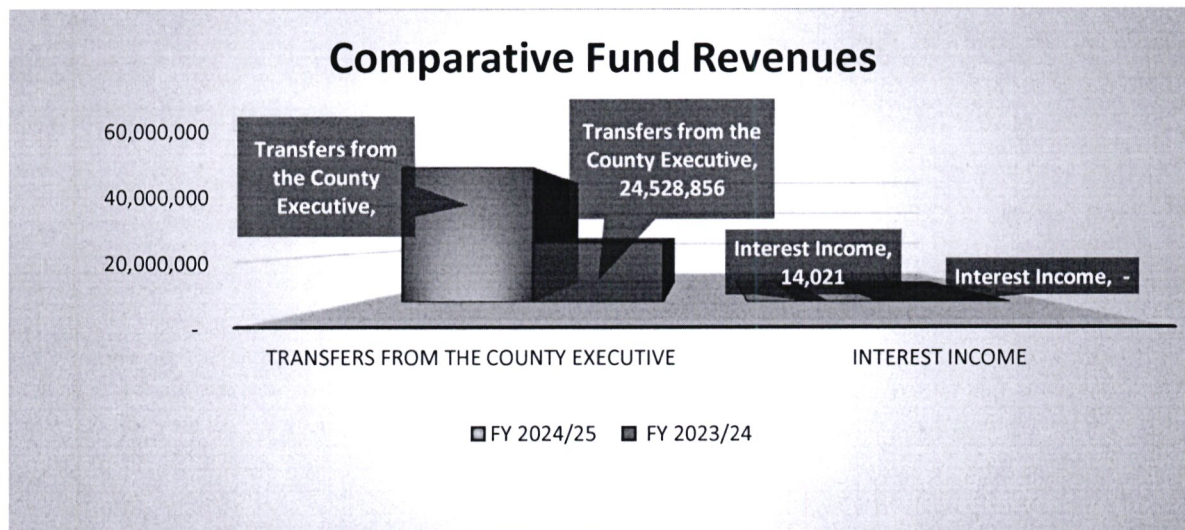


Figure 2 Comparative Fund's Revenues (Receipts) in the period

The Fund’s received a total of Kshs.55,200,992 from transfers from County Government and Kshs.14,021 from Interest Income on bank deposits.

**Expenditure**

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

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The expenditure incurred on emergency activities reflects the entity's commitment to addressing urgent needs and ensuring community safety. These funds are critical for providing immediate assistance, such as disaster relief, health hazards mitigation, and essential services. Monitoring and managing these expenditures effectively is essential to maximize impact and ensure accountability in the use of resources.

➤ **Expenditures for the Year**

	<b>FY 2024/25</b>	<b>FY 2023/24</b>
Emergency Activities - Water related expenses	9,041,316	-
drought mitigation - Agriculture related expenses	-	3,000,000
Floods mitigation (infrastructural Rehabilitation)	3,991,467	2,647,031
Access Roads Emergency Repair	1,000,000	-
Consumables (Drought Household supplies)	-	6,749,325
Emergency Response Plan	4,913,760	-
Emergency Activities (Household Specialized materials)	304,200	-
Emergency related power restoration	3,574,949	-
Emergency activities – peacekeeping meetings	-	1,221,500
<b>Total (Kshs)</b>	<b>22,825,692</b>	<b>13,617,856</b>

*Table 3 Comparative fund's expenditures*

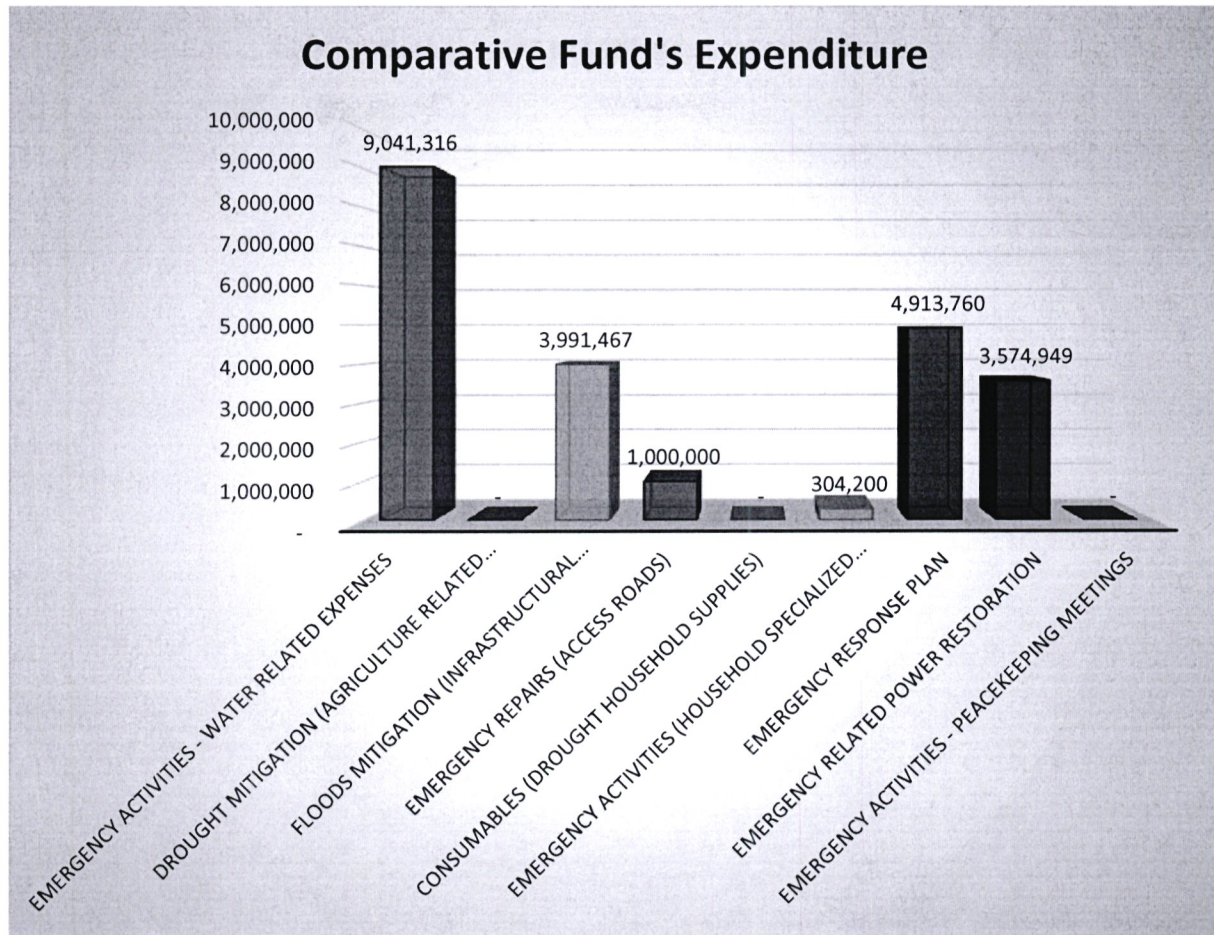


Figure 3 Comparative fund's expenditures

**SECTION B**

**Fund's compliance with statutory requirements**

The Fund is subject to statutory obligations to which it complies, including Section 110 -115 of The Public Finance Management Act, 2012 regarding the administration of Emergency Fund and Preparation of Financial Statements for the Fund on quarterly & annual basis in conformity with the International Public Sector Accounting Standards (IPSAS) and format prescribed by the Public Sector Accounting Standards Board.



**Laikipia County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

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**SECTION C**

**Key projects and investment decisions the Fund is planning/implementing.**

The fund is currently prioritizing the following Projects:

<b>NO.</b>	<b>DESCRIPTION</b>	<b>STATUS</b>
1.	Proposed Construction of Gatirima Primary Culverts Bridge in Marmanet Ward	Ongoing
2.	The Proposed improvement of Ainapmoi – Keben Road, Grading and Gravelling and Installation of Bridge and Culverts	Work in progress
3.	Proposed Chita to Kalalu Dispensary Road Works and Bridge in Umande Ward	Work in progress

**SECTION D**

**Major risks facing the Fund.**

The Fund has identified and categorised risks as follows:

- a. **Funding Volatility:** Dependence on fluctuating funding sources can create instability, especially during increased demand.
- b. **Stakeholder Coordination:** Challenges in collaboration with various stakeholders can delay responses and reduce effectiveness.
- c. **Regulatory non-compliance:** Non-compliance with laws and regulations can result in penalties, penalties and loss of credibility/ damage public trust.
- d. **Financial risks:** They are associated with the financial operations of the Fund.
- e. **Operational risks:** These are risks associated with the operations of the Fund.
- f. **Legal and regulatory risks:** Legal risks can arise from non-compliance with the legal and regulatory requirements

**Risk management**

The Fund's commitment to risk management has also been evidenced by the awareness and measures employed to combat the emergencies as they arose. It also makes reference to the Disaster Management Policy.

**SECTION E**

**Material arrears in statutory/financial obligations**

The report confirms that there are no material arrears in the statutory or financial obligations. This is a positive reflection of our diligent financial management and compliance efforts, ensuring that we meet all regulatory requirements on time. Such a strong performance enhances our credibility and stability as an organization.

**SECTION F**

**The Fund's financial probity and serious governance issues**

**Financial probity:** The report confirms that there are no findings of financial improbity within the Fund. This outcome reflects the commitment to sound financial practices and strong internal controls. It reassures stakeholders of the integrity and responsible management of resources, contributing to the overall trust and confidence in the Fund.

**Governance issues:** The report indicates that there are no governance issues within the Fund. This result underscores the commitment to ethical practices and effective oversight. It reflects the integrity of the leadership and reinforces stakeholder confidence in the governance framework

## **10. Environmental and Sustainability Reporting**

### **I. Sustainability strategy and profile**

Laikipia County Emergency Fund exists to transform lives. This is our purpose; the driving force behind everything we do.

The Public Finance Management Act 2012, Sections 110 to 115 gives guidance on;

- i)** Establishment of an Emergency Fund (Section 110)
- ii)** Administration of the Emergency Fund (Section 111)
- iii)** Power of County Executive Committee member to make payments from Emergency Fund (Section 112)
- iv)** Limitation on power of County Executive Committee member for finance to make payments from Emergency Fund. (Section 113)
- v)** Seeking approval for payments from the Emergency Fund (Section 114)
- vi)** Preparation of financial statements and submission for audit (Section 115)

The Laikipia County Emergency Fund was established in May 2020 in line with the above PFM guidelines.

The Emergency kitty receives income in cash and in-kind contributions from various sources including the National Government, County Executive, Staff Contributions, Institutions, Public, business community and development partners.

- **The object and purpose of the Fund is to—**
  - a) enable payments to be made in respect of the County when an urgent and unforeseen need arises for which there is no specific legislative authority or budgetary allocation;
  - b) facilitate preparedness and timely response to emergencies to reduce and minimize its negative effects;
  - c) enable purchase, issuance of contracts, supplies of necessities like emergency protective gears and kits, food, water, fodder, farm inputs, hiring personnel on contract basis, increase spending in case of threat of damage to human life, animal (livestock and wildlife), vegetation, crops and environment by epidemics, catastrophes, draught, fire, floods, war or otherwise and setting up makeshift facilities to mitigate the emergencies;
  - d) a common reserve emergency Fund that can facilitate faster, transparent, predictable and accountable release of funds for emergency management. Sources of the Fund.

The Laikipia County Emergency Fund is keen on posterity; The County's top management has activated various sustainability strategies for the County including but not limited to:

- a) Ensuring continuous compliance with government laws, regulations, policies and standards.
- b) Completed the formulation of a County Risk Management Framework Policy that help the County identify and mitigate risks.

- c) Engaging citizens through public participation to incorporate their ideas and contributions on County development matters.

## **II. Environmental performance**

Laikipia County's Emergency Fund Board aligns with the County Environment Action Plan (2025–2029) and national laws to promote sustainability and climate resilience. Key achievements include biodiversity restoration, adoption of circular waste management practices, and climate-smart technologies like drought-resistant crops and eco-jikos. The county has automated systems to reduce paper use, banned single-use plastics, and installed waste segregation bins. Green buildings feature solar lighting and natural ventilation. However, challenges persist in funding, infrastructure, and public awareness. Mitigation efforts include capacity building, community engagement, and integrating environmental goals into county planning. The County Climate Change Fund supports adaptation projects, while partnerships with local groups enhance conservation and sustainable land use. Overall, the board demonstrates growing commitment to environmental stewardship.

## **III. Employee welfare**

The Laikipia County Emergency Fund does not have its employees; but relies on employees of the Public Service Board that is charged with the responsibility of developing and implementing human resource policies and framework for the County Executive in line with the relevant laws.

## **IV. Marketplace practices-**

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

The Laikipia County Emergency Fund also adheres to the 30% procurement requirement on Access to Government Procurement Opportunities (AGPO) to youth, women and persons living with disability as well as the use of E-procurement in IFMIS.

The Laikipia County Emergency Fund also practices responsible marketing and advertisement as well as respecting payment practices.

## **V. Corporate Social Responsibility / Community Engagements**

The Laikipia County Emergency Fund has been Engaging citizens to identify their needs. Importantly, the fund engaged to alleviate the effects of draught, construction of civil works ie toilets for ECDE schools and bridges

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

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**11. Report of The Committee**

The Committee submit their report together with the audited financial statements for the year ended June 30, 2025 which show the state of the Fund affairs.

**Principal activities**

The principal activities of the Fund are identified and outlined under the key entity information on page iii of these Financial Statements.

**Results**

The results of the Fund for the year ended June 30, 2025, are set out on page 1 - 6

**Committee**

The Fund Committee Members who served during the year are shown on page iii. There were no changes in the Committee during the financial year.

**Auditors**

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



.....  
**Wahome Koinange**

**Chairman of the Fund Administration Committee**

## **12. Statement of Management's Responsibilities**

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Fund shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the Emergency Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator of the Emergency Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Laikipia County Emergency Fund Regulations 2020. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2025, and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

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

The Fund's financial statements were approved by the Committee on 22/08/2025 and signed on its behalf by:



**Wachira Gachigi**

**Fund Administrator**



# REPUBLIC OF KENYA

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

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

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### PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of Laikipia County Emergency Fund set out on pages 1 to 29, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in

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*Report of the Auditor-General on Laikipia County Emergency Fund for the year ended 30 June, 2025*

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Laikipia County Emergency Fund as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Laikipia County Emergency Fund Regulations, 2020 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts on comparable basis of Kshs.59,985,452 and Kshs.55,200,992 respectively, resulting to a shortfall of Kshs.4,784,460, or 8% of the approved budget.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Prior Year Unresolved Audit Matters**

The following issues raised on Laikipia County Emergency Fund in the previous audit report remain unresolved;

1. Emergency Expenses.
2. Budgetary Control and Performance.



### 3. Unapproved Emergency Payments.

#### **Other Information**

Management is responsible for the Other Information set out on page iii to xxvii, which comprise of Key Entity Information and Management, Emergency Fund Administration Committee, Key Management Team, Report of the Chairman of the Fund, Report of the Fund Administrator, Statement of Performance Against the Fund's Predetermined Objectives, Statement of Corporate Governance, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Committee and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

#### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

##### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on the Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

##### **Basis for Conclusion**

##### **Non-Emergency Expenditure**

The statement of financial performance and Note 9 to the financial statements reflect emergency expenses of Kshs.22,825,692, which include emergency related power restoration expenditure amounting to Kshs.3,574,949. However, review of the expenditure revealed that the payment was in settlement of electricity bills. It was not explained how the payment of electricity bills is considered urgent and unforeseen to qualify as an emergency expenditure. This was contrary to Regulation 4 of the Laikipia County Emergency Fund Regulations, 2020, which provides that the County Executive Committee Member may make payments from the County Government Emergency Fund only if he or she is satisfied that there is an urgent and unforeseen need for expenditure for which there is no legislative authority.

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

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

## REPORT ON THE 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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

### **Responsibilities of Management and the Fund Administration Committee**

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

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

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

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

The Fund Administration Committee is responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes

and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**19 November, 2025**


**Laikipia County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

**14. Statement of Financial Performance for the Year Ended 30 June 2025**

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
<b>Revenue From Non-Exchange Transactions</b>			
Transfers From the County Government	6	55,200,992	24,528,856
Public Contributions and Donations	7	-	-
		<b>55,200,992</b>	<b>24,528,856</b>
<b>Revenue From Exchange Transactions</b>			
Finance Income	8	-	-
<b>Total Revenue</b>		<b>55,200,992</b>	<b>24,528,856</b>
<b>Expenses</b>			
Emergency Expenses	9	22,825,692	13,617,856
Use of goods and services	10	1,152,064	
<b>Total Expenses</b>		<b>23,977,756</b>	<b>13,617,856</b>
<b>Surplus/(Deficit) for the Year</b>		<b>31,223,236</b>	<b>10,911,000</b>

The notes set out on pages 6 to 25 form an integral part of these Financial Statements

  
  
 Name: Wachira Gachigi  
 Fund Administrator SIGN:.....  
 Date:

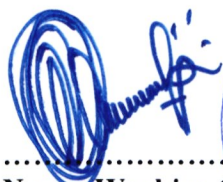
  
 Name: Brenda Wahuro  
 Fund Accountant  
 ICPAK Member Number:32585  
 Date:

**Laikipia County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

**15. Statement of Financial Position As at 30 June 2025**

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	11	36,446,992	4,071,692
Receivables from non-exchange transactions	12	-	-
Receivables from exchange transactions	13	-	-
<b>Total current assets</b>		<b>36,446,992</b>	<b>4,071,692</b>
<b>Non-current assets</b>			
Property, Plant and Equipment	15	5,758,936	6,911,000
<b>Total Non-current Assets</b>		<b>5,758,936</b>	<b>6,911,000</b>
<b>Total Assets (A)</b>		<b>42,205,928</b>	<b>10,982,692</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	14	-	-
<b>Total current liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities (B)</b>		<b>-</b>	<b>-</b>
<b>Net Assets (A-B)</b>		<b>42,205,928</b>	<b>10,982,692</b>
<b>Represented By:</b>			
Accumulated Surplus		42,205,928	10,982,692
<b>Net Assets</b>		<b>42,205,928</b>	<b>10,982,692</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 22/08/2025 and signed by:



Name: Wachira Gachigi  
Fund Administrator




Name: Brenda Wahuro  
Fund Accountant  
ICPAK Member Number:32585

**Laikipia County Emergency Fund  
Annual Report and Financial Statements for the year ended June 30, 2025**

**16. Statement of Changes in Net Assets for the year ended 30<sup>th</sup> June 2025**

Description	Accumulated surplus	TOTAL
	Kshs	Kshs
<b>Balance As At 1 July 2023</b>	<b>529,344</b>	<b>529,344</b>
Surplus/(Deficit) For the Year	10,911,000	10,911,000
Prior year adjustment (Expunging of Covid 19 Balances)	(457,651)	(457,651)
<b>Balance As At 30 June 2024</b>	<b>10,982,692</b>	<b>10,982,692</b>
<b>Balance As At 1 July 2024</b>	<b>10,982,692</b>	<b>10,982,692</b>
Surplus/(Deficit) For the Year	31,223,236	31,223,236
<b>Balance As At 30 June 2025</b>	<b>42,205,928</b>	<b>42,205,928</b>

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements for the year ended June 30, 2025**

**17. Statement of Cash Flows for The Year Ended 30 June 2025**

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Receipts From the County Government		55,200,992	24,528,856
Public Contributions and Donations		-	-
Interest received		-	-
<b>Total receipts</b>		<b>55,200,992</b>	<b>24,528,856</b>
<b>Payments</b>			
Emergency Expenses		22,825,692	13,617,856
Use of goods and services		-	-
<b>Total Payments</b>		<b>22,825,692</b>	<b>13,617,856</b>
<b>Net cash flows from operating activities</b>	16	<b>32,375,300</b>	<b>10,911,000</b>
<b>Cash flows from investing activities</b>		-	-
Purchase of emergency vehicle			(6,911,000)
<b>Net Cash flows from financing activities</b>		-	-
<b>Net cash flows used in financing activities</b>		-	-
<b>Net increase/(decrease) in cash &amp; cash Equivalents</b>		<b>32,375,300</b>	<b>4,000,000</b>
Cash and cash equivalents at 1 July	11	4,071,692	529,344
Prior year adjustment		-	(457,651)
<b>Cash and cash equivalents at 30 June</b>		<b>36,446,992</b>	<b>4,071,692</b>

## 18. Statement Of Comparison Of Budget And Actual Amounts For The Period

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
<b>Opening Budget Carry overs</b>	-	4,071,692	4,071,692	4,071,692	-	100%
<b>Receipts</b>						
Transfers From County Govt.	45,000,000	14,985,452	59,985,452	55,200,992	4,784,460	92%
Interest Income	-	-	-	-	-	
<b>Total Receipts</b>	<b>45,000,000</b>	<b>19,057,144</b>	<b>64,057,144</b>	<b>59,272,684</b>	<b>4,784,460</b>	
<b>Payments</b>						
Emergency Expenses	45,000,000	19,057,144	64,057,144	22,825,692	41,231,452	36%
Use of goods and services	-	-	-	-	-	
<b>Total Payments</b>	<b>45,000,000</b>	<b>19,057,144</b>	<b>64,057,144</b>	<b>22,825,692</b>	<b>41,231,452</b>	
<b>Surplus For the Period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,446,992</b>	<b>-</b>	

**Budget notes**

Commentary on significant underutilization and any overutilization (IPSAS 24.14)

- Fund emergency expenses: The fund spent 36% of the budget ,nevertheless, it responded to the emergencies as they occurred.
- There was no need to prepare statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance as there was no difference in the two financial statements.



***Laikipia County Emergency Fund***  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

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**19. Notes to the Financial Statements**

**1. General Information**

The Emergency Fund is established by and derives its authority and accountability from The Public Finance Management (Laikipia County Emergency Fund) Regulations 2020 Act. The fund is wholly owned by the County Government of Laikipia and is domiciled in Kenya. The fund's principal activity is to co-ordinate, respond and finance Emergencies in Laikipia County.

**2. Statement of compliance and basis of preparation**

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The financial statements are prepared on accrual basis while the cashflow statement is prepared using the direct method.

**3. Adoption of new and revised standards**

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

There are no new standards effective in the financial year ended 30<sup>th</sup> June 2025.

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

Standard	Effective date and impact
IPSAS 43 Leases	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.

Standard	Effective date and impact
	The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
<p>IPSAS 45- Property Plant and Equipment</p>	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> </ul>

**Laikipia County Emergency Fund**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

Standard	
	<p>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</p> <p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47- Revenue	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50:	<p><b><i>Applicable 1<sup>st</sup> January 2027</i></b></p>

Standard	Effective date and impact
Exploration For & Evaluation of Mineral Resources	<p>The objective of this Standard is to the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the entity’s financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul>

*(iii) Early adoption of standards*

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

**4. Significant Accounting Policies**

**a) Revenue recognition**

**i. Revenue from non-exchange transactions**

**Revenue Transfers**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

**ii. Revenue from exchange transactions**

**Interest income**

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

***Laikipia County Emergency Fund***  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

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**b) Budget information**

The original budget for FY 2024/25 was approved by the County Assembly on 28<sup>th</sup> June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Fund upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Fund recorded additional appropriations on the FY 2024/25 budget following the governing body's approval.

The Fund's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

There was no need to prepare statements to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance as there was no difference in the two financial statements.

**c) Financial instruments**

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

**Financial assets**

**Classification of financial assets**

The Fund classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the fund's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

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

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is

***Laikipia County Emergency Fund***

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

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recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through net assets/ equity**

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

**Fair value through surplus or deficit**

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

**Trade and other receivables**

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

**Impairment**

The Fund assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

**Financial liabilities**

**Classification**

The Fund classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**d) Contingent liabilities**

The Fund 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 probable.

**e) Contingent assets**

The Fund 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.

**f) Nature and purpose of reserves**

The Entity does not create or maintain reserves in terms of specific requirements.

**g) Changes in accounting policies and estimates**

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

**h) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

**i) Related parties**

The Fund regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

**j) 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



***Laikipia County Emergency Fund***

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

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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.

**k) Comparative figures**

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

**l) Events after the reporting period**

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

**m) Currency**

The financial statements are presented in Kenya Shillings (Kshs) are rounded off to the nearest shilling.

## **5. Significant judgments and sources of estimation uncertainty**

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

State all judgements, estimates and assumptions made

### **a) Estimates and assumptions –**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

### **b) Useful lives and residual values**

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

- The condition of the asset based on the assessment of experts employed by the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

### **c) Provisions**

No provisions were raised or management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

**Laikipia County Emergency Fund**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

**6. Transfers from the County Government**

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Transfers From County Govt	55,200,992	24,528,856
Payments by County on behalf of the entity	-	-
<b>Total</b>	<b>55,200,992</b>	<b>24,528,856</b>

**7. Public contributions and donations**

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Cash Donation from Development Partners	-	-
Cash Contributions from the Public	-	-
In kind Donation from Development Partners	-	-
In kind Contributions from the Public	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*There was no public contributions in the year.*

**8. Finance Income**

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Interest Income on Bank Deposits (current account)	-	-
<b>Total Finance Income</b>	<b>-</b>	<b>-</b>

*The income was derived from Interest Income on Bank Deposits for Covid 19.*

**9. Emergency Expenses**

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Emergency Activities - Water related expenses	9,041,316	-
Drought mitigation - Agriculture related expenses	-	3,000,000
Floods mitigation (infrastructural Rehabilitation)	3,991,467	2,647,031
Access Roads Emergency Repair	1,000,000	-
Consumables (Drought Household supplies)	-	6,749,325
Emergency Activities (Household Specialized materials)	304,200	-
Emergency Response Plan	4,913,760	-

**Laikipia County Emergency Fund****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

Description	FY 2024/2025	FY 2023/2024
	Kshs.	Kshs.
Emergency related power restoration	3,574,949	-
Emergency activities – peacekeeping meetings	-	1,221,500
<b>Total</b>	<b>22,825,692</b>	<b>13,617,856</b>

*This expense relates to emergency expenses.*

**10. Use of Goods and Services**

Description	FY 2024/2025	FY 2023/2024
	Kshs.	Kshs.
Bank Charges	-	-
Depreciation Expense	1,152,064	-
Audit Fees	-	-
Others	-	-
<b>Total</b>	<b>1,152,064</b>	<b>-</b>

**11. Cash and cash equivalents.**

Description	FY 2024/2025	FY 2023/2024
	Kshs.	Kshs.
Emergency Fund CBK Account	36,446,992	4,071,692
Others	-	-
<b>Total cash and cash equivalents</b>	<b>36,446,992</b>	<b>4,071,692</b>

Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account number	FY 2024/2025	FY 2023/2024
		Kshs.	Kshs.
<b>a) Current Account</b>			
Emergency Fund CBK Account	1000451181	36,446,992	4,071,692
Others	1176375156	-	-
<b>Grand total</b>		<b>36,446,992</b>	<b>4,071,692</b>

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

**12. Receivables from non-exchange transactions**

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
<b>Current Receivables</b>		
Revenue Receivable	-	-
Others	-	-
<b>Total Current Receivables</b>	-	-

**13. Receivables from exchange transactions**

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
<b>Current Receivables</b>		
Interest Receivable	-	-
Others	-	-
<b>Total Current Receivables</b>	-	-

**14. Trade and other payables**

Description	FY 2024/2025		FY 2023/2024	
	Kshs		Kshs	
Trade Payables	-		-	
Accrued Expenses	-		-	
Retention money	-		-	
Other Payables	-		-	
<b>Total Trade and Other Payables</b>	-		-	
<b>Ageing analysis (Trade and other payables)</b>	<b>FY2024/2025</b>	<b>% of the Total</b>	<b>FY2023/2024</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (tie to above total)</b>	-		-	

*Laikipia County Emergency Fund*  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

**15. Plant, Property and Equipment**

Cost	Land and Buildings	Motor vehicles	Furniture and fittings	Computers and office equipment	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>DEPRECIATION RATES</b>	<b>2%</b>	<b>16.67%</b>	<b>12.50%</b>	<b>30%</b>	
<b>As at the beginning of the July 2023</b>	-	-	-	-	-
Additions	-	6,911,000	-	-	6,911,000
Disposals	-	-	-	-	-
<b>As at the end of the June 2024</b>	-	<b>6,911,000</b>	-	-	<b>6,911,000</b>
<b>As at the beginning of the July 2024</b>	-	<b>6,911,000</b>	-	-	<b>6,911,000</b>
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
<b>As at the end of June 2025</b>	-	<b>6,911,000</b>	-	-	<b>6,911,000</b>
<b>At the beginning of the July 2023</b>	-	-	-	-	-
Depreciation	-	-	-	-	-
Disposals	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-
<b>As at the end of the June 2024</b>	-	-	-	-	-
<b>At the beginning of the July 2024</b>	-	-	-	-	-
Depreciation	-	<b>1,152,064</b>	-	-	<b>1,152,064</b>
Disposals	-	-	-	-	-
<b>As at the end of the June 2025</b>	-	<b>1,152,064</b>	-	-	<b>1,152,064</b>
<b>Net Book Values</b>					
<b>As at the end of the June 2024</b>	-	<b>6,911,000</b>	-	-	<b>6,911,000</b>
<b>As at the end of the June 2025</b>	-	<b>5,758,936</b>	-	-	<b>5,758,936</b>

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

**16. Cash generated from operations.**

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
<b>Surplus/ (Deficit) For the Year Before Tax</b>	31,235,154	10,915,268
<b>Adjusted For:</b>		
Depreciation	1,152,064	
<b>Working Capital Adjustments</b>		
Increase In Receivables	-	-
Increase In Payables	-	-
<b>Net Cash Flow From Operating Activities</b>	<b>32,387,218</b>	<b>10,915,268</b>

**17. Related party balances**

**a) Nature of related party relationships**

Entities and other parties related to the Fund include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members. The fund/scheme is related to the following entities:

- a) The County Government.
- b) Fund Administration Committee
- c) Key management.

**b) Related party transactions**

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Transfers From Related Parties'	55,200,992	24,528,856
Transfers To Related Parties	-	-
<b>Total</b>	<b>55,200,992</b>	<b>24,528,856</b>

**c) Due from related parties**

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Due From County Government	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**d) Due to related parties**

Description	FY 2024/2025	FY 2023/2024
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**Laikipia County Emergency Fund**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

	Kshs	Kshs
Due To County Government	-	-
<b>Total</b>	-	-

**18. Contingent assets and contingent liabilities**

Contingent Assets/Liabilities	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Court Case Against the Fund	-	-
Bank Guarantees	-	-
<b>Total</b>	-	-

**19. Financial risk management**

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Fund's financial risk management objectives and policies are detailed below:

**a) Credit risk**

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:



*Laikipia County Emergency Fund*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
<b>At 30 June 2024</b>				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
<b>Total</b>	-	-	-	-
<b>At 30 June 2025</b>				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
<b>Total</b>	-	-	-	-

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The entity has does not significant concentration of credit risk on amounts.

The board of trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**b) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>At 30 June 2025</b>				
Trade Payables	-	-	-	-
<b>Total</b>	-	-	-	-
<b>At 30 June 2024</b>				
Trade Payables	-	-	-	-
<b>Total</b>	-	-	-	-

**c) Market risk**

The board has put in place an internal audit function to assist it in assessing the risk faced by the entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the entity's exposure to market risks or the manner in which it manages and measures the risk.

**i. Foreign currency risk**

The entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

The carrying amount of the entity's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

**Laikipia County Emergency Fund**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

Description	Other currencies		Total
	Kshs	Kshs	Kshs
<b>At 30 June 2025</b>			
<b>Financial Assets</b>			
Cash	-	-	-
Debtors/ Receivables	-	-	-
<b>Liabilities</b>			
Trade And Other Payables	-	-	-
<b>Net Foreign Currency Asset/(Liability)</b>	-	-	-

*The Fund manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.*

**Foreign currency sensitivity analysis**

The following table demonstrates the effect on the Fund's statement of financial performance on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on surplus/deficit	Effect on equity
	Kshs	Kshs	Kshs
<b>FY2024/2025</b>			
Euro	10%	-	-
USD	10%	-	-
<b>FY2023/2024</b>			
Euro	10%	-	-
USD	10%	-	-

**ii. Interest rate risk**

Interest rate risk is the risk that the entity's financial condition may be adversely affected as a result of changes in interest rate levels. The entity's interest rate risk arises from bank deposits. This exposes the Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund's deposits.

**Management of interest rate risk**

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

**Sensitivity analysis**

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs 0 (2024/25: Kshs 0). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs 0(2024/25 – Kshs 0).

**d) Capital risk management.**

The objective of the Fund’s capital risk management is to safeguard the Fund’s ability to continue as a going concern. The entity capital structure comprises of the following funds:

Description	FY 2024/25	FY 2023/24
	Kshs	Kshs
Accumulated surplus	42,205,928	10,982,692
<b>Total funds</b>	<b>42,205,928</b>	<b>10,982,692</b>
Less: cash and bank balances	36,446,992	4,071,692
Net debt/(excess cash and cash equivalents)	(5,758,936)	6,911,000
<b>Gearing</b>	<b>(14%)</b>	<b>63%</b>

**20. Events after the reporting period**

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

**21. Currency**

The financial statements are presented in Kenya Shillings (Kshs

**Laikipia County Emergency Fund  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

**20. Annexes**

**Annex I: Progress on Follow Up Of 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.

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/IRO/LCEF/2023/2024/(26)	<p><b>Emergency Expenses</b> The statement of financial performance and Note 9 to the financial statements reflects emergency expenses amounting to Ksh. 13,617,856 which include Ksh. 6,749,235 in respect of consumables. However, consumables amounting to Ksh. 6,479,235 related to the period between 13 March, 2023 and 30 June, 2023 a period relating to prior financial year. Further, an amount of Ksh. 3,000,000 was incurred for the supply of items that were non-emergency in nature as they could have been budgeted and paid under the county executive budget for specialized material. In the circumstances, the accuracy and propriety of emergency</p>	The expenditure of Kshs. 9,479,235 was of emergency nature. The Emergency fund defrays emergency expenses only.	Resolved	

*Laikipia County Emergency Fund*

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:- (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	expenses amounting to Kshs. 9,479,235 could not be confirmed.			
OAG/IRO/LCEF/2023/2024/(26)	<p><b>Budgetary Control and Performance</b></p> <p>The statement of comparison of Budget and Actual amounts as at 30 June, 2024 reflects total budgeted revenue of Kshs. 50,600,969 and actual revenue of Kshs. 25,058,200 resulting to under realization of Kshs. 25,542,769 or 50% of the budget. Similarly, the Fund spent Kshs. 13,617,856 against a total budgeted expenditure of Kshs. 50,600,969 resulting to under absorption of Kshs. 36,983,113 or 73% of the budget.</p> <p>The under realization and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>The revenue source for the emergency fund is primarily from transfers from county executive. Transfers to the fund are not scheduled or recurrent rather they are triggered by the occurrence of unforeseen and urgent events that meet the statutory definition of an emergency. No expenditure was affected as the fund settled all emergency expenditures as they arose and therefore the budgetary allocation remained unutilized fully.</p>	resolved	

**Laikipia County Emergency Fund  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/IRO/LCEF/2023/2024/(26)	<p><b>Prior Year Unresolved Audit Matters</b></p> <p>In the previous audit report an issue was raised under Report on Lawfulness and Effectiveness in the use of public resources. However, Management has not provided reasons for the delay in resolving the prior year audit issue.</p>	<p>The management is committed towards resolving issues raised in the Auditor General’s report as well as all other oversight bodies. The records in question are available for review and will be provided as and when the County Assembly and the Senate Committee invites the county for the session.</p>	Resolved	
OAG/IRO/LCEF/2023/2024/(26)	<p><b>Unapproved Emergency Payments</b></p> <p>The statement of financial performance and as disclosed in Note 9 to the financial statements reflects emergency expenses amounting Kshs. 13,617,856. However, the payments were not supported by any approval from the County Assembly contrary to section 114(1) of the Public Finance</p>	<p>The fund has always been compliant with laws applicable. The county treasury allocates funds in the County’s budget to finance Laikipia County Emergency Fund’s activities, the county budget (The Laikipia County Appropriation Act 2022) was approved by the County</p>	Resolved	

**Laikipia County Emergency Fund  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2025**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Management Act, 2012 and regulation 12(1) of the Public Finance Management (Laikipia County Emergency Fund) Regulations, 2020 which requires the County Executive committee member for finance to seek approval of the County Assembly within two months after payments are made from the emergency fund. In the circumstances, Management was in breach of the Law.</p>	<p>Assembly of Laikipia on 29 June 2022. The Fund administration continues to be committed to comply with all the applicable laws.</p>		



.....  
**Wachira Gachigi**  
**Fund Administrator**  
**Date.....**





**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June, 2025**

**Annex II: Inter-Entity Confirmation Letter**

Name of transferring entity: Department of Finance & County Treasury

Name of beneficiary entity: Laikipia County Emergency Fund

Confirmation of amounts received by Laikipia County Emergency Fund as at 30 <sup>th</sup> June 2025						
Reference Number	Date Disbursed	Amounts Disbursed by [ Finance County Department] (Kshs) as at 30 <sup>th</sup> June 2025			Amount Received by [Laikipia County Emergency Fund] (KShs) as at 30 <sup>th</sup> June 2025 (D)	Differences (KShs) (E)=(C-D)
		Recurrent (A)	Development (B)	Total (C)=(A+B)		
FT24192DKGYV	10-Jul-24	-	14,913,760	14,913,760	14,913,760	-
FT25112MZ8K4	22-Apr-25	-	1,143,298	1,143,298	1,143,298	-
FT25160YKKR3	9-Jun-25	-	39,143,934	39,143,934	39,143,934	-
<b>Total</b>		-	<b>55,200,992</b>	<b>55,200,992</b>	<b>55,200,992</b>	-

I confirm that the amounts shown above are correct as of the dates indicated.  
**Head of Accounts Department :**  
Name ..... Brenda Wahuro ..... Sign ..... [Signature] ..... Date ..... 22/08/2025

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June, 2025**

**Annex III: Analysis of Emergency Expenditure**

<b>Date</b>	<b>Payee</b>	<b>Amount</b>	<b>Description</b>	<b>Status</b>	<b>Remarks</b>
08-Jul-24	Commissioner Of VAT	17,241	Withholding Tax - Vivo Energy Kenya Limited - 4519-Emg-023 /	Spent	Emergency expenditure
09-Jul-24	Vivo Energy Kenya Limited	491,379	Being Payment In Respect To Fuel Replenishment For Vehicles Assigned To Water Trucking And Waste Collection	Spent	Emergency expenditure
09-Jul-24	Vivo Energy Kenya Limited	982,759	Being Payment In Respect To Fuel Replenishment For Vehicles Assigned To Water Trucking And Waste Collection	Spent	Emergency expenditure
09-Jul-24	Vivo Energy Kenya Limited	491,379	Being Payment In Respect To Fuel Replenishment For Vehicles Assigned To Water Trucking And Waste Collection	Spent	Emergency expenditure
17-Jul-24	Commissioner Of VAT	8,621	Withholding Tax - Vivo Energy Kenya Limited - 4519-Emg-025 /	Spent	Emergency expenditure
17-Jul-24	Commissioner Of VAT	8,621	Withholding Tax - Vivo Energy Kenya Limited - 4519-Emg-026 /	Spent	Emergency expenditure
19-Jul-24	Vivo Energy Kenya Limited	982,759	Being Payment In Respect To Fuel Replenishment For Vehicles Assigned To Repair Of Roads Damaged By Heavy Rains	Spent	Emergency expenditure
19-Jul-24	Vivo Energy Kenya Limited	982,759	Being Payment In Respect To Fuel Replenishment For Vehicles Assigned To Water Trucking And Waste Collection	Spent	Emergency expenditure
19-Jul-24	Commissioner Of VAT	17,241	Withholding Tax - Vivo Energy Kenya Limited - 4519-Emg-024 /	Spent	Emergency expenditure
19-Jul-24	Commissioner Of VAT	17,241	Withholding Tax - Vivo Energy Kenya Limited - 4519-Emg-015 /	Spent	Emergency expenditure
29-Oct-24	Tecknon Services Limited	4,583,352	Being Payment In Respect To Consultancy Services For The Development Of The County Emergency Response Strategy Plan	Spent	Emergency expenditure
31-Oct-24	Commissioner Of VAT	84,720	Withholding Tax - Tecknon Services Limited - 4512-Emerg-002 /	Spent	Emergency expenditure

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June, 2025**

31-Oct-24	Income Tax Main Collection A/C	245,688	Withholding Tax - Tecknon Services Limited - 4512-Emerg-002 /	Spent	Emergency expenditure
27-Nov-24	Commissioner Of VAT	17,103	Withholding Tax - Scalcity Suppliers - 4512-Emerg-004 /	Spent	Emergency expenditure
27-Nov-24	Commissioner Of VAT	69,816	Withholding Tax - Urban Sage Limited - 4512-Emerg-003 /	Spent	Emergency expenditure
27-Nov-24	Income Tax Main Collection A/C	121,480	Withholding Tax - Urban Sage Limited - 4512-Emerg-003 /	Spent	Emergency expenditure
28-Nov-24	Scalcity Suppliers	945,137	Being Payment In Respect Of Provision Of Water Tracking Services In Laikipia North Subcounty	Spent	Emergency expenditure
28-Nov-24	Urban Sage Limited	3,858,021	Being Payment In Respect Of Repair Of Mugambi Earth Dam In Marmanet Ward	Spent	Emergency expenditure
10-Jan-24	Vivo Energy Kenya Limited	982,759	Being Payment In Respect To Fuel Replenishment For Vehicles Assigned To Water Trucking And Waste Collection	Spent	Emergency expenditure
09-Jan-24	Commissioner Of VAT	17,241	Withholding Tax - Vivo Energy Kenya Limited - 4519-Emerg-07 /	Spent	Emergency expenditure
09-Jan-24	Income Tax Main Collection A/C	29,760	Withholding Tax - Scalcity Suppliers - 4512-Emerg-004 /1	Spent	Emergency expenditure
22-Apr-25	COMMISSIONER OF VAT	5,244.85	Withholding Tax - SCALITY SUPPLIERS - 4511EMERG354 /	Spent	Emergency expenditure
22-Apr-25	COMMISSIONER OF VAT	14,467.20	Withholding Tax - KENYA POWER AND LIGHTING COMPANY LIMITED - 4512EMERG031 /	Spent	Emergency expenditure
23-Apr-25	SCALITY SUPPLIERS	298,955.15	BEING PAYMENT IN RESPECT TO SUPPLY AND DELIVERY OF COOKING GAS FOR FIRE VICTIMS AT MAINA SUB LOCATION IN NYAHURURU	Spent	Emergency expenditure
23-Apr-25	KENYA POWER AND LIGHTING COMPANY	824,630.80	BEING PAYMENT IN RESPECT OF OUTSTANDING ELECTRICITY BILLS SIPILI BOREHOLE ACCOUNT NO.91022586	Spent	Emergency expenditure
21-May-25	Joynary Engineering Company Limited	952,458.60	BEING FIRST INSTALLMENT PAYMENT IN RESPECT TO THE IST INTERIM CERTIFICATE FOR THE CONSTRUCTION OF GATIRIMA PRIMARY BRIDGE AT MARMANET WARD	Spent	Emergency expenditure
11-Jun-25	COMMISSIONER OF VAT	17,241.40	Withholding Tax - Joynary Engineering Company Limited - 4512EMERG033 /	Spent	Emergency expenditure

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June, 2025**

11-Jun-25	INCOME TAX - LA	30,000.00	Withholding Tax - Joynary Engineering Company Limited - 4512EMERG033 /	Spent	Emergency expenditure
12-Jun-25	PUBLIC PROCUREMENT REGULATORY AUTHO	300.00	Withholding Tax - Joynary Engineering Company Limited - 4512EMERG033 /	Spent	Emergency expenditure
24-Jun-25	COMMISSIONER OF VAT	32,452.00	Withholding Tax - PEMILY WORKS LIMITED - 4512EMERG641 /	Spent	Emergency expenditure
24-Jun-25	INCOME TAX MAIN COLLECTION A/C	56,466.50	Withholding Tax - PEMILY WORKS LIMITED - 4512EMERG641 /	Spent	Emergency expenditure
24-Jun-25	LAIKIPIA COUNTY DEPOSIT ACCOUNT	188,221.60	Withholding Tax - PEMILY WORKS LIMITED - 4512EMERG641 /	Spent	Emergency expenditure
25-Jun-25	PEMILY WORKS LIMITED	1,604,511.25	BEING PAYMENT IN RESPECT TO CONSTRUCTION OF PROPOSED 4 DOOR GIRLS,3 DOOR BOYS AND 3 DOOR ECDE PIT LATRINES AT KUNDARILLA PRIMARY SCHOOL IN LAIKIPIA COUNTY	Spent	Emergency expenditure
25-Jun-25	PUBLIC PROCUREMENT REGULATORY AUTHO	564.65	Withholding Tax - PEMILY WORKS LIMITED - 4512EMERG641 /	Spent	Emergency expenditure
30-Jun-25	Joynary Engineering Company Limited	945,590.75	BEING THE SECOND PAYMENT IN RESPECT TO THE 1ST INTERIM CERTIFICATE FOR THE CONSTRUCTION OF GATIRIMA PRIMARY BRIDGE AT MARMANET WARD	Spent	Emergency expenditure
30-Jun-25	LAIKIPIA COUNTY DEPOSIT ACCOUNT	110,925.10	Withholding Tax - Joynary Engineering Company Limited - 4512EMERG652 /	Spent	Emergency expenditure
30-Jun-25	PUBLIC PROCUREMENT REGULATORY AUTHO	332.8	Withholding Tax - Joynary Engineering Company Limited - 4512EMERG652 /	Spent	Emergency expenditure
30-Jun-25	INCOME TAX MAIN COLLECTION A/C	33,277.55	Withholding Tax - Joynary Engineering Company Limited - 4512EMERG652 /	Spent	Emergency expenditure
30-Jun-25	COMMISSIONER OF VAT	19,125.00	Withholding Tax - Joynary Engineering Company Limited - 4512EMERG652 /	Spent	Emergency expenditure
30-Jun-25	KENYA POWER AND LIGHTING COMPANY	2,688,681.15	BEING PAYMENT IN RESPECT TO STREET LIGHTING ELECTRICITY BILL	Spent	Emergency expenditure

**Laikipia County Emergency Fund**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June, 2025**

30-Jun-25	COMMISSIONER OF VAT	47,169.85	Withholding Tax - KENYA POWER AND LIGHTING COMPANY LIMITED - 4515EMERG024 /	Spent	Emergency expenditure
		<b>22,825,692</b>			



Wachira Gachigi  
 Fund Administrator  
 Date

