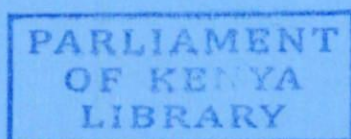


REPUBLIC OF KENYA



*Enhancing Accountability*

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## REPORT

OF

**THE AUDITOR-GENERAL**

ON

**COUNTY EXECUTIVE OF LAIKIPIA**

**FOR THE YEAR ENDED  
30 JUNE, 2021**



OFFICE OF THE AUDITOR GENERAL  
CENTRAL HUB  
**25 FEB 2022**  
R E C E I V E D  
P. O. Box 267 - 10100, NYERI



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**COUNTY GOVERNMENT OF LAIKIPIA  
(EXECUTIVE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2021**

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

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**I. ACRONYMS**

<b>Acronym</b>	<b>Meaning</b>
AO	Accounting Officer
ASDSP	Agriculture Sector Development Support Project
CECM	County Executive Committee Member
CO	Chief Officer
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
EU	European Union
ECDE	Early Childhood Development Education
IDEAS	Instruments for Devolution Advice and Support
KCB	Kenya Commercial Bank
KCSAP	Kenya Climate Smart Agriculture Project
KUIG	Kenya Urban Support Institutional Grant
KUSP	Kenya Urban Support Program
LCDA	Laikipia County Development Authority
LCRB	Laikipia County Revenue Board
MoH	Ministry of Health
NHIF	National Health Insurance Fund
OSR	Own Source Revenue
PPEs	Personal Protective Equipment
RMLF	Road Maintenance Levy Fund
THUSCP	Transforming Health Care Systems
UNICEF	United Nations International Children's Emergency Fund
VTCs	Vocational Training Centres

**COUNTY GOVERNMENT OF LAIKIPIA**  
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**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

Laikipia County is one of the 47 Counties in the Republic of Kenya within the Rift Valley Region. “Laikipia” is a Maasai word equivalent to trees plain reflecting the large highland plateau. It borders 7 counties namely Samburu, Isiolo, Meru, Nyeri, Nyandarua, Nakuru and Baringo to the West. It covers an area of 9532.2 km<sup>2</sup> and is ranked as the 15th largest county in the country by land size and has a population of 518,560 as per the 2019 Kenya Population and Housing Census. The County is cosmopolitan with about 23 communities.

Laikipia County comprises of five administrative sub counties (formerly districts) namely Laikipia East, Laikipia North, Laikipia West, Laikipia Central and Nyahururu. The County consists of three constituencies namely Laikipia East, Laikipia North and Laikipia West. The County interim headquarters is Nanyuki while the gazetted is Rumuruti.

The County is largely rural in settlement and a member of the Central Region Economic Bloc (CEREB), Co-operation for Peace and Development (Amaya Triangle Initiative) and Frontier Counties Development Council.

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

**Our vision:** *The greatest county with the best quality of life*

**Our mission:** *To enable every household in Laikipia to lead a prosperous life*

**Our core values:**

- *People-centeredness*
- *Equity*
- *Accountability*
- *Efficiency*
- *Professionalism*
- *Integrity*
- *Innovativeness*
- *Passion*

**COUNTY GOVERNMENT OF LAIKIPIA**  
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**(b) Key Management – The Cabinet**



**H.E NDIRITU MURIITHI**  
**GOVERNOR – COUNTY GOVERNMENT OF LAIKIPIA**

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

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**H.E JOHN MWANIKI**  
**DEPUTY GOVERNOR**



**KARANJA NJORA**  
**COUNTY SECRETARY/CHIEF OF**  
**STAFF**



**ROSE MAITAI**  
**CECM HEALTH AND MEDICAL**  
**SERVICES**



**MURUNGI NDAI**  
**CECM FINANCE, ECONOMIC**  
**PLANNING AND COUNTY**  
**DEVELOPMENT, Ag. CECM**  
**EDUCATION & SOCIAL SERVICES**



**DR. JOSEPH LENAI**  
**CECM ADMINISTRATION, PUBLIC**  
**SERVICE, ICT AND OFFICE OF THE**  
**GOVERNOR**



**WANGARI WACHIRA**  
**CECM AGRICULTURE, LIVESTOCK**  
**& FISHERIES**



**JOSEPH SHUEL**  
**CECM INFRASTRUCTURE, LAND**  
**AND URBAN DEVELOPMENT**



**BIWOTT TIROP**  
**CECM TRADE, TOURISM,**  
**CO-OPERATIVES AND**  
**INDUSTRIALIZATION**



**PETER MATUNGE**  
**CECM WATER, ENVIRONMENT &**  
**NATURAL RESOURCES**

**COUNTY GOVERNMENT OF LAIKIPIA**  
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**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No.	Accounting Officers	Name
1	CECM Finance Economic Planning and County Development	Murungi Ndai
2	County Administration, Public Service & Office of the Governor	Karanja Njora
3	Finance Economic Planning and County Development	Paul Njenga
4	Health and Medical Services	Donald Mogoi
5	Agriculture, Livestock and Fisheries	Emily Kioko
6	Infrastructure, Land and Urban Development	Dancun Mwangi
7	Education and Social Services	James Mbuco
8	Trade, Tourism, Co-operatives and Industrialization	Jemimah Mburugu
9	Water, Environment & Natural Resources	June Kawira
No.	County Treasury Members	Name
1	CECM Finance Economic Planning and County Development	Murungi Ndai
2	CO Finance Economic Planning and County Development	Paul Njenga
3	Ag Director Accounting Services ( <i>resigned in June 2021</i> )	Florence Wangechi
4	Director Internal Audit	Mary Wachiuri
5	Director Economic Planning	Charles Nderitu
6	CEO Laikipia County Revenue Board	Prudence Waithera
7	CEO Laikipia County Development Authority	Jesse Mugo
8	Ag Director Budget	Julius Kingori
9	Ag Asst. Director Financial Reporting	Mishek M Gacheru
10	Ag. Director Supply Chain Management	Josephine Njoki
11	Ag. Director Asset Management	Nelson Ochungo

**(d) Fiduciary Oversight Arrangements**

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

**(e) Entity Headquarters**

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

**(f) Entity Contacts**

Telephone: +254 740031031  
 E-mail: [reports.treasury@laikipia.go.ke](mailto:reports.treasury@laikipia.go.ke)  
 Website: [www.laikipia.go.ke](http://www.laikipia.go.ke)

**COUNTY GOVERNMENT OF LAIKIPIA**  
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**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000, City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Nairobi, Kenya
3. Co-operative Bank  
Nairobi, Kenya
4. Equity Bank  
Nairobi, Kenya
5. Family Bank  
Nairobi, Kenya
6. ABSA Bank  
Nairobi, Kenya

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**(j) County Attorney**

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

**COUNTY GOVERNMENT OF LAIKIPIA**  
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**2. FORWARD BY THE CECM FINANCE ECONOMIC PLANNING AND COUNTY DEVELOPMENT**

It is my pleasure to present the County Government of Laikipia executive Financial Statements for the year ended 30<sup>th</sup> June 2021. These Financial Statements have been prepared in line with The PFM Act 2012 and are in line with the format prescribed by The Public Sector Accounting Standards Board. Section 164 (4) of The PFM Act requires that these statements be submitted to The Auditor General and copies be submitted to The National Treasury, Office of the Controller of Budget and The Commission of Revenue Allocation within 3 months after end of each financial year. Pursuant to the PFM Act 2012 Section 149, I confirm that there was accountability to the county assembly in ensuring that the resources of the county government were authorised and lawfully utilised in an effective, efficient, economical and transparent manner.

The link between policies, planning, budgeting and reporting continues being critical as provided for in the Constitution of Kenya 2010 and County Governments Act of 2012. The financial statements play a critical role in the decision making, management and accountability of public resources. To strengthen the public finance management, the County government will continue to embrace timely financial reporting and deepen public financial reforms e.g. use of the Laikipia County Statistical abstract which is prepared annually as part of budget preparation, project management and capacity building of the financial reporting unit to increase efficiency and effectiveness in service delivery.

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

**CORPORATE GOVERNANCE**

The functions of County Governments are contained in the Fourth Schedule (Constitution of Kenya 2010) while the county operates as guided by the County Governments Act 2012, PFMA, PPDA and other legislations. The County is headed by The Governor, who is responsible for its general policy and strategic direction and is accountable to the County Assembly and Senate Public Accounts Committee. County Governments consist of two arms namely, the County Assembly and the County Executive.

The County Assembly is the legislative authority of county laws. The general oversight of the County Government and representation of the people is vested on County Assembly. It consists of 24 Members of County Assembly (MCAs) and the Speaker. The County Executive Committee heads the executive arm and comprises of the Governor, the Deputy Governor, the County Secretary and the 8 County Executive Committee Members (CECMs)

To improve on its financial and operational performance, the county has formulated various boards and committees comprising of committee members with relevant qualifications and experience; and whose remuneration is guided by the Salaries & Remuneration Commission.

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

**COUNTY GOVERNMENT OF LAIKIPIA**  
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**1. Laikipia County Audit Committee**

It was constituted in April 2018 as required by the PFM Regulations 2015 and is guided by an Audit Charter that was approved in September 2018. The committee members are:

No.	Names	Designation	Qualifications
1	Anthony Kiritu	Chairperson	MBA, CPA(K),ICPAK member
2	James Sambu	Member	MBA, CPA(K),ICPAK member
3	Joseph Kimathi	Member	MBA, CPA(K),ICPAK member
4	Elizabeth Kingoo	Member	PhD Supply Chain, CPA(K), ICPAK member
5	Julius Kingori	Treasury Representative	MBA, CPS, CPA(K),ICPAK member
6	Mary Wachiuri	Head of Internal Audit - secretary	MBA, CFE, CPA(K),ICPAK member

**2. Laikipia County Public Service Board**

Laikipia County Public Service Board was established by The Laikipia County Public Service Board Act June 2014. The board members are;

No.	Names	Designation
1	Margaret Mumbi	Chairperson
2	Timothy Wamiti	Secretary
3	Patricia Wangui	Member
4	John Ekale	Member
5	Benson Sururu	Member
6	Christine Chepkoech	Member
7	Moses Mwaura	Member

Other boards and committees formulated by Laikipia County Government are;

- i. Laikipia County Revenue Board (LCRB)
- ii. Laikipia County Development Authority (LCDA)
- iii. Laikipia County Enterprise Fund Board
- iv. Laikipia County Co-operative Fund Board
- v. County Alcoholic Drinks Regulation Committee
- vi. The County Budget and Economic Forum
- vii. County Environmental Committee
- viii. Nanyuki Teaching & Referral Hospital Board
- ix. Nyahururu Referral Hospital Board
- x. Covid-19 Emergency Response Fund Committee
- xi. Rumuruti Municipality Board
- xii. Laikipia County Pending Bills Committee
- xiii. Laikipia County Assets Leasing Fund Committee
- xiv. Laikipia County Economic Stimulus Program Committee

**COUNTY GOVERNMENT OF LAIKIPIA**  
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**FINANCIAL PERFORMANCE**

**1. Revenue**

The County government's equitable share of revenue (raised nationally) is determined annually through CARA, as required by Article 202 of the Kenyan Constitution. In addition, CARA determines each County's Equitable Share, Conditional Allocations from National Government, and Conditional Allocations from Development Partners. Other than allocations provided by CARA, the County also finances its operations through locally generated revenue (Own Source Revenue) and it continues to explore and innovate efficient ways to increase local revenue collections it through the Laikipia County Revenue Board.

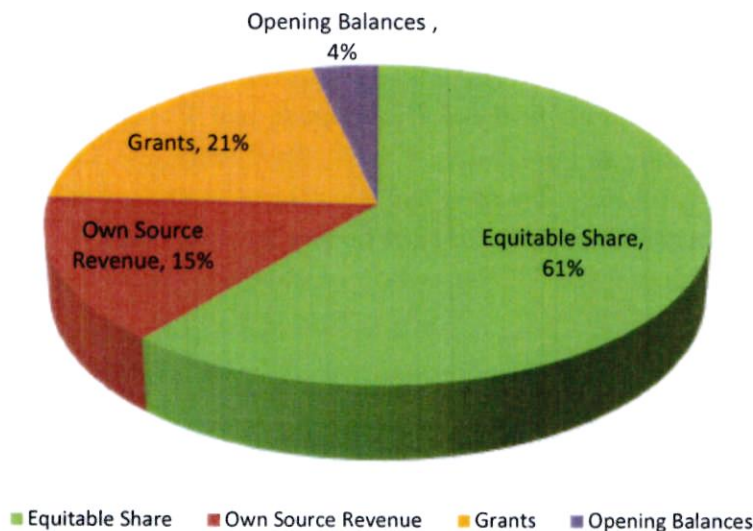
In FY 2020/2021, the County realized Kshs 6,420,707,991 as its revenue which was 94% of its revenue budget as illustrated in the table below.

**Table 1: Budget realisation as at 30<sup>th</sup> June 2021**

Description	2020/21 Approved Budget Estimates	2020/21 supplementary Budget Estimates	2020/21 Revenue Realised	Budget Realization Difference	Budget Realization (%)
	A	B	C	D = B-C	E= D/B*100
Equitable Share	4,830,560,000	4,177,800,000	4,177,800,000	-	100%
County Own Revenue collection	1,006,875,000	1,006,875,000	840,396,632	166,478,368	83%
Foreign Grants	871,189,073	996,060,080	924,741,871	71,318,209	93%
Domestic Grants	482,707,063	428,053,063	230,816,786	197,236,278	54%
opening balances equitable share	-	229,834,793	229,834,793	-	100%
Opening Balances (emergency fund balances)	-	15,128,807	15,128,807	-	100%
CRF Returns	-	-	1,989,102	(1,989,102)	-
<b>Grand Total</b>	<b>7,191,331,136</b>	<b>6,853,751,743</b>	<b>6,420,707,991</b>	<b>433,043,752</b>	<b>94%</b>

**COUNTY GOVERNMENT OF LAIKIPIA**  
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**FY 2020/21 Laikipia County Revenue Sources**



**Table 2: Detailed Analysis of the Revenue Budget and amounts realised as at 30<sup>th</sup> June 2021**

Description	Initial Budget	2020/21 supplementary Budget Estimates	Total amounts available in 2020/21	Amounts not received in FY 2020/21
	A	B	C	D = B-C
<b>Equitable Share</b>	<b>4,830,560,000</b>	<b>4,177,800,000</b>	<b>4,177,800,000</b>	-
<b>County Own Source Revenue</b>	<b>1,006,875,000</b>	<b>1,006,875,000</b>	<b>840,396,632</b>	<b>166,478,368</b>
Hospital revenue	350,000,000	350,000,000	278,489,719	71,510,281
Vocational training centres	25,000,000	25,000,000	10,398,455	14,601,545
Other local sources	631,875,000	631,875,000	551,508,458	80,366,542
<b>Domestic Grants</b>	<b>482,707,063</b>	<b>428,053,063</b>	<b>230,816,786</b>	<b>197,236,278</b>
Vocational Training Grant (Youth Polytechnics)	56,780,795	56,780,795	28,255,795	28,525,000
User fee forgone	9,968,208	9,968,208	9,968,208	-
Medical leasing equipment	132,021,277	132,021,277	-	132,021,277
Road Maintenance Levy Fund	192,592,783	192,592,783	192,592,783	-
MOH Covid-19 Funds	91,344,000	36,690,000	-	36,690,000
<b>Foreign Grants</b>	<b>871,189,073</b>	<b>996,060,080</b>	<b>924,741,871</b>	<b>71,318,209</b>
Kenya Urban Support Project (KUSP)	50,000,000	50,000,000	63,717,617	(13,717,617)
Kenya Urban Institutional Grant (KUIG)	8,800,000	8,800,000	8,800,000	-
Kenya Climate Smart Agriculture Project (KCSAP)	394,359,134	394,359,134	291,846,818	102,512,315
EU IDEAS LED	92,457,157	92,457,157	38,512,939	53,944,218

**COUNTY GOVERNMENT OF LAIKIPIA**  
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UNICEF Primary Health Care Grant	11,362,004	11,362,004	4,692,898	6,669,106
KDSP Level 1 - capacity building	125,137,774	86,121,027	84,016,747	2,104,280
KDSP Level 2 - investment	-	168,472,754	296,809,981	(128,337,227)
Transforming Health Care Systems (THSUCP)	125,061,404	125,061,404	86,415,378	38,646,026
Agricultural Sector Development Support Programme (ASDSP)	47,546,600	47,546,600	34,357,177	13,189,423
DANIDA Grant	11,880,000	11,880,000	15,572,317	(3,692,317)
DANIDA Covid-19 Funds	4,585,000	-	-	-
<b>Opening Balances</b>	-	<b>244,963,600</b>	<b>246,952,702</b>	<b>(1,989,102)</b>
equitable share		229,834,793	229,834,793	
Emergency Fund	-	15,128,807	15,128,807	-
CRF Returns	-		1,989,102	(1,989,102)
<b>GRAND TOTAL</b>	<b>7,191,331,136</b>	<b>6,853,751,743</b>	<b>6,420,707,991</b>	<b>433,043,752</b>

*Domestic Grants – Leasing of Medical equipment and Covid-19 Funds amounting to Kshs 132,021,277 and 36,690,000 respectively though included in the Supplementary Budget were not receivable in the FY 2020/21. The Lease of Medical Equipment grant is a non-cash grant while the Covid-19 Funds were received and utilized in the FY 2019/20*

**Table 3 - Laikipia County – Executive Comparative Actual Revenues**

Receipt	FY 2016-2017	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021
Equitable Share (ES)	3,406,107,269	4,005,438,303	3,643,518,677	3,291,382,119	4,177,800,000
Own Source Revenue (OSR)	543,756,513	608,463,785	815,770,156	727,957,756	840,396,632
Foreign Grants	65,814,676	187,388,457	440,355,655	366,135,961	924,741,871
Domestic Grants	153,186,991	164,063,027	345,264,240	265,135,400	230,816,786
Other Revenue/ Entity Transfers	-	12,000,000	110,000,000	-	-
Proceeds from sale of assets	-	-	-	5,200,000	-
Opening balances	312,007,433	25,809,301	25,497,796	2,958,156	246,952,702
<b>Grand Total</b>	<b>4,480,872,882</b>	<b>5,003,162,873</b>	<b>5,380,406,524</b>	<b>4,658,769,393</b>	<b>6,420,707,991</b>

**Payments**

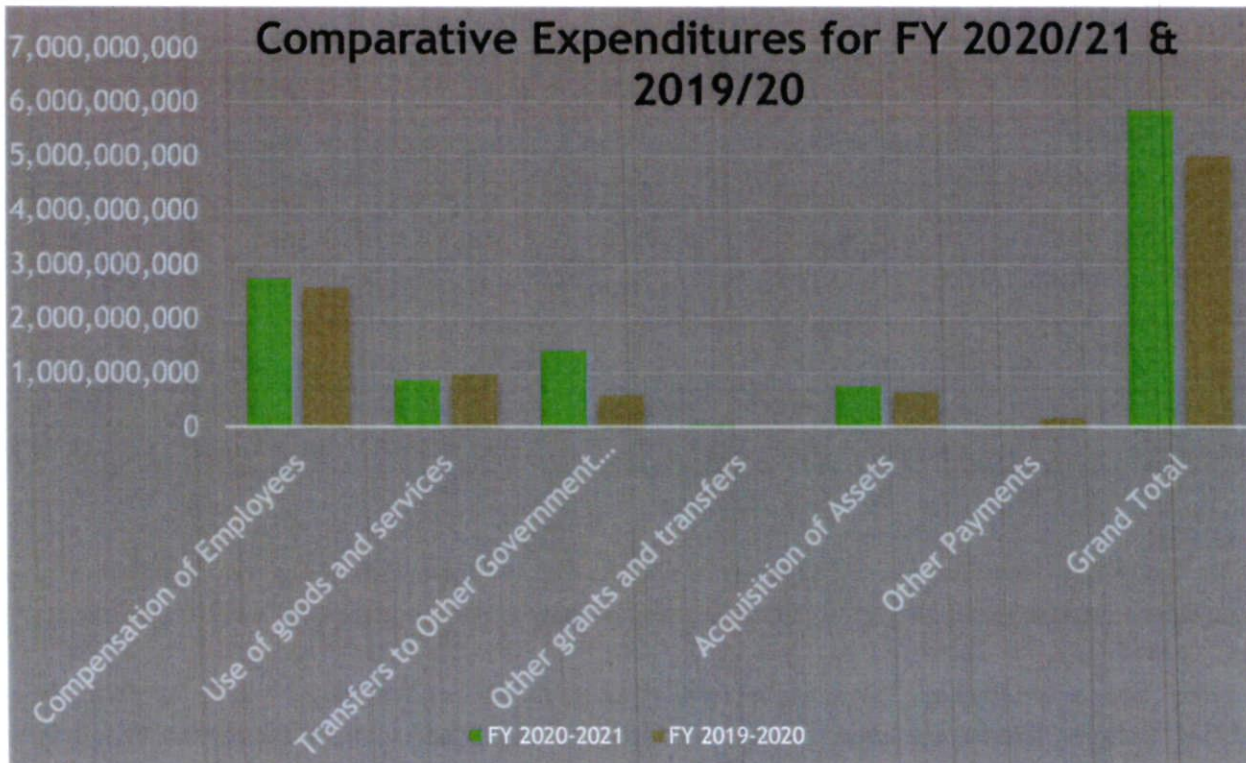
The PFM Act of 2012 provides for management of public funds and gives guidelines on planning, budgeting and execution of public funds. Laikipia County Executive adhered to these guidelines when implementing the budget.

The County Executive attained 78% budget utilization as at the end of the FY 2020/21. The highest expenditure category compared to the previous financial year remained to be Compensation of employees followed by transfers to other county entities with the increase attributable to recognition of transfers to County Assembly. The Analysis is further illustrated in the below tables and column chart showing the expenditure performance in the last 2 financial years.

**COUNTY GOVERNMENT OF LAIKIPIA**  
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**Table 3: Budget utilization as at 30<sup>th</sup> June 2021**

Expense Item	2020/2021 Approved Budget Estimates	2020/21 supplementary Budget Estimates	Actual Expenditure 2020/2021	Budget utilization difference 2020/2021	Budget utilization 2020/2021 (%)
	A	B	C	D=B-C	E = (C/B)
<b>PAYMENTS</b>					
Compensation of Employees	2,802,311,605	2,858,000,425	2,747,751,302	110,249,123	96%
Use of goods and services	1,190,480,651	1,157,070,426	873,777,223	283,293,203	76%
Transfers to County Entities	1,847,714,184	1,769,975,184	1,378,280,722	391,694,462	78%
Other grants and transfers	141,750,000	134,950,000	74,144,000	60,806,000	55%
Social Benefits	21,000,000	21,000,000	-	21,000,000	-
Other Payments	748,000,000	45,128,807	33,686,337	11,442,471	75%
Acquisition of Assets	1,168,666,981	1,495,873,244	757,795,488	738,077,757	51%
<b>TOTAL</b>	<b>7,919,923,421</b>	<b>7,481,998,086</b>	<b>5,865,435,071</b>	<b>1,616,563,015</b>	<b>78%</b>



**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

**Table 4: comparative payments for Laikipia-Executive**

<b>Payments</b>	<b>FY 2016-2017</b>	<b>FY 2017-2018</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>	<b>FY 2020-2021</b>
Compensation of Employees	1,807,170,524	2,416,274,895	2,616,158,811	2,579,487,027	2,747,751,302
Use of goods and services	778,426,422	892,145,811	1,139,012,373	990,111,178	873,777,223
Transfers to Other Government Units	419,061,406	492,199,486	407,254,046	601,753,930	1,378,280,722
Other grants and transfers	59,149,480	50,781,715	67,250,734	3,557,112	74,144,000
Acquisition of Assets	1,109,593,303	483,536,491	1,213,937,444	656,235,644	757,795,488
Other Payments	179,434,151	2,754,997	-	176,133,651	33,686,337
<b>Grand Total</b>	<b>4,352,835,286</b>	<b>4,337,693,394</b>	<b>5,443,613,407</b>	<b>5,007,278,542</b>	<b>5,865,435,071</b>

**2. Cash flow**

Despite the cash flow delays, whereby Ksh 1,380,791,161 of equitable share (for the month of April, May and June 2021) and grants amounting to Ksh 315,452,161 was received towards the end of June 2021, the County still managed to run its operations prioritizing payment of essential services, while liaising with financial institutions for payment of salaries.

## **OPERATIONAL PERFORMANCE**

The county management continues to undertake transformative projects and programs geared towards improving the quality of life and ease of doing business for Laikipia residents in several ways as outlined below:

### **Finance, County Planning And Development: Facilitating and Enabling other Departments**



#### **Improving working conditions**

As it every employer's responsibility to provide conducive and enabling working resources to its work force, the management remains focused to ensure that its staff get the necessary support. The county strives to ensure its most important asset (human capital) is well taken care, empowered and motivated in order to give the best results.

The Finance department in the FY 2020/21 completed its boardroom that will go a long way in providing space for routine meetings and trainings to all staff. The boardroom will be very instrumental to even hosting personnel from other partner agencies that may be on a working visit to the county for a number of days. It will also bring about cost savings on hospitality expenses incurred from holding

conferences, meetings and trainings in hotels.

The Department has also gone ahead to construct the executive cabro paved parking lot for its staff and visitors seeking government services. This has greatly improved the image of the executive offices of the County.



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**Finance, County Planning And Development:**



**Laikipia County Score BB+ Ratings From GRC**

Rated Entity / Issue	Rating class	Rating scale	Rating	Outlook / Watch
County Government of Laikipia (CGL)	Long Term issuer	National	BB+(KE)	Stable Outlook
	Short Term issuer	National	B(KE)	

Laikipia strives to be the best County in finance management. To achieve this, Laikipia County Government has been taking bold moves and opening its financial books for scrutiny and rating.

On February 23, CGL received a Credit Rating Report from GRC Ratings, earning a BB+ rating.

Credit rating is an objective analysis and assessment of an institutions creditworthiness, in this case, Laikipia County. Credit rating demonstrates the ability and willingness of government or any institution to fulfill its financial obligations fully, and in time.

It is the reason why CGLgovernment invited a global rating agency, Global Rating Credit, GRC, to scrutinize her financial books and prepare an objective Report on

the status of our County’s credit worthiness.

CGLs ambitious yet critical development interventions like Water for production, smart town projects, leasing for road constructions and for medical equipment will need funds, funds that cannot raised with exchequer or through own source revenue only, hence, the need to attract other money lenders and private investors.

The Laikipia County Credit Rating Report launch attracted key players and partners in the financial sector, stock, and in Government. Devolution Cabinet Secretary Hon. Eugene Wamalwa present, recognized that devolved units ability to source funds is centered on examples set by Laikipia.

Commission on Revenue Allocation Chair, Madam Jane Kiringai applauded Laikipia’s relentless commitment to financial discipline. Having launched Laikipias Statistical Abstract last year, she paired clean books with credible data as specimens used by investors and lenders.

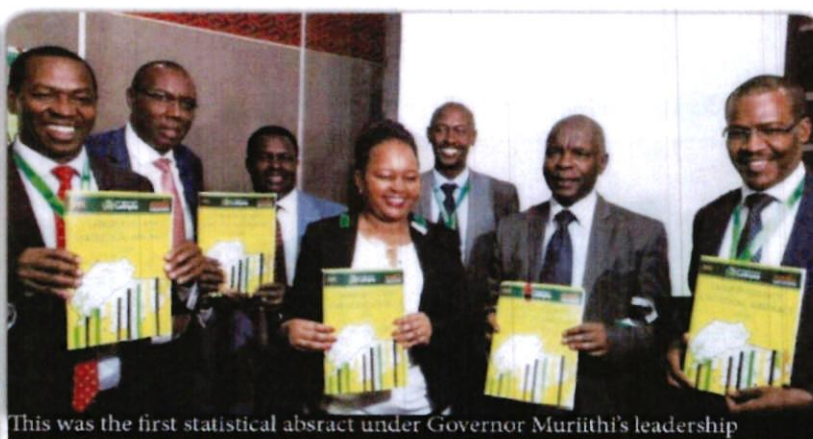
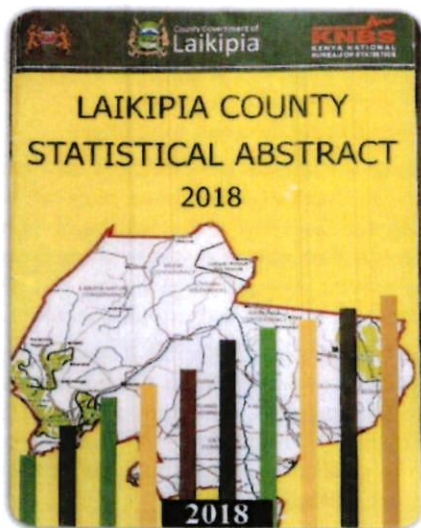
Laikipia County became the fourth County to get a credit rating, after Kisumu, Makueni, and Bungoma; and intends to keep this commitment of clean books, transparency and accountability until the achievement of her development agenda.



HE Governor Ndiritu, HE Deputy Governor Mwaniki, Devolution CS, Hon. Wamalwa during credit rating launch on 23rd February, 2021

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**Laikipia County Statistical Abstract**



This was the first statistical abstract under Governor Muriithi's leadership

Since Governor Ndiritu Muriithi and Deputy Governor John Mwaniki assumed office in 2017, one document has remained consistent in production, the Laikipia County Statistical Abstract.

It is a holistic data document that captures all sectors of Laikipia economy from health sector, agricultural sector, infrastructure, land, commerce among other sectors.

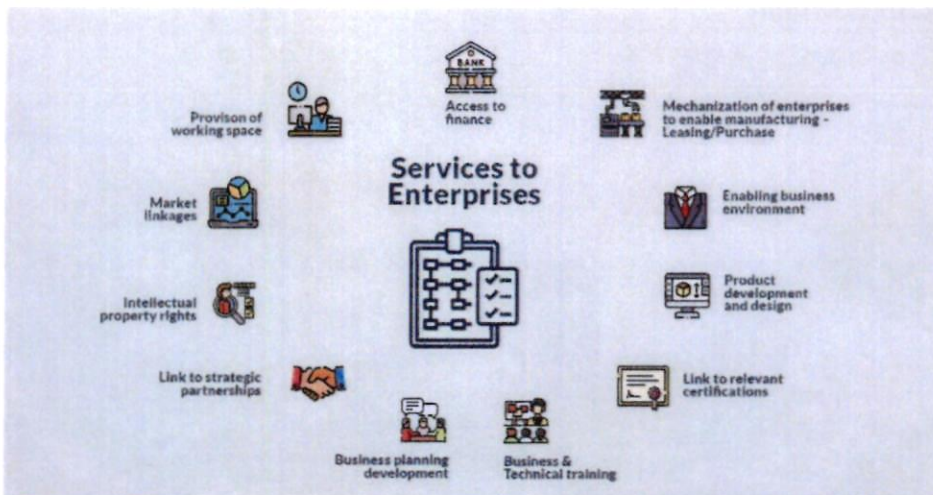
Religiously produced by County Department of Finance and Economic Planning, the data guide book paints a picture of every sector, of every region in the County, Laikipia West, Laikipia North, and Laikipia East.

It was informed by the fact that, data is the only scientific way a government can be able to derive decisions from; make policies, adjust policies, and ultimately plan an economy in an informed and orderly manner.



HE Governor Ndiritu, CRA Chair, Commissioner Dr. Jane Kiringai, during the launch of Laikipia County 2020 statistical abstract

**Laikipia Innovation and Enterprise Development: Business Funding**



**Innovation Program in Summary**

44 Products have so far been certified by KEBS, 12 are ongoing  
 16 Products filed for Utility models, Trade-marks and Patents and 8 ongoing  
 121 products facilitated to local and international markets.

Facilitated creation of 7912 jobs in Laikipia across different sectors  
 38 MSMEs linked to funding.

15 innovators provided with working space  
 8 enterprises linked to incubation opportunities by KCIC.

Training on Enterprise Development – SMES, Stakeholders  
 Formalization of engagements with enterprises

**Banks Involved**

- KCB Bank
- Cooperative Bank
- Absa Bank
- Stanbic Bank
- Family Bank

**Laikipia Economic Stimulus Program Summary**

**Model: Sharing Model**

Loans borrowed will be charged Interest at 12.5% p.a by financial institutions but shared between Individual borrower and County Government.

The County meets 5% of the interest, while the borrower will be charged 7.5% p.a  
 The Banks will disburse loans totalling Ksh.3.0 billion.

**Loan Facilities**

- Working Capital
- Asset Finance
- Invoice discounting
- Local Purchase Order LPOs
- Group Loans
- Agribusiness



Kiwama Enterprises



EM Naturals



BJ-50 Tuk-tuk: Pick-up

BJ-50 has gone transformative journey since incubation in Laikipia Innovation Program. In FY2020/2021, it had its climax. It received KEBS certification for mass production, and unveiled the BJ-50, pick-up version.

**County Government Coordination , Administration ,ICT & Public Service:  
Cordination of Government**



County Government through County Department of Administration has a program to build Ward Administrative offices, one at a time.

Sossian Ward offices were completed in the last financial year 2020/2021 while Mukogongo East offices are ongoing. Five more ward offices are in the pipeline.

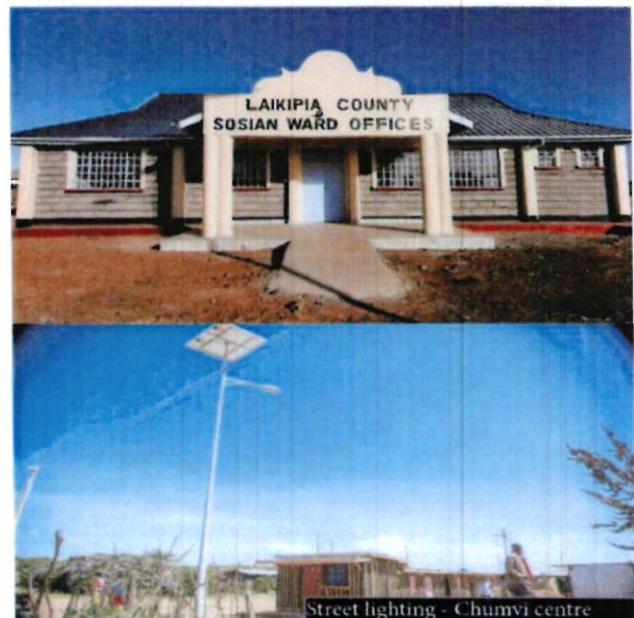
A Ward Administrative office serves as a devolved office of the Governor, the person in charge supervises and coordinates all government projects at ward level, effectively becoming the link between Mwananchi and Governor's office.

Ideally, these offices will host all government officers who heads any government task at ward level, ward receivers, ward agricultural officer, enterprise fund ward officer, among others, all coordinated by a Sub County Administrators.

Ultimate plan is to have every ward with Ward Offices, to bring services closer to Mwananchi.

*Above: County Government's offices at Rumuruti continues construction.*

*Below: WArD Administrative offices at Sossian Ward*



**Medical Services & Public Health : Efficiency and Access of Health services**

Laikipia County Government seeks every day to innovate her service, to have a service that is people-centric in an ever-changing world. Health sector plays a pivotal role in this innovative epiphany.

Notable major project is the Mother Child Hospital at the two major County Referrals, Nanyuki Teaching and Referral Hospital and Nyahururu County Referral Hospital, a roll-over project that will revolutionise mother-child health in the region. Each MCH will host 156 bed capacity maternity, a theatre, a laboratory, an X-ray lab, and all antenatal and postnatal clinics under one roof, ultimately securing mother and the infant.

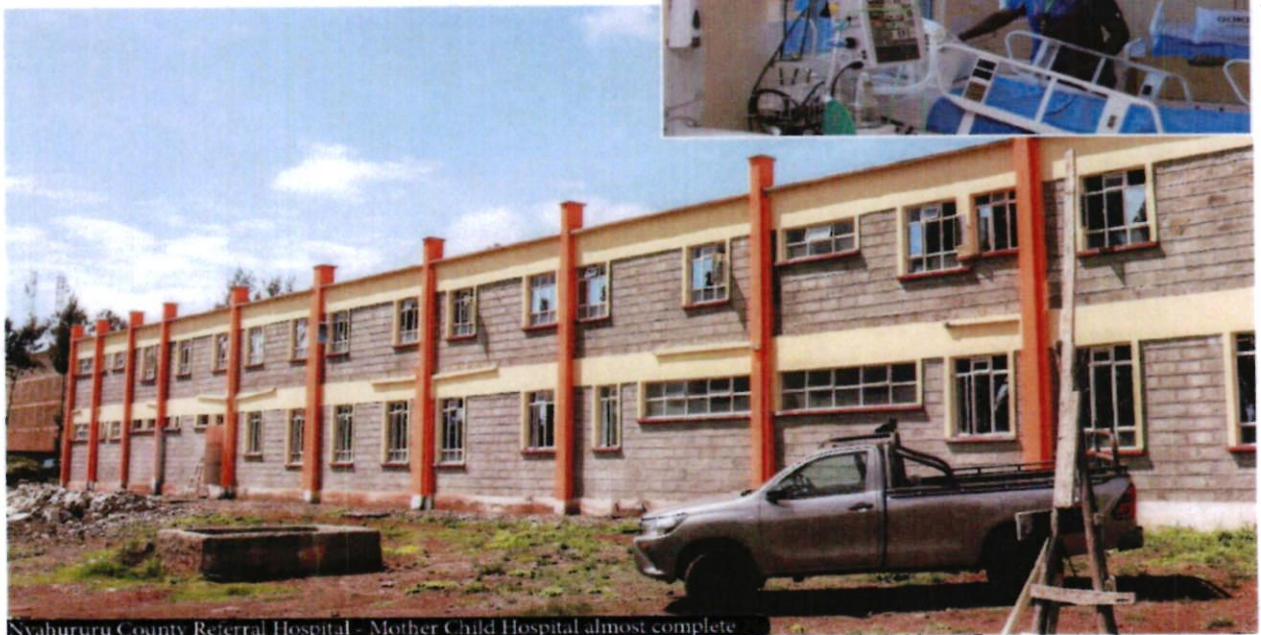
In the financial year FY2020/2021, after deep consultation, and after rigorous analysis of how the sector has performed for the last three years since FY2017/2018, senior health managers found that even with heavy investment in the sector, Mwananchi still found the system rigid to serve effectively.

To remedy this, senior managers crafted an out-of-the box program dubbed, Laikipia Health Service. In this program, all 84 health facilities starting from the lowest levels, dispensary, to the highest level, County Referral Hospitals, were collapsed into one, the Laikipia Health

Service.

This innovative thought collapsed all referral bureaucracies and money payment rigidity where for instance, as long as a patient has NHIF card, and the facility Mwananchi visited is not accredited, the patient will still be medicated and billed to the service. It also meant, in case a patient needs a laboratory service, rather than the patient being referred, the facility takes the samples and escalates upwards, results are emailed back for analysis and the patient is treated at the point of care.

All these innovative thoughts and interventions are geared into making Laikipia County the best County in health service. A county whose health effectively supports other sectors like Agriculture, Infrastructure, and Trade.



Nyahururu County Referral Hospital - Mother Child Hospital almost complete

**Roads, Public Works, Lands & Energy : The Smart Town Initiative**

Smart Town Initiative is Governor’s flagship project number one.

The objective and the spirit of the initiative is for Laikipia County, in all major towns, to have towns that have proper infrastructure, good roads, well labelled streets and parkings, street lights, proper drainage, and sewer systems.

The first towns to benefit from smart town investments are Nyahururu, Rumuruti, Wiyumirie, Nanyuki town, and ongoing project being, Ol jabet town.

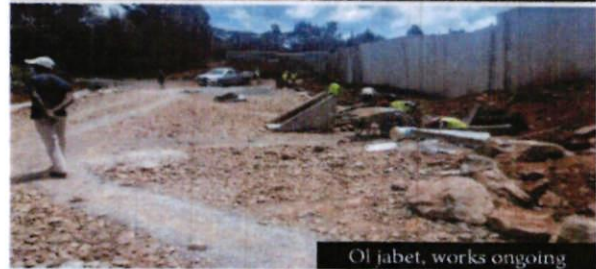
More towns will benefit from this initiative with FY2021/2022 budget having been injected with yet another innovative fund, the Infrastructure Bond. The funds comes with 1.2 billion.

The ultimate goal of this enterprise is to have the best planned and clean towns with long lasting infrastructure for the people to do trade. As a consequence, invite local and outside investors, and encourage trade within and outside the county - increase revenue col-

lection which in return, improve on other sectors like health, agriculture, water, education among others.



Nanyuki town



Ol jabet, works ongoing



FEBRUARY 2021



Rumuruti town, works ongoing

APRIL 2021



JANUARY 2021



Nyahururu town

JUNE 2021

**Roads, Public Works, Lands & Energy**

*“From November 2019 to 30th June 2021, Lease program was able to make 402 Kms of gravelled roads and 969.75 Kms of graded roads. Then, opened new roads, 72Kms.”*

**The Lease Program**

Since Laikipia County Government conceived the Lease Program in November 2019, making record as the first County Government to secure this program, road connectivity in rural areas has been transformational.

The county targets to construct and improve road connectivity of 60km in every ward within this financial year.

By the end of last financial year 2020/2021, County Department of Infrastructure constructed 282.74 kms of gravelled roads and 605.29 Kms were graded.

Cumulative roads done under Lease Program in three years from November 2019 to 30th June 2021 were: “402 Kms of gravelled roads and 969.75 Kms of graded roads. A further 72 Km have been newly opened with the recently acquired dozer in Laikipia North,”

Department Report reads.

The plan is to have two brigades in Laikipia East, two in Laikipia West, and one in Laikipia North. A complete brigade contains an excavator, a grader, a roller, and four trucks.

On 10th August, Laikipia County received six more tipper trucks. The additional trucks make a complete four brigades and an additional partial brigade. The five brigades are to cover the 15 wards in the county. Each will serve three wards to save on time for movement. Note, four more trucks will be coming soon.

The program becomes unequivocally other departments’ enabler, enabling health by facilitating people to health centres, enabling agriculture as produce can move from the villages to the markets, and enabling trade in that traders, on foot, on boda bodas or in vehicles, can move with ease, saving money and time.



Ngobit roads - Ngobit ward



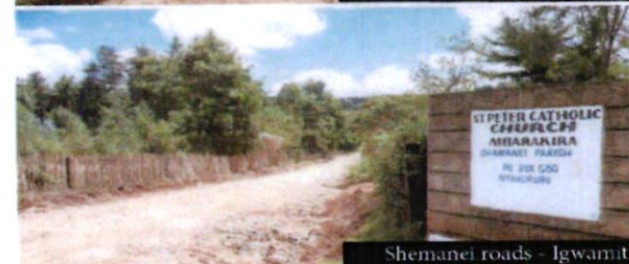
Roads - Tigithi ward



Nyariginu roads - Umande



Shemani roads - Igwamiti



Shemani roads - Igwamiti

**Education , Sports , Youth & Social Services: Empowering Education, and Sports**



Facilitates skating games

The county continues to invest in the education and training needs of its residents. This has been achieved through equipping of public ECDE centres with teaching and learning materials , hand washing facilities with to control the spread and infenction rate of covid-19.



Handwashing stations - schools

Over 40 ECDE centres have been equipped with 10,000 litre tanks and rain water harvesting facilities and going forward all centres being constructed will have the same as part of the package

The sports subsector continues to nurture talent and sportsmen by holding and supporting sporting events ,connecting and sponsoring excelling sports teams to regional and national sporting events and organizations. It has also provided sports kits and maintained sporting facilities across the county while also



Uniforms - Enabling sports

Other than being training centres, the VTCs have affirmed their position as production centres with a number of them supplying goods and services to the county departments and entities. Nanyuki VTC runs the County Assembly’s cafeteria which serves all MCAs and staff both assembly and executive, meals who charges are relatively low, and affordable.

In Tigithi ward, Tigithi VTC produces and supplies baked products while in Igwamiti, Nyahururu VTC has supplied the Enforcement unit of the Administration Department with uniforms and is in the process of making furniture for ECDE centres with other external contracts.

## Agriculture, Livestock And Fisheries

### Food Security

One of the governor's pillars is ensuring that Laikipia County becomes a food basket and creating wealth to the farmers and value chain actors while at it.

This is gradually being realized by a combination of efforts and strategies like enhanced and robust extension services, provision of carefully researched and recommended seeds and seedlings, veterinary services, provision of fisheries expert advice and fingerlings and provision for water for production.

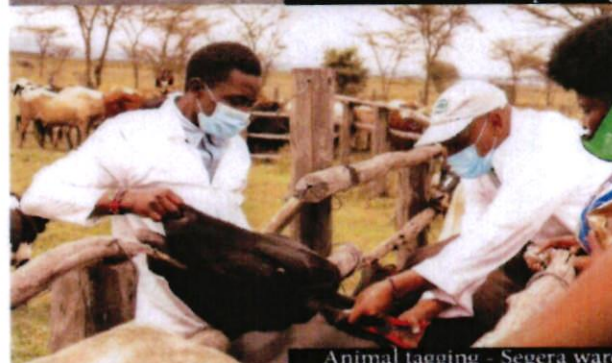
It goes a step further to equip the farmers whether in crop farming, livestock, poultry or fish farming with current and proven tactics of peak production, entrepreneurial and value additions and market opportunities all to ensure that the farmer gets value and creates wealth not just to his households but also to the thousands who get directly and indirectly employed by the successful agricultural activities.

By the FY 2020/21 the agriculture department was able to disilt and rehabilitate 5 earth dams and a cumulative 349 water pans with the aim of providing water for production. 24,000 farmers were reached by modern animal husbandry techniques and 12,000 acres under good quality fodder and pastures. 10,500 improved KALRO kienyeji chicks and 16 Somali Camel bulls distributed have been distributed.

These achievements have not been achieved in isolation; rather the department has continued to maintain sector wide partnerships with other departments key among them the water and Enterprise departments. The department has also attracted funding from local and international donors running programs like KCSAP, EU-LED IDEAS and ASDSP



DG leads seeds dispatching



Animal tagging - Segera ward



Leleshwa waterpan - Marmanet



Matuiku dam - Umande ward

**Water, Environment, and Natural Resources**

*Department of Water, Environment and Natural Resources is a broad department Governor's flagship projects, pillar number four, Access to Clean and Reliable is domiciled herein. It is also an enabler of pillar number one, the Smart Town Initiative, keeping towns clean and smart. Here are some few projects and activities for FY2020/2021*

3 officers trained & gazzeted as environmental inspectors. 5 trained on opuntia management & climate change

Acquisition of garbage collection tracks and litterbins: 2 skip loaders and 2 side loaders leased. 10 skips were procured.

193km of West laikipia fence and Rumuruti fence maintained and additional 12km of West laikipia fence constructed

Rangeland land restoration 4,000 acres of opuntia has been eradicated mechanically with support of stakeholders

Increased garbage collection. In the FY2020/21, We managed to collect 88,545 tonnes of waste a 3.8 % increase from the previous year

Creation of awareness in solid waste management. 15 awareness campaigns meetings held

Over 126km of drains were unclogged

Borehole drilling: FY 20/21 was increased by 12. Equipping: increased by 16.

Greening the county. With partners, managed to plant and grow 460,000 seedlings & seeds in various parts of the county which was over 154.3% increase of the target



Drainage clean-up, Nanyuki



Makurian Water project - intake



Makurian Water project - Mukogondo East



Lonyeik borehole



Makuriaan Water Project: Governor lays tank foundation at Arjiu tank



Leased Garbage trucks fitted with skip lifters

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The County's operations are structured in terms of departments which are headed by County Executive Committee Members (CECMs) who are appointed by the Governor with approval by the County Assembly. The county executive functions are discharged by departments through implementation of projects and programs that are allocated funds through the budget. Each department has an Accounting Officer (AO) responsible for managing the finances of that department.

The County successfully launched the Credit Rating Report, the 2021 County Labour Report in third quarter and passed the 2020/2021 Supplementary Budget in the fourth quarter.

The county is in the process of formulating a comprehensive risk management policy framework with risk registers for all sectors and sections which will be in place by mid of the financial year 2021/2022.

**Conclusion**

On behalf of Laikipia County Government, I would like to thank H.E the Governor and H.E the Deputy Governor for the leadership and support they have provided during this period. Further, my sincere gratitude goes to the County Executive Committee Members, the Accounting officers and the entire Laikipia County Staff for their continued hard work, commitment, dedication to realise the goals as set in the budget while ensuring service delivery to the people of Laikipia County. Further, I would also like to thank the entire County Assembly led by the wise leadership of the Speaker and the County Clerk for their co-operation and oversight role.

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

**Murungi Ndai**  
**CECM Finance, Economic Planning and County Development**  
**County Government of Laikipia**



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**3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES**

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

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

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

The County's 2018-2022 CIDP has identified several key strategic development objectives aligned to the eight departments. Broadly, these objectives were identified through a participatory process and incorporated the development priorities of the Governor's Manifesto, the national planning framework as founded by the Constitution of Kenya 2010, Kenya Vision 2030, the Third Medium Term Plan (MTP III), the Big Four Agenda and the National Spatial Plan, as well as the International commitments such as the Sustainable Development Goals (SDGs) and African Union Agenda 2063.

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

**Progress in attainment of strategic development objectives**

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

The key development objectives in Laikipia County's 2018-2022 CIDP are to:

**Department of County Administration objectives**

- 1) Efficient and effective implementation of legislative, intergovernmental relations, manage and coordinate functions of the administration and its units

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- 2) Effectively and efficiently manage human capital
- 3) Reduce incidences of insecurity
- 4) Ensure public safety, effective law enforcement and response to emergencies
- 5) Actively involve members of the public in decision making and ownership of county programs implementation

**Department of Finance, Economic Planning and County Development objectives**

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

**Department of Health and Medical services objectives**

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

**Department of Agriculture, Livestock and Fisheries objectives**

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

**Department of Infrastructure, Lands and Urban Development objectives**

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

**Department of Education and Social Services objectives**

- 22) Increase access, retention, completion and transition rates at various levels
- 23) Improved connectivity and ICT platforms and coverage
- 24) To promote talent development through increase of recreation facilities and provision of social services

**Department of Trade, Industrialization and Co-operatives objectives**

- 25) Ensure efficient and effective delivery of trading services

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

**Department of Water and natural Resources objectives**

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

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for Laikipia County.

**COUNTY ADMINISTRATION, PUBLIC SERVICE & OFFICE OF THE GOVERNOR**

Programme	Objective as per CIDP	Performance	Remarks
County Administration	Efficient and effective implementation of legislative, intergovernmental relations, manage and coordinate functions of the administration and its units.	Increased sub county administrators from 3 to 5 and deployed new officers to all 15 ward administrative offices. (outcome -improved access to government services and improved service delivery)	Target achieved
		The county has dealt with increased litigation and drafted more bills and policies due to more legal personnel being engaged.	Legal support to departments through drafting of bills and policies, legal aid and representation of the county on various litigations in courts.
		Held governance meetings to enhance community peace. A number of peace meetings, c peace trainings and stakeholders' meetings were conducted in the Amaya region. Developed Wildlife conservation bill, youth groups trained on feedlots, security meetings held, fundraising and proposal writing to the Ministry of interior to fund peace project.	Heightened collaborations on Amaya Triangle Initiative creating a positive atmosphere for peace and development.
	Effectively and efficiently manage human capital	<b>Introduction of Spot Awards.</b> Spot Award is a token given to staff or a team who have exemplary performance. The award is given by H.E the Governor on quarterly bases. Introduction of post-graduate diploma course in Project Management for Middle and senior staff at Dedan Kimathi University (improved staff motivation through trainings and staff welfare)	Highly motivated staff with a culture change on their role in enterprise development and project administration
There has been an acquisition of Records Management Systems (RMS). This RMS helps in securing archival and tracking of records, Controlled records storage and their access and retrieval of records have been made easier		There has been proper archiving of administrative records, access and retrieval of records	
		Introduction of Integrated County Operations Management System (ICOMS). County staffs	Staff meetings conducted through zoom and webinar

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		were introduced to ICOMS for timesheets and uploading of work plans in ICOMS. . Every staff acquired an official email. Performance review, appraisal done through Icoms, leave application and staff claims of allowance also done through Icoms	thereby saving time and resources. Majority of county staff can easily use Icoms.
		All staff put under medical cover, staff motivated through timely salary payments and spot awards	Medical wellness of staff enhanced leading to enhanced motivation.
		Capacity buildings of staff enhanced across board in relevant enhancement skills. Common cadre promotions as well as competitive promotions conducted across departments.	CHRMAC was revitalized; A new CPSB came into office.
		CPSB developed a more robust organization strategy and adopted other policy and circulars in view of enhancing staff welfare. The County Public Service Board has promoted 274 staff from June 2019 to date.	This has to led to a more motivated and efficient workforce
	To reduce incidences of insecurity	There has been installation of more high flood masts and solar streetlights across the county to enhance security and increase more working hours in most trading centres in Laikipia County	Introduced solar lights which also cuts cost and introduce green energy
		There has been more collaboration of both National and County Governments on peace and security	County community police oversight committee has held quarterly meetings to enhance community peace initiatives
		A bill on wildlife conservancies prepared through Amaya which has led to reduction of human and wildlife conflicts	There has been reduction of cases of human wildlife conflict
		There has been collaboration between the County and National Police Reservists (NPRs) in order to have a civilian property protection. A total of 411 NPRs have been engaged.	The county has closely collaborated with NPS, supported engagement of NPRs to protect life and property of its citizenry.
	Ensure public safety, effective law enforcement and response to emergencies	There has been and re-introduction of the disaster risk management bill to the county assembly. Construction and equipping of Nanyuki and Nyahururu fire stations.	Disaster risk management bill passed awaiting gazettelement, fire and other disaster mitigations addressed on timely basis
		100 new enforcement officers recruited to enhance compliance to county laws and regulations. The enforcement officers have been equipped with uniforms and other security gears.	the enforcement unit has been well equipped and have a coordinated operation

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		Alcohol Committee was formed in order to control the alcoholic drinks outlets and their operations. Each sub county has an Alcohol Committee who does inspections and issues them with licenses	Alcohol enterprises regulated through licensing and enforcement. After inspection if they meet the standards they then issued with Licenses.
		Drought emergencies by developing ending drought emergencies mechanisms	County steering group (CSG) developed scenarios and reports on drought emergency mitigation
	To actively involve members of the public in decision making and ownership of county programs implementation	Introduced use of SMS, Facebook and twitter platforms utilized in engaging the public on all government activities (improved public engagement and feedback mechanisms employed)	Improved public engagement and feedback on county development and decision making.
		There has been a regular public participation and civic education exercises across the county	Members of public involved in making of key government decision through involvement for ownership.
		The county has been carrying out Civic Education all over the county_ training the public on county governance	Civic education and training of the public on county governance
		The public has been able to get information on the progress of the county and its operations through different platforms like Facebook, twitter, SMS, emails, weekly bulletin and physical engagement through public participation ( <i>informed citizenry on county governance</i> )	County citizenry has been reached out though various means like SMS platform, twitter, Facebook, weekly bulletin, emails and physical engagements. These platforms have made easy linking between the County and the public

**FINANCE ECONOMIC PLANNING & COUNTY DEVELOPMENT**

Programme	Objective as per CIDP	Performance	Remarks
Administration and Personnel Services	Identification of gaps in skills, competencies and attitudes for staff performance	-IFMIS- budget Hyperion (5 members of staff), accountants (17), auditors and procurement officers trained	-Reporting in IFMIS has improved
		-Senior Management Course training undertaken.	-Staff competency and
		-ICPAK capacity building undertaken	Performance enhanced
		- Training on internal audit (2 members of staff)	
		Performance Appraisal, Evaluations and work plans prepared for 4 FY	210 staff under the appraisal systems and ICOMS
		Identified training needs and capacity building done	Staff trained in different areas of specializations

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		-	including IFMIS, M&E, PMS, SMC, PGDPM, financial reporting etc.
	Efficient and effective delivery of services	Maintenance of departmental buildings, motor vehicles and other assets achieved	Target achieved as planned
		Improved working space and specialised office equipment and installations achieved	
	Improved working space and specialised office equipment and installations	finance boardroom constructed and furnished	Target achieved as planned
		-Rehabilitation of treasury offices done and equipped	
	Efficiency in delivery of public works and services	Lease of specialized equipment's Graders,	The leasing process is on-going
		Leasing of lorries, excavator, water boozers, utility vehicles and other machinery progressively done	
Public Finance Management Services	Enhanced compliance with set procedures and standards	-Supported other departments, entities and stakeholders through IFMIS support, procurement support and budget supports	Set procures and standards implemented as guided by PFM Act 2012
		Control ledgers for invoices, cheque books	All accountable documents were maintained in line with the set procures and standards
		LPO/LSO and requisition books, Clearance certificates maintained	
		-Ensured timely provision of emergency funds to other departments	The outbreak of COVID 19 lead to increases on emergence fund from both national and county governments
		-Prepared and disseminated the Financial statement and 3 quarterly reports annually in the last 4 FY	Delays in submission of relevant information occasionally deterred timely reporting
		-IFMIS reporting	Integrated Financial Management System and procurement modules fully operational
		-Technical support by the National Treasury on matters of IFMIS and procurement modules	
		-Establishment of the County budget and Economic Forum	CBEF involved in planning and budget formulation processes
		- Conducted 2 trainings on county budgeting process, planning and roles of the committee	
		Timely acquisition of	-Carried out the annual tenders and other procurements

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	quality goods, services and works	-Guided in preparation and consolidation of the annual procurement plans	annual procurement plan and Public procurement disposal Act 2015
		-Supported all procurement requests	
		-Formulated and facilitated all tender processing committees	
		-Formatted and facilitated all inspection and acceptance committees meetings	
	Ensure prudent management of Independent and objective assurance and consultancy services	-Management of contracts and procurements for all departments facilitated	
		-4 quarterly reports prepared and submitted to the management on annual bases	Systems and Value for Money Audit done as planned
		-Regular and ad hoc audits conducted	
		-annual and quarterly reports prepared and submitted	
	Effective management of the allocation and absorption of budgetary votes	Quarterly Audit committees meetings done as planned	Target achieved as planned
		Co-operative societies audit exercises conducted annually	Co-operative societies audit has reverted back to the department of cooperative development
		Annual exchequers requisitioned and transferred to county departments as per the requests	Low absorptions occasionally experienced due to delayed implementation of projects , Non remittance of conditional grants and delayed remittance of exchequer funding by national treasury
		Annual budget output papers and supplementary budgets formulated, approved and implemented	CFSP,CBROP,DMSP, Budget and supplementary budget estimates formulated and appropriated as planned
		Quarterly and annual Budget Implementation Reporting done	Targets achieved as planned
	To achieve an effective and efficient asset management systems	70% for both asset tagging and compilation of assets register achieved	Asset tagging and asset register compilation on-going

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Development Planning Services	Participatory planning and coordination of development initiatives	-Prepared and disseminated copies of CIDP 2018-2022 and four ADPs	CIDP 2018-2022 and four ADPs prepared, approved and disseminated as planned. CIDP 2018-2022 midterm review done in 2019/2020 FY
	Effective management of stakeholders in preparation of annual budget estimates	Planned, conducted and reported on public hearings on ADPs, CFSPs and Budget estimates in 2018,2019 and 2020	Part of 2020 and 2021 Participatory fora not done due to COVID 19 restrictions. Request for memorandums done
	Improve evidence based development planning and impact evaluations	- 2018, 2019,2020 County Statistical Abstracts prepared ,published and disseminated	2021 County statistical abstract prepared awaiting launch and dissemination in September 2021
	Implement recommendations in M&E reports to enhance informed decisions	The 3 FY monitoring and evaluation exercises done and reported for	Activity accomplished as planned
		Operationalized and facilitated the operations of Laikipia Development Authority Services Development Authority Board Services in place	Cumulatively 20 partnerships and collaborations on resource mobilization have been achieved
Revenue Management Services	Increased collections of local revenue	-Kshs. 656M collected from local sources 2018/19	Revenue collection in 2019/2020 and 2020/2021 largely affected by negative effects of COVID 19 pandemic
		-Kshs. 815M collected from local sources 2019/2020	
		- Kshs 840.4 M collected from local sources 2020/2021	
		Revenue Board Services facilitated	Revenue board, management and secretariat in place and operational

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**HEALTH & MEDICAL SERVICES**

Programme	Objective as per CIDP	Performance	Remarks
Directorate of curative and rehabilitative health	Ensure Adequate, efficient, responsive and accountable health workforce	1,300 Health staff appraised regularly, 50 staff members trained and 283 new staff members recruited	1300 staff distributed across 84 health facilities
Directorate of curative and rehabilitative health	Enhance efficient and effective utilization of financial resources	increased level of funding of basic programmes	Funding for health continued to be above 35% of total county budget.
Directorate of curative and rehabilitative health	Standardize care provided by all health facilities and improved health information system	84 facilities on standard operating procedures	
Directorate of curative and rehabilitative health	Improve diagnostic capacity in health facilities and enhance adequate essential medicines and medical supplies	22 facilities with laboratories and providing basic to comprehensive laboratory services.	Laboratories equipped with adequate equipment reagents and staff.
Directorate of curative and rehabilitative health	Ensure Functional training institutions at Nyahururu and Nanyuki (KMTCS)	180 students enrolled and registered	Nanyuki KMTC yet to kick off.
Directorate of Preventive and promotive health	Improve the scope and quality of health services offered across the county	62 dispensaries renovated	On course to achieving targets
		16 Health Centre's renovated	
		7 hospitals renovated	
	Ensure efficient and coordinated emergency/ambulatory and referral services in the county	11 operational ambulance services	
	Improve maternal/child health status	Maternal mortality rate reduced by 3% from 21% to 18%	
	Reduce burden of NCDs	burden of Non Communicable Diseases from reduced from 30% to 27%	
	Improve nutrition status for under 5s	Malnutrition cases reduced by 1%	
Improve community health linkages and increase population with minimal preventable risk factors and	1,100 Community Health Volunteers trained and engaged.		

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	illnesses		
	Reduce burden of TB/HIV diseases	Treatment success cases increased by 6%	
	Increase health insurance uptake in the county.	14,611 households subsidized for health insurance. 72% Households have health insurance.	Subsidy being catered for by the county government and national government.

**AGRICULTURE, LIVESTOCK & FISHERIES**

Programme	Objective as per CIDP	Performance	Remarks
Crop Development	To increase agricultural productivity and production	Four water harvesting technologies promoted(V-bunds, contour bunds , harvesting road run off, Drip irrigation; 8465 Soil samples collected, analyzed and interpreted; 12,161 farmers reached through g farmer field days, road shows, shows and fairs, farm visits, establishment of extension information desks and mass media documentaries; 27,500 high value fruit seedlings procurement and distributed; 20 tree nursery operators trained on nursery operation and provided with nursery tools and equipment; Field surveillance for pests control done routinely and 200L of pesticides supplied to farmers; 3247 farmers linked to financial institutions; 18,100 tons of assorted farm inputs distributed; Six cereal banks management committees strengthened; Three strategic warehouses constructed awaiting installation of dryers at Sipili, kinamba and Mutanga; 12 value addition technologies promoted; 1895 farmers linked farmers to insurance service providers; 2000 farmers provided with climate information directly. Weather/climate information data disseminated through mass media	Stakeholders / partners played a major role in over achievement in some of the sectional targets in the CIDP.
Irrigation Development and Management	To increase agricultural productivity for food security and income generation	349 water pans/ponds constructed for rainwater storage; 70 drip kits installed as enhanced water productivity technology transfer; Five earth dams each with a minimum capacity of 20,000 cubic meters of water rehabilitated	Under performance due to low budget allocation - though stakeholders / partners played a major role in over achievement in some of the sectional targets in the CIDP.

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<p>Livestock Resource Development and Management</p>	<p>Improve livestock productivity and incomes from livestock based enterprises</p>	<p>24,000 farmers reached with modern livestock husbandry messages / innovations / Technologies; 12 high genetic potential boran bull distributed, 62 dorper rams, 62 galla bucks, 10,500 improved KALRO kinyeji chick &amp; 16 Somali Camel bulls distributed; 12,840 modern hives &amp; their accessories; 2 modern livestock market constructed; 4 strategic feed stores constructed; 8 feedlots started in the county; 2,400 of denuded rangeland reseeded; 600 acres of cleared of invasive Opuntia &amp; Ipomoea species; 8 milk coolers installed; 7,400 Kgs of pasture seeds distributed- (Currently, a total of 12,000 acres under good quality pastures and fodders.); 72 feed pulverizes. 44 balers &amp; 22 motorized grass cutters distributed.</p>	<p>stakeholders / partners played a major role in achievement in some of the sectional targets in the CIDP. e.g. support from world vision, caritas, resilience project, KCSAP, KCB foundation, Commercial ranchers, NRT etc.</p>
<p>Veterinary Services Management</p>	<p>Improve and maintain livestock health for livestock market access</p>	<p>416,876 animals vaccinated against trade sensitive diseases, 59,333 dogs and cats vaccinated against Rabies, 15,231 movement permits issued, one quarantine station operational in Olpejeta, 4 potential disease free compartments mapped and survey ongoing (Olpejeta, Wargus, Kifuko and Mogwoon), 42,500 H/C identified with RFID tags, 5 slaughterhouses and 33 slaughter slabs were operational while only 5 cattle dips (Majani, Chereta, Kiambogo, Oralbel and Thamangwa) were operational.</p>	<p>Under performance due to low budget allocation - though stakeholders / partners played a major role in achievement in some of the sectional targets in the CIDP e.g. support from Mpala ranch, resilience project etc.</p>
<p>Fisheries Development and Management</p>	<p>To increase fish production and productivity</p>	<p>250 Fish ponds constructed by individuals and partners through the guidance of fisheries extension officers, two aquaponics fish production systems established in two secondary schools (Ngenia and Wiyumiririe) 467,000 fish fingerlings stocked in dams and ponds, 1200 extension visits done to fish farmers, 20 institutional ponds lined, 200 field days carried out, 4 fish and fish products value addition and marketing promotions carried out, 1 modern greenhouse fish hatchery constructed by individuals, 1 young farmers and 1 4k club established in schools</p>	<p>There was collaboration between CGL, State department of fisheries, individual fish farmers and private partners</p>

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**INFRASTRUCTURE LANDS,& URBAN DEVELOPMENT**

<b>Programme</b>	<b>Objective as per CIDP</b>	<b>Performance</b>	<b>Remarks</b>
Administrative services	To ensure efficient, effective and well-coordinated	1 administration block have been constructed and 1 block subdivided to anchor technical staffs. The officers have been equipped with a working table, office sit ,computers and printers.	Though subdivision of offices was done, the space is not adequate and not enough due to increased number of technical staff. There was no enough budget for expansion of offices and furniture
Personnel services	service delivery	21 officers have been deployed to the department to increase the technical team due to the high demand	That have really improved departmental performance though qualified personnel like registered surveyor and planner are required for approval purposes
Physical Planning Services	To have a well-planned and sustainable human settlement with security of tenure	200 RIMs Digitized 2000 PDPs Rumuruti Spatial Plan.	The performance was possible due
Roads Network Improvement	Enhanced accessibility and road connectivity in the county	1,201km of roads have been graded and gravelling,2000km opened and graded,800pieces of culverts installed ,6 bridges installed at Gachuiro, Chumvi, Shamanei, Doldol mission, Nanyuki footbridge, Lamuria bridge maintained, completion of Ewaso bridge also we have Mukuri, Muramati ongoing, we have Ngenia, Kanyoni, Nturukuma Likii Farm, Magutu and Maina bridges designed awaiting funding. other roads done are under lease program.	Enabled by the lease Programme
County Building Construction Standards	provide efficient design and inspection of projects	500 project including ablution blocks, kiosk, bodaboda shed, classrooms, dispensary, market sheds ,administration blocks and offices repairs in different department were constructed .also 400 projects have been designed, and inspected by the technical staffs under the national funding(CDF).	In adequate personnel. Few technical staff (building inspectors)

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Urban Development	To improve infrastructure in towns	10km of roads have been improved to Bitumen, all having walking ways of around 8km in all roads in Nanyuki and Nyahururu, Rumuruti and Wiyumiririe .more than 10 centres also have streetlights.	Enabled by the grants i.e RMLF and KDSP
Survey and mapping Services	well served and beaconed towns	Picking of 15 towns awaiting proper planning and detailed survey; they include umande,kalalu,tandare,karuga, naibor,makutano,mutara,wiyu miririe,mouwarak,louniek,kina mba,pesi,rumuruti and Oljabet Centre	Lack of adequate technical staff like surveyors and planners who were deployed in 2020 and allocation of funds caused the delay of planning and survey
Valuation Roll Services	Updated Property values	Draft valuation roll complete awaiting review and approval	Valuation roll had not been budgeted for over the years until 2020/2021
Spatial Planning Services	Well Planned County	1 Nanyuki Satellite Image ,200Rims and 1 development plan(Rumuruti)	Enabled by support from FSD, FAO and KUSP
Land Management Services	Improved Accessibility of Data	Digitized 200 RIMs and 2000 PDPs, draft valuation roll available	GIS lab full operational courtesy of FAO and CGL
Support of Energy Investments	Well prepared and Submission of Appeals and Memoranda to MOE.	1 no. energy company at Rumuruti (KENERGY) at negotiation stage	Enabled by recruitment of director energy to the department and support from the executive
GPS Mapping of Streetlight Infrastructure	Development of GIS Database of Streetlight Infrastructure	950 streetlights have been GPS Mapped	Enabled by additional technical staff in GIS lab and energy department in the year 2020/2021
Streetlight Advertising	Improved security and promotion of 24-hour economy	250 poles have been taken for advertisement.	Slow uptake of the street light advertising with room for improvement. Proper management of the same just started in 2021

**EDUCATION & SOCIAL SERVICES**

Programme	Objective as per CIDP	Performance	Remarks
Vocational training Development	To provide an enabling environment for access, retention, completion and transition rates for	(1) Construction of workshops at Rumuruti, Nanyuki, Sipili, Salama Construction of dormitories at Marmanet, Nanyuki, Tigithi VTCs. (2) Supply of hairdressing	Performance was generally good.

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	<p>trainees in hand on skills, entrepreneurship skills and life-skills increase access, retention, completion and transition rates for students with quality education, employability</p>	<p>carpentry and joinery, electrical, masonry, food processing, motor vehicle and dress making equipment in various VTCs.  (3) Two Vocational Centre established including Muhotetu and Olmoran.  (4) Establishment of enterprises in vocational Centre.  (5) Nanyuki vocational Centre doing improved jiko in collaboration with Olpejeta, motor vehicle garage, the county assembly cafeteria, street lighting and metal and wood fabrication. Tigithi VTC established a bakery and uniform making. Nyahururu VTC is doing Shoe making and uniform making. Marmanet VTC doing metal fabrication and carpentry. Rumuruti VTC is doing detergent making.</p>	
	<p>To Increase number of graduates with marketable skills</p>	<p>Total of 810 leaners as per June 2021 distributed as follows Nanyuki 326, Tigithi 25, Nyahururu 180, Marmanet 86, Muhotetu 15, Salama 16, Rumuruti 48, Wiyumiririe 30 and Olmoran 39. The centres have been able to place 1,275 graduates to self-employment.</p>	<p>Enrollment slightly reduced due to COVID 19 Pandemic.</p>
	<p>To increase collaborations and partnerships on skills and technology transfer</p>	<p>10 Partnerships were developed. with Oljogi flamingo flowers - supporting 11 students currently, Jielimishe- supporting 10 students, Olpejeta- improved energy saving cook stove with Nanyuki and Tigithi VTC and ICT development with Tigithi VTC, Youth Empowerment Institute supported 600 part-time students in security and hospitality courses, Flamingo flowers supported 11 part-time students, Impala supported 3 students. In Nyahururu Jielimishe has supported 11</p>	<p>Achieved the objective</p>

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		learners, flying kite 5 learners, Nyahururu water and New KCC in skill development of their staff, Kenya Youth Empowerment Opportunities with collaboration with NITA have partnered with VTCS in empowering our youths in the centres, Full gospel child development support learners and Ethi water services in training and placement of learners. In Wiyumiririe with brick cyber to train in ICT.	
Sports development and promotion	To promote talent development through increase of sports and recreation facilities and provision of conducive and safe environment.	2 Stadia renovated-Nanyuki Rumuruti, 7 Ward Play grounds leveled, 30 Sporting events held. ( Football Leagues, Skating championships, Cycling Challenge Athletics competitions, KYISA and KICOSCA and EALASCA Games, 50 Teams sports kits purchased and delivered	Leveling of grounds done in collaboration with the leasing Programme. Under achieved sports events due to interruption during the COVID -19 Pandemic.
Talent development services	To promote talent development through increase of recreational facilities	1 Talent center developed.(Boxing court in Nanyuki social hall),4 Boxing and 4 Karate championships held in the social hall(1 in preparation for all Africa games)	Reduced achievement due to re-allocation of funds during the COVID-19 Pandemic.
Social and Cultural Development	To increase access to social protection interventions	100 out of targeted 150 self-help groups formed, registered and trained. 100 out of targeted 150 self-help groups secured enterprise development funds.	Budgetary re-allocations reduced performance. Shortage of staff was also a factor that hindered optimal performance.
	To Improve access to social and cultural facilities	4 social halls renovated. 3 resource centres are under construction	budgetary re-allocations hindered complete renovations especially at Nyahururu social hall
child care services	To enhance care for the rescued children	60 children rescued and rehabilitated, 5 rehabilitations facilities constructed, 2 rehabilitation facilities renovated.	Goal achieved in collaboration with well-wishers.
Early Childhood Development Education	To increase access, retention, transition and completion	35 new ECDE Centres constructed.	Construction of 15 new classrooms could not be achieved in the financial year 2019/2020 due to COVID 19

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			pandemic.
			Exceeded due to the urgency caused by the pandemic.
		The ECDE enrolment has increased from 28,004 in 2018 to 30,301 in 2021.	Due to construction of new ECDE classrooms with water storage tanks, the accessibility and retention rates have improved.
		Teaching/learning materials were distributed to all the 442 public ECDE Centres in the County.	Exceeded because it was necessary to provide teachers and learners with materials that comply with the current curriculum, that is CBC.
		715 ECDE teachers are earning stipend.	Achieved the target.
Quality Assurance		763 ECDE teachers were trained through partnering with Tayari Initiative.	
Basic Education Infrastructure Support		40 ECDE Centres provided with water storage tanks of 10,000 litres capacity each.	
		442 public ECDE Centres were upgraded through provision of hand washing facility each to curb the infection rate and spread of COVID 19.	
Educational empowerment through provision of bursary and scholarships		Allocation of Kshs. 50,000,000 each year to support 10,000 students of secondary schools, TVIs and colleges/universities has improved retention and transition rates in these institutions.	
Innovation And Business Enterprise	To create economic empowerment to Laikipians.	10 Private ECDE Centres have been newly established, licensed and registered and has created employment to 30 ECDE teachers and care takers. A lady by the name Patricia Muthoni Njoroge residing in Baraka Estate in Thingithu Ward is currently making and selling ECDE teaching/learning materials. She has employed one more person to assist her in the job. She is being hand held by	Achieved the target.

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		one of the ECDE coordinators.	
		13 BDOs trained through the County Capacity Building Programme. 55 entrepreneurs were supported where 3 of them successfully accessed loans of Kshs 100,000 each.	
<b>TRADE, CO-OPERATIVES &amp; TOURISM</b>			
<b>Programme</b>	<b>Objective as per CIDP</b>	<b>Performance</b>	<b>Remarks</b>
Market Infrastructural Development	Improved business facilities	15 markets have been upgraded and 5 new markets developed out of the expected 25 markets	Budgetary re-allocations hindered optimal performance
Metrological Laboratory Services	Strengthened fair trade and consumer protection	1 functional metrological lab established; 15,368 equipment tested and verified	Activities executed optimally
Informal Sector Development	Enhanced employment opportunities	Constructed 25 ablution blocks, 35 bodaboda shades and trained 500 MSMES	Budgetary re-allocations hindered optimal performance
Tourism Infrastructural Development	Improved tourism attraction sites	Constructed and rehabilitated 13 tourism facilities	Budgetary re-allocations hindered optimal performance
Tourism Promotion	Increased tourist arrivals	Held 8 events and exhibited in 12 events; produced 3 promotional videos promoting Destination Laikipia	Budgetary re-allocations hindered optimal performance. Also Covid-19 pandemic restricted holding of public events
Film promotion	Promote and develop Laikipia as a film destination	13 script writers linked to Kenya Film Commission, 1 writer undertaken for 4weeks training. Draft policy in place	Budgetary re-allocations hindered optimal performance.
Cooperative development and promotion	Robust and competitive Cooperative Movement	51 New Cooperatives Registered	Budgetary re-allocations hindered optimal performance
		1.99 billion Savings Mobilized	Activities executed optimally
		Received Kshs 50Million from the County Treasury	Targeted to receive Kshs 250 Million for five years but received Ksh50Million
		Issued loans to 100 co-operative societies worthy Ksh131,193,450 creating 8,380 employment opportunities	Targeted to issue loans to 370 co-operative societies managed to 100 co-operative societies due to allocation
		21 market contracts achieved	Activities executed optimally
		1676 Audit years achieved	Understaffing in the section

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Cooperative Research	Enhance knowledge management	5 Proposals Developed	Budgetary re-allocations hindered optimal performance
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**WATER, ENVIRONMENT & NATURAL RESOURCES**

Programme	Objective as per CIDP	Performance	Remarks
Water, Environment & Natural Resources Department	To ensure clean, safe and secure environment	There has been tremendous increase in coverage of urban centers in waste collection. The centers now covered include: Wiyumiririe, Umande, Juakali, Naibor, Doldol and Miamoja.	increased partnerships and collaboration with stakeholders and increased budget allocation
		Developed climate change bill and action plan	there has been involvement of partners which has realized the development of legal documents
developed County Environment Action Plan, (CEAP), integrated wetland management plan, invasive species management plan and draft sand harvesting bill			
1.3 million tree seedlings have been planted countywide			
Human wildlife conflict mitigation. 12 km done for mathira solar fence, 93km done for Laikipia west electric fence			
		over 4000 hectares of Opuntia invasive species mechanically removed and over 23 acres reseeded	
	To enhance accessibility of clean, safe and reliable water and sanitation services	Drilled 52 Boreholes Kiwanja Ndege, Ilmotiok, Katonga, Bokishi, Matuiku, Mirango, Muramati, Gathanji, Muwarak, Baraka, Kurum, Muthengera, Emgwen, Machunguru, Milimani, Mwenje, Mwiyo, Mlima meza, Matuiku(dry), Oldigiri Pry, Yard pry, Reli B, Sirat Pry, Olmunichoi, Oldigiri pry, Nguo, Mlima meza, Machunguru, Kaharati, Mutara, Mutamaiyu, Ndonyoloip, Mbogoini, Ainabmoi, Bustani pry, Majani Gatitu, Kaiti, Naibrom, Chereta pry, sugoroi,	increased partnerships and collaboration with stakeholders and increased budget allocation

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		<p>wamura, GG Kinamba, Munanda, Ngarua Daily, Karungubii, Kinguka Karuga, Kachima, Kanyora, Chemunga, OMC, Veterinary and Ilpolei</p>	
		<p>Equipped 71 Boreholes          Kiwanja Ndege, Nosorai, Katonga, Bokishi, Tangi Nyeusi, Nkando, Matuiku, Mirango, Muramati, Gathanji, Muwarak, Muramati, Baraka, Muthengera, Suguroi, Emgwen, Luoniek, Gathanji, Ndemu, Mwireri, Milimani, Mwenje, Mukuri Umoja/ Nturukuma, Kagaa, Shalom, Kaichakun, Mahianyu/ Kiandege, Lolora, Tetu, Murungai, Endana, Mwiyoogo, Nyakinyua, Ontulili, Daiga pry, Aljiju, Nyariginu, Ethi Secondary, Olmunichoi, Kurum, Oldigiri pry, Mlima meza, Machunguru, Chemu, Kandoro springs, Chereta pry, Ngisusu, Sipili WP, olmoran WP, milimani pry, Ethi, Aljiju, Tangi Nyeusi, Naibor, Reteti, Doldol, Endana, Nkando, Weruini, Burugutia, Karai Waichakehiri, Lamuria Tc, Mutirithia, Ngaremare, Kurum, Soito Tache, Munyaka, Muhonia And Bubungi, Matanya Dispensary, Ontulili, Kinamba- Sosian, Ndaragiti, Mbogoini, Kaharati, Limunga-Baraka, Munyu Kanyora, Majani Gatitu, Bustani, Mahianyu Dispensary, Miharati, Ayam Sec, Pesi Day, Lembus Kongosis, and Munichoi</p>	
		<p>Renovated 51 Boreholes Ethi, Kiamariga, Munyaka, Shalom, Thome, Mithuri, Olmoran, Tandare, Ngaremare, Sipili, Nyambogishi, Wangwaci, Naiperere, Loborsoit, Ilpolei, Doldol 3, Doldol 1, Riachu, Gloise, Naibor, Uaso, Ol-Moran,</p>	

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		<p>Doldol 2, Wangwaci, Kahuruko, Tandare, Ol-Moran 2, Kihato, Ngisusu, Sipili WP, Olmoran WP, Milimani Pry, Ethi, Aljiju, Tangi</p> <p>Nyeusi, Naibor, Reteti, Doldol, Endana, Nkando, Weruini, Burugutia, Karai Waichakehiri, Lamuria Tc, Mutirithia, Ngaremare, Kurum, Soito Tache, Munyaka, Muhonia And Bubungi</p>	
		<p>Pipeline extension 35 Water projects Nturukuma, Jikaze, Nyambogishi, Kabage, Muruai, Munyaka, Tandare 1, Tandare 2, Kiriti, Gatami, Mwiremia, Chumvi (Osirwa), Ngano-ini, Pesi, Canaan, RDU, Kabati, Jikaze, Mikubune, Chumvi, Jericho-Kiahuko, Kiandeg, Nkando, Muguongo, Makenzi, Karaba, Kirima, Nganoini, Jericho-Kiahuko, Mugumo North, Rwathia, Kambi ya Simba, Murichu Mathanji and Osirwa makurian.</p>	<p>increased partnerships and collaboration with stakeholders and increased budget allocation</p>
		<p>Constructed 16 Water storage projects Nkando, Solio, Sirimon, Kaichakun, Tigithi 1, Tigithi 2, Depatas, Chui-Muhotetu, Ngaremare, Kieni/Ngano-ini, Ruai, Chui-Muhotetu, Mikubune, Osirwa, Ngano-ini, Jikaze</p>	
		<p>Renovated 4 Water storage tanks Nyariginu, Nturukuma 2. No tanks, Doldol w/p,</p>	
		<p>Rainwater Harvest 1 No. of schools Nkando</p>	
		<p>Rehabilitated 12 Dams Doldol, Mbombo, Tiemamult, Kariunga, Wamura, Wangwaci, Kanjul, Dams Karigu-ini, Mukuri, Losheki, Habahaba and Mulango</p>	
		<p>Scooped 4 Pans Iriuko farmers, Nanyuki, Musul.</p>	

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		Constructed 1 Cattle trough Mukuri Umoja, 1 ablution block in Nanyuki cemetery and two springs development Gathima and lailagai	
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For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

**PROGRESS ON ATTAINMENT OF DEVELOPMENT OBJECTIVES FROM ANNUAL DEVELOPMENT PLAN**  
**COUNTY ADMINISTRATION, PUBLIC SERVICE & OFFICE OF THE GOVERNOR**

Objective	Outcome	Indicator	Performance
To efficiently and effectively implement government legislative agenda , intergovernmental relations and proper management and coordination of the county administration and its devolve units	Improved access to government services	The level of operationalization of sub county decentralized service units	The was an addition of two more sub-counties amounting to five which are Laikipia East, Laikipia West, Laikipia Central, Laikipia North and Nyahururu Sub-counties. Ward Offices have also been contracted in order bring services closer to the public
	Improved legal services support and informed decision making	Number /Level of draft policies /bills reviewed	5 bills and policies reviewed
	A well-coordinated intra and intergovernmental relations	Implementation levels of intra and intergovernmental relation resolution	This Amaya Triangle involved 4 counties which are Laikipia, Isiolo, Samburu and Baringo Counties. All the 4 counties of Amaya triangle involved having signed an MOU.
To effectively and efficiently manage human capital	Staff development	Number of employees trained annually	134 senior and middle level staff have been enrolled on a training on Post graduate diploma in Project management at Dedan Kimathi University
	Motivated and competent work force	Number of quarterly spot awards given to exemplary individuals and teams, all common candles staff promoted while all eligible staff for competitive positions considered	there has been timely completion of tasks and projects
	Effective management of administrative records	Level of automated records	Record Management Systems acquired and operational for easier retrieval and archival of records.

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To reduce incidences of insecurity	Improved security in town and residences	Number of towns and streets with floodlights	Solar Streetlights have been installed in different center in Laikipia County. These centers include Marina, Canaan City and Matopeni all in Ngobit Ward. In Igwamiti Ward Esian Quarters, Co-site and Mambo Leo center. In Marmanet Ward kwanjiku, Junction and Karaba centers. In Githiga Ward they have been installed in Kinamba town. In Olmoran Ward they have been installed in Sipili town. In Sosian Ward solar streetlights have been installed in Mouwarak and Survey centers. In Rumuruti Ward they in Rumuruti CBD and Location. Salama Ward they are installed in Pesi Center. Segera ward, Naibor and Depatas centers. In Umande ward they are installed Kalalu and Umande center. In Nanyuki they are installed in Old Market and Shika Adabu center. In Tigithi Ward they installed in Castle Center. Mukogondo East Ward they are installed in Chumvi Center and In West they are Ilpolei center.
	reduced human wildlife conflicts	No. of cases reported	There has been a reduction of human wildlife conflicts cases
Ensure public safety, effective law enforcement and response to emergency	A well-coordinated disaster response team	The level of disaster risk reduction interventions	The disaster risk management bill was passed by CA and now its awaiting gazettelement.
	A well-equipped and coordinated enforcement unit	The number of emergencies attended	there has been a structured unit working with harmony
	A regulated alcoholic drinks industry	The number of Alcohol Liquor licenses issued	There has been issuance of 791 liquor licenses in all the sub-counties of Laikipia for the closing of financial year 2020/2021
	A well-coordinated Actions on Drought Emergencies	Implementation of EDE action plan	There has been a weekly bulletin released by meteorological department.
To actively involve members of the public in decision making and ownership of county programmes implementation by the citizen	A highly informed and responsive citizen try	Number of citizen involved in Public Participation exercises	There has been more than 30 Civil Society Organization Public Participation meetings
	Increased public participation in the county	Number of citizen involved in Public Participation exercises	There has been more than 150 grassroots community leaders meeting

**FINANCE ECONOMIC PLANNING & COUNTY DEVELOPMENT**

Objective	Outcome	Indicator	Performance
Efficient and effective delivery of financial and economic planning	Efficient and effective delivery of financial and economic planning	Level of support to departmental administrative and	100% support offered to departmental administrative and operational services

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services	services	operational services	
	Improved staff performance and service delivery	No. of employees compliant on SPAS, and COMs	210 staff complied on SPAS and COMs
	Well maintained office building, furnished and equipped	No. of rehabilitated office blocks and equipped	CO, CECs, Head of treasury accounting office and financial reporting offices rehabilitated and equipped
To ensure efficient and effective delivery of financial services	Quality, effective and efficient accounting and financial reporting systems	No of periodic accounting reports compiled and disseminated	Quarterly and annual Financial Reports/ Statements, Quarterly OCOB Reports, Quarterly and annual county entities review reports and monthly expenditure reports achieved
	Reduced risk areas/incidences and increased compliance	Number of audit reports compiled and disseminated	20 Audits achieved
	Procured goods, works and services	% levels of procurement requests supported	100% procurement requests supported (629 procurement contracts cutting across the eight departments coordinated, formulated and finalized )
	Increased Revenue collections	Amount of revenue collected	Managed a local revenue collection of Kshs. 840,396,633
	Exchequer requisitions and releases	Percentage of Exchequer Requests and releases on development and recurrent vote	92 % and 63% on development and recurrent vote Exchequer Requests and releases achieved
	Timely formulation, approval and dissemination of budget output papers	No of budget output papers formulated approved and disseminated	5 annual budget output papers formulated, approved and disseminated
	Timely Emergencies mitigations	% of compliance Emergency fund in place	Kshs 45,128,807 realized through reallocation in the Supplementary budget
	Policies /plans formulated, reviewed and disseminated	No of policies/plans formulated, reviewed and disseminated	Six policies (ADP, CFSP, CBROP,DMSP, SWG Reports and Budget estimates in place) formulated, reviewed and disseminated
	Implementable research and feasibility studies reports	Percentage level of completion	100% formulated 2021 County Statistical Abstract (launch and dissemination scheduled for September)
Ensure participatory planning and coordination of development initiatives	Monitoring and evaluation that informs decision making	No. of monitoring and evaluation Progress reports compiled and finalized	1 annual progress/ achievement report compiled (2019/20 )
	Improved participatory planning	No. of fora and meetings held a	5 participatory fora held on development planning and budget formulation

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Upscale Innovations and Promote Investment for Wealth and Job Creations	Up-scaled innovations and conducive environment for increased investment and employment opportunities development services	No of mentored businesses	1392 SMES mentored and trained for business
		No of innovation fair held	-1392 recruited to the program and provided with business development services
		No of MSMEs provided with business development services	-The innovation fair was not held as a result of the government ban on gatherings as a prevention measure against the Covid-19 pandemic
		No of SMES recruited to the program	
		No of products in local and international markets	93 products supported for development
		No of innovations /enterprises funded	144 innovations /enterprises funded through enterprise and stimulus fund
		No of jobs created	1057 jobs created through manufacturing support program
		No of investments profiled and promoted	10 cottage industries profiled and promoted
		No of entrepreneurs trained	176 trained BDOs 86 trained enterprises 35 trained MCAs 40 senior management trained
		No of business development officers trained No of senior management trained	

**HEALTH & MEDICAL SERVICES**

Objective	Outcome	Indicator	Performance
Provision of essential medical supplies and technologies to health facilities within the county.	Reduced Morbidity and mortality attributable to communicable and non-communicable diseases.	% of essential commodities delivered	80% provision of essential medicines and other supplies.
		% of essential commodities stocks levels	80% provision of non-essential drugs
Provision of adequate, amble infrastructure for provision of quality health care.	Increased access to quality health care.	No. of operational health care facilities	62 Operational dispensaries
		Percentage of work done	5 Dispensaries Constructed to completion.
		No. of operational health care facilities	15 Operational Health Centres
		Percentage of work done	4 Maternity Blocks completed
		No. of specialized units/rooms No. of operational specialized equipment	2 MCHs done
		No. of dispensaries and Health Centres supplied with advanced laboratory equipment	4 Dispensary Diagnostic Capacity improved.
		Sub County Hospitals	No. of health facilities

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Upgrade		supported	
Emergency Referral and Rehabilitative services	Strengthened ambulance and referral services	No. of operational ambulance vehicles	10 ambulances operational.
Reduced Maternal mortality.	Increased access to quality Maternal health service and delivery under Skilled Birth Attendants.	No. of operational maternity wards	4 Maternity blocks Completed
Reduced Prevalence of Communicable and non-communicable disease conditions.	Reduced Morbidity and mortality attributable to communicable and non-communicable diseases.	No. of operational Community units	65 community units,
		% Immunization Coverage.	83% Fully Immunized Children.
		No. of outreaches & mobile clinics held	1536 Outreaches
			1 functional mobile clinic
Reduced Prevalence of Communicable and non-communicable disease conditions.	Reduced Morbidity and mortality attributable to communicable and non-communicable diseases.	No. of outreaches & mobile clinics held	45 Health Facilities equipped with computers
		No. of health facilities using the new reporting tools	1 four wheel vehicle bought.
		No. of outreach vehicles acquired	100% operational support for services.
Increased utilization of quality data for decision making.	Increased data utilization for decision making.	No. of health operations supported	200 additional staff recruited,
Improved coordination, monitoring and evaluation of health services.	Increased supervision, monitoring and evaluation at county and sub county levels	No. of staff recruited ,appraised and trained	1300 staff appraised.
	Increased supervision, monitoring and evaluation at county and sub county levels	No. of health operations supported	4 bills on Public health, Occupational health, water and food quality and community health enacted.
Increased health workforce productivity.	Increased health workers performance.	No. of operational bills and policies	2 health Regulations on Covid 19 prevention and control gazette.
Improved Governance Standards and Quality of care	Enacted Health laws and policies implementation		

**AGRICULTURE, LIVESTOCK & FISHERIES**

Objective	Outcome	Indicator	Performance
<b>Crops Development:</b> The objective of the subsector is to promote an enabling environment for improved agricultural production, marketing and value chains improvement.	Increased agricultural productivity and agri-business.	Area under various crops; production per unit area	10,000 Fruit tree seedlings planted; 132 SMEs nurtured; 105 marketing groups formed; 1895 farmers sensitized on crop insurance; 1021 farmers into CA; 6 new crops commercialized; 8 new value chains promoted; 4896 farmers linked to contract farming; 13590 bags of grain stored at the grain stores;

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			32,146 farmers reached through extension.
<b>Irrigation Services:</b> The objective of the subsector is to increase agricultural productivity for food security and income generation	Increased agricultural productivity and agri-business.	Area under irrigation; production per unit area	Naibor / Kimangura boreholes and Matuiku water pans done by KCSAP
<b>Livestock Production:</b> The objective of the subsector is to promote an enabling environment for improved livestock production, marketing and value chains improvement for a sustainable and prosperous livestock sector.	Increased livestock productivity and incomes from livestock based enterprises	Number of livestock breeds improved; Acreage reseeded; Modernized bee-keeping enterprise; Improved milk production; Improved livestock marketing systems; Availability of feeds; Number of strategic feed reserves; Number of farmers adopting new livestock husbandry practices and conserved rangelands.	50 dorper rams; 50 galla bucks; 16 Somali Camel bulls; 102 modern hives & their accessories; 1 livestock market constructed; Installation of power in Matanya milk cooperative facility; 1800 Kgs of pasture seeds distributed; 3 strategic hay stores constructed; 300 acres reseeded; 8,000 farmers reached with new livestock husbandry messages / innovations / Technologies.
<b>Veterinary services:</b> The objective of the subsector is to manage, control and eradicate animal diseases and pests including zones, laboratory diagnostics services and disease surveillance.	Reduced incidences of livestock disease outbreaks	% reduction in disease incidences ,No of animals tagged, no of carcasses inspected	121,339 livestock vaccinated against TADS,1523 disease surveillance reports done leading to mapping of disease hot spot areas, 6500 H/C tagged with RFID tags while 156,515 carcasses inspected, facilitating market access
<b>Fisheries Development:</b> The objective of the subsector is to facilitate sustainable management and development of fishery resources and products for accelerated socio-economic development.	Increased fish production and productivity	Number of fish fingerlings stock by farmers.	Stocked 100,000 fish fingerlings in 10 ponds / dams; 900 farmers reached with modern fish production messages / technologies.

**INFRASTRUCTURE LANDS, & URBAN DEVELOPMENT**

Objective	Outcome	Indicator	Performance
Administrative services- To ensure efficient, effective and well-coordinated service delivery	effective and well-coordinated service delivery	Percentage implementation of the work plan	85% of staff have implemented the work plans
	Well Staff remuneration training and record	No. of departmental staff with enhanced productivity and	Additional of 22 staffs in the department

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	management	satisfaction	
<b>Urban Development -</b> Improved urban transport infrastructure	quality parking slots and well-marked parking slots	total Parking area under Cabro pavement and bitumen	255 square area was paved along willy jimmy and Machakos road under RMLF and in Nyahururu.
	well-marked and maintained pedestrian paths	No. of kilometers of paved pedestrian paths	1.16 km in Nanyuki and Nyahururu along the currently paved roads
<b>Physical Planning Services-</b> To have a well-planned and sustainable human settlement with security of tenure	Well Planned Towns	Allotment letters issued	2000PDPS prepared awaiting approval
	Improved Accessibility of Data	Level of completion of County Spatial Plan	200 RIMs Digitized
		No. of RIMs Digitized	2000 PDPs
	Updated Property values	Level of Completion of the valuation roll	Rumuruti Spatial Plan.
	Enhanced Tenure Security	No. of towns with cadastral maps and beacon plots	3 towns surveyed that is Umande, Kalalu and Tan dare.
	Smart Streetlight Monitoring System	No. of mapped streetlights	700 mapped street lights
	Improved security and promotion of 24-hour economy	No. of streetlights restored,	319 street lighting installed
<b>Roads Network Improvement-</b> Enhanced accessibility and road connectivity in the county	well graded and graveled roads	no of km dreaded and graveled	350km graveled 1000km grades in 15 wards
	well installed and functional bridges	no of functional bridges	2 bridges Gachuiro and Muramati bridge
<b>Renewable energy-</b> Support of Energy Investments	Well prepared and Submission of Appeals and Memoranda to MOE.	No. of appeals and memoranda submitted	1 submitted

**EDUCATION & SOCIAL SERVICES**

Objective	Outcome	Indicator	Performance
To provide an enabling environment for access, retention, completion and transition rates for trainees in hand on skills, entrepreneurship skills and life-skills increase access, retention, completion and transition rates for students with quality education, employability,	Increased market oriented knowledge and skills	Additional number of VTC infrastructure developed, equipped, staffed and operational annually	2 Additional Centre established Muhotetu and olmoran
			6 enterprises established in 3 VTC including cafeteria, power saving jiko, uniform making street lighting done at Nanyuki VTC
		Number of trainees graduating with marketable hand on skills annually	810 student enrolled as per June 2021. the graduate are either employed or self employed
To promote talent	Increased access to quality	Number of Facilities	Leveling of 7 ward level pitches in

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development through increase of sports and recreation facilities and provision of conducive and safe environment.	sporting facilities and utilities, increased participation in sports activities	upgraded, Number of sports events organized	collaboration with leasing Programme in Wiyumiririe, Muthengera, Manjengo, Luoniek, Oljabet, Ilpolei and CEDC. Sports kits for 50 teams purchased and delivered, routine maintenance of sports in 3 facilities, 8 football leagues held in the 3 stadia in collaboration with FKF and ODIBETS. 2 regional athletics competition facilitated in Nakuru and Nairobi, 1 Regional Deaf football league facilitated. Sports day held in Nanyuki VTC, County Tug of war team trained by GSU TEAM.
To promote talent development through increase of recreational facilities	Increased opportunities for talent development	Number of additional talent centers established, Number of talents events organized	2 Boxing and 2 karate events held in Nanyuki social ,Hall and Nakuru
To promote and mainstream social cultural within the County.	Increased empowered vulnerable/special interest groups.	Number of empowered special interest groups	Registered 66 Self Help Groups.
	Improved socio-cultural facilities.	Number of social-cultural facilities improved	Nanyuki and Nyahururu Social Halls were renovated, Kiwanja Ndege, Musul resource centres are under construction.
To rescue, rehabilitate and reintegrate children in need of care and protection.	Increased number of children rescued and rehabilitated and reintegrated back into the society	Number of children rescued and rehabilitated and reintegrated back into the society	Rehabilitated 30 children
	Increased mobilization of resources	Resources mobilized	Received donations worth 1.8 million from well-wishers.
To increase access, retention, transition and completion rates.	<b>(Early Childhood Education Development&amp; Quality Assurance)</b> -Increased access, retention, transition and completion.	Number of ECDE classrooms constructed. Number of ECDE teachers earning stipend. Number of ECDE learners enrolled. Number of ECDE Centres supported.	5 ECDE Classrooms constructed with water harvesting facilities across the County. Payment of stipend to 715 ECDE teachers. Purchase and distribution of ECDE teaching/learning materials to 442 public ECDE centres. Increased ECDE enrolment to 30,000 children. Supported the Implementation of CBC in ECDE Centres.
	<b>(Basic Education Infrastructure Support)</b> -Increased access to clean drinking water. Fight spread of COVID 19 Epidemic.	Number of water tanks distributed. Number of hand washing facilities distributed.	Purchased and distributed 40 water tanks of 10,000 litre capacity in 40 ECDE Centres. Purchase and distributed 442 Hand washing facilities.

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	<b>(Education Empowerment Programme)</b> -Increased access, retention, transition and completion.	Number of learners benefited from county bursary.	Allocated bursary amounting to 8436 secondary school students.
To provide economic empowerment to Laikipians	<b>(Business Enterprise And Innovation)</b> -Created jobs and supported entrepreneurs.	Number of trained BDOs. Number of entrepreneurs supported and jobs created.	Trained 13 BDOs through County capacity building workshops. Supported 55 entrepreneurs where 3 successfully accessed loans from KCB.

**TRADE, CO-OPERATIVES & TOURISM**

Objective	Outcome	Indicator	Performance
To Improve business environment and promote enterprise development	Improved and conducive business environment for jobs and wealth creation	No. of upgraded and operational markets	In FY 20/21 we operationalized 3 markets creating 180 direct jobs in return
		No. of equipment tested and verified	8321 equipment were tested and verified
		No. of MSMEs trained	500 MSMEs trained
To promote tourism development for the county's economic growth	Increased international and domestic tourism arrivals	No. of tourist arrivals	66,000 tourism arrivals in Laikipia for FY 2020/21
		No. of tourist sites/upgraded developed	Maintained Thomson Falls and Nanyuki Central park
		Tourism Database development	Updating of the database was done
		No. of partnerships established	7 partnerships established with crucial players in the industry
Ensure a robust and competitive co-operative movement to drive the county's economy	Competitive and robust co-operative movement in the county	No. of societies registered, trained and revived annually	8 new registered Cooperatives, 4 dormant revived
		Data collection	1
		Cooperative Trainings	9 Pre - cooperatives, 47 CMEDs, 33 MEDs,
		Cooperative Governance	40 AGMs, 42 SGMs, 21 Inspections
		Value addition	2 products
		Cooperative Audit	77 Audit years
		Amount of loan recovered, disbursed and job opportunities created through the Coop Revolving Fund	In FY 20/21- the fund recovered Kshs 34.9 Million and disbursed Ksh46.5 creating 1958 employment and job opportunities to 26 co-operative societies as opposed to 2019-20 recovered Ksh31.4Million and disbursed Kshs 45.65Million to 25 co-operative societies creating 4172 job/ employment opportunities. The opportunities were constrained by the effects of COVID -19 Pandemic
		Revenue generated	130,000 Kshs
Resources mobilized	22.6 Million		

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	Jobs Created	8623 jobs
	Cooperative Research	5 proposals developed

**WATER, ENVIRONMENT & NATURAL RESOURCES**

Objective	Outcome	Indicator	Performance
To ensure clean, safe and secure environment	Collection, transportation and disposal of garbage	% coverage on solid waste management systems	In FY 20/21 we increased garbage collection to centers to include Wiyumiririe, Narumoru environs and the centers within Laikipia North. In the FY 2020/21 the we managed to collect 88545t of waste a 3.8 %increase from the previous year
	maintenance of cemeteries and dumpsites	level of maintenance of dumpsites and cemeteries	Quarterly excavation and compaction of the dumpsites were done, grading and marram was done and also periodic vegetation clearing, hedge and bush clearing.
	Maintenance of drainage channels	kilometers of drainages unclogged	over 126km of drains were unclogged
	Acquisition of garbage collection trucks	No of garbage collection trucks acquired	2 skip loaders and 2 side loaders leased
	Procurement of skips and litter bins	No of kits fitted and in use	10 skips were procured
	Holding of Town Cleanup campaign	No. of Cleanup campaigns accomplished	15 town clean up campaigns were done in collaboration with stakeholders
	Creation of awareness in solid waste management	No. of awareness campaigns accomplished	15 awareness campaigns were done
	Demarcating of wildlife migration corridors	No. of corridors demarcated	2 wildlife colliders were demarcated in collaboration with KFS and KWS along Rumuruti fence
	Electric Fence maintenance	No. of Kilometers of electric fence maintained and operational	193km of west Laikipia fence and Rumuruti fence maintained and constructed 12km of West Laikipia fence
	Employment of fence attendants	No. of fence attendants maintaining the fence	2 more fence attendants hired for Mathira fence
	Training and creation of awareness on environmental management and conservation	No. of trainings and awareness campaigns achieved	3 officers were trained and Gazette as environmental inspectors. 5 trainings done especially on FLR, Opuntia management and climate change
	Formulation and implementation of county wetland policy.	Formulation level of the policy	draft wetland management plan developed in collaboration with stakeholders
	Support the development of	Development intervention done	draft funding proposal has been developed to guide investment

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	Sirimon game reserve		
	Facilitation of county environmental management committee.	No of meetings supported and held	the directorate managed to hold 4 quarterly meetings for the county environment committee with its partners with support from wild vision under the Imara program
	Training and creation of awareness on Climate Change Adaptation & Mitigation	No. of trainings and awareness campaigns achieved	4 quarterly meetings held with support of wild vision
	Greening the County	No. trees planted and nurtured	the department in collaboration with its partners in the fy 2020/21 managed to plant and grow 460,000 seedlings and seeds in various parts of the county which was over 154.3% increase of the target in the FY under review
	Eradication of Opuntia and other Invasive species	Acreage of Opuntia eradicated	4,000 acres of Opuntia has been eradicated mechanically with support of stakeholders
	Rangeland land restoration and monitoring	Acreage of rangeland restored	230 acres reseeded
	Develop county climate change action plan	Formulation level of the action plan	draft county climate change action plan developed
To enhance access to clean and safe water	borehole drilling	No of boreholes (Actual drilling, screening, test pumping and capping)	In FY 20/21 we increased no of boreholes by 12 the following boreholes were drilled ; Sugoroi, Wamura, GG Kinamba, Munanda, Ngarua Daily, Karungubii, Kinguka Karuga, Kachima Kanyora, Chemunga, OMC, Veterinary and Ilpolei boreholes.
	borehole equipping	No of boreholes (Actual equipping with solar driven pump and associated accessories).	In FY 20/21 we increased no of boreholes by 16 the following boreholes were equipped; Matanya Dispensary, Ontulili, Kinamba Sosian, Ndaragiti, Mbogoini, Kaharati, Limunga Baraka, Munyu Kanyora, Majani Gatitu, Bustani, Mahianyu Dispensary, Miharati, Ayam Sec, Pesi Day, Lembus Kongosis, and Munichoi Boreholes.
	borehole rehabilitation	No of boreholes (retrieval, repair and re installation)	In FY 20/21 we increased no of boreholes by 16 the following boreholes were equipped; Ngisusu, Sipili WP, Olmorani WP, Milimani Pry, Ethi, Aljiju, Tangi Nyeusi, Naibor, Reteti, Doldol, Endana, Nkando, Weruini, Burugutia, Karai Waichakehiri, Lamuria Tc, Mutirithia, Ngaremare, Kurum, Soito Tache, Munyaka, Muhonia And Bubungi Boreholes.

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**4. SUSTAINABILITY REPORTING**

Our purpose as Laikipia County Executive is to include the citizens in development activities and transforming lives. This is the driving force behind everything we do and it's what guides us to deliver our strategy while putting the citizens first, delivering relevant projects and services, and improving operational excellence. Below is a brief highlight of our achievements;

**Sustainability strategy and profile**

The County's top management has activated various sustainability strategies for the County including but not limited to:

Ensuring continuous compliance with government laws, regulations, policies and standards

Institutionalizing the use of evidence based policy formulation and planning by preparation and use of Annual county Statistical Abstract

With the help of a favorable Global Credit Rating (GCR) report of a stable outlook both in the short and long term the County is in the process of flouting an infrastructure Bond in the FY 2021/22.

Developing cost and capital saving strategies e.g. The Civil Works Program, The Leasing Program

Use of Integrated County Management Systems (ICOMS) in assets management and projects supervision for seamless tracking of county resources.

Supporting of Water Companies and Other semi-autonomous county entities towards full autonomy and robust corporate governance.

Working towards developing a County Risk Management Framework Policy that will help the County identify and mitigate risks.

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

**Environmental Performance**

Laikipia county being home to some of the big ranches and wildlife conservancies e.g. Olpajeta and Oljogi the county must undertake measures to reduce human wildlife conflicts which shall ensure good co-existence of human and wildlife. The county in collaboration with KWS and KFS has demarcated the wildlife migration corridors , constructed 12kms of Laikipia fence and maintained 193kms of Laikipia West fence. Laikipia county has hired attendants for maintenance of the fences.

On waste management the county has procured 2 skip loaders, 2 side loaders and 10 skips to ensure enhanced solid waste collection and disposal in its effort to keep the county clean. To ensure more awareness on solid waste management, the county in conjunction with the stakeholders conduct town clean up exercises from time

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to time. Vegetation around the dumpsites are regularly cleared and dumpsites compacted for maximum utilization of the dumpsites space. The regular solid waste collection and drainage clearance of the Laikipia urban centers other than providing health benefits ensure that the Laikipia residents have a clean and conducive environment to do business and live in.

**Human Resource management**

The County has a Public Service Board that is charged with the responsibility of developing and implementing human resource policies and framework for the County Executive in line with the relevant laws.

Empowering its employees through continued skills development and training e.g. The County Government in partnership with Dedan Kimathi University of Technology offer staff Post Graduate Diplomas on Project Management in cohorts in order to enhance project supervision and delivery.

The County Executive with the use of ICOMS has fully rolled out a daily and weekly timesheets filling, claims and imprests request and appraisal system for staff performance appraisal as well as a performance reward system that seeks to reward and motivate staff by awarding staff who go beyond their assigned expectations to accomplish exemplary results.

**Market place practices**

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

The county Executive also adheres to the 30% procurement requirement on Access to Government Procurement Opportunities (AGPO) to youth, women and persons living with disability as well as the use of E-procurement in IFMIS. The County Executive also practices responsible marketing and advertisement as well as respecting payment practices. Upon awarding of contracts and LPO, the supply chain and the user department engage with the services/ goods providers and contractors to ensure that the quality of good, services and works meet the specification issued.

The results of these is giving equal chances to traders to do business with the county government while ensuring that the county government gets competitive prices for goods, services and works which ensure value for public funds. The county supports its traders by adopting innovative ways of capacity building e.g. invoice discounting and LPO financing in partnership with local banks through the Laikipia Economic Stimulus Program which offers subsidy on interest charged on bank loans issued.

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**Community Engagements**

Engaging citizens to identify their demands and needs, holding social community activities e.g. Sports, leaders and elders' engagements

The County has also introduced the Civil Works Program engaging the youth in various parts of Laikipia to support them financially while also giving them an opportunity for skills learning.

The County Government has fully embraced public participation in key decision making e.g. budget making, Finance Act, CFSP and infrastructure bond that are all subject to public participation where public views are taken into consideration and included in the final document.

Civic education to the public on county programs. Co-opting qualified members of the public in various Adhoc and standing committees e.g. audit committee, pending bills committee and bursary fund ward committees.

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**5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

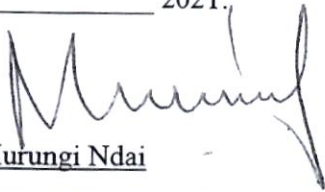
**COUNTY GOVERNMENT OF LAIKIPIA**  
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Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting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

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_ 2021.



Murungi Ndai

23 FEB 2022

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

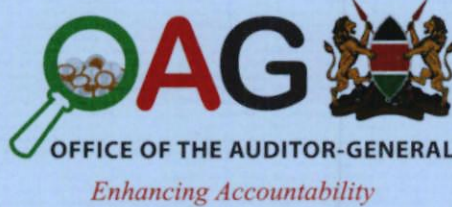


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# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF LAIKIPIA FOR THE YEAR ENDED 30 JUNE, 2021

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### 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 Government achieves value for money and that such funds are applied for 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, the risk management environment, and the 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 Executive of Laikipia set out on pages 1 to 74, which comprise the statement of assets and liabilities as at

30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Laikipia as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

## **Basis for Qualified Opinion**

### **1.0 Accounts Payables**

The statement of assets and liabilities reflects Accounts Payables (Deposits and Retentions) balance of Kshs.4,908,673 as at 30 June, 2021. However, the County Executive did not provide a retention and deposits records indicating amounts received and paid during the year.

In the circumstances, it was not possible to ascertain the validity and accuracy of accounts payables balance of Kshs.4,908,673 as at 30 June, 2021.

### **2.0 Use of Goods and Services**

Note 12 to the financial statements reflects use of goods and services balance of Kshs.873,777,223 which includes insurance costs of Kshs.159,884,853, which further includes Kshs.7,811,268 paid to an insurance firm in respect of provision of motor vehicle insurance cover for the County Executive motor vehicles for a period effective from January, 2021 to January, 2022. However, in the month of October, 2021, the Contract was cancelled after having paid full contract amount and awarded to another firm at a contract sum of Kshs.7,772,640. This led to a loss of kshs.1,952,817 due to the cancellation.

Consequently, the Kshs.1,952,817 as paid proportion for three (3) months but cancelled without refund is a loss to the citizen of Laikipia County.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Laikipia Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe

that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **1.0 Pending Bills- Pending Accounts Payables**

Note one (1) to the Other Important Disclosures in the financial statements reflects pending bills amounting to Kshs.709,664,227 as at 30 June, 2021 (2019/2020 Kshs.645,823,717). Examination of pending bills schedules and ageing analysis revealed that some of the bills have been outstanding for a long period, some are dated back as 2016/2017 financial year.

Further, as disclosed in Annex 8 to the financial statements is a contingencies liabilities balance of Kshs.226,424,103 whose expected date of payment cannot be estimated since the respective cases are still pending in court.

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

#### **2.0 Prior Year Unresolved Issues**

In the report of the previous year, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Control, Risk Management and Governance. However, although the Management has indicated that some have been resolved, the matters remained unresolved as the Senate and County Assembly are yet to deliberate on the Report for 2019/2020.

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

##### **3.1 Budget Under Expenditure**

The County Executive spent Kshs.5,865,435,071 against an approved budget of Kshs.7,481,998,086 resulting to an under absorption of Kshs.1,616,563,015 or 22% of the budget.

The Management did not provide explanation for the failure to utilize the whole of the approved budget. The under-expenditures may have adversely affected service delivery and execution of development programmes to the residents of Laikipia County.

### 3.2 Late Exchequer Release

Note 1 to the financial statements shows total exchequer releases of Kshs.4,407,634,793 out of which an amount of Kshs.1,065,339,000 or 24.2% of the exchequer releases were received during the months of June and July, 2021, an indication of delayed disbursements of funds by the National Treasury as detailed below:

Date	Transaction Code	Description	Amount Kshs.
23/6/2021	FT211742726G	Exchequer issue	376,002,000
30/6/2021	FT21181PG2BW	Exchequer issue	334,224,000
07/02/2021	FT2118359MLW	Exchequer issue	355,113,000
	<b>Total</b>		<b>1,065,339,000.00</b>

Late disbursement of exchequer releases by the National Treasury impacted negatively on service delivery to the citizens of Laikipia County.

#### Other Information

The County Executive Management is responsible for the other information, which comprises County Executive Information and Management, Forward by the CECM Finance and Economic Planning, Statement of Performance Against County's Predetermined Objectives, Sustainability Reporting and Statement of Management Responsibilities. The other information does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance or conclusion thereon.

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

#### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter 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

##### 1.0 Staff Ethnic Diversity

During the year under review, the total number of employees on contractual and permanent and pensionable terms was one thousand five hundred and twenty-two (1522), out of which one thousand one hundred and fifty-six (1156) or 76% were members of the dominant ethnic community. This is contrary to Section 65(e) of the County

Governments Act, 2012 which requires the County Governments to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

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

## **2.0 Non-compliance with Public Finance Management Act, 2021 on Fiscal Discipline**

During the year under review, the County Executive expended Ksh.2,747,751,301 on compensation of employees representing 44.8% of total receipts of Kshs.6,135,512,463. This is contrary to provisions of Regulation 25(1)(a) and (b) of the Public Finance Management Act (County Governments) Regulations, 2015 which limits the County Executive expenditure on wages and benefits to not more than 35% of the total revenue for the year.

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

## **3.0 Insurance Costs**

### **3.1 Uninsured County Executive Motor Vehicles**

Note 12 to the financial statements reflects use of goods and services balance of Kshs.873,777,223 which included insurance costs of Kshs.159,884,853. However, after a review of contract documents provided and physical inspection of motor vehicles, it was noted that the County Executive of Laikipia had one hundred and ten (110) motor vehicles but had only insured seventy-three (73) motor vehicles. Further, four (4) grounded motor vehicles were also included in the insurance cover.

Failure to insure 37 motor vehicles had exposed the County Government to legal liability and additionally the management were in breach of the law.

### **3.2 Extension for Provision of Motor Vehicles Insurance Cover**

Note 12 to the financial statements reflects use of goods and services balance of Kshs.873,777,223 which includes insurance costs of Kshs.159,884,853. A review of the documents availed for audit revealed that the County Executive paid an insurance firm Kshs.3,182,750 for extension of provision of motor vehicles insurance cover contract for the months of December, 2019 and January, 2020. The previous annual contract for provision of motor vehicles insurance cover contract's sum was Kshs.9,245,502 vide tender no LCG/B051/MVINS/2018/2019. The contract was effective from 1 December, 2018 to 30 November, 2019. However, the breakdown or detailed analysis of how the Kshs.3,182,750 for the extension of insurance cover was arrived at was not provided for audit review.

Consequently, the value for money for the expenditure of Kshs.3,182,750 for the year ended 30 June, 2021 could not be confirmed.

## **4.0. Acquisition of Assets**

### **4.1 Construction and Civil Works**

Note 17 to the financial statements reflects acquisition of assets balance of Kshs.757,795,488 which includes construction and civil works of Kshs.418,792,980. However, review of the respective documents including payment vouchers, bills of quantities and other supporting documents revealed the following anomalies;

#### **4.1.1 Drilling of Mahianyu Dispensary Borehole**

Note 17 to the financial statements reflects Kshs.418,792,980 on construction and civil works which includes Kshs.3,089,752 paid for the drilling of a community borehole at Mahianyu dispensary. However, physical inspection of the project that was carried out in the month of October, 2021 revealed that despite the borehole having been completed, the project is dormant as the solar power connection done by a firm had not been connected.

Consequently, the value for money for the Kshs.3,089,752 expenditure for the year ended 30 June, 2021 could not be ascertained.

#### **4.1.2 Equipping of KITE Borehole**

Note 17 to the financial statements reflects Kshs.418,792,980 on construction and civil works which includes Kshs.2,963,916 paid for the equipping of KITE borehole with solar connection as the power source. A physical inspection of the project that was carried out in the month of October, 2021 revealed the following anomalies:

- i. The power cable pipe to the pump was broken exposing the electric cable which poses a risk to the pedestrians.
- ii. The borehole water output was low as the delivery pipes installed were of size 1 inch which may not carry high volumes of water.
- iii. The pump did not have a float switch to regulate the water level and therefore the water would overflow from the tank continuously if the pump is not switched off manually.
- iv. The pump was not functioning at the time of inspection.
- v. There was a high-rise tank about 600 meters from the pump of 10 cubic meters. However, it is built on a private land measuring 64 meters square. Upon inquiry from the community, people who draw water from the borehole complained that during the public participation, the community advised that the tank should not be erected in a private property.

In the circumstances, the value for money for Kshs.2,963,916 expenditure for the year ended 30 June, 2021 could not be confirmed.

#### **4.1.3. Grading and Gravelling of Kamau - 71 Kwa Ng'ang'a to Gatirima Dam Road**

Note 17 to the financial statements reflects Kshs.418,792,980 on construction and civil works which includes Kshs.3,098,981 paid for the grading and gravelling of Kamau-71 Kwa Ng'ang'a to Gatirima Dam Road at a width of 5.4 meters. Physical verification of the project that was carried out in the month of October, 2021 revealed that the road was done at a width of 3 meters despite having been designed for 5.4 meters as per the bill of quantities. This resulted in the once wide road being reduced to a one-way road where vehicles cannot overtake each other. Most parts of the road had already been washed away making it almost non motorable.

Consequently, the value for money for Kshs.3,098,981 expenditure for the year ended 30 June, 2021 could not be confirmed.

#### **4.1.4. Drilling of Mutamaiyu Primary School Borehole**

Note 17 to the financial statements reflects Kshs.418,792,980 on construction and civil works which includes Kshs.2,537,496 paid for drilling of borehole at Mutamaiyu Primary School in Rumuruti Ward. However, this project was not included in the County Government of Laikipia Annual Development Plan 2020/2021.

Physical inspection of the project in the month of October, 2021, revealed that the contactor erected one county sign board instead of two as per the bills of quantity. The borehole had no serial numbers for well head and well cap as per the bills of quantity. Further, upon inquiry with the teachers of the school, it was noted that the borehole was drilled in the month of April, 2020 but had not been equipped.

Consequently, the value for money for the Kshs.2,537,496 expenditure for the year ended 30 June, 2021 could not be ascertained.

#### **4.1.5. Drilling of Nguu Primary School Borehole**

Note 17 to the financial statements reflects Kshs.418,792,980 on construction and civil works which includes Kshs.2,706,730 paid for drilling of 250 Meters Nguu Primary School Borehole in Salama Ward. However, this project was not included in the County Executive of Laikipia 2020/2021 Annual Development Plan.

A physical verification of the project carried out in the month of October, 2021 revealed that the borehole had no serial numbers for well head and well cap as per the bills of quantity. Further, upon inquiry with the teachers of the school, it was noted that the borehole was drilled in the month of April, 2020 but had not been equipped.

Consequently, the value for money for Kshs.2,706,730 expenditure for the year ended 30 June, 2021 could not be ascertained.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

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

### **Basis for Conclusion**

#### **1.0. Shortfall in Revenue Collection**

During the year under review, the County Executive had targeted to raise revenue amounting to Kshs.1,006,875,000 from local revenue sources. However, the actual amount collected was Kshs.840,396,633 as reported in the statement of receipts and payments, which translates to a shortfall of Kshs.166,478,367 or 17 % of the projected revenue.

Failure to achieve revenue targets is an indication of inadequate revenue collection internal control systems and possible revenue leakages which the management should address.

#### **2.0 Lack of a Risk Management Policy**

As previously reported, the County Executive Management did not have a risk management policy in place to guide the management in risk assessment and formulation of risk mitigation strategies.

In the absence of a risk management policy, it was not possible to confirm whether the internal controls built within the financial and operational systems were functioning as intended during the year under review.

#### **3.0. Failure to Make Provision for Fire and Burglary Insurance in Financial Year 2020/2021**

Note 12 to the financial statements reflects use of goods and services balance of Kshs.873,777,223 which includes insurance costs of Kshs.159,884,853. However, after

the County Executive of Laikipia advertised Tender no. LCG/B11/E/2020-2021 for the provision of fire and burglary insurance and awarded the contract to an insurance firm based on a negotiated price of Kshs.5,600,267, it was noted that the insurance firm was not paid and no policy documents were provided for audit review.

Failure to have a valid insurance cover, exposed the County Executive to losses in case the risks of fire and burglary materialized.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, 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 such 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 governance.

In preparing the financial statements, Management is responsible for assessing County Executive of Laikipia's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to liquidate County Executive of Laikipia 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 money is applied in an effective way.

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive of Laikipia's 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 going concern 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 County Executive of Laikipia's ability to continue offering 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 County Executive of Laikipia to cease to continue offering services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated and separate 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 County Executive of Laikipia 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.

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

**Nairobi**

**19 May, 2022**

**COUNTY GOVERNMENT OF LAIKIPIA**  
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**7. FINANCIAL STATEMENTS**

**7.1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021.**

Description	Notes	2020 - 2021		2019 - 2020	
			Kshs		Kshs
<b>RECEIPTS</b>					
Exchequer releases	1	4,407,634,793		3,291,382,119	
Proceeds from Domestic and Foreign Grants	2	744,076,616		421,337,736	
Transfers from Other Government Entities	3	143,385,638		209,933,624	
County Own Generated Receipts	9	840,396,633		730,967,502	
Proceeds from sale of assets	6	-		5,200,000	
Returned CRF Issues	10	18,783		2,958,156	
<b>TOTAL RECEIPTS</b>		<b>6,135,512,463</b>		<b>4,661,779,138</b>	
<b>PAYMENTS</b>					
Compensation of Employees	11	(2,747,751,301)		(2,581,688,280)	
Use of goods and services	12	(873,777,223)		(983,395,978)	
Transfers to Other Government Entities	14	(1,378,280,722)		(618,570,318)	
Other grants and Payments	15	(74,144,000)		(3,557,112)	
Social Security Benefits	16	-		-	
Acquisition of Assets	17	(757,795,488)		(643,933,204)	
Other Payments - Contingency Reserves	20	(33,686,337)		(176,133,651)	
<b>TOTAL PAYMENTS</b>		<b>(5,865,435,071)</b>		<b>(5,007,278,542)</b>	
<b>SURPLUS/(DEFICIT)</b>		<b>270,077,392</b>		<b>(345,499,404)</b>	

*This statement is prepared on a cash basis as required and therefore does not report on revenue opening balances amounting to Kshs. 285,195,531; as these amounts were received in the previous financial year and reported as receipts in FY 2019/2020.*

*The Statement of Appropriation under page No. 7 reports on all the revenue available for use as Kshs. 6,420,707,994 (being Cash Receipts of Kshs. 6,135,512,463 and Opening Balances of Kshs. 285,195,531) against all payments made of Kshs. 5,865,435,071 in FY 2020/21 reporting the actual surplus for the year as Kshs. 555,272,922. PSASB amended the reporting template and hence brought about changes in presentation of exchequer releases and grants (see Note 1 and 2 for details).*

*Included in Kshs 744,076,616 relating to the proceeds from domestic and foreign grants received in the FY 2020/2021 is an amount of Kshs 167,353,974 relating to KDSP level 2 grants received in the FY 2020/2021 but meant for and appropriated in the FY 2021/2022 annual Budget*

*CRF returns of Kshs 18,783 relates to returns from County Assembly's Recurrent & Development CBK A/Cs respectively as illustrated in note 10. CRF returns amounting to Kshs 1,970,320 from county executive's Recurrent, Development and FIF CBK A/Cs respectively have only been included in the*

**COUNTY GOVERNMENT OF LAIKIPIA**  
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*Summary statement of Appropriation combined and not in the statement of receipts and payments since they are interbank transfers within the county Executives CBK A/Cs and do not increase the county executives overall Bank balances. The summary statement of Appropriation combined shows the overall CRF returns as Kshs 1,989,102 and the breakdown is further illustrated in the explanatory notes below the reconciliation table between the statement of receipts and payments against the statement of appropriation combined.*

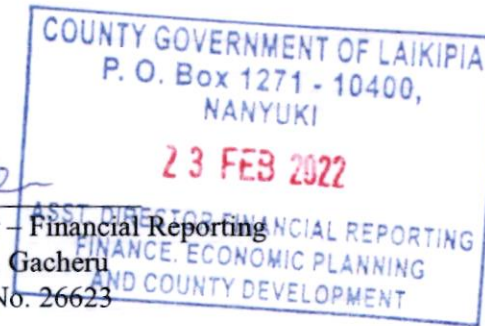
The County Executive's financial statements were approved on \_\_\_\_\_ 2021 and signed by:



Chief Officer – Finance Economic Planning  
and County Development  
Name: Paul Njenga



Assistant Director – Financial Reporting  
Name: Mishek M. Gacheru  
ICPAK Member No. 26623



**COUNTY GOVERNMENT OF LAIKIPIA**  
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**For the year ended June 30, 2021**

**7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

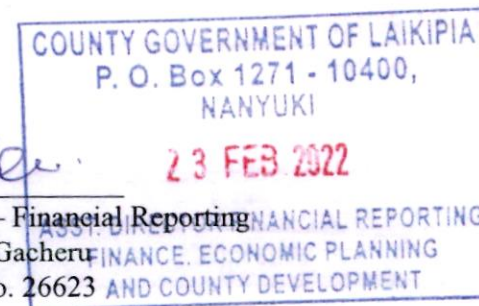
Description	Notes	2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	21A	555,866,394	293,291,583
Cash Balances	21B	-	-
<b>Total Cash and cash equivalent</b>		<b>555,866,394</b>	<b>293,291,583</b>
Accounts receivables – Outstanding Imprests	22	2,938,685	180,000
<b>TOTAL FINANCIAL ASSETS</b>		<b>558,805,079</b>	<b>293,471,583</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	23	(4,908,673)	(9,652,568)
<b>NET FINANCIAL ASSETS</b>		<b>553,896,406</b>	<b>283,819,014</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd.</b>	24	283,819,015	629,318,417
<b>Surplus/(Deficit) for the year</b>		270,077,392	(345,499,404)
<b>NET FINANCIAL POSITION</b>		<b>553,896,407</b>	<b>283,819,014</b>

The County Executive's financial statements were approved on \_\_\_\_\_ 2021 and signed by:

Chief Officer – Finance Economic Planning  
 and County Development  
 Name: Paul Njenga



Assistant Director – Financial Reporting  
 Name: Mishek M. Gacheru  
 ICPAK Member No. 26623



**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

**7.3 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021.**

		2020 - 2021	2019 - 2020
Description	Notes	Kshs	Kshs
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Exchequer Releases	1	4,407,634,793	3,291,382,119
Proceeds from Domestic and Foreign Grants	2	744,076,616	421,337,736
Transfers from Other Government Entities	3	143,385,638	209,933,624
County Own Generated Receipts	9	840,396,633	730,967,502
Proceeds from sale of assets	6	-	5,200,000
Returned CRF Issues	10	18,783	2,958,156
<b>Payments for operating expenses</b>			
Compensation of Employees	11	(2,747,751,301)	(2,581,688,280)
Use of goods and services	12	(873,777,223)	(983,395,978)
Transfers to Other Government Entities	14	(1,378,280,722)	(618,570,318)
Other grants and Payments	15	(74,144,000)	(3,557,112)
Social Security Benefits	16	-	-
Other Payments	20	(33,686,337)	(176,133,651)
<b>Adjusted for:</b>			
Adjustments during the year (Variance for FY 2019/2020 (pg. 5))		(96,741,738)	-
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	26	(2,758,685)	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	27	(4,743,895)	-
Other Adjustments-Prior year Adjustments	25	-	-
<b>Net cash flow from operating activities</b>		<b>923,628,561</b>	<b>298,433,800</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	17	(757,795,488)	(643,933,204)

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Net cash flows from Investing Activities		(757,795,488)	(643,933,204)
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		165,833,073	(345,499,404)
Cash and cash equivalent at BEGINNING of the year		390,033,321	735,532,724
Cash and cash equivalent at END of the year		555,866,394	390,033,321

**RECONCILIATION OF CASH EQUIVALENT FOR THE CASHFLOW STATEMENT AND THE STATEMENT OF ASSETS AND LIABILITIES**

Description	Note	2020 – 2021	2019 – 2020
		Kshs	Kshs
Cash and cash equivalents at END of the year as per the Statement of Asset and Liability	21A	555,866,394	293,291,583
Cash and cash equivalents at END of the year as per the Cash Flow Statement		555,866,394	390,033,321
<b>Variance</b>		-	<b>(96,741,738)</b>
<b>Reconciled by:</b>			
Variance from FY 2019/20		-	(82,424,691)
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	26	-	(180,000)
Increase/(Decrease) in Accounts Payable: (deposits and retention)	27	-	(14,137,047)
<b>Variance</b>		-	<b>(96,741,738)</b>

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

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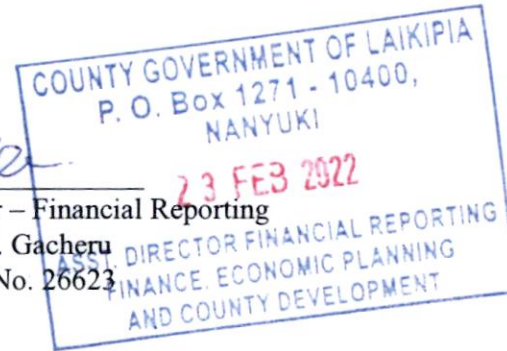
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2021 and signed by:



Chief Officer – Finance Economic Planning  
and County Development  
Name: Paul Njenga



Assistant Director – Financial Reporting  
Name: Mishek M. Gacheru  
ICPAK Member No. 26623



COUNTY GOVERNMENT OF LAIKIPIA  
Annual Reports and Financial Statements  
For the year ended June 30, 2021

7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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 %
<b>RECEIPTS</b>						
Exchequer releases(2020/21)	4,830,560,000	(652,760,000)	4,177,800,000	4,177,800,000	-	100%
Exchequer releases (unrealised exchequer 2019/20 )	-	229,834,793	229,834,793	229,834,793	-	100%
Proceeds from Domestic and Foreign Grants	1,353,896,136	70,217,007	1,424,113,143	1,155,558,657	268,554,486	81%
County Own Generated receipts	1,006,875,000	-	1,006,875,000	840,396,633	166,478,367	83%
Emergency bank balances	-	15,128,807	15,128,807	15,128,807	-	100%
Returns to CRF	-	-	-	1,989,102	(1,989,102)	-
<b>TOTAL</b>	<b>7,191,331,136</b>	<b>(337,579,393)</b>	<b>6,853,751,743</b>	<b>6,420,707,993</b>	<b>433,043,751</b>	<b>94%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,802,311,605	55,688,820	2,858,000,425	2,747,751,301	110,249,124	96%
Use of goods and services	1,098,516,886	43,553,540	1,142,070,426	873,777,223	268,293,203	77%
Transfers to Government Entities	1,967,714,184	(197,739,000)	1,769,975,184	1,378,280,722	391,694,462	78%
Other grants and transfers	141,750,000	(6,800,000)	134,950,000	74,144,000	60,806,000	55%
Social Benefits	21,000,000	-	21,000,000	-	-	-
Other Payments	30,540,051	29,588,756	60,128,807	33,686,337	26,442,471	56%
Acquisition of Assets	1,858,090,695	(362,217,451)	1,495,873,244	757,795,488	738,077,757	51%
<b>TOTAL</b>	<b>7,919,923,421</b>	<b>(437,925,335)</b>	<b>7,481,998,086</b>	<b>5,865,435,071</b>	<b>1,595,563,015</b>	<b>78%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(728,592,285)</b>	<b>100,345,942</b>	<b>(628,246,343)</b>	<b>555,272,922</b>	<b>(1,162,519,264)</b>	

The changes between the original budget and the final budget was due to a supplementary budget passed during the FY 2020/21

Proceeds from domestic and foreign grants of Kshs 1,155,558,657 consists kshs 744,076,616 domestic & foreign grants for FY 2020/21, transfer from other government entities of kshs 143,385,638 and opening bank balances of kshs 268,096,403 for domestic and foreign grants.

Included in Kshs 744,076,616 relating to the proceeds from domestic and foreign grants received in the FY 2020/2021 is an amount of Kshs 167,353,974 relating to KDSP level 2 grants received in the FY 2020/2021 but meant for and appropriated in the FY 2021/2022 annual Budget.

**Over/Under-realization of the revenue budget was due to:**

1. Under-realization of domestic and foreign grants was due to partial disbursement of budgeted amount.

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2. The County achieved 83% of own source revenue due to Covid-19 pandemic effect on the economic performance within the county.
3. The CRF returns resulted from amounts (in CBK County Assembly recurrent & Development, County Executive Recurrent, Development & FIF A/Cs) that remained unutilized in the FY 2019/20.

**Over/Under-utilization of the expenditure budget was due to;**

1. Under-utilization in use of goods, transfer to county entities, other grants and transfers, other payments, acquisition of assets and social benefits was due to late disbursement of equitable shares and grants as well as under realization of budgeted grants and own source revenue.
2. Social benefits refer to NHIF subsidy paid by the County for vulnerable families.

**RECONCILIATION OF RECEIPTS IN STATEMENT OF RECEIPTS AND PAYMENTS AGAINST STATEMENT OF APPROPRIATION**

	RECEIPT	Statement of Receipts and Payments	Statement of Appropriation	Variances	REMARKS
		A	B	C = A - B	
E	Equitable Share	4,407,634,793	4,177,800,000	229,834,793	Opening Bank Balance
F	Exchequer releases (unrealised exchequer 2019/20 )	-	229,834,793	(229,834,793)	Opening Bank Balance
G	Own Source Revenue	840,396,633	840,396,633	-	
	<b>Proceeds from Domestic and Foreign Grants</b>				
	Vocational Training Grant (Youth Polytechnics)	18,319,894	28,255,795	(9,935,901)	Opening Bank Balance
	User fee forgone	9,968,208	9,968,208	-	
	MOH Covid-19 grant	-	-	-	
	Kenya Urban Support Project (KUSP)	27,955,677	63,717,617	(35,761,940)	Opening Bank Balance
	Kenya Urban Institutional Grant (KUIG)	-	8,800,000	(8,800,000)	Opening Bank Balance
	Kenya Climate Smart Agriculture Project (KCSAP)	230,616,958	291,846,818	(61,229,861)	Opening Bank Balance
	EU IDEAS LED	-	38,512,939	(38,512,939)	Opening Bank Balance
	UNICEF Primary Health Care Grant	4,692,898	4,692,898	-	
	KDSP Level 1 - capacity building	212,353,974	251,370,721	(39,016,747)	Opening Bank Balance

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	KDSP Level 2 - investment	129,456,007	129,456,007	-	
	Danida Grant	11,880,000	15,572,317	(3,692,317)	Opening Bank Balance
	Transforming Health Care Systems (THSUCP)	86,415,378	86,415,378	-	
	Agricultural Sector Development Support Programme (ASDSP)	12,417,623	34,357,177	(21,939,554)	Opening Bank Balance
<b>H</b>	<b>Total Proceeds from Domestic and Foreign Grants</b>	<b>744,076,616</b>	<b>962,965,875</b>	<b>(218,889,259)</b>	<b>Opening Bank Balance</b>
	<b>Transfers from Other Government Entities</b>				
	Road Maintenance Levy Fund	143,385,638	192,592,783	(49,207,145)	Opening Bank Balance
<b>J</b>	<b>Total Transfers from Other Government Entities</b>	<b>143,385,638</b>	<b>192,592,783</b>	<b>(49,207,145)</b>	<b>Opening Bank Balance</b>
	Opening Balance	18,783	17,117,910	(17,099,127)	Opening Bank Balance
<b>K</b>	<b>Total Opening Balance</b>	<b>18,783</b>	<b>17,117,910</b>	<b>(17,099,127)</b>	<b>Opening Bank Balance</b>
	<b>GRAND TOTAL = E+F+G+H+J+K</b>	<b>6,135,512,463</b>	<b>6,420,707,994</b>	<b>(285,195,531)</b>	

*The opening bank balances of kshs 17,117,910 consist of emergency fund balance of kshs 15,128,807 and CRF returns of kshs 1,989,102 (that consist of kshs 18,783 for county assembly and kshs 1,970,320 for county executive)*

*The CRF returns of 1,989,102 consist of Kshs 1,856 and Kshs 16,927 from County Assembly's Recurrent & Development CBK A/Cs respectively (totaling to Kshs 18,783 as included in the statement of receipts and payments) and kshs 4,162, Kshs 29,923 and 1,936,234 from county executive's Recurrent, Development and FIF CBK A/Cs respectively (totaling to kshs 1,970,320 which is **only** included in the **Summary statement of Appropriation combined and not in the statement of receipts and payments** since they are **interbank transfers within the county Executives CBK A/Cs and does not increase the county executive's overall Bank balances.**) hence the variance between the two statements in regards to the CRF returns.*

*Included in Kshs 744,076,616 relating to the proceeds from domestic and foreign grants received in the FY 2020/2021 is an amount of Kshs 167,353,974 relating to KDSP level 2 grants received in the FY 2020/2021 but meant for and appropriated in the FY 2021/2022 annual Budget*

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

The County Executive's financial statements were approved on \_\_\_\_\_ 2021 and signed by:



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Assistant Director – Financial Reporting  
Name: Mishek M. Gacheru  
ICPAK Member No. 26623



COUNTY GOVERNMENT OF LAIKIPIA  
Annual Reports and Financial Statements  
For the year ended June 30, 2021

7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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 %
<b>RECEIPTS</b>						
Exchequer releases	3,381,392,000	(456,932,000)	2,924,460,000	2,924,460,000	-	100%
Exchequer releases (unrealised exchequer 2019/20 )	-	160,884,355	160,884,355	160,884,355	-	100%
Proceeds from Domestic and Foreign Grants	435,684,990	(98,255,747)	337,429,243	411,176,698	(73,747,455)	122%
Transfers from Other Government Entities	-	-	-	-	-	-
County Own Generated receipts	704,812,500	-	704,812,500	588,277,642	116,534,858	83%
Emergency bank balances	-	15,128,807	15,128,807	15,128,807	-	100%
CRF Returns	-	-	-	1,959,179	(1,959,179)	-
<b>TOTAL</b>	<b>4,521,889,490</b>	<b>(379,174,585)</b>	<b>4,142,714,905</b>	<b>4,101,886,681</b>	<b>40,828,224</b>	<b>99%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,802,311,605	55,688,820	2,858,000,425	2,747,751,301	110,249,124	96%
Use of goods and services	971,052,260	(15,296,502)	955,755,758	771,601,286	184,154,472	81%
Transfers to Government Entities	895,940,966	(52,739,000)	843,201,966	849,566,756	(6,364,790)	101%
Other grants and transfers	53,500,000	-	53,500,000	26,094,000	27,406,000	49%
Social Benefits	21,000,000	-	21,000,000	-	-	-
Other Payments	30,540,051	29,588,756	60,128,807	33,686,337	26,442,471	56%
Acquisition of Assets	37,848,496	(16,352,283)	21,496,213	19,898,304	1,597,909	93%
<b>TOTAL</b>	<b>4,812,193,378</b>	<b>889,791</b>	<b>4,813,083,169</b>	<b>4,448,597,983</b>	<b>343,485,186</b>	<b>92%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(290,303,888)</b>	<b>(380,064,376)</b>	<b>(670,368,264)</b>	<b>(346,711,302)</b>	<b>(302,656,962)</b>	

Remarks on utilization are as stated under No.5 above (Statement of Appropriation: Recurrent and Development Combined)

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

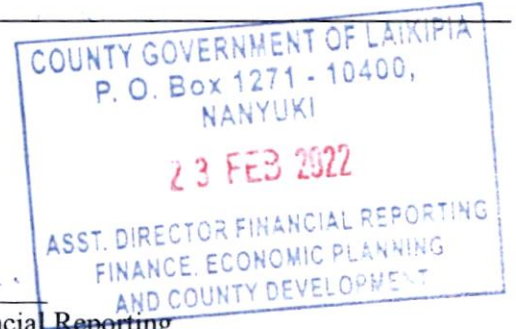
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ICPAK Member No. 26623



COUNTY GOVERNMENT OF LAIKIPIA  
Annual Reports and Financial Statements  
For the year ended June 30, 2021

7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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 %
<b>RECEIPTS</b>						
Exchequer releases	1,449,168,000	(195,828,000)	1,253,340,000	1,253,340,000	-	100%
Exchequer releases (unrealised exchequer 2019/20 )	-	68,950,438	68,950,438	68,950,438	-	100%
Proceeds from Domestic and Foreign Grants	918,211,146	168,472,754	1,086,683,900	744,381,959	342,301,941	69%
County Own Generated receipts	302,062,500	-	302,062,500	252,118,991	49,943,509	83%
Emergency bank balances	-	-	-	-	-	-
Returns to CRF	-	-	-	29,923	(29,923)	-
<b>TOTAL</b>	<b>2,669,441,646</b>	<b>41,595,192</b>	<b>2,711,036,838</b>	<b>2,318,821,311</b>	<b>392,215,527</b>	<b>86%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	127,464,626	58,850,041.80	186,314,668	102,175,937	84,138,731	55%
Transfers to Government Entities	1,071,773,218	(145,000,000)	926,773,218	528,713,967	398,059,251	57%
Other grants and transfers	88,250,000	(6,800,000)	81,450,000	48,050,000	33,400,000	59%
Social Benefits	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
Acquisition of Assets	1,820,242,199	(345,865,168)	1,474,377,031	737,897,184	736,479,847	50%
<b>TOTALS</b>	<b>3,107,730,043</b>	<b>(438,815,126)</b>	<b>2,668,914,917</b>	<b>1,416,837,088</b>	<b>1,252,077,829</b>	<b>53%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>(438,288,397)</b>	<b>480,410,318</b>	<b>42,121,921</b>	<b>901,984,223</b>	<b>(859,862,302)</b>	

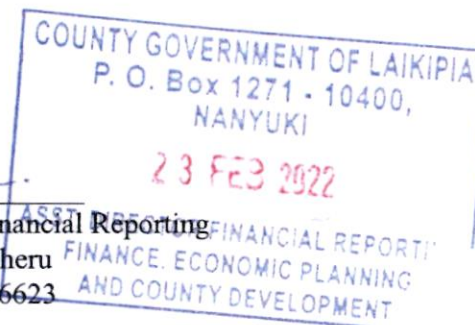
Remarks on utilization are as stated under No.5 above (Statement of Appropriation: Recurrent and Development Combined)

The County Executive's financial statements were approved on \_\_\_\_\_ 2021 and signed by:

  
Chief Officer – Finance Economic Planning  
and County Development  
Name: Paul Njenga



  
Assistant Director – Financial Reporting  
Name: Mishek M. Gacheru  
ICPAK Member No. 26623



**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

**7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Cumulative Actual	Budget utilization difference	% Utilization
			KShs	KShs	KShs	KShs	KShs	%
<b>103004510</b>		<b>General Administration Services &amp; County Affairs Management</b>	<b>106,952,627</b>	<b>(7)</b>	<b>106,952,620</b>	<b>54,305,121</b>	<b>52,647,499</b>	<b>51%</b>
	103014510	Use of goods and services	56,616,027	(7)	56,616,020	15,940,942	40,675,078	28%
	103024510	Finance Services	2,790,000	47,546,600	50,336,600	1,352,400	48,984,200	3%
	103034510	Agriculture Sector Extension Management	47,546,600	(47,546,600)	-	37,011,779	(37,011,779)	0%
<b>104004510</b>		<b>Livestock Productivity Improvement Program</b>	<b>418,422,585</b>	<b>(7,929,442)</b>	<b>410,493,143</b>	<b>174,552,959</b>	<b>231,080,184</b>	<b>43%</b>
	104024510	Livestock Production and Management	4,273,872	(1,889,242)	2,384,630	478,950	1,905,680	20%
	104034510	Livestock and Value Addition	-	3,000,000	3,000,000	-	3,000,000	0%
	104044510	Animal Health and Disease Management and Control	414,148,713	(13,900,200)	400,248,513	174,074,009	226,174,504	43%
	104054510	Livestock Breeds Improvement Services	-	4,860,000	4,860,000	-	4,860,000	
<b>110004510</b>		<b>Fisheries Productivity Program</b>	<b>11,175,863</b>	<b>(10,560,000)</b>	<b>615,863</b>	<b>384,362</b>	<b>231,501</b>	<b>62%</b>
	110014510	Fish Pond Farming	11,175,863	(10,560,000)	615,863	384,362	231,501	62%

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

<b>112004510</b>		<b>Physical Planning Services</b>	<b>27,696,000</b>	<b>-</b>	<b>27,696,000</b>	<b>14,108,500</b>	<b>13,587,500</b>	<b>51%</b>
	112014510	Survey Equipment	17,696,000	-	17,696,000	14,108,500	3,587,500	80%
	112024510	County Spatial plan preparation	10,000,000	-	10,000,000	-	10,000,000	0%
<b>113004510</b>		<b>Housing Development</b>	<b>4,000,000</b>	<b>-</b>	<b>4,000,000</b>	<b>1,106,000</b>	<b>2,894,000</b>	<b>28%</b>
	113024510	Housing policy development	4,000,000	-	4,000,000	1,106,000	2,894,000	28%
<b>114004510</b>		<b>Public Works Service Delivery Improvement</b>	<b>4,200,000</b>	<b>-</b>	<b>4,200,000</b>	<b>2,091,950</b>	<b>2,108,050</b>	<b>50%</b>
	114044510	County Building Construction Standards	4,200,000	-	4,200,000	2,091,950	2,108,050	50%
<b>115004510</b>		<b>Road Network Improvement</b>	<b>665,542,294</b>	<b>(236,187,011)</b>	<b>429,355,283</b>	<b>305,928,726</b>	<b>123,426,557</b>	<b>71%</b>
	115014510	Road network development	399,149,511	(209,149,511)	190,000,000	139,649,136	50,350,864	73%
	115034510	Road Network Maintenance	192,592,783	8,000,000	200,592,783	137,585,526	63,007,257	69%
	115044510	Heavy Equipment Maintenance	15,000,000	(7,287,500)	7,712,500	2,654,224	5,058,276	34%
	115064510	Road Reserve Maintenance	10,000,000	(10,000,000)	-	3,739,840	(3,739,840)	0%
	115094510	Urban Development	40,000,000	(17,750,000)	22,250,000	13,500,000	8,750,000	61%
	115114510	Municipal boards and administration services	8,800,000	-	8,800,000	8,800,000	-	100%
<b>116004510</b>		<b>Critical infrastructure rehabilitation and construction</b>	<b>16,000,000</b>	<b>8,000,000</b>	<b>24,000,000</b>	<b>-</b>	<b>24,000,000</b>	<b>0%</b>
	116014510	Inter ward bridge construction program	16,000,000	8,000,000	24,000,000	-	24,000,000	0%

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<b>117004510</b>		<b>Crop development and management</b>	<b>105,160,005</b>	<b>(4,500,000)</b>	<b>100,660,005</b>	<b>15,968,564</b>	<b>84,691,441</b>	<b>16%</b>
	117024510	Land and Crop Productivity Enhancement and Management	11,997,561	(4,500,000)	7,497,561	968,440	6,529,121	13%
	117034510	Irrigation Development and management	705,287	-	705,287	-	705,287	0%
	117044510	Strategic Food Security Service	92,457,157	-	92,457,157	15,000,125	77,457,032	16%
<b>118004510</b>		<b>Renewable/Green energy services</b>	<b>1,036,268</b>	<b>-</b>	<b>1,036,268</b>	<b>258,100</b>	<b>778,168</b>	<b>25%</b>
	118014510	County renewable/Green energy services	1,036,268	-	1,036,268	258,100	778,168	25%
<b>301004510</b>		<b>General administration and planning services</b>	<b>11,316,496</b>	<b>(2)</b>	<b>11,316,494</b>	<b>5,418,856</b>	<b>5,897,639</b>	<b>48%</b>
	301014510	Use of goods and services	9,316,496	150,000	9,466,496	3,919,196	5,547,301	41%
	301024510	Infrastructure development	1,500,000	(150,002)	1,349,998	1,292,660	57,338	96%
	301044510	Policy Implementation	500,000	-	500,000	207,000	293,000	41%
<b>302004510</b>		<b>Co-operative development</b>	<b>24,006,679</b>	<b>-</b>	<b>24,006,679</b>	<b>3,120,900</b>	<b>20,885,779</b>	<b>13%</b>
	302014510	Co-operative movement support initiative	19,500,000	(244,700)	19,255,300	1,706,500	17,548,800	9%
	302034510	Research and Development	4,506,679	244,700	4,751,379	1,414,400	3,336,979	30%
<b>303004510</b>		<b>Industrialization development</b>	<b>83,000,000</b>	<b>(8,000,000)</b>	<b>75,000,000</b>	<b>48,167,500</b>	<b>26,832,500</b>	<b>64%</b>
	303014510	Industrial mapping	8,000,000	(8,000,000)	-	-	-	0%

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		and promotion initiative						
	303024510	Enterprise development	75,000,000	-	75,000,000	48,167,500	26,832,500	64%
<b>304004510</b>		<b>Trade development</b>	<b>19,940,271</b>	<b>(7,770,471)</b>	<b>12,169,800</b>	<b>7,006,480</b>	<b>5,163,320</b>	<b>58%</b>
	304014510	Trade promotion services	6,840,271	(3,926,271)	2,914,000	817,338	2,096,662	28%
	304044510	Metrological Lab-weights and measures	2,500,000	(1,394,200)	1,105,800	653,903	451,897	59%
	304054510	Investment Promotion and County Branding	10,600,000	(2,450,000)	8,150,000	5,535,239	2,614,761	68%
<b>305004510</b>		<b>Tourism development</b>	<b>8,792,275</b>	<b>(850,000)</b>	<b>7,942,275</b>	<b>1,344,817</b>	<b>6,597,458</b>	<b>17%</b>
	305014510	Tourism promotion initiatives	5,292,275	(850,000)	4,442,275	1,344,817	3,097,458	30%
	305024510	Tourism Infrastructural Development	3,500,000	-	3,500,000	-	3,500,000	0%
<b>401004510</b>		<b>Health services improvement</b>	<b>384,588,997</b>	<b>(60,122,265)</b>	<b>324,466,732</b>	<b>255,658,155</b>	<b>68,808,577</b>	<b>79%</b>
	401014510	Health infrastructure development initiative	50,832,955	-	50,832,955	44,505,800	6,327,155	88%
	401024510	Primary healthcare care support initiative	24,004,435	(22,506,163)	1,498,272	403,059	1,095,213	27%
	401034510	Emergency response services	34,568,787	(30,954,757)	3,614,030	688,553	2,925,477	19%
	401064510	Emergency Referral and Rehabilitative Services	133,421,416	-	133,421,416	126,467,598	6,953,818	95%
	401074510	Essential Health Institutions and Services	138,761,404	(6,500,000)	132,261,404	83,580,524	48,680,880	63%
	401084510	Health training	3,000,000	(161,345)	2,838,655	12,621	2,826,034	0%

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		Centre infrastructural development						
<b>402004510</b>		<b>General administrative &amp; planning services</b>	<b>86,465,000</b>	<b>(3)</b>	<b>86,464,997</b>	<b>74,128,501</b>	<b>12,336,496</b>	<b>86%</b>
	402014510	Use of goods and services	80,465,000	-	80,465,000	70,300,423	10,164,577	87%
	402024510	Human Resource for Health Management and development	1,000,000	-	1,000,000	987,560	12,440	99%
	402054510	Health policy, governance, planning and financing	4,500,000	-	4,500,000	2,740,518	1,759,482	61%
	402064510	Health information standards and quality assurance	500,000	(3)	499,997	100,000	399,997	20%
<b>405004510</b>		<b>Preventive health services</b>	<b>290,030,277</b>	<b>(59,239,000)</b>	<b>230,791,277</b>	<b>133,347,197</b>	<b>97,444,080</b>	<b>58%</b>
	405014510	Family Planning, maternal, and child health services	3,300,000	-	3,300,000	1,601,600	1,698,400	49%
	405024510	Non-communicable diseases control and prevention	800,000	-	800,000	403,000	397,000	50%
	405034510	Public health promotion and nutrition services	5,300,000	-	5,300,000	4,872,880	427,120	92%
	405044510	Community health Strategy, Advocacy and surveillance	240,630,277	(59,239,000)	181,391,277	97,656,192	83,735,085	54%
	405064510	Social Health Insurance Scheme	40,000,000	-	40,000,000	28,813,525	11,186,475	72%
<b>502004510</b>		<b>General Administration Services &amp; County</b>	<b>7,577,793</b>	<b>(1)</b>	<b>7,577,792</b>	<b>4,873,128</b>	<b>2,704,664</b>	<b>64%</b>

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		<b>Affairs Management</b>						
	502014510	Use of goods and services	5,777,793	(1)	5,777,792	3,450,228	2,327,564	60%
	502044510	Personnel Services	1,800,000	-	1,800,000	1,422,900	377,100	79%
<b>505004510</b>		<b>Information Communication and Technology</b>	<b>8,000,000</b>	<b>-</b>	<b>8,000,000</b>	<b>6,839,259</b>	<b>1,160,741</b>	<b>85%</b>
	505014510	ICT infrastructure improvement	8,000,000	-	8,000,000	6,839,259	1,160,741	85%
<b>507004510</b>		<b>Sports, Arts and Social Services</b>	<b>17,700,000</b>	<b>(4,700,000)</b>	<b>13,000,000</b>	<b>6,409,652</b>	<b>6,590,348</b>	<b>49%</b>
	507014510	Talent Development Services	500,000	-	500,000	464,450	35,550	93%
	507024510	Sports Facility Development	7,500,000	-	7,500,000	3,693,831	3,806,169	49%
	507034510	Sports Promotion Service	7,200,000	(4,700,000)	2,500,000	306,000	2,194,000	12%
	507044510	Laikipia Rehabilitation Center Infrastructure	2,500,000	-	2,500,000	1,945,371	554,629	78%
<b>511004510</b>		<b>Education and Training</b>	<b>212,782,988</b>	<b>(50,902,193)</b>	<b>161,880,795</b>	<b>76,066,834</b>	<b>85,813,961</b>	<b>47%</b>
	511014510	Vocational Education and Training	147,680,795	(7,800,000)	139,880,795	75,936,935	63,943,860	54%
	511024510	Collaboration and partnerships on skills and technology transfer	3,500,000	(2,500,000)	1,000,000	-	1,000,000	0%
	511034510	Early Childhood Education Development	49,500,000	(29,500,000)	20,000,000	129,900	19,870,100	1%
	511054510	Basic Education School Infrastructure Support	12,102,193	(11,102,193)	1,000,000	-	1,000,000	0%

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<b>701004510</b>		<b>General Administration and Planning Services</b>	<b>3,089,507,605</b>	<b>43,000,000</b>	<b>3,132,507,605</b>	<b>2,910,837,555</b>	<b>221,670,050</b>	<b>93%</b>
	701024510	HQ- Administrative services	50,000,000	-	50,000,000	12,107,937	37,892,063	24%
	701034510	County Administration- Laikipia East	4,000,000	-	4,000,000	3,555,605	444,395	89%
	701044510	County Administration- Laikipia West	4,000,000	-	4,000,000	3,379,400	620,600	84%
	701054510	County Administration- Laikipia North	2,000,000	-	2,000,000	1,155,000	845,000	58%
	701064510	Compensation to Employees	3,029,507,605	43,000,000	3,072,507,605	2,890,639,614	181,867,991	94%
<b>702004510</b>		<b>County Administration Management Program</b>	<b>84,451,997</b>	<b>(36,845,346)</b>	<b>47,606,651</b>	<b>49,983,361</b>	<b>(2,376,710)</b>	<b>105%</b>
	702054510	Public participation	19,052,452	-	19,052,452	15,657,317	3,395,135	82%
	702064510	Decentralized Services	53,099,545	(36,845,346)	16,254,199	24,337,731	(8,083,532)	150%
	702074510	Fleet and Logistics	5,800,000	-	5,800,000	5,586,638	213,362	96%
	702084510	County services delivery and result reporting	6,500,000	-	6,500,000	4,401,675	2,098,325	68%
<b>704004510</b>		<b>Administration and County Management Program</b>	<b>20,000,000</b>	<b>-</b>	<b>20,000,000</b>	<b>18,615,639</b>	<b>1,384,361</b>	<b>93%</b>
	704034510	Legal Dues Fees, Arbitration initiative	20,000,000	-	20,000,000	18,615,639	1,384,361	93%
<b>705004510</b>		<b>Public Service Delivery</b>	<b>20,500,000</b>	<b>(1,000,000)</b>	<b>19,500,000</b>	<b>14,317,099</b>	<b>5,182,901</b>	<b>73%</b>

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	705014510	Compensation to employees	5,000,000	-	5,000,000	1,431,708	3,568,292	29%
	705024510	Current grants to Other levels of Government-CPSB	6,000,000	-	6,000,000	7,046,312	(1,046,312)	117%
	705034510	Enforcement And Disaster Management	5,000,000	(1,000,000)	4,000,000	3,015,655	984,345	75%
	705044510	Alcohol Control Committee	4,500,000	-	4,500,000	2,823,424	1,676,576	63%
<b>706004510</b>		<b>Departmental administrative services/ Centralized services</b>	<b>39,000,000</b>	<b>2,000,000</b>	<b>41,000,000</b>	<b>39,300,000</b>	<b>1,700,000</b>	<b>96%</b>
	706044510	Revenue collection services	39,000,000	2,000,000	41,000,000	39,300,000	1,700,000	96%
<b>707004510</b>		<b>Financial systems and automation program</b>	<b>728,759,542</b>	<b>-</b>	<b>728,759,542</b>	<b>446,236,855</b>	<b>282,522,687</b>	<b>61%</b>
	707044510	Revenue management services	25,759,542	-	25,759,542	253,719,310	(227,959,768)	985%
	707064510	County Treasury Administrative Services	703,000,000	-	703,000,000	192,517,545	510,482,455	27%
<b>708004510</b>		<b>Departmental Administrative Services/Centralized services</b>	<b>77,000,000</b>	<b>-</b>	<b>77,000,000</b>	<b>67,736,672</b>	<b>9,263,328</b>	<b>88%</b>
	708014510	Economic planning and development services	46,000,000	-	46,000,000	40,016,020	5,983,980	87%
	708024510	Legal Services	9,000,000	-	9,000,000	9,597,139	(597,139)	107%
	708034510	Intra and intergovernmental relations	22,000,000	-	22,000,000	18,123,513	3,876,487	82%
<b>709004510</b>		<b>Administration and</b>	<b>229,778,340</b>	<b>(10,431,728)</b>	<b>219,346,612</b>	<b>213,207,330</b>	<b>6,139,282</b>	<b>97%</b>

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		<b>Support Services</b>						
	709014510	Generation administration and support services	78,150,000	12,080,475	90,230,475	74,003,861	16,226,614	82%
	709024510	Infrastructural facility	29,178,340	(22,512,203)	6,666,137	17,637,610	(10,971,473)	265%
	709034510	Headquarters Administrative and Support Services	120,000,000	-	120,000,000	120,000,000	-	100%
	709044510	Personnel services	2,450,000	-	2,450,000	1,565,860	884,140	64%
<b>717004510</b>		<b>Intergovernmental relations</b>	<b>125,137,774</b>	<b>129,456,007</b>	<b>254,593,781</b>	<b>209,748,069</b>	<b>44,845,712</b>	<b>82%</b>
	717014510	Grants and Transfers to Government entities	125,137,774	129,456,007	254,593,781	209,748,069	44,845,712	82%
<b>718004510</b>		<b>Enhanced staff welfare</b>	<b>15,000,000</b>	<b>-</b>	<b>15,000,000</b>	<b>7,500,000</b>	<b>7,500,000</b>	<b>50%</b>
	718024510	Car and Mortgages - Public Officers	15,000,000	-	15,000,000	7,500,000	7,500,000	50%
<b>721004510</b>		<b>Economic planning services</b>	<b>1,580,000</b>	<b>-</b>	<b>1,580,000</b>	<b>1,400,700</b>	<b>179,300</b>	<b>89%</b>
	721094510	Integrated Monitoring and Evaluation Services	1,580,000	-	1,580,000	1,400,700	179,300	89%
<b>722004510</b>		<b>Human Capital Management and Development</b>	<b>24,181,629</b>	<b>-</b>	<b>24,181,629</b>	<b>14,272,763</b>	<b>9,908,866</b>	<b>59%</b>
	722024510	County Public Service Board	19,781,629	-	19,781,629	10,528,520	9,253,109	53%
	722034510	Information and Records management	4,400,000	-	4,400,000	3,744,243	655,757	85%
<b>723004510</b>		<b>Security and policing support services</b>	<b>25,000,000</b>	<b>(3,099,500)</b>	<b>21,900,500</b>	<b>13,291,342</b>	<b>8,609,158</b>	<b>61%</b>
	723024510	Urban Facilities Management	25,000,000	(3,099,500)	21,900,500	13,291,342	8,609,158	61%

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		Services						
<b>724004510</b>		<b>County Assembly-oversight Authority</b>	<b>596,786,041</b>	<b>-</b>	<b>596,786,041</b>	<b>567,592,777</b>	<b>29,193,264</b>	<b>95%</b>
	724014520	Transfer to County Assembly	596,786,041	-	596,786,041	567,592,777	29,193,264	95%
<b>725004510</b>		<b>Public Finance Management Services</b>	<b>25,094,223</b>	<b>-</b>	<b>25,094,223</b>	<b>16,766,876</b>	<b>8,327,347</b>	<b>67%</b>
	725024510	Supply Chain Management Services	14,394,223	-	14,394,223	9,074,024	5,320,199	63%
	725034510	Internal Audit Services	9,000,000	-	9,000,000	6,393,775	2,606,225	71%
	725044510	Budget Management	1,700,000	-	1,700,000	1,299,077	400,923	76%
<b>726004510</b>		<b>Development Planning Services</b>	<b>44,116,921</b>	<b>-</b>	<b>44,116,921</b>	<b>37,369,123</b>	<b>6,747,798</b>	<b>85%</b>
	726024510	Participatory Budgeting support services	12,333,899	-	12,333,899	10,879,886	1,454,013	88%
	726034510	Research Statistics and Documentation services	10,120,000	-	10,120,000	7,602,965	2,517,035	75%
	726044510	Programme monitoring and Evaluation	8,000,000	-	8,000,000	6,573,250	1,426,750	82%
	726064510	Strategic Partnership and Collaboration	13,663,022	-	13,663,022	12,313,022	1,350,000	90%
<b>1001004510</b>		<b>Water supply management</b>	<b>200,123,342</b>	<b>(95,940,478)</b>	<b>104,182,864</b>	<b>21,074,564</b>	<b>83,108,300</b>	<b>20%</b>
	1001024510	Water supply projects	200,123,342	(95,940,478)	104,182,864	21,074,564	83,108,300	20%
<b>1003004510</b>		<b>General administration and support services</b>	<b>19,000,000</b>	<b>(2,546,114)</b>	<b>16,453,886</b>	<b>11,487,956</b>	<b>4,965,930</b>	<b>70%</b>
	1003014510	Goods and services	15,500,000	(2,000,001)	13,499,999	9,258,954	4,241,045	69%
	1003024510	Personnel Services	2,500,000	-	2,500,000	1,507,100	992,900	60%

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	1003034510	Strategic Project Monitoring and intervention(Ending Drought Emergencies	1,000,000	(546,113)	453,887	721,902	(268,015)	159%
<b>1006004510</b>		<b>Environment and Natural resources</b>	<b>40,519,589</b>	<b>(19,757,781)</b>	<b>20,761,808</b>	<b>12,965,829</b>	<b>7,795,979</b>	<b>62%</b>
	1006014510	Solid Waste Management	17,519,589	(9,908,630)	7,610,959	8,562,599	(951,640)	113%
	1006024510	Human-Wildlife Conflict Prevention	4,500,000	(626,584)	3,873,416	664,350	3,209,066	17%
	1006034510	Natural Resources Management	10,000,000	(3,171,110)	6,828,890	1,865,090	4,963,800	27%
	1006044510	Climate Change Adaptation & Mitigation	6,500,000	(4,939,800)	1,560,200	993,600	566,600	64%
	1006054510	Integrated Range Land Development	2,000,000	(1,111,657)	888,343	880,190	8,153	99%
		<b>Grand Total</b>	<b>7,919,923,421</b>	<b>(437,925,335)</b>	<b>7,481,998,086</b>	<b>5,865,435,071</b>	<b>1,611,703,015</b>	<b>78%</b>

## **7.8 SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for;

- a) Receivables that include imprests and salary advances and
- b) Payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive 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 Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

The County Executive recognises all receipts from the various sources when the event occurs, and the related cash has actually been received in the County Revenue Fund.

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**i) Tax receipts**

Tax Receipts is recognized in the books of account when cash is received. Cash is considered as received when notification of tax remittance is received.

**ii) Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of account when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving Executive and the cash has been received in the County Revenue Fund.

**iii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of account when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their on-going satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

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**iv) County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received in the County Revenue Fund.

**v) Returns to CRF Issues**

These relate to unspent balances in the development and recurrent accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

**b) Recognition of payments**

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

**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) Interest on borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they are incurred and paid for.

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County Executive financial statements.

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**v) 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 financial statements.

**4. In-kind contributions**

In-kind contributions are donations that are made to the County Executive 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 County Executive 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.

**a) Third Party Payments**

This relates to payments done directly to supplier on behalf of the county Executive s 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 Executive are detailed in the other important disclosures to this financial statement.

**5. Cash and cash equivalents**

Cash and cash equivalents comprise cash in 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 at the end of the financial year. Balances in commercial banks and unbanked revenue at the end of the financial year do not form part of cash and cash equivalent but they are included as disclosures.

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**a) 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 2021, this amounted to KShs 4,908,673 compared to KShs 9,652,568 in prior period as indicated on note 16

**6. Accounts Receivable**

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

**7. Accounts Payable**

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

**8. 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 County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

**9. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods, works and services during the year or in past years. As pending bills do not involve the

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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 County Executive at the end of the year.

Pending bills 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.

**10. Contingent Liabilities**

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

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 County Executive does not recognize a contingent liability but discloses details of any contingencies in other important disclosures to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 10 (under other important disclosures) and *Annex 8* of this financial statement is a register of the contingent liabilities in the year.

**Contingent Assets**

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements.

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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.

**11. 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 30<sup>th</sup> July 2020 for the period 1<sup>st</sup> July 2020 to 30 June 2021 as required by law. There was one supplementary budget approved on 18<sup>th</sup> June 2021 during the year.

**12. Comparative figures**

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

**13. Subsequent events**

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

**14. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by:

- i. restating the comparative amounts for prior period(s) presented in which the error occurred; or
- ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

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**15. Related party transactions**

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

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**7.9 NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	229,834,793	655,837,200
Total Exchequer Releases for quarter 2	1,378,674,000	593,179,000
Total Exchequer Releases for quarter 3	1,044,450,000	1,404,336,496
Total Exchequer Releases for quarter 4	1,754,676,000	638,029,423
<b>TOTAL</b>	<b>4,407,634,793</b>	<b>3,291,382,119</b>

The County's approved supplementary budget for Equitable Share in FY 2020/21 is Ksh. 4,177,800,000 of which Ksh. 3,581,013,959 was for the Executive while Ksh. 596,786,041 was for the County Assembly. The Ksh 229,834,793 received in quarter one was equitable share attributable to FY 2019/20. In the FY 2019/20 exchequer releases attributable to the County Assembly amounting to Kshs 527,127,081 was not included in this note and hence the big variance between the two periods. 129,456,007

**1A. Equitable Share**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Total Equitable Share for quarter 1	229,834,793	655,837,200
Total Equitable Share for quarter 2	1,378,674,000	593,179,000
Total Equitable Share for quarter 3	1,044,450,000	1,404,336,496
Total Equitable Share for quarter 4	1,754,676,000	638,029,423
<b>TOTAL</b>	<b>4,407,634,793</b>	<b>3,291,382,119</b>

The Ksh 229,834,793 received in quarter one was equitable share attributable to FY 2019/2020 In the FY 2019/20 exchequer releases attributable to the County Assembly amounting to Kshs 527,127,081 were not included in this note.

**1B: Level 5 Hospitals Allocation**

Description	2020-2021	2019-2020
	KShs	KShs
Transfers for level 5 hospitals	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Description	2020 – 2021	2019 - 2020
	Kshs	Kshs
<b>Foreign Grants:</b>		
DANIDA - Universal Healthcare in Devolved Units Programme	11,880,000	12,281,250
World Bank – Transforming Health Care Systems for Universal Care Project (THSUCP)	86,415,378	25,549,880
Kenya Urban Support Programme (KUSP)	27,955,677	35,761,940
Kenya Urban Institutional Grant (KUIG)	-	8,800,000
Agriculture Sector Development Support Project (ASDSP)	10,417,623	16,271,019
Kenya Climate Smart Agriculture Project (KCSAP)	230,616,958	111,600,469
Kenya Devolution Support Programme - 1 (KDSP)	45,000,000	30,000,000
Kenya Devolution Support Programme - 2 (KDSP)	296,809,981	-
EU IDEAS LED	-	-
DANIDA - Covid-19 Grant	-	4,585,000
<b>Sub Total</b>	<b>709,095,616</b>	<b>244,849,557</b>
<b>Domestic Grants:</b>		
User fee Foregone Compensation	9,968,208	9,968,208
Medical Leasing Grant	-	131,914,894
Youth Polytechnics (Rehabilitation of village polytechnics)	18,319,894	31,908,298
<b>Sub Total</b>	<b>28,288,102</b>	<b>173,791,400</b>
<b>Proceeds from domestic and foreign grants received directly by the county</b>		
UNICEF - Primary Health Care Grant	4,692,898	2,696,779
Agriculture Sector Development Support Project (ASDSP)	2,000,000	-
<b>Sub Total</b>	<b>6,692,898</b>	<b>2,696,779</b>
<b>TOTAL</b>	<b>744,076,616</b>	<b>421,337,736</b>

The County's budget for Grants was Kshs. 1,231,520,360 (which is exclusive of the Kshs 192,592,783 relating to Roads maintenance levy Fund captured under note 3) Grants realized amounted to Kshs. 744,076,616 Included in Kshs 744,076,616 relating to the proceeds from domestic and foreign grants received in the FY 2020/2021 is an amount of Kshs 167,353,974 relating to KDSP level 2 grants received in the FY 2020/2021 but meant for and appropriated in the FY 2021/2022 annual Budget

In FY 2019/20 grants released through exchequer were reported under note 1 but during the current FY 2020/21 the template separated the two and hence moving the FY 2019/20 comparatives to this note for ease of comparison.

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**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2020 – 2021	2019 - 2020
	Kshs	Kshs
<b>Transfers from Central Government entities:</b>		
Road maintenance levy fund(RMLF)	143,385,638	118,589,624
Ministry of Health - Covid-19 Grant	-	91,344,000
<b>TOTAL</b>	<b>143,385,638</b>	<b>209,933,624</b>

*This refers to grants that are received from other National Government Departments. In FY 2019/20, RMLF was recognised under Note 1 above but due to the change of the reporting template it has been reported under note 3 for ease of reference.*

**4. PROCEEDS FROM DOMESTIC BORROWINGS**

	2020-2021	2019-2020
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**5. PROCEEDS FROM FOREIGN BORROWINGS**

	2020-2021	2019-2020
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**6. PROCEEDS FROM SALE OF ASSETS**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Sale of motor vehicle - Assembly	-	5,200,000
<b>TOTAL</b>	-	<b>5,200,000</b>

*This amount relates to sale of motor vehicles by the County Assembly in the FY 2019/20. Sale of assets in the FY 2020/21 is included in the Own Source Revenue in note 4.*

**7. REIMBURSEMENTS AND REFUNDS**

	2020-2021	2019-2020
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals & Private organizations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
<b>Total</b>	-	-

**8. RETURNS OF EQUITY HOLDINGS**

	2020-2021	2019-2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
<b>Total</b>	-	-

**9. COUNTY OWN GENERATED RECEIPTS**

Description	2020 – 2021	2019 - 2020
	Kshs	Kshs
Property Income - Land Rates	96,012,156	77,665,428
Business permits	99,990,009	80,219,744
Cess	31,832,627	22,919,615
Plot rents	3,587,829	1,668,870
Administrative services fees	16,218,600	6,726,163
County's natural resources	89,176,596	88,945,271
Market/trade Centre fee	14,883,907	9,289,806

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Vehicle parking fees	67,501,057	63,888,809
Housing	21,369,844	17,887,784
Social premises use charges	57,900	221,400
Education-related receipts	10,383,000	3,146,456
Public health facilities operations	283,746,032	281,139,964
Slaughter houses administration	17,654,490	15,288,981
Technical services fees	51,582,792	42,254,323
External services fees	5,222,720	3,657,497
Encroachment fees	-	1,746,949
Impounding charges	1,090,000	349,150
Court fines	406,500	283,000
Liquor licenses	23,092,000	13,064,800
Other miscellaneous receipts-Disinfestation fees, salary recovery	210,974	603,492
Disposal of assets	6,377,600	-
<b>TOTAL</b>	<b>840,396,633</b>	<b>730,967,502</b>

Revenue collection increased by 15% compared to the FY 2019/20 due to enhanced efficiency in revenue collection.

**10. RETURNED CRF ISSUES**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Hospital Account -Doldol Sub County Hospital FIF Imprest Account - 064000064784	-	564,449
Laikipia County Assembly Development Account - 1000339691	1,856	919
Laikipia County Assembly Recurrent Account - 1000193786	16,927	1,991,727
The County Assembly Of Laikipia- Equity Account - 0270261206585	-	401,061
<b>TOTAL</b>	<b>18,783</b>	<b>2,958,156</b>

This refers to funds appropriated but remained unapplied by the close of the financial year.

**11. COMPENSATION OF EMPLOYEES**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Basic salaries of permanent employees	(2,337,163,010)	(2,175,733,442)
Basic wages of temporary employees	(409,576,197)	(202,120,167)
Personal allowances paid as part of salary	(1,012,094)	-
Pension and other social security contributions (Employer's contribution)	-	(203,834,671)
<b>Total</b>	<b>(2,747,751,301)</b>	<b>(2,581,688,280)</b>

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*The increase in compensation of employees is attributed to increase in the number of contractual and casual employees and payment of terminal benefits. In the FY 2020/21 the county had 1522 permanent employees, 406 contractual employees, 771 casual workers, 715 ECDE teachers and 101 interns compared to 1685 permanent employees, 211 contractual employees, 307 casual workers, 700 ECDE teachers and 115 interns a breakdown of the staff establishment is provided in note 12 under other important disclosures.*

**12. USE OF GOODS AND SERVICES**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	(32,355,100)	(40,644,318)
Communication, supplies and services	(15,943,311)	(18,346,693)
Domestic travel and subsistence	(103,342,286)	(161,173,277)
Foreign travel and subsistence	(3,958,194)	(10,572,457)
Printing, advertising and information supplies & services	(27,048,341)	(16,413,950)
Rentals of produced assets	(4,684,269)	(2,561,566)
Training expenses	(11,988,522)	(30,072,673)
Hospitality supplies and services	(98,774,047)	(94,714,226)
Insurance costs	(159,884,853)	(164,458,936)
Specialised materials and services	(179,479,066)	(164,653,303)
Office and general supplies and services	(43,899,138)	(45,271,621)
Fuel, oils and lubricants	(54,853,739)	(36,673,640)
Other operating expenses	(107,792,552)	(173,943,074)
Routine maintenance – vehicles and other transport equipment	(22,498,220)	(16,845,898)
Routine maintenance – other assets	(7,275,586)	(7,050,346)
<b>TOTAL</b>	<b>(873,777,223)</b>	<b>(983,395,978)</b>

*The reduction in use of goods and services from FY 2019/20 was due to late disbursement of equitable share and grants and under realisation of budgeted grants and own source revenue.*

**13. SUBSIDIES**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Subsidies to Public Corporations		
<i>See list attached</i>	-	-
Subsidies to Private Enterprises		
<i>See list attached</i>	-	-
<b>TOTAL</b>	-	-

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**14. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
<b>Transfers to County Government entities:</b>		
Current Grants to Government Agencies and other Levels of Government	(406,835,346)	(372,872,483)
Laikipia County Revenue Board	(56,014,955)	(38,257,850)
Laikipia County Assembly	(567,592,777)	-
Laikipia County Development Authority	(12,313,022)	(20,250,000)
Laikipia County Health Institutions	(28,232,285)	(16,967,683)
Laikipia County VTCs	(49,229,182)	(9,423,750)
Rumuruti Municipality Board	(44,561,940)	(50,746,218)
Laikipia County Enterprise Fund	-	-
Laikipia County-Cooperative Fund	(10,000,000)	-
Laikipia County Leasing Fund	(196,001,216)	(95,052,334)
Laikipia County Car and Mortgage Fund	(7,500,000)	(15,000,000)
<b>Transfers to National Government entities:</b>		
Transfer to the Council of Governors	-	-
<b>TOTAL</b>	<b>(1,378,280,722)</b>	<b>(618,570,318)</b>

*The substantial increase in the transfers to county Entities as compared to the FY 2019/20 is due to change in recognition of the transfers to the County Assembly as transfer to County Assembly amounting to Kshs 567,592,777 was not recognised in comparative period. From FY 2020/21 County Assembly's withdrawals have been recognised both as receipts under Note 1 and as transfer under this note. In FY 2019/20 transfer to County Assembly amounting to Kshs 567,592,777 was not recognised in executive receipt and expenditure. For ease of comparing the two periods under this note the comparative figure under the item Current Grants to Government Agencies and other Levels of Government which was in the FY 2019/20 reported as Kshs 450,010,134 has further been broken as follows: (1) Current Grants to Government Agencies and other Levels of Government kshs. 372,872,483 (2) Laikipia County Health Institutions kshs 16,967,683. (3) Laikipia County VTCs kshs. 9,423,750. (4) Rumuruti Municipality Board kshs. 50,746,218.*

**15. OTHER GRANTS AND PAYMENTS**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Scholarships and other Educational Benefits	(1,094,000)	(807,312)
Transfer to Bursary Fund Account	(25,000,000)	-
Emergency Relief and Refugee Assistance	-	(2,749,800)

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Subsidies to small businesses, cooperatives, and self employed	(48,050,000)	-
Other current transfers and grants	-	-
<b>TOTAL</b>	<b>(74,144,000)</b>	<b>(3,557,112)</b>

*The notable increase in other grants and transfers as compared to the FY 2019/20 is due to Subsidies to enterprises & co-operatives under the Economic Stimulus Fund amounting to Kshs 48,050,000 and bursary fund as there was no payment in the comparative period.*

*Scholarships and educational benefits relate to fees for children in Laikipia Rescue and Rehabilitation Centre (CEDC)*

**16. SOCIAL SECURITY BENEFITS**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits	-	-
Employer Social Benefits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*This note relates to NHIF subsidies paid by the County on behalf of enrolled vulnerable families of Laikipia to the National Health Insurance Fund with an aim enabling more households to access health care services. In the FY 2020/21 there were no payments made.*

**17. ACQUISITION OF ASSETS**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
<b><u>Non-Financial Assets</u></b>		
Purchase of Buildings	-	-
Construction of Buildings	(86,719,245)	(149,385,131)
Refurbishment of Buildings	(5,320,082)	(8,964,600)
Construction of Roads	(223,597,077)	(163,646,297)
Construction and Civil Works	(418,792,980)	(146,372,781)
Purchase of Vehicles and Other Transport Equipment	(5,000,000)	(23,170,000)
Overhaul of Vehicles and Other Transport Equipment	-	(631,076)
Overhaul and Refurbishment of Construction and Civil Works	(350,000)	(8,528,670)
Purchase of Household Furniture and Institutional Equipment	(280,893)	-
Purchase of Office Furniture and General Equipment	(13,919,622)	(13,431,896)
Purchase of Specialised Plant, Equipment and Machinery	(1,981,000)	(20,997,995)
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	(4,253,700)

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Research, Studies, Project Preparation, Design & Supervision	(1,286,589)	(10,552,643)
Rehabilitation of Civil Works	(548,000)	(93,998,415)
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total acquisition of assets</b>	<b>(757,795,488)</b>	<b>(643,933,204)</b>

*There was notable increase of acquisition of asset as a result of payment of more pending accounts payables which was moved from other payments to their respective categories under the acquisition of assets.*

**18. FINANCE COSTS, INCLUDING LOAN INTEREST**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Bank Charges	-	-
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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**20. OTHER PAYMENTS**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	(3,838,245)
Emergency Fund	(33,686,337)	(172,295,406)
<b>TOTAL</b>	<b>(33,686,337)</b>	<b>(176,133,651)</b>

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*In the FY 2019/20 due to the outbreak of the COVID-19 pandemic, the Ministry of Health issued a grant to the County for the purpose of fighting the spread and effects of the pandemic hence the higher expenditure as compared to the current period in which no grants were received.*

**21. CASH AND BANK BALANCES**  
**21 A. BANK BALANCES**

Central Bank of Kenya (CBK) Accounts	2020 - 2021	2019 - 2020
	Kshs	Kshs
Laikipia County Development Account - 1000171162	-	-
Laikipia County Recurrent Account- 1000171208	-	-
Laikipia County Revenue Fund Account - 1000171626	24,320,987	413,804
Laikipia County Roads Maintenance Levy Fund Account - 1000285842	55,007,257	49,207,145
Laikipia County Health Services Account - 1000285858	43,206,724	3,692,317
Laikipia County Agricultural Sector Development Support Program Account - 1000372087	2,542,298	21,939,554
Laikipia County Kenya Climate Smart Agriculture Project Account - 1000367717	137,062,761	61,229,861
Laikipia County Health FIF Account - 1000392959	-	-
Laikipia County Ideas-Led Account - 1000363312	25,850,815	38,512,939
Laikipia County Kenya Urban Support Program - 1000372141	27,955,676	35,761,940
Laikipia County Urban Institution Grant Account – 100414235	-	8,800,000
Laikipia County Village Polytechnic Project - 1000368896	3,430,729	9,935,901
Laikipia County Deposit Account - 1000285834	4,908,673	9,652,568
Laikipia County Revenue Board - 1000376503	-	-
Laikipia County Kenya Devolution Support Program - 1000418451	230,540,805	39,016,747
Laikipia County Kenya Devolution Support Program - 1000427728	768,744	
Laikipia County Emergency Fund Account - 1000451181	270,925	15,128,807
<b>TOTAL</b>	<b>555,866,394</b>	<b>293,291,583</b>

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**21 B. CASH IN HAND**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>TOTAL</b>	-	-

Cash in hand is analysed as follows:

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
	-	-
	-	-
<b>TOTAL</b>	-	-

**22. ACCOUNTS RECEIVABLE**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Government Imprests	2,938,685	180,000
Salary Advance	-	-
Clearance accounts	-	-
<b>Total</b>	<b>2,938,685</b>	<b>180,000</b>

Breakdown of imprest per department	2020 – 2021	2019 - 2020
Imprest	KShs	KShs
Finance & Economic Planning	-	-
County Administration, Public Service & office of the Governor	-	180,000
Health & Medical services department	2,938,685	-
Agriculture ,Livestock & fisheries	-	-
Infrastructure, Lands & Urban development	-	-
Education & Social Services	-	-
Trade, Tourism& Co-operatives	-	-
Water & Natural Resources	-	-
<b>Grand Total</b>	<b>2,938,685</b>	<b>180,000</b>

*See Annex 5 for a detailed analysis of the outstanding imprests.*

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**23. ACCOUNTS PAYABLE**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Deposits and Retention monies	(4,908,673)	9,652,568
<b>TOTAL</b>	<b>(4,908,673)</b>	<b>9,652,568</b>

*These are monies held for third parties*

**24. FUND BALANCE BROUGHT FORWARD**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bank accounts	293,291,583	653,108,033
Cash in hand	-	-
Accounts Receivables	180,000	-
Accounts Payables	(9,652,568)	(23,789,616)
<b>TOTAL</b>	<b>283,819,015</b>	<b>629,318,417</b>

*The note shows the balances brought forward from the previous period.*

**25. PRIOR YEAR ADJUSTMENTS**

Description of the error	2020 - 2021	2019 - 2020
	Kshs	Kshs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

*The County did not perform any prior year adjustments*

**26. INCREASE/ (DECREASE) IN ACCOUNT RECEIVABLES**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Receivables as at 1st July 2020 (A)	180,000	-
Receivables as at 30th June 2021 (B)	2,938,685	180,000
<b>Increase in Receivables (B-A)</b>	<b>(2,758,685)</b>	<b>(180,000)</b>

*The note shows the changes receivables during the periods.*

*Kshs 180,000 was recovered from the imprest holders in the first quarter of FY 2020/2021.*

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**27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES**

Description	2020 – 2021	2019 - 2020
	Kshs	Kshs
Deposits & retentions as at 1st July 2020 (A)	9,652,568	23,789,616
Deposits & retentions as at 30th June 2021 (B)	4,908,673	9,652,568
Decrease in payables (B-A)	<b>(4,743,895)</b>	<b>(14,137,048)</b>

*The note shows the changes payables during the periods*

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**7.10 OTHER IMPORTANT DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLES (SEE ANNEX 2)**

Description	Balance b/f 2019/2020	Additions for the Year 2020-2021	Paid during the year	Outstanding Amounts
	Ksh	Ksh	Ksh	Ksh
Construction Of Buildings	72,579,564	101,276,135	76,719,206	97,136,494
Construction Of Civil Works	337,846,185	326,485,658	290,667,316	373,664,527
Supply Of Goods	111,289,012	72,840,389	26,013,144	158,116,256
Supply Of Services	124,108,956	15,904,081	59,266,087	80,746,950
<b>Grand Total</b>	<b>645,823,717</b>	<b>516,506,263</b>	<b>452,665,753</b>	<b>709,664,227</b>

*An analysis of the pending accounts payables per department is provided under annex 2*

**2. PENDING STAFF PAYABLES**

Description	Balance b/f FY 2019/2020	Additions for the Year	Paid during the year	Balance c/f FY 2020/2021
	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**3. OTHER PENDING PAYABLES**

Description	Balance b/f FY 2019/2020	Additions for the year	Paid during the year	Balance c/f FY 2020/2021
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	1,058,644,148	943,100,777	115,543,371
Amounts due to third parties	411,063,119	-	-	411,063,119
<b>Total</b>	<b>411,063,119</b>	<b>1,058,644,148</b>	<b>943,100,777</b>	<b>526,606,490</b>

**3a. Payables to county entities**

Description	allocations F/Y 2020/21	Transfers in F/Y 2020/21	Balance F/Y 2020/21
	Kshs	Kshs	Kshs
Laikipia county Assembly	567,592,777	567,592,777	-
Laikipia County Revenue Board	66,759,542	46,514,955	20,244,587

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Laikipia County Development Authority	13,663,022	12,313,022	1,350,000
Laikipia county Car & mortgage Fund	15,000,000	7,500,000	7,500,000
laikipia county Enterprise Fund	-	-	-
Laikipia county bursary Fund	50,000,000	25,000,000	25,000,000
Emergency fund	45,128,807	30,128,807	15,000,000
laikipia County Co-operative Fund	-	10,000,000	(10,000,000)
Laikipia County Economic Stimulus Fund	90,500,000	48,050,000	42,450,000
Laikipia County leasing fund	210,000,000	196,001,216	13,998,784
<b>Totals</b>	<b>1,058,644,148</b>	<b>943,100,777</b>	<b>115,543,371</b>

**3b. Payables to third parties**

Description	balance b/f FY 2019/20	additions F/Y 2020/21	paid in F/Y 2020/21	Balance F/Y 2020/21
	Kshs	Kshs	Kshs	Kshs
LAPFUND	20,426,787	-	-	20,426,787
LAPFUND (outstanding interests)	316,504,226	-	-	316,504,226
LAPFUND defunct local authorities	12,406,404	-	-	12,406,404
LAPFUND defunct local authorities (interest levied)	19,524,324	-	-	19,524,324
Laptrust/CPF (Outstanding Principal Amount)	8,286,565	-	-	8,286,565
Laptrust/CPF Interest Levied (Contigent Penalties )	13,599,701	-	-	13,599,701
LAPTRUST defunct local authorities (PRINCIPAL)	58,301	-	-	58,301
LAPTRUST defunct local authorities (interest levied)	20,256,811	-	-	20,256,811
<b>Total</b>	<b>411,063,119</b>	<b>-</b>	<b>-</b>	<b>411,063,119</b>

**4. EXTERNAL ASSISTANCE**

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
External assistance received in cash	-	47,994,846
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	11,286,737

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<b>Total</b>	-	<b>59,281,583</b>
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*These were contributions made by the public and staff members towards Covid-19 pandemic relief activities in the FY 2019/20*

**a). Classes of providers of external assistance**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Laikipia county staff Monetary Contributions	-	5,282,307
laikipia Residents/individual Monetary Contributions	-	2,013,033
Laikipia Business Community, Churches, NGOs & Financial Institutions -monetary contributions	-	4,194,306
Laikipia County Government Monetary contributions	-	36,505,200
<b>Total</b>	-	<b>47,994,846</b>

**d. Non-monetary external assistance**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods	-	11,286,737
Services	-	-
<b>Total</b>	-	<b>11,286,737</b>

**e. Purpose and use of external assistance.**

<b>Payments Made By Third Parties</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
Compensation of Employees	-	-
Use of goods and services	-	59,281,583
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	-	<b>59,281,583</b>

*The external assistance was used towards the Lisha Jamii initiative whereby vulnerable households within the County were issued with food rations to cushion them from loss of livelihoods as a result of the Covid-19 pandemic effect on economic activities and loss of jobs.*

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**5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY EXECUTIVE**

This relates to payments done directly to supplier on behalf of the county Executive e.g. The National government funding the operation of health or education program or a donor paying directly for construction of a given market.

**5.1 Classification by Source**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government – Ministry of Health	132,021,277	131,914,894
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>132,021,277</b>	<b>131,914,894</b>

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

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	132,021,277	131,914,894
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	<b>132,021,277</b>	<b>131,914,894</b>

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**6. RELATED PARTY DISCLOSURES**

**Related party transactions**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation (Governor, Deputy Governor and Advisers, CEC Members, COs)	129,936,347	50,223,000
<b>Total key management compensation</b>	<b>129,936,347</b>	<b>50,223,000</b>
<b>Transfers to related parties</b>		
Transfer to the County Assembly	567,592,777	527,127,081
Transfers to other County Government Entities	296,829,193	355,984,397
Transfers to Development Projects	-	-
Transfers to non-reporting entities (VTCs, hospitals & Rumuruti municipality)	122,023,407	77,137,651
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
<b>Total Transfers to related parties</b>	<b>986,445,377</b>	<b>960,249,129</b>
<b>Transfers from related parties</b>		
Transfers from the Exchequer	5,295,097,047	3,922,653,479
<b>Total Transfers from related parties</b>	<b>5,295,097,047</b>	<b>3,922,653,479</b>

**7. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

<b>Entity</b>	<b>Date Established/ Date taken over</b>	<b>Location</b>	<b>Accounting Officer</b>
Nanyuki Water and Sewerage Company Ltd	14/12/2005	Nanyuki	Kenneth Gitonga
Nyahururu Water and Sanitation Company Ltd	18/02/2002	Nyahururu	Eng. Peter Mwangi
Laikipia County Bursary Fund	19/06/2014	Nanyuki	James Mbuco
Laikipia County Enterprise Fund	19/06/2014	Nanyuki	Evelyn Mbugua
Laikipia County Co-operative Fund	06/01/2015	Nanyuki	Richard Murigu
Laikipia County Executive Car and Mortgage Fund	12/15/2014	Nanyuki	Karanja Njora
Laikipia County Development Authority	19/06/2014	Nanyuki	Jesse Mugo

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Laikipia County Revenue Board	19/06/2014	Nanyuki	Prudence Waithera
Laikipia County Public Service Board	19/06/2014	Nyahururu	Timothy Wamiti
Laikipia County Leasing Fund	14/06/2020	Nanyuki	Paul Njenga
Laikipia County Emergency Fund	14/06/2020	Nanyuki	Paul Njenga

**8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS AND OTHER COMMERCIAL BANKS ACCOUNTS**

Name of Bank, Account No. & currency (Kshs)	Amount in bank account currency*	Account Type	2020 - 2021	2019 - 2020
			Kshs	Kshs
Rumuruti Sub County Collection Account A/C No. 1235093948	KCB Bank	Collection A/c	(84,680)	471,794
Ol Moran Vocational Training Centre A/C No. 01129368995100	Co-operative Bank	Collection A/c	(4,320)	(2,160)
Wiyumiririe Vocational Training Centre A/C No. 01129369602100	Co-operative Bank	Collection A/c	(4,320)	(2,160)
Ndindika Sub-County Collection Account A/C No. 1261696778	KCB Bank	Collection A/c	(100)	2,810
Laikipia county revenue collection A/C 01141366378700	cooperative bank	collection a/c	-	1,373,894
Laikipia County Debt Collection A/c No 01141369499600	Co-operative Bank	Collection A/c	-	-
Nyahururu Dist. Hospital FIF A/C No. 023000027049	Family bank	Collection A/c	-	1,150,480
Doldol Sub-County Hospital Collection Account. A/C No. 1235093808	KCB Bank	Collection A/c	-	278,520
LAMURIA SUB COUNTY HOSP COLL ACC 1275712525	KCB Bank	Collection A/c	-	-
Nanyuki Teaching & Ref Hospital FIF A/C No. 064000063932	Family bank	Collection A/c	1	64
Nanyuki Teaching & Referral Hospital Collection. A/C No. 1198115610	KCB Bank	Collection A/c	400	600
Laikipia County Donation A/c No 01141369666800	Co-operative Bank	Collection A/c	500	500
Marmanet Vocational Training Centre A/C No. 01129369599800	Co-operative Bank	Collection A/c	623	(2,160)
Sipili Vocational Training Centre A/C No. 01129369600000	Co-operative Bank	Collection A/c	777	13,462
Rumuruti Sub County Hospital	Family bank	Collection	981	981

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FIF A/C No. 023000027937		A/c		
Rumuruti Vocational Training Centre A/C No. 01129369622000	Co-operative Bank	Collection A/c	1,067	(399)
Muhotetu Vocational Training Centre A/C No. 01129368995000	Co-operative Bank	Collection A/c	9,647	(2,160)
Nanyuki Vocational Training Centre A/C No. 01129369635000	Co-operative Bank	Collection A/c	32,994	(307)
Nyahururu Vocational Training Centre A/C No. 01129369634800	Co-operative Bank	Collection A/c	84,827	1,322
Doldol Sub County Hospital FIF A/C No. 064000064783	Family bank	Collection A/c	108,530	108,530
Laikipia county alcoholic drinks A/C 01141366233700	cooperative bank	collection a/c	118,000	107,100
Laikipia West Revenue Collection A/C No.01141501762300	Co-operative Bank	Collection A/c	151,515	1,042,542
Kimanjo Sub County Hospital Collection A/c 1275712657	KCB Bank	Collection A/c	184,965	-
Nyahururu County Hospital FIF Collection A/C No.1198224266	KCB Bank	Collection A/c	256,557	123,204
CG of Laikipia A/C No. 2041834296	Absa Bank	Development A/c	(23,178)	5,194,240
Laikipia Agricultural Sector Development Support Program A/C No. 0270277391768	Equity Bank	Development A/c	-	-
Laikipia County Car And Mortgage A/C No.01141369432600	Co-operative Bank	Development A/c	60,633	1,059,665
Rumuruti Municipality UDG A/C 0270278999622	Equity Bank	Development A/c	15,344,790	18,830,829
Laikipia County Loan Guarantee A/c No 01141999987200	Co-operative Bank	Recurrent	2,000,000	-
Laikipia County Loan Interest Subsidy A/c No 01141999987300	Co-operative Bank	Recurrent	6,995,907	-
Laikipia county loan interest subsidy A/c No 064000074793	Family Bank	Recurrent	-	-
Laikipia county loan guarantee A/c No 064000074794	Family Bank	Recurrent	-	-
laikipia county guarantee fund a/c 1276782993	KCB Bank	Recurrent	18,044	-
Laikipia County Bursary Fund A/C No. 064000065823	Family bank	Recurrent	1,669,442	9,952,253
Laikipia county loan interest	KCB Bank	Recurrent	8,883,242	-

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Subsidy A/c No 1276782896				
Laikipia county Kenya smart agriculture project operations account A/C 064000074611	Family Bank	Recurrent	29,990,597	-
Laikipia county executive salary account A/C 0270280008245	Equity Bank	Recurrent/ Development	(67,287,509)	-
salama vocational training centre A/C 0160280634241	Equity Bank	Recurrent/ Development	-	3,556
Rumuruti Municipality Operations A/C 0270280804572	Equity Bank	Recurrent/ Development	-	-
Tigithi Vocational Training Centre A/C 0270280106421	Equity Bank	Recurrent/ Development	85	-
Ol Moran vocational training centre A/C 0160280077626	Equity Bank	Recurrent/ Development	249	-
Salama Vocational Training Centre A/C 01129369599900	Co-operative Bank	Recurrent/ Development	2,152	-
Muhotetu Vocational Training Centre A/C No. 0160280051291	Equity Bank	Recurrent/ Development	2,600	-
Tigithi Vocational Training Centre A/C 01129369621700	Co-operative Bank	Recurrent/ Development	2,620	(2,160)
Laikipia County Government Imprest A/C No. 01141366378701	Co-operative Bank	Recurrent/ Development	13,339	965,703
Nyahururu Vocational Training Centre A/C No. 0160280030358	Equity Bank	Recurrent/ Development	17,602	-
Nanyuki Vocational Training Centre A/C No. 0270279996235	Equity Bank	Recurrent/ Development	35,178	-
Wiyumiririe Vocational Training Centre A/C No. 0270280110183	Equity Bank	Recurrent/ Development	77,181	-
Marmanet Vocational Training Centre A/C No. 0160280054765	Equity Bank	Recurrent/ Development	180,539	-
Rumuruti vocational Training Centre A/C No. 1830280027372	Equity Bank	Recurrent/ Development	237,156	-
Sipili Vocational Training Centre A/C No. 0160280053961	Equity Bank	Recurrent/ Development	334,622	-
Laikipia County Covid-19 Support A/C No.2042569251	Absa Bank	Recurrent/ Development	457,500	3,085,146
Laikipia County Revenue Board A/C No.01141369182100	Co-operative Bank	Recurrent/ Development	1,749,614	2,140,129
Laikipia County Coop Dev. Fund A/C No.01141366165000	Co-operative Bank	Recurrent/ Development	3,297,256	5,435,156
laikipia county vocational training centers operations account A/C 064000074643	Family Bank	Recurrent/ Development	-	-
Laikipia County Health Services A/C No. 064000063891	Family bank	Recurrent/ Development	30,169	126,458
Laikipia County Development Authority A/C No.	Equity Bank	Recurrent/ Development	1,215,394	5,173,110

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0270279074923				
Laikipia County UIG A/C 0270278999614	Equity Bank	Recurrent/ Development	5,454,758	25,137,636
Laikipia County Enterprise Fund A/C No.1176375156	KCB Bank	Recurrent/ Development	15,384,099	27,041,070
Nyahururu County Referral Hospital A/C 0270280829021	Equity Bank	Collection A/c	-	-
Nanyuki County Referral Hospital A/C 0270280829060	Equity Bank	Collection A/c	-	-
<b>Total Amounts</b>			<b>27,002,041</b>	<b>108,809,246</b>
<b>Cash Balances</b>				
Nanyuki Banking Hall			-	2,097,940
Nanyuki revenue office (Annex)			225,610	-
Doldol Sub-County Hospital			-	3,030
Ngobit Ward			800	37,460
Nyahururu Banking Hall			2090	-
Nyahururu teaching & Referral			7549	-
<b>TOTAL AMOUNTS</b>			<b>236,049</b>	<b>2,138,430</b>

*The above listed bank accounts relates to revenue collection and county entities commercial bank accounts which do not affect the county executive cash balances and have been included for disclosure purposes only*

**9. LEASING OF MEDICAL EQUIPMENT**

Amounts relating to leased medical equipment are included in the County Allocation of Revenue Act and are budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the financial year 2020/21 amounts relating to leased medical equipment was Kshs 132,021,277 compared to Kshs 131,914,894 in financial year 2019/2020

**10. CONTINGENT LIABILITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Nanyuki cmcc no.25 of 2020	56,775	56,775
Nanyuki cmcc no.32 of 2020	141,000	141,000
Nyahururu misc. no.72 of 2019	201,759	201,759
Nyeri elc no.35 of 2018	500,000	500,000
Nyeri elrc no.322 of 2017	-	872,127
cmcc e023 of 2021	1,400,000	1,400,000
Nyahururu misc. no.e00100 of 2020	1,400,000	1,400,000
Nyeri elrc no.197 of 2015	1,400,000	1,400,000

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Nyahururu elc no.50 of 2020	2,000,000	2,000,000
Nyeri elrc no.250 of 2018	5,423,855	5,423,855
Nanyuki civil suit no.25 of 2018	-	9,390,133
Nanyuki petition no.3 of 2020	45,595,000	45,595,000
Nanyuki hcc no.2 of 2017	46,761,000	46,761,000
Nanyuki cmcc no.1 of 2017	70,941,173	70,941,173
tax appeal tribunal no.235 of 2020	40,341,281	40,341,281
<b>Total</b>	<b>216,161,843</b>	<b>226,424,103</b>

*This relates to Court cases pending in court in the FY 2020/21. Details of the contingent liabilities are in annex 8 under contingent liabilities register*

**11. COVID- 19 FUNDS**

<b>Covid -19 Funds</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Receipts</b>		
Receipts from the National Government to fight (Note 3)	-	91,344,000
Other donations for Covid-19 received directly (Note 2)	-	4,585,000
Others (Specify)	-	
<b>Total Receipts</b>	-	<b>95,929,000</b>
<b>Payments</b>		
compensation of employees	-	(36,868,892)
use of goods & services	-	(54,624,316)
Transfers to Laikipia County Health Institutions	-	(4,585,000)
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units	-	-
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify)	-	-
<b>Total payments</b>	-	<b>(96,078,208)</b>
<b>Balance in the covid 19 Fund</b>	-	<b>(149,208)</b>

**12. STAFF ESTABLISHMENT**

<b>Description</b>	<b>FY 2020/21</b>	<b>FY 2019/20</b>
permanent employees	1522	1685
contractual employees	406	211
casual workers	771	307
interns	101	115

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ECDE teachers	715	700
<b>Totals</b>	<b>3,515</b>	<b>3,018</b>

**13. PENDING ACCOUNTS RECEIVABLES (LAIKIPIA COUNTY OSR DEBTORS)**

<b>DETAILS</b>	<b>BALANCE 2020/2021</b>	<b>BALANCE 2019/2020</b>	<b>INCREASE/ DECREASE</b>
Land Rate Arrears - County Wide	5,790,486,905	6,362,433,996	(571,947,091)
House Rent Debtors	52,329,295	15,568,725	36,760,570
<b>TOTAL AMOUNT</b>	<b>5,842,816,199</b>	<b>6,378,002,721</b>	<b>(535,186,522)</b>

*The decrease in land rate arrears was due to the measures instituted to incentivise the debtors (waivers on interest charged, negotiation on payment plans) on clearing their land rates. The increase in house rent debtors was due to a change in the finance bill whereby the penalties were charged on a compounding basis as compared to the simple interest basis in prior Financial Years.*

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**8. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (expected date of resolution)
2018/2019				
<b>BASIS FOR QUALIFIED OPINION</b>				
1.1	<p><b>Unauthorised reallocation of development to pay salaries</b>            The management reallocated development funds of Kshs. 136,410,000 to pay salaries for the month of June 2019. However, the management did not avail for audit review, supporting documents by way of request for the reallocation to the County Treasury and approved supplementary Budget by the County Assembly for the additional</p>	<p>The County government faced with shortfall of funds to pay salaries for the year 2018/2019 used Section 135 of the PFM Act 2012 which (1) states that A county government may spend money that has not been appropriated if the amount appropriated for any purpose under the County            Page 5 of 121            Appropriation Act is insufficient or a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act, or money has been withdrawn from the county government Emergency Fund.            (2) A county government shall submit a supplementary budget in support of the additional expenditure for authority for spending under subsection (1).            (3) In complying with subsection (2), a county government shall describe how the additional expenditure relates to the fiscal responsibility principles and financial objectives.            (4) Except as provided by subsection (5), the approval</p>	Unresolved (under continuous improvement)	under continuous improvement

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (expected date of resolution)
	expenditure. This was contrary to Section 135 and 154(1)(b) of the Public Finance Management Act, 2012, which provides that an Accounting Officer shall submit a Supplementary Budget for approval and shall not authorize the transfer of an amount that is appropriated for capital expenditure except to defray other capital expenditure for creation or renewal of assets	of the county assembly for any spending under this section shall be sought within two months after the first withdrawal of the Money. The County Executive after analysing the gap arising in the compensation of employee's vote requested approval of this budget by the County Assembly through a request dated 10 <sup>th</sup> July 2019,		
1.2	<b>Over expenditure on compensation of employees</b>	Compensation to Employees was exceeded by Kshs 185,834,512 as indicated in the audit findings. The County Executive realized that these were necessary expenditures and wrote to seek approval from the County Assembly within a period of sixty days as	Unresolved (under continuous improvