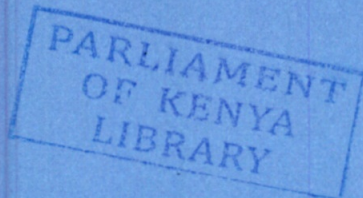


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
LAIKIPIA**

**FOR THE YEAR ENDED
30 JUNE, 2023**

PAPERS LAID	
DATE	16/4/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE & BUDGET
CLERK AT THE TABLE	C-CHEROP



Revised 30th June 2023



LAIKIPIA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

OFFICE OF THE AUDITOR GENERAL
OFFICE OF THE REGIONAL OFFICE

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Count Government of Laikipia
Laikipia County Assembly
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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings
IFMIS	Integrated Financial Management System
KRA	Kenya Revenue Authority
CAF	County Assembly Forum

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
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2. Key Entity Information and Management

(a) Background information

County governments are constituted as per the Kenya constitution 2010 Article 176(1) which reads “There shall be a county government for each county, consisting of a county assembly and county executive. The assembly is headed by the speaker elected by members of the assembly in line with article 178(1) of the Kenya constitution 2010. The county assembly clerk is the accounting officer and the administrative head of the assembly with the powers as outlined in the county assemblies act 2017.

Laikipia County Assembly constitutes fifteen elected members representing the fifteen wards in the county and eight nominated members elected as per Kenya constitution 2010 177(1) (b) and (c).

The county assembly has powers given to it by Article 185 (1) (2) (3) and (4) to make necessary laws, to oversight the county executive committee and other organs and to approve plans and policies.

(b) Key Management Team

The Laikipia County Assembly of Laikipia day-to-day management is under the following key organs and office bearers:

1. Office of the Speaker; Honourable Lantano Nabaala
2. Office of the Clerk; Peter Ndirangu Hinga
3. Directorate of Legislative Procedures & Committee services; Moses Waweru
4. Directorate of Finance & Accounting services; Ndiritu Kimondo
5. Directorate of Human Resources & Administration; Miriam Wanjiru Mwangi
6. Directorate of Research and Information Technology; Danilo Masaine Legei

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Speaker of the County Assembly	Lantano Nabaala
2.	Clerk of the County Assembly	Peter Ndirangu Hinga
3.	Director Finance and Accounting	Ndiritu Kimondo
4.	Director-Human Resource and Administration	Miriam Wanjiru Mwangi
5.	Director-Legislative procedures &	Moses Gichuki Waweru

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No.	Designation	Name
	committee services	
6.	Director-Research and Information Technology	Danilo Masaine Legei

(d) Fiduciary Oversight Arrangements

This is exercised through

1. County assembly service board (CASB)
2. An established Audit committee
3. A risk management policy in place

The assembly has established oversight committees namely; Finance and planning committee, budget and appropriations committee and public and accounts committee.

(e) Entity Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

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

(h) Independent Auditor

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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

3. Governance Statement

The County Assembly

The County Assembly is constituted by the Members of the County Assembly (MCAs) and it is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board (CASB) with the county assembly clerk as the secretary.

Section 10 (4) of the county governments Act 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly Executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule of the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Public Accounts/Investment Committee
- c) Budget and Appropriations Committee
- d) Trade, Tourism and Cooperatives
- e) Labour, Social Welfare and Community Services
- f) County Cohesion, justice and legal matters
- g) Agriculture, Environment and Natural resources
- h) Transport and public works
- i) Health Services
- j) Education and vocational training
- k) County Assembly Business Committee
- l) Committee on Selection
- m) Committee on Implementation
- n) Committee on Delegated County Legislation
- o) Committee on Appointments
- p) Procedure and Rules Committee
- q) Liaison Committee
- r) Audit Committee

a) Committee of Powers and Privileges

There is an established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee members during FY 2023 were:

Member	Designation	Ward
Hon. Lantano Nabaala	Chairperson	Speaker
Hon. Catherine Nyokabi	Vice Chairperson	Ngobit
Hon. Benson Kuria	Member	Nominated
Hon. Paul Leshuel	Member	Mukogondo East

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Hon. Eunice Salaten	Member	Nominated
Hon. George Karuiru	Member	Ol-moran
Hon. Daniel Mugweru	Member	Umande

b) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
Hon Sammy Lekopien,	Chairperson	Sosian
Hon. Simon Kanyutu	Vice Chairperson	Ol-moran
Hon. George Karuiru	Member	Marmanet
Hon. Caroline Wanjiku	Member	Nominated
Hon. Catherine Umija	Member	Nominated
Hon. Joseph Gitahi	Member	Githiga
Hon. Catherine Nyokabi	Member	Ngobit

c) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Nicholus Mwaniki	Chairperson	Tigithi
Hon. Stephen Kamau	Vice Chairperson	Thingithu

Hon. Nicholas Lempaira	Member	Mukogondo west
Hon. Benson Kuria	Member	Nominated
Hon. John Gichuki Maina	Member	Rumuruti
Hon. Paul Leshuel	Member	Mukogondo East
Hon. Irene Wachuka	Member	Igwamiti

d) Trade, Tourism and Cooperatives committee

This is a Sectorial Committee that deals with matters relating to trade development and regulation including the markets, trade licenses (excluding regulation of professions), fair trading practices, local tourism and cooperative societies. It is a permanent committee established by Standing orders of the Assembly. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Catherine Kibue	Chairperson	Ngobit
Hon. Eunice Salaten	Vice Chairperson	Nominated
Hon. Anthony Theuri	Member	Nanyuki
Hon. Simon Kanyutu	Member	Marmanet
Hon. Stephen Nderitu	Member	Thingithu

e) Labour, Social Welfare and Community Services

This committee deals with all matters relating to labour, trade union relations, manpower or human resource planning, gender, culture and social welfare. It also deals with all matters related to cultural activities, public entertainment and public amenities, including betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows, libraries, museums, sports and cultural activities, county parks, beaches, recreation facilities, firefighting services, disaster management, control of drugs, pornography and annual animal control including licensing of dogs and facilities for the accommodation, care and burial of animals.

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The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Irene Wachuka	Chairperson	Igwamiti
Hon. Eunice Salaten Moile	Vice Chairperson	Nominated
Hon. Nicholas Mwaniki Muturi	Member	Tigithi
Hon. Stephen Nderitu	Member	Thingithu
Hon. Caroline Wanjiku Kihika	Member	Nominated
Hon. Paul Kilenyi Leshuel	Member	Mukogodo East
Hon. Catherine Umija	Member	Nominated

f) County Cohesion, justice and legal matters

This is a Sectoral Committee that deals with all matters related to ensuring and coordinating the participation of communities in governance at the local level. It also assists in administration of law and justice including working and collaborating with national government on security matters. It is a permanent committee established by standing orders of the Assembly.

The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Samuel Mugambi Gatati	Chairperson	Salama
Hon. Benson Kuria	Vice Chairperson	Nominated
Hon. George Karuiru	Member	Ol-moran
Hon. Amina Leila	Member	Nominated
Hon. Caroline Wanjiku	Member	Nominated
Hon. Joseph Gitahi	Member	Githiga

Hon. Salim Edung	Member	Segeera
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g) Agriculture, Environment and Natural resources

This is a Sectoral Committee that studies all matters related to agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries, implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and control of air pollution, noise pollution and outdoor advertising. It is a permanent committee established by Standing orders of the Assembly.

The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Joseph Gitahi Macharia	Chairperson	Githiga
Hon. Amina Leila Husssein	Vice Chairperson	Nominated
Hon. Simon Kanyutu Kimani	Member	Marmanet
Hon. Nicholas Lempaira	Member	Mukogodo West
Hon. Mary Gathoni	Member	Nominated
Hon. Sammy Lekopien	Member	Sosian
Hon. Irene Wachuka	Member	Igwamiti

h) Transport and public works

This is a Sectoral Committee that deals with all matters related to County transport, including county roads, street lighting, traffic and parking, public transport, ferries and harbours excluding the regulation of international and national shipping and matters related thereto, County public works and services including storm water management systems, in built up areas and water sanitation services. It is a permanent committee established by Standing orders of the Assembly.

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The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Simon Kanyutu Kimani	Chairperson	Marmanet
Hon. Caroline Wanjiku	Vice Chairperson	Nominated
Hon. Nicholas Mwaniki	Member	Tigithi
Hon. Daniel Mugweru	Member	Umande
Hon. Nicholas Lempaira	Member	Mokogodo West
Hon. Benson Kuria	Member	Nominated
Hon. Sammy Lekopien	Member	Sosian

i) Health Services

This is a Sectoral Committee that deals with matters related to County health services which includes County health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession), cemeteries, funeral parlours, crematoria and refuse removal, refuse dumps and solid waste disposal. It is a permanent committee established by Standing orders of the Assembly.

The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Nicholas Lempaira	Chairperson	Tigithi
Hon. John Gichuki	Vice Chairperson	Githiga
Hon. Amina Leila	Member	Nominated
Hon. Anthony Theuri	Member	Nanyuki
Hon. Catherine Kibue	Member	Ngobit
Hon. Sammy Lekopien	Member	Sosian

Hon. Irene Wachuka	Member	Igwamiti
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j) Education and vocational training

This is a Sectoral Committee that studies matters related to pre-primary education, village polytechnics, home craft centres, childcare and youth welfare. It is a permanent committee established by Standing orders of the Assembly.

The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Daniel Mugweru	Chairperson	Umande
Hon. Mary Gathoni	Vice Chairperson	Nominated
Hon. George Karuiru	Member	Ol-Moran
Hon. Eunice Salaten	Member	Nominated
Hon. Catherine Kibue	Member	Ngobit
Hon. Salim Edung	Member	Segera
Hon. Sammy Lekopien	Member	Sosian

k) County Assembly Business Committee

This is one of the Housekeeping Committees that ensure that the Business of the Assembly is running smoothly. The House Business Committee is appointed within seven days on Assembly of a new Assembly. In nominating the Members to the House Business Committee, each Assembly party shall include its Whip into the membership. If, for any reason, a member of the House Business Committee is unable to attend, the Leader in the Assembly of the party which nominated that Member may appoint another Member in that Member's place for the period for which the Member is unable to attend.

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The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Lantano Nabaala,	Chairperson	Speaker
Hon. Daniel Mugweru,	Member	Umande
Hon. Stephen Kamau Ndiritu	Member	Thingithu
Hon. Anthony Theuri	Member	Nanyuki
Hon. Caroline Wanjiku Kihika	Member	Nominated
Hon. Catherine Umija	Member	Nominated
Hon. John Gichuki Maina	Member	Githiga
Sammy Lekopien	Member	Sosian

I) Committee on Selection

A Standing or Select Committee is a permanent Committee established by Standing Orders of Assembly. Its function is to nominate members to serve in committees save for the membership of the House Business committee and committee on Appointments

The members who served in the committee during the period were:

Member	Designation	Ward
Hon. John Gichuki Maina	Chairperson	Rumuruti Township.
Hon. Sammy Lekopien Parleto	Vice Chairperson	Sosian
Hon. Nicholas Lempaira	Member	Mukogodo West
Hon. Nicholus Mwaniki	Member	Tigithi
Hon. Stephen Kagondur	Member	Thingithu

Ndiritu		
Hon. Simon Kanyutu	Member	Marmanet
Hon. Irene Wachuka	Member	Igwamiti

m) Committee on Implementation

The work of the Committee on Implementation is to scrutinize the resolutions of the Assembly (including adopted Committee reports), petitions and the undertakings given by the County Executive Committee.

The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Paul Kirenyi Leshuel	Chairperson	Mukogodo East
Hon. Samuel Mugambi Gatati	Vice Chairperson	Salama
Hon. George Karuiru Wairimu	Member	Ol-moran
Hon. Nicholas Mwaniki Muturi	Member	Tigithi
Hon. Stephen Kamau Nderitu	Member	Thingithu
Hon. Eunice Salaten Moile	Member	Nominated
Hon. Hon John Gichuki Maina	Member	Githiga

n) Committee on Delegated County Legislation

Whenever a statutory instrument is submitted to the County Assembly pursuant to the Constitution, any law or the Standing Orders, the statutory instrument shall, unless a contrary intention appears in the relevant legislation, be laid before the County Assembly by the Chair of the relevant Sectoral Committee, or any other member and shall thereafter stand referred to the Committee on Delegated County Legislation.

The members who served in the committee during the period were:

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Member	Designation	Ward
Hon. Salim Edung Lowaya	Chairperson	Segera
Hon. Daniel Mugweru	Vice Chairperson	Umande
Hon. Anthony Theuri	Member	Nanyuki
Hon. Mary Gathoni	Member	Nominated
Hon. Samuel Mugambi	Member	Salama

o) Committee on Appointments

According to the Laikipia County Assembly Standing Orders, there shall be a Select Committee designated as the Committee on Appointments to be appointed by the Assembly, consisting of the Speaker as a Chairperson, the Leader of the Majority Party, the Leader of the Minority Party and three other Members nominated by the House Business Committee, on the basis of proportional Party Membership in the Assembly taking into consideration the numerical strength of the Parties and interests of Independent Members. The Committee on Appointments is appointed within seven days when a new Assembly sits and serves for period of three years and those appointed thereafter serve as for the remainder of the term of the Assembly. The Committee on Appointments considers for approval by the Assembly, appointments under Articles 179(2) (Members of County Executive Committees).

The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Lantano Nabaala	Chairperson	Speaker
Hon. Nicholas Mwaniki Muturi	Member	Tigithi
Hon. Simon Kanyutu	Member	Marmanet
Hon. Eunice Salaten Moile	Member	Nominated
Hon. John Gichuki Maina	Member	Githiga
Hon. Sammy Lekopien Parleto	Member	Sosian

p) Procedure and Rules Committee

The Assembly Procedure and Rules Committee comprise the Speaker as Chairperson, the Chairperson of Committees and not more than three other Members. It considers and reports on all matters relating to the Standing Orders. The Committee may propose amendments to the Standing Orders and upon approval by the Assembly, any such amendments take effect at the time appointed by the Assembly. It may also propose rules for the orderly and effective conduct of Committee Business. Upon the approval of the Assembly, any such rules continue to be enforced until amended or repealed by the Assembly. These rules are annexed in the Standing Orders and are binding upon Committees to the same extent as the Standing Orders.

The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Lantano Nabaala	Chairperson	Speaker
Hon. Amina Leila Hussein	Member	Nominated
Hon. George Karuiru,	Member	Ol-moran
Hon. Nicholus Mwaniki,	Member	Tigithi
Hon. Daniel Mugweru,	Member	Umande
Hon. Anthony Theuri,	Member	Nanyuki
Hon Mary Gathoni.	Member	Nominated
Hon. Paul Leshuel.	Member	Mukogodo East

q) Liaison Committee

The Liaison Committee consists of the Chairperson of the Committee and the chairpersons of all Committees of the Assembly. This Committee also considers reports of Committees that have not been deliberated by the Assembly and reports to the Assembly on the consideration of such reports.

The members who served in the committee during the period were:

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Member	Designation	Ward
Hon. Anthony Theuri	Chairperson	Nanyuki
All chairs	Members	

In addition to the above committees of the County Assembly, the County Assembly has an independent external Audit Committee which was constituted in April 2020 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

r) Audit Committee

The audit committee was constituted in April 2020. Its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held seven meetings in FY 2023. The committee members during financial year ending June 2023 were:

Member	Designation
George Mungai	Chairperson
Peter Sang	Vice Chairperson
Mutinda Ngindu	Member
Pamela Karambu	Member
Grace Mwenda	Member
Martha Wambui	Secretary

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in year 2022-2023 where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Assembly also subjected four bills through public participation which are

1. The Laikipia County Finance Bill, 2023
2. The Laikipia County Appropriation Bill, 2023
3. The Laikipia County Supplementary Appropriation Bill, 2022
4. The Laikipia County Supplementary Appropriation (No 2) Bill, 2023

Risk management

There are effective arrangements for risk management and internal control systems in the Assembly. The Assembly has a risk management policy in place and it upholds segregation of duties in its operation so that all processes are initiated and approved by different personnel.

The institution is in the last stage of implementing and operationalizing the risk management framework. Once the framework is operational, it will analyse and manage risks through risk registers. There are also formal processes such as communication which access change in internal and external environments to identify any upcoming risks.

Some of the risks identified during the period include underfunding of the audit committee activities which was managed by providing a line budget for the audit committee and internal audit department.

Compliance

The various laws and regulations that governs the County Assembly of Laikipia include

- (i) Constitution of Kenya, 2010
- (ii) Public Finance Management Act of 2012
- (iii) County Governments Act, of 2012
- (iv) Public Procurement and Asset Disposal Act, 2015

All relevant reports were prepared in compliance to the above laws and regulations and were discussed at the relevant levels.

4. Foreword By the Clerk of The Assembly

I. Budget performance

In the financial year 2022/2023, the County Assembly had a total budget of Ksh 765,869,078. Out of this Ksh 662,869,078 was allocated to recurrent expenditure to cater for personnel emoluments and other operation and maintenance expenditures of the assembly. Included in the recurrent budget is Ksh 195,114,621 for staff car and mortgage fund.

An amount of Ksh 103,000,000 was budgeted for development to facilitate the following long-term assembly facilities, purchase of computers and laptops for the staff and members of county Assembly, renovation and equipping of speakers' official residence, purchase of multi-digital congress and ERP system, construction of lift shaft, installation of lift car, construction of junkyard, car shade and smoking zone and shelving of ward offices.

The County assembly attained 99% recurrent budget absorption with a total expenditure of Ksh 655,288,058. Similarly, in development 32% of the budget was absorbed. The low absorption of development budget was a result of projects that are on going and are not yet complete for them to be paid.

The good recurrent budget performance was a result of timely exchequers and improved procurement processes.

II. Operational Performance

A. LAWS PASSED BY THE ASSEMBLY YEAR 2022/2023

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

1. The Laikipia County Finance Bill, 2023
2. The Laikipia County Appropriation Bill, 2023
3. The Laikipia County Supplementary Appropriation Bill, 2022
4. The Laikipia County Supplementary Appropriation (No 2) Bill, 2023

The following laws were passed in the same period: -

1. The Laikipia County Appropriations Act, 2023
2. The Laikipia County Finance Act, 2023
3. The Laikipia County Supplementary Act, 2022
4. The Laikipia County Supplementary Act, 2023

5. DATE OF ADOPTION OF THE BUDGET ESTIMATES FOR YEAR 2022/2023

The budget estimates for year 2022-2023 were approved on 22nd June 2022.

The two supplementary budgets were approved by the county assembly on 8th December 2022 and 20th June 2023.

6. ROLES OF THE COUNTY ASSEMBLY

The County Assembly is mandated to perform the following roles as per The Constitution of Kenya 2010 Article 185 and section 8 of the County Government Act 2012

- I. **Oversight;** the county assembly oversights the functions and activities of the County Executive Arm of government and also oversights over critical county processes such as budget process and public appointments.
- II. **Representation;** The assembly has 15 elected members to represent the various wards and 8 nominated members to represent special interests including persons with disabilities, minorities and the youth
- III. **Legislation;** The assembly has powers to make any laws that are necessary for, or incidental to the effective performance of the functions and exercise of the powers of the county government
- IV. Vetting of Chairmen and members of boards, chief officers and CECs

(III) Performance of key development projects

The county assembly Chamber and offices are located in the former Nanyuki municipal council offices which were refurbished to comply with standards of an assembly. The assembly has undertaken the following infrastructure projects since inception.

- Refurbishment of the old council chamber to modernise it to assembly standards.
- Fitted the chamber with a new Hansard recording system.
- Constructed an additional one floor on the office block for additional office space and committee rooms.
- Upgraded the parking by putting Cabro stones.
- Construction of a cafeteria for the assembly staff and members.
- Construction of a crèche for the assembly.
- Construction of perimeter wall for the Assembly premises.

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Laikipia County Assembly

Annual Report and Financial Statements For the year ended 30th June 2023

- Construction of ward offices for elected members of the County Assembly.
- Purchased additional vehicles for the Assembly.
- Constructed the ablutions blocks and water installation works in the ward offices.
- Renovated the Assembly's main tent to multi-purpose hall.
- Purchased assembly chamber IT software to be used during plenary sessions.
- Purchased computers and laptops for staff and Members of County Assembly.
- Renovated and equipped speaker's official residence.

(IV) Comment on value-for-money achievements

- From the above development projects, the assembly has enough office space for the members and staff to operate from. Additionally, the assembly has adequate committee rooms for the committees to operate from.
- The chamber is well equipped with furniture and requisite systems for effective functioning
- The cafeteria and the crèche will ensure that the welfare of the staff and members is taken care of which will ensure high productivity of employees and members.
- The construction of ward offices, which is now complete, will save rent costs for the assembly while providing comfortable and convenient offices for the members to work from.
- The construction of perimeter wall has enhanced the security of assembly premises.
- Additional vehicles has facilitated movement and reduced inconveniences for members on oversight activities.
- The E-parliament system will enhance efficiency during plenary sessions by eliminating paperwork and thus the cost of printing and stationaries will go down
- The renovated multipurpose hall will provide additional committee rooms for members of County Assembly.
- The purchased computers and laptops will enhance efficiency of Assembly's operations.
- The renovated speaker's official residence will provide a conducive environment for the speaker to reside in.

(V) Challenges and Recommended Way Forward

The following are some of the challenges faced in the year

- Inadequate ceilings set by commission on revenue allocation. This has in effect limited the assembly achievements.
- Delay in disbursement of assembly exchequers from the national treasury slowed down the operations of the Assembly.
- Agency notices resulted to attachment of funds by Kenya Revenue Authority due to late release of funds.
- Poor link between KRA and IFMIS system resulted to complications in processing of supplier payments.
- Untimely release of government circulars affected budget implementation.
- Lack of technical knowhow affected implementation of E-procurement.

Way Forward

-There should be increased lobbying by the Assembly leadership through forums as CAF to have budget ceilings set by commission on revenue allocation reviewed to higher levels to enhance performance of the Assembly.

-The assembly should proactively prepare itself and put in place measures to safeguard its employees against unforeseen pandemics and calamities.

-The national treasury should fasten the release of funds to the Assemblies to prevent hampering of Assemblies operations

-There should be effective and efficient link between KRA and IFMIS system to fasten the process of supplier payments

-There should be adequate capacity building on E-procurement.

-There should be timely release of government circulars to enhance easy implementation of budget

.....
Name: Peter Ndirangu Hinga

Ag Clerk of the County Assembly

5. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

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

Strategic development objectives

The key mandate of the County Assembly of Laikipia is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023.

Program	Objective	Outcome	Indicator	Performance
Legislation	To enhance Legislation process in the Assembly	Full knowledge of Assembly procedures and practices by all members	-2 Acts Enacted -2022/2023 budget and supplementary budget passed. -1 CFSP adopted -1 ADP adopted	In FY 22/23 MCA's carried out exposure visits and ward visits. They also attended Assembly plenary and committees. They adhered to strict codes of ethics and conduct for MCAs.
Oversight	To improve on the oversight function in the Assembly	Prudent distribution and absorption of County Resources Transparent and Effective	Trainings carried out 94 committee sittings were held	Realistic implementation of Quarterly work plans Adherence to Budget cycle

		oversight	to discuss pertinent issues	Ensured financial commitments to reflect the policy programs of the County Increased public participation in the budget preparation phase
Representation	To enhance representation role of members of County Assembly	Increased County legislation comprising of Citizen Priorities Increase Citizen priorities in County Development plans	99% Attendance of Assembly business 100% on Usage of digital platforms	Encouraged public participation in the Assembly processes MCAs encouraged to use various digital platforms to access and disseminate Assembly information

6. Corporate Social Responsibility Statement/Sustainability Reporting

Laikipia County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on three pillars: legislation, oversight and representation. The Assembly endeavoured to reach out to the public and showcase the Assembly's activities where it organised and participated in various forums in order to interact with the public. This enabled the Assembly to inspire public confidence and trust to the public as well as establish networks and partnership with key stakeholders like media, business community, NGO's, community-based organisation, religious based organisation, Judiciary, provincial administration and professionals. Below is a brief highlight of our achievements in each pillar

a) Sustainability strategy and profile

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

b) Employee welfare

The county assembly has a performance appraisal system to manage and improve performance of the employees by enabling a higher level of staff participation and involvement in planning, delivery and evaluation of work performance. To improve on employee skills, a training committee has been put in place to manage the training function at the directorates level. Recruitment at the County Assembly is undertaken on the basis of competition, merit, representation of county's diverse communities and adequate and equal opportunities to all gender, youth, persons with disabilities and minorities. In addition, the assembly has a welfare committee that take care of general wellness of the Assembly staff and members. It also takes care of working conditions, benefits, sports, grievances and representation issues relating to the welfare of the staff. It has mandates like being voice of the people, handling wellness of the staff members, handling staff complains and sensitizing staff on the importance of the welfare as well as implementation of the policy. Also, in place is a Safety and Health Committee which deals with safety of the staff and Members.

c) Market place practices

i. Responsible competition practice.

We ensure responsible competition practices by advertising for various procurement tenders through our website and also through the national newspaper. Suppliers are given an equal opportunity to apply for the tenders to promote fair competition. Evaluation is done

and the award is given to the best-suited supplier. Moreover, thirty percent of all procurement in our entity is set aside for youth, women and people with disabilities in accordance with the public procurement and asset disposal Act 2015.

ii. Responsible Supply chain and supplier relations

Laikipia county assembly endeavours to maintain good relationship with its suppliers. We fast track the payment of suppliers by honouring their contracts as soon as we get funding from the national treasury. As a result, by end of this financial year we had minimal pending bills.

iii. Responsible marketing and advertisement

Any advertisement made by the Assembly is usually done via the website or the local newspaper so as to reach as many citizens as possible thus maintaining ethical marketing practices.

(d) Community Engagements

The Assembly participated in the annual Lewa marathon which is meant to support wildlife conservation. It was also involved in supporting national corporate functions for example Huduma day where a small token was given to Huduma Centre.

7. Statement Of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended 30th June, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Financial Statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 21/11/2023.


.....
Name: Peter Ndirangu Hinga
Ag Clerk of the County Assembly

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF LAIKIPIA FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

- A. Report on the 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.
- 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 does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Laikipia set out on pages 1 to 36, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and

Report of the Auditor-General on County Assembly of Laikipia for the year ended 30 June, 2023

a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Laikipia as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Misclassification of Payments

The statement of receipts and payments and Note 5 to the financial statements reflects payments totalling to Kshs.247,125,377 in respect of use of goods and services. Included in these payments is Kshs.68,034,695 in respect of domestic travel and subsistence out of which payments totalling to Kshs.1,642,000 related to transfer to other Government entities but was erroneously classified under domestic travel and subsistence.

In the circumstances, the accuracy, completeness and propriety of the payments totalling to Kshs.68,034,695 on domestic travel and subsistence could not be confirmed.

2. Unsupported Pending Bills

Annex 1 to the financial statements reflects pending accounts payables balance of Kshs.19,949,387 which includes pending bills totalling to Kshs.8,684,997 whose supporting documents including contractual documents, local purchase orders, local service orders and other support documents were not provided.

In the circumstances, the accuracy and completeness of pending bills balance of Kshs.19,949,387 could not be confirmed.

3. Overpayment of House Allowance

The statement of receipts and payments reflects payments totalling to Kshs.213,028,060 in respect of compensation of employees as disclosed in Note 4 to the financial statements. The balance includes house allowance of Kshs.2,261,833 paid to fifteen (15) employees in the financial year under review. However, records indicate that the County Assembly applied higher rates when paying the house allowance than the approved amounts, contrary to the provisions of Salaries and Remuneration Commission Circular Ref. SRC Circular SRC/TS/MDP/3/1/2 (2) of 10 December, 2014, resulting in unexplained overpayments totalling to Kshs.1,258,033.

In the circumstances, the regularity and value for money on the house allowances could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts for recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.765,869,078 and Kshs.687,464,050 respectively, resulting to an underfunding amounting of Kshs.78,405,028 or 10%. Similarly, the statement reflects total actual expenditure of Kshs.687,450,131 against an approved budget of Kshs.765,869,078 resulting to an under-expenditure of Kshs.78,418,947 or 10%.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Pending Bills Not Paid as First Charge

Other disclosures Note 1 reflects a balance of Kshs.19,949,387 in respect of pending accounts payables. However, a review of the pending bills revealed that prior years pending bills totalling to Kshs.838,710 and which should have been paid as a first charge in 2022/2023 were still outstanding as at 30 June, 2023.

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

My opinion is however, not modified in respect of these matters.

Key Audit Matters

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

Other matters

Unresolved Prior Year Matters

In the previous audit report several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Control, Risk Management and Governance. However, although the Management has indicated that some of the issues have been

resolved, the matters remained unresolved as the Senate and County Assembly has not met to deliberate on the same.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Training held in Tanzania and Liaison Meetings

The statement of receipts and payments and Note 5 to the financial statements reflects payments on use of goods and services totalling to Kshs.247,125,377 which includes payments totalling to Kshs.22,836,921 relating to foreign travel and subsistence, out of which, Kshs.19,248,592 was paid to County Assembly officers who attended training in Tanzania. However, the training expense was not supported by back to office report detailing the benefits and experiences gained from the training contrary to Executive Order SH/1/6XIV of 19 October, 2018 that requires public servants travelling outside the country to prepare a brief report and submit to the approving authority within seven (7) days after their return. Further, the balance of Kshs.247,125,377 includes Kshs.68,034,695 in respect of payments on domestic travel and subsistence, out of which, payments totalling to Kshs.1,260,000 were paid to Members of County Assembly (MCAs) as imprest to hold liaison meetings on diverse dates, during the year under review, outside the precincts of the County Assembly. However, no back to office reports were provided to justify the expenditure.

In the circumstances, the value for money and regularity of the foreign travel and liaison expenditure could not be confirmed.

2. Project Verification Reports

The statement of receipts and payments and Note 10 to the financial statements reflects payments totalling to Kshs.32,162,073 in respect of acquisition of assets which includes Kshs.10,651,432 in respect of refurbishment of buildings out of which payments totalling to Kshs.5,655,858 were in respect of construction of a lift shaft and slab extension at County Assembly of Laikipia and Kshs.4,995,574 was for construction of a junk yard. However, these projects ought to have been completed by May and August, 2023, respectively, but the completion level was below seventy-percent (70%) by November, 2023. The delays in the completion of the projects might lead to loss of public funds through due to increased costs as a result of penalties and interest.

In the circumstances, the value for money for the payments on the two (2) projects totalling to Kshs.10,651,432 could not be confirmed.

3. Non-Compliance with Law on Ethnic Diversity

During the financial year under review, the Assembly had a total of seventy-eight (78) employees out of which fifty-nine (59) or seventy-six percent (76%) were from the dominant ethnic community in the county contrary. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all Public establishments shall seek to respect the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community.

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

4. Non-Compliance with the One-Third of Basic Salary Rule

The statement of receipts and payments and Note 4 to the financial statements reflects payments totalling to Kshs.213,028,060 in respect of compensation of employees. However, examination of the payroll records revealed that three (3) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section 19 (3) of the Employment Act, 2007 which states that the total amount of deduction of the wages of an employee shall not exceed two thirds (2/3) of such wages.

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

5. Lack of Controls in Managing Constituency Office Expenses

The statement of receipts and payments and Note 5 to the financial statements reflects payments totalling to Kshs.247,125,377 in respect of use of goods and services which includes Kshs.58,227,973 in respect of payments on other operating expenses, out of which, payments totalling to Kshs.896,938 were in respect of various common user items in the Members of County Assembly (MCAs) offices for the year under audit. However, there was no proper procurement system in place for procurement of these items contrary to Section 33(3) of the Public Procurement and Asset Disposal Act, 2015 and Article 227(1) of the Constitution that requires a public entity to engage in a contract with a system that is fair, transparent and competitive.

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

6. Irregular Payments

The statement of receipts and payments and Note 5 to the financial statements reflects payments totalling 247,125,377 in respect of use of goods and services which includes payments on other operating expenses totalling to Kshs.58,227,973, out of which, a payment of Kshs.794,000 was made on 06 December, 2022 to Society of Clerks at The Table (SOCATT). However, a review of the SOCATT revealed that this body is a private organization that does not draw its mandate from the Constitution of Kenya or an Act of Parliament. The basis of payment made to this institution is not legally supported and is contrary to Public Finance Management (County Governments) Regulations no. 105 (1)

which provides that an Accounting Officer may authorize payment vouchers provided such expenditure is in respect of and within the provision of the services in a County Treasury warrant and in accordance with the law and regulations.

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

7. Failure to Implement E-procurement Processes

Information available indicates that payments in respect of acquisition of assets totalling to Kshs.21,457,999 were made for which Management did not conduct some of the procurement processes within the Integrated Financial Management Information System (IFMIS) including tender advertisement/requisitions, opening of tenders, evaluation of tenders and award of tenders were done outside the IFMIS system contrary to Regulation 49(2) of the Public Procurement and Assets Disposal Act, Regulations, 2020 which require procurement procedures for the supply of goods, works and services by a procuring entity to be on an e-procurement system which is integrated to the state portal. In addition, Part IV of the Executive Order No 2 of 2018 enquired that by 01 January, 2019, all Public Procuring Entities to undertake all their procurements through the E-procurement module on IFMIS.

In the circumstances, Management was in breach of law.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of a Risk Management Policy and Disaster Recovery Plan

The County Assembly of Laikipia has not developed a risk management policy to guide its management on risk management assessment and fraud preventive mechanisms for both its financial, human resource and operational systems. Further, a disaster recovery plan and a backup and retention strategy have also not been implemented.

The lack of disaster recovery strategy exposes the County Assembly's operations and information to potential loss in the event of the occurrence of risk.

2. Lack of Approved Information Technology (IT) Security Policy

As previously reported, the County Assembly did not have an approved IT policy for governance and management of its ICT resources. In addition, there is no steering committee in place to assist in the development of ICT policy framework to enable the Assembly to realize long-term strategic goals.

Lack of an approved IT policy may result in an unclear direction regarding maintenance of information security across the organization and safeguarding the Assembly's ICT assets. In addition, without a sound and approved framework, users may not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data, confidentiality, and integrity.

Further, Note 10 to the financial statements reflects payments in respect of acquisition of assets which includes payments on purchase of ICT Equipment, software and other ICT Assets totalling to Kshs.21,457,999 specifically laptops, mobile phones, Mac book Pro, tablets, portable workstations and desktops. However, no policy on the terms of use and surrender upon vacating the office of the portable gadgets was presented for audit review.

The County Assembly risks losing the assets due to lack of clear accountability policy.

3. Use of Personal Emails for Official Government Business

Review of correspondences and interview with the ICT director revealed that most of the workers were using personal emails for official government business despite being provided with official email addresses as evidenced by an authorization for payment of imprest which was issued through a personal email contrary to the Head of public service circular SH/ADM 23(1) dated 14 June, 2022 on Government ICT standards, 2019.

This may jeopardize the security and confidentiality of the County Assembly's affairs.

4. Payment of Salaries Outside the Integrated Personnel and Payroll Database (IPPD)

The statement of receipts and payments reflects payments totalling to Kshs.213,028,060 in respect of compensation of employees as disclosed in Note 4 to the financial statements. Included in the payments is Kshs.46,205,272 paid to employees outside the Integrated Personal and Personnel and Payroll Data base (IPPD). This is contrary to the National Treasury Circular No.9/2017 which requires personnel emoluments to be controlled in the public personnel database and supported by IPPD.

In the circumstances, the effectiveness of internal controls on payroll management could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

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

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

Those charged with governance are responsible for overseeing the County Assembly 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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related

disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 January, 2024

9. Statement of Receipts and Payments for The Year Ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	687,428,881	537,745,275
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	35,169	-
Total receipts		687,464,050	537,745,275
Payments			
Compensation of employees	4	213,028,060	247,480,837
Use of goods and services	5	247,125,377	222,157,526
Subsidies	6	-	-
Transfers to other government entities	7	195,134,621	24,836,524
Other grants and transfers	8	-	-
Social security benefits	9	-	-
Acquisition of assets	10	32,162,073	43,265,974
Finance costs	11	-	-
Other payments	12	-	-
Total payments		687,450,131	537,740,861
Surplus/deficit		13,919	4,414

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21/11 2023 and signed by:

.....
Name: Peter Ndirangu Hinga

Ag Clerk of the Assembly

.....
Name: Ndiritu Kimondo

Director Finance and Accounting Services.

ICPAK 16861:

**Comparative FY means the financial year preceding the current financial year.*

Count Government of Laikipia
Laikipia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

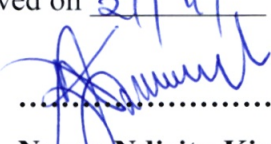
10. Statement Of Financial Assets and Liabilities As At 30th June 2023

		2022-2023	2021-2022
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	13,919	4,414
Cash balances	13B	-	-
Total cash and cash equivalents		13,919	4,414
Imprests and Advances	14	-	-
Total financial assets		13,919	4,414
Financial liabilities			
Third party deposits and retention	15	-	-
Net financial assets		13,919	4,414
Represented by			
Fund balance b/fwd	16	4,414	7,389
Prior year adjustment	17	(4,414)	(7,389)
Surplus/(deficit) for the year		13,919	4,414
Net Financial Position		13,919	4,414

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21/4/2023 and signed by:

.....

Name: Peter Ndirangu Hinga
Clerk of the Assembly

.....

Name: Ndiritu Kimondo
Director Finance and Accounting Services.
ICPAK 16861:

11. Statement Of Cash Flows for The Period Ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	687,428,881	537,745,275
Miscellaneous receipts	3	35,169	-
Total receipts from operating income		687,464,050	537,745,275
Payments for operating expenses			
Compensation of employees	4	(213,028,060)	(247,480,837)
Use of goods and services	5	(247,125,377)	(222,157,526)
Subsidies	6	-	-
Transfers to other government entities	7	(195,134,621)	(24,836,524)
Other grants and transfers	8	-	-
Social security benefits	9	-	-
Finance costs	11	-	-
Other payments	12	-	-
Total payments for operating expenses		(655,288,058)	(494,474,887)
Net receipts from operating activities		32,175,992	43,270,388
Adjusted for:		-	-
Prior year adjustment	17	(4,414)	(7,389)
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	-	-
Net cash flows from operating activities		32,171,578	43,262,999
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	32,162,073	43,265,974
Net cash flows from investing activities		32,162,073	43,265,974
Cash flow From Financing Activities			

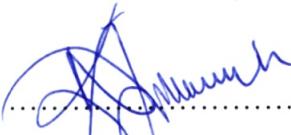
Count Government of Laikipia
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Annual Report and Financial Statements For the year ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		9,505	(2,975)
Cash & cash equivalent at Start of the year	16	4,414	7,389
Cash & cash equivalent at end of the year		13,919	4,414

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21/4 2023 and signed by:



Name: Peter Ndirangu Hinga
Ag Clerk of the Assembly



Name: Ndiritu Kimondo
Director Finance and Accounting Services.
ICPAK 16861:

12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	765,896,078	-	765,869,078	687,428,881	78,440,197	90%
Proceeds from sale of assets	-	-	-	-	-	
Other receipts	-	-	-	35,169	(35,169)	
Total	765,869,078	-	765,869,078	687,464,050	78,405,028	90%
Payments						
Compensation of employees	237,719,045	(18,210,662)	219,508,383	213,028,060	6,480,323	97%
Use of goods and services	229,535,412	18,690,162	248,225,574	247,125,377	1,100,197	100%
Subsidies	-	-	-	-	-	
Transfers to other government entities	195,614,621	(479,500)	195,135,121	195,134,621	500	100%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	103,000,000	-	103,000,000	32,162,073	70,837,927	31%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	765,869,078	-	765,869,078	687,450,131	78,418,947	90%
Surplus/ deficit	-	-	-	13,919	(13,919)	

(a) The underutilization in acquisition of assets is due to development projects which have been initiated but were not yet complete at the end of financial year to warrant payment.

The changes between the original and final budget are as a result of reallocations within the budget

The entity financial statements were approved on 21/11 2023 and signed by:



.....
Name: Peter Ndirangu Hinga
Ag Clerk of the Assembly



.....
Name: Ndiritu Kimondo
Director Finance and Accounting Services.
ICPAK 16861:

12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023

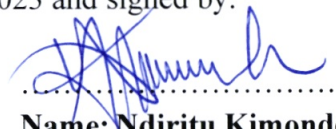
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	662,869,078	-	662,869,078	655,264,428	7,604,650	99%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	35,169	(35,169)	
Total	662,869,078	-	662,869,078	655,299,597	7,569,481	99%
Payments						
Compensation of employees	237,719,045	(18,210,662)	219,508,383	213,028,060	6,480,323	97%
Use of goods and services	229,535,412	18,690,162	248,225,574	247,125,377	1,100,197	100
Subsidies	-	-	-	-	-	-
Transfers to other government entities	195,614,621	(479,500)	195,135,121	195,134,621	500	100%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	-	-	-	-	-	-
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	662,869,078	-	662,869,078	655,288,058	7,581,020	99%
Surplus/ deficit	-	-	-	11,539	(11,539)	-

The changes between the original and final budget are as a result of reallocations within the budget

Count Government of Laikipia
Laikipia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

The entity financial statements were approved on 21/11 2023 and signed by:


.....
Name: Peter Ndirangu Hinga
Ag Clerk of the Assembly


.....
Name: Ndiritu Kimondo
Director Finance and Accounting Services.
ICPAK 16861:

12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

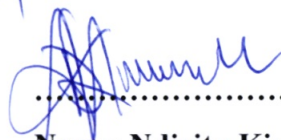
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	103,000,000	-	103,000,000	32,164,453	70,835,547	31%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	103,000,000	-	103,000,000	32,164,453	70,835,547	31%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	103,000,000.00	-	103,000,000.00	32,162,073	70,837,927	31%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	103,000,000	-	103,000,000	32,162,073	70,837,927	31%
Surplus/ deficit	-	-	-	2,380	(2,380)	-

The entity financial statements were approved on 21/11/2023 and signed by:



.....
Name: Peter Ndirangu Hinga

Ag Clerk of the Assembly



.....
Name: Ndiritu Kimondo

Director Finance and Accounting Services.

ICPAK 16861:

13. Budget Execution By Programmes And Sub-Programmes

	Original			Actual on	
Programme/Sub-Programme	Budget	Adjustments	Final Budget	comparable	% Budget
	2022-2023		2022-2023	basis	utilization
	Kshs	Kshs	Kshs	30 th June 2023	Kshs
Programme 0724004510	-	-	-	-	-
Sub-Programme 0724014510(Legislative and oversight)	765,869,078	-	765,869,078	687,450,131	78,418,947
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Programme 2	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Total	765,869,078	-	765,869,078	687,450,131	78,418,947

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 0 compared to KShs 0 in prior period as indicated on note 13A. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 22nd June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements

1. Transfer From CRF

	2022-2023	2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	61,120,909	
Transfers from the county treasury for Q2	154,779,833	190,738,097
Transfers from the county treasury for Q3	176,232,943	143,159,965
Transfers from the county treasury for Q4	295,295,196	203,847,213
Cumulative amount	687,428,881	537,745,275

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

Notes to the Financial Statements**3. Miscellaneous receipts**

	2022-2023	2021-2022
	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts (Returned Faulu payment relating to year 2021-2022)	35,169	-
Total	35,169	-

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	213,028,060	247,081,614
Basic wages of temporary employees	-	399,223
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	213,028,060	247,480,837

Count Government of Laikipia
Laikipia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	2,680,500	2,180,000
Communication, supplies and services	8,167,200	2,324,400
Domestic travel and subsistence	68,034,695	56,141,093
Foreign travel and subsistence	22,836,921	26,603,780
Printing, advertising and information supplies & services	5,124,510	6,174,660
Rentals of produced assets	489,000	500,000
Training expenses	11,039,010	6,540,080
Hospitality supplies and services	20,809,427	13,846,530
Insurance costs	31,163,069	32,178,385
Specialized materials and services	830,660	153,900
Office and general supplies and services	7,078,719	7,693,026
Fuel, oil and lubricants	5,497,990	4,297,172
Other operating expenses	58,227,973	60,727,633
Routine maintenance – vehicles and other transport equipment	3,679,844	2,198,767
Routine maintenance – other assets	1,465,860	598,100
Total	247,125,377	222,157,526

Notes To The Financial Statements (Continued)

6. Subsidies

Description	2022-2023	2021-2022
	Kshs	Kshs
Subsidies To County Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies To Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to national government entities		
Transfers to other county assembly entities		
Capital grants to government agencies and other levels of government	-	-
Current grants to government agencies and other level of government -county assembly car and mortgage scheme	195,114,621	24,481,024
Others current transfers, grants and subsidies (Donations)	20,000	355,500
Other capital grants and trans		
Total	195,134,621	24,836,524

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2022-2023	2021-2022
	Kshs	Kshs
Scholarships and other educational benefits		
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

9. Social Security Benefits

	2022-2023	2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

<u>Non- financial assets</u>	2022-2023	2021-2022
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	-	-
Refurbishment of buildings	10,704,074	18,267,046
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of ICT equipment, software and other ICT asset	21,457,999	24,998,928
Purchase of specialized plant, equipment and machinery	-	-
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	32,162,073	43,265,974
<u>Financial assets</u>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	32,162,073	43,265,974

Notes To The Financial Statements (Continued)

11. Finance Costs

	2022-2023	2021-2022
	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

12. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments	-	-
Total	-	-

Notes To The Financial Statements (Continued)**13. Cash And Bank Balances****13A. Bank Balances**

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022-2023	2021-2022
			Kshs	Kshs
CBK Acc.no 1000193786, ksh		Recurrent	11,539	4,414
Equity, Acc.no 0270261206585, ksh		Recurrent	-	-
CBK, Acc.no 1000339691, ksh		Development	2,380	-
Name of bank, Acc.No¤cy		Deposit Acc	-	-
Total			13,919	4,414

13B. Cash In Hand

	2022-2023	2021-2022
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

Count Government of Laikipia
Laikipia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2022-2023	2021-2022
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Imprests and Advances

Description	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department	2022-2023	2021-2022
Imprests	Kshs	Kshs
Department Xx		
Department Xx		
Department Xx		
Sub-Total		
Salary Advance		
Department Xx		
Department Xx		
Sub-Total		
Grand Total		

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits				
Retentions				
Total				
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (tie to above total)	-	-	-	-

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

16. Fund Balance Brought Forward

Description of the adjustment	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts	4,414	7,389
Cash In Hand	-	-
Imprests and advances	-	-
Third party deposits and retentions	-	-
Total	4,414	7,389

17. Prior Year Adjustments

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	Balance b/d from Comparative FY 2021/2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY2022/2023
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	4,414	(4,414)	0
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	-	-	-
Others (<i>Specify</i>)	-	-	-

Prior period adjustment applies to the correction of an error in the financial statements of a prior period.

The prior year above relates to return of money to CRF for year 2022-2023 of Ksh 4,414

18. DECREASE(INCREASE)CHANGES IN RECEIVABLE

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Account Receivable As At 1 st July 2022	-	-
Closing Account Receivable As At 30 th June 2023	-	-
Change In Accounts Receivables	-	-

19. (DECREASE)/INCREASE CHANGES IN PAYABLES

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Accounts payables As At 1 st July 2022	-	--
Closing Accounts payables As At 30 th June 2023	-	-
Change In Accounts payables	-	--

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/d Insert Comparative FY 2021-2022	Additions for the year	Paid during the year	Balance c/d (insert current FY2022-2023)
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	1,918,802	0	1,918,802	0
Construction of Civil Works	-	-	-	-
Supply of Goods	1,643,430	8,147,843	1,643,430	8,147,843
Supply Of Services	8,728,826	11,801,544	8,728,826	11,801,544
Total	12,291,058	19,949,387	12,291,058	19,949,387

2. Pending Staff Payables (See Annex 2)

	Balance b/d Comparative 2021-2022	Additions for the year	Paid during the year	Balance c/d (2022-2023)
Description	Kshs	Kshs	Kshs	Kshs
Senior Management				
Middle Management				
Unionisable Employees				
Others				
Total				

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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/d 2021-2022	Additions for the year	Paid during the year	Balance c/d 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

4. External Assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
Total		

a) External assistance relating loans and grants

	2022-2023	2021-2022
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
Total		

Notes To The Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2022-2023	2021-2022
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments Made By Third Parties	2022-2023	2021-2022
Description	Kshs	Kshs
Compensation Of Employees	-	-
Use Of Goods and Services	--	-
Subsidies	-	-
Transfers To Other Government Units	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition Of Assets	-	-
Finance Costs, Including Loan Interest	-	-
Repayment Of Principal On Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

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

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

	2022-2023	2021-2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(This note should tie to line 3 of note 4 on external assistance)

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

5.1 Classification by Source

	2022-2023	2021-2022
Description	Kshs	Kshs
National government	-	--
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses.

Payments made by third parties	2022-2023	2021-2022
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	--
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

N/B The above subclassification will be adopted based on the appropriate county's operations.

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Assembly:

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

County Government of Laikipia**Laikipia County Assembly****Annual Report and Financial Statements For the year ended 30th June 2023****Related party transactions:**

	2022-2023	2021-2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	106,278,828	49,029,756
Key Management Compensation (Clerk and Heads of departments)	22,152,480	19,672,320
Total Compensation to Key Management	128,431,308	68,702,076
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	195,114,621	24,481,024
Transfers to other entities under the Assembly		-
Transfers to non-reporting entities e.g ECD centres welfare centres, donations	20,000	355,500
Total Transfers to related parties	195,134,621	24,836,524
<u>Transfers from related parties</u>		
Transfers from the CRF	687,428,881	537,745,275
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
Total Transfers from related parties	687,428,881	537,745,275

7. Contingent Liabilities

Contingent liabilities	2022-2023	2021-2022
	Kshs	Kshs
Court cases against the entity	7,869,175.00	--
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	--	-

(Give details- Update ANNEX 8 Contingent liabilities register)

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16. Progress On Follow On Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Late Exchequer Releases	In the year the national treasury was late to release funds.	unresolved.	
2	Unresolved Prior Year Matters	This has been resolved	Resolved	
3	Non-Compliance with National Cohesion and Integrated Act, 2008	To be resolved with future recruitments.	Unresolved	In two years.
4	Lack of Approved Information Technology (IT) Security Policy	Being updated to capture new developments in IT.	Unresolved	One Year
5	Failure to Implement E-procurement Processes	Being addressed with capacity building and additional staffing in the department.	Unresolved	One Year
6	Non-Disclosure of Land	Included in the financial statements.	Resolved	



.....
Clerk of the County Assembly
Date

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17. Annexes

Annex 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
Construction of Buildings							
KERRYBERRY & HAWI	10/06/2022	CONSTRUCTION OF MULTIPURPOSE	5,290,735	1,306,223	-	1,306,223	-
GOLDEN CAPITAL	03/02/2021	CONTRUCTION OF PERIMETER WALL	8,346,835	612,579	-	612,579	-
Sub-Total			13,637,570	1,918,802	-	1,918,802	-
Construction of Civil Works							
Sub-Total		-	-	-	-	-	-
Supply of Goods							
		SUPPLY AND DELIVERY OF VARIOUS GOODS		1,643,430	8,147,843	1,643,430	8147843
Sub-Total				1,643,430	8,147,843	1,643,430	8,147,843
Supply of Services							
		PROVISION OF VARIOUS SERVICES		8,728,826	11,801,544	8,728,826	11,801,544
Sub-Total				8,728,826	11,801,544	8,728,826	11,801,544
Grand Total			13,637,570	12,291,058	19,949,387	12,291,058	19,949,387

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Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance Comparative 2021-2022	Comments
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others (<i>specify</i>)							
4.							
Sub-Total							
Grand Total							

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Annex 3 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current 2022-2023	Outstanding Balance Comparative 2021-2022	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total							
Amounts Due To County Govt Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others (Specify)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/d (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/d (Kshs) 2022/2023
Land		-	-	-	
Buildings and structures	204,794,212	10,704,074	-	-	215,498,286
Transport equipment	45,726,207	-	-	-	45,726,207
Office equipment, furniture and fittings	9,709,081	-	-	-	9,709,081
ICT equipment	24,998,928	21,457,999			46,456,927
Machinery and equipment					
Biological assets					
Infrastructure assets					
Heritage and cultural assets					
Intangible assets					
Work in progress					
Total	285,228,428	32,162,073	-	-	317,390,501

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Annex 5 – Analysis Of Accounts Receivables

(a) Government Imprest

Imprest register									
Date issued	Imprest due	Imprest no	date due for surrender	date surrendered	Imprest no	amount	Balance	Person	Details
3/11/2020	50000	3452097	10/11/2020	2/6/2021	3452097	50000	-	John Ngethe	purchase of low value items
15/02/2021	60000	3452110	22/02/2021	23/2/2021	3452110	60000	-	John Ngethe	transport services
Date issued	Imprest due	Imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3/12/2020	550,000.00	3452102	10/12/2020	29/03/2021	3452102	550000	-	James irungu	facilitation fee- team building activities
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
2/10/2020	300,000	3452096	30/06/2021	30/06/2021	3452096	300000	-	Veronica Mwangi	Office imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3/11/2020	50,000.00	3452095	30/06/2021	30/06/2021	3452095	50000	-	Margaret Mbuthia	office standing imprest
16/9/2021	100,000.00	3452132	30/06/2022	29/06/2022	3452132	100000	-	Margaret Mbuthia	office standing imprest
27/10/2021	40,000.00	3452142	4/11/2022	29/06/2022	3452142	40000	-	Margaret Mbuthia	payment of dstv

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30/09/2022	100,000.00	3452021	30/06/2023	30/06/2023	3452021	100,000.00	-	Margaret Mbuthia	standing imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
29/03/2021	50,000.00	3452117	30/06/2021	16/05/2021	3452117	50000	-	Danilo Legei	office imprest
23/09/2021	50,000.00	3452129	30/06/2022	30/06/2022	3452129	50,000	-	Danilo Legei	office imprest
11/10/2022	50,000.00	3452011	30/06/2023	9/5/2023	3452011	50,000	-	Danilo Legei	office imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
24/11/2021	36,400.00	3452145	2/12/2021	16/12/2021	3452145	36400	-	Francis Lemaos	purchase of flags, padlocks
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
29/09/2020	50,000.00	3452094	7/10/2020	4/11/2020	3452094	50000	-	Simon ledepe	office fumigation
31/03/2021	120,000.00	3452118	7/4/2021	2/6/2021	3452118	120000	-	Simon ledepe	office fumigation
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
22/02/2021	100000	3452112	30/06/2021	14/06/2021	3452112	100000	-	miriam nderitu	office standing imprest
21/09/2021	100,000.00	3452136	30/06/2022	28/06/2022	3452136	100000	-	miriam nderitu	office standing imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
10/11/2020	143800	3452101	19/11/2020	17/11/2021	3452101	143800	-	Michael Murithi	publishing laikipia county finance bill
15/04/2021	151600	3452120	22/04/2021	28/04/2021	3452120	151600		Michael	publishing community

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							-	Murithi	wildlife bill
28/04/2021	152400	3452121	5/5/2021	4/5/2021	3452121	152400	-	Michael Murithi	publishing laikipia preprimary bill
14/12/2021	265000	3452147	21/12/2021	14/12/2021	3452147	265000	-	Michael Murithi	publishing of finance bill
17/2/2022	219000	3452150	24/2/2022	17/2/2022	342150	219000	-	Michael Murithi	publishing of bills
24/2/2022	150000	3452001	3/3/2022	24/02/2022	3452001	150000	-	Michael Murithi	publishing county community bill
17/3/2022	153700	3452003	24/3/2022	17/3/2022	3452003	153700	-	Michael Murithi	publishing supplementary budget
23/3/2022	153700	3452004	30/3/2022	29/03/2022	3452004	153700	-	Michael Murithi	publishing of bills
5/5/2022	448700	3452007	12/5/2022	11/5/2022	3452007	448700	-	Michael Murithi	publishing finance act, revenue act
23/06/2022	152300	3452010	30/06/2022	28/06/2022	3452010	152300	-	Michael Murithi	Publishing appropriations bill
6/12/2022	151620	3452027	13/12/2022	14/12/2022	3452027	151620	-	Michael Murithi	Publishing supplementary bill
6/12/2022	208600	3452029	13/12/2022	8/12/2022	3452029	208600	-	Michael Murithi	Purchase of statutory materials
7/3/2023	198200	3452032	14/3/2023	14/3/2023	3452032	198200	-	Michael Murithi	publishing laikipia county finance bill
10/4/2023	164200	3452038	17/4/2023	12/4/2023	3452038	164200	-	Michael Murithi	Publishing of Laikipia car loan and mortgage bill
19/06/2023	142600	3452040	26/06/2023	21/06/2023	3452040	142600	-	Michael Murithi	publishing supplementary bill
29/06/2023	152400	3452042	30/06/2023	30/06/2023	3452042	152400		Michael Murithi	Publishing appropriations bill
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
10/12/2020		3452104	31/06/2021	24/06/2021	3452104			Irene Wanjiku	standing imprest

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	50,000.00					50,000.00	-		
13/04/2021	100,000.00	3452119	30/06/2021	30/06/2021	3452119	100,000.00	-	Irene Wanjiku	standing imprest
30/03/2022	48500	3452005A	30/06/2022	30/06/2022	3452005A	48,500.00	-	Irene Wanjiku	standing imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
1/10/2020	30,000	3452092	30/06/2021	16/06/2021	3452092	30000	-	Caroline wairimu	postage and delivery of letters
21/09/2021	40,000	3452135	30/06/2022	10/6/2022	3452135	40000	-	Caroline wairimu	postage and delivery of letters
26/08/2022	60,000	3452014	30/06/2023	27/06/2023	3452014	60000	-	Caroline wairimu	standing imprest-postage and delivery of letters, repair of pigeon holes
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
15/2/2021	300000	3452109	22/2/2021	18/5/2021	3452109	300000	-	Grace muthoni	public participation
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
15/2/2021	20,000.00	3452111	22/2/2021	16/06/2021	3452111	20000	-	ken kigano	dstv subscription
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
1/10/2020	10,000.00	3452093	8/10/2020	23/06/2021	3452093	10000	-	Charles ndungu	Dstv payment
23/02/2021	150,000.00	3452115	30/06/2021	23/06/2021	3452115	150000	-	Charles ndungu	office standing imprest
10/2/2022	100,000.00	3452150	30/06/2022	28/06/2022	3452150	100000	-	Charles ndungu	office standing imprest

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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
10/12/2020	25,000.00	3452103	19/12/2020	22/06/2021	3452103	25000	-	Solomon Nongiso	repair of vehicle
15/03/2022	10,000.00	3452002A	30/06/2022	22/06/2022	3452002A	10000	-	Solomon Nongiso	vehicle maintenance
27/09/2022	20,000.00	3452019	30/06/2023	25/06/2023	3452019	20000	-	Solomon Nongiso	vehicle maintenance
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
15/2/2021	10,000.00	3452108	30/06/2021	15/6/2021	3452108	10000	-	Anthony Maina	vehicle maintenance
23/9/2021	10,000.00	3452138	30/06/2022	14/06/2022	3452138	10000	-	Anthony Maina	vehicle maintenance
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
4/11/2020	10,000.00	3452099	30/06/2021	10/6/2021	3452099	10000	-	Samuel Maina	Vehicle maintenance
15/9/2021	55,000.00	3452130	30/06/2022	8/6/2022	3452130	55000	-	Samuel Maina	Vehicle maintenance
22/8/2022	10,000.00	3452012	30/06/2023	26/6/2023	3452012	10000	-	Samuel Maina	Vehicle maintenance
8/12/2022	12,750.00	3452030	15/12/2022	20/12/2022	3452030	12750	-	Samuel Maina	Battery for vehicle 31CG
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
4/11/2020	10,000.00	3452100	30/06/2021	23/06/2021	3452100	10000	-	James Kamau	vehicle maintenance
21/09/2021	10,000.00	3452134	30/06/2022	28/06/2022	3452134	10000	-	James Kamau	vehicle maintenance

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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
21/09/2021	10,000.00	3452140	30/06/2022	30/06/2022	3452140	10000	-	Mary Teresia Wanjiku	vehicle maintenance
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
28/10/2021	14,000.00	3452143	4/11/2021	31/5/2022	3452143	14000	-	Benard Nyagah	purchase of batteries
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
21/04/2022	50,000.00	3452006A	28/04/2022	24/06/2022	3452006A	50000	-	Paul Kironji	Networking backup

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
5/11/2020	100,000.00	3452091	12/11/2020	14/11/2020	3452091	100000	-	David muraguri	publication of program based budget

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
28/08/2020	100,000.00	3452122	30/06/2021	30/06/2021	3452122	100000	-	Dennis wanderi	office standing imprest
22/09/2021	200,000.00	3452137	30/06/2022	30/06/2022	3452137	200000	-	Dennis wanderi	office standing imprest

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
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23/02/2021	18,600.00	3452116	30/02/2021	15/04/2021	3452116	18600	-	Bernard Njuguna	printing of passports, extension cables

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
15/9/2021	10,000.00	3452131	30/06/2022	30/06/2022	3452131	10000	-	Samuel lowasa	vehicle maintenance
6/9/2022	10,000.00	3452016	30/06/2022	9/06/2023	3452016	10000	-	Samuel lowasa	vehicle maintenance

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
16/9/2021	10,000.00	3452133	30/06/2022	9/6/2022	3452133	10000	-	samson ngugi	vehicle maintenance
26/08/2022	10,000.00	3452015	4/9/2022	20/06/2023	3452015	10000	-	samson ngugi	vehicle maintenance

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
11/11/2021	10,000.00	3452144	30/06/2022	30/01/2022	3452144	10000	-	James Ngunjiri	vehicle maintenance

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
19/9/2022	50,000.00	3452018	26/9/2022	2/5/2023	345018	50000	-	Daniel Murage	president official potrait

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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
18/10/2022	100,000.00	3452022	30/06/2023	30/06/2023	3452022	100000	-	Jonathan Langas	Office imprest
8/12/2022	20,000	3452031	15/12/2022	19/12/2022	3452031	20000	-	Jonathan Langas	Speakers framed potraits
16/04/2023	100,000	3452039	23/04/2023	8/6/2023	3452039	100000	-	Jonathan Langas	Facilitation of speakers meeting

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
24/11/2022	50,000.00	3452025	30/06/2023	30/06/2023	3452025	50000	-	Eunice Kabui	Office imprest

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
30/11/2022	80,000.00	3452026	7/12/2022	6/2/2023	3452026	80000	-	Shelmith Wanjiru	Purchase of flags

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
7/12/2022	10,000.00	3452028	30/06/2023	31/05/2023	3452028	10000	-	Joseph mwaniki	vehicle mintenance

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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3/4/2023	26,100.00	3452033	10/4/2023	14/4/2023	3452033	26100	-	Nicholas kishoyan	procurement of office equipments

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3/4/2023	9,000.00	3452034	10/4/2023	6/4/2023	3452034	9000	-	Nelson Kosgei	Purchase of extension cable and flash disks

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3/4/2023	5,700.00	3452035	10/4/2023	6/4/2023	3452035	5700	-	monica mbote	payment of laundry services

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3/4/2023	14,600.00	3452036	10/4/2023	4/5/2023	3452036	14600	-	Agnes wanjiku	payment duvey and curtains

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3/4/2023	60,270.00	3452037	10/4/2023	4/5/2023	3452037	60270	-	Carolyn Njeri Macharia	speakers house equipments

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(b) Salary Advance

Name of Officer	Date Advanced	Amount Advanced Kshs	Amount Recovered Kshs	Balance Kshs
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Total	-	-	-	-

Annex: 6 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source Of Funds	Implementing Partners

Annex 7 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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Annex 8: Contingent Liabilities Register

Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected Payment Date	Remarks
NANYUKI CMCC NO.18 OF 2019	Mutembei Njagi & Co Advocates 0724391689, timwakili@gmail.com JM MWANGI &Co Advocates 062-2031352 info@jmmwangiadvocatesllp.com		Ksh 650,000 Fee Note Ksh 206,000	November 2023 November 2023	
NANYUKI ELRC NO. 4 of 2020	Gikera & Vадgama Advocates Email: Info@Gvalawfirm.Com		Balance outstanding Kshs. 145,175/	November 2023	
Nairobi political parties disputes tribunal complaint no. E017 /2021	JM MWANGI &CO ADVOCATES 062-2031352 info@jmmwangiadvocatesllp.com		Fee Note Ksh 900,000/	December 2023	
Nanyuki High Court Petition No.1/2021	JM MWANGI &CO ADVOCATES 062-2031352 info@jmmwangiadvocatesllp.com		Fee Note Ksh 1,790,000	December	November 2023
Nanyuki High Court Constitutional Petition No.1 /2022	JM MWANGI &CO ADVOCATES 062-2031352 info@jmmwangiadvocatesllp.com		Fee Note Ksh 400,000		On-going case
Nyahururu High Court Petition No.3 /2022	JM MWANGI &CO ADVOCATES 062-2031352 info@jmmwangiadvocatesllp.com		Fee Note Ksh 450,000		On-going case
Nanyuki H.C Election Petition No.1/2023	JM MWANGI &CO ADVOCATES 062-2031352 info@jmmwangiadvocatesllp.com		Fee Note 1,500,000		Pending
Nanyuki High	JM MWANGI &CO		Interim Fee note		On-going

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006/2022	Elc	ADVOCATES 062-2031352 info@jmmwangiadvocatesllp.com		raised Kshs.1,078,000/		case
13. Nyahururu E.L.C CONST. PET.NO E003/2023		Maureen Kihoro & Co Advocates maureenkihoroadv@gmail.com		Interim fee note raised Kshs.750,000/	November 2023	On-going case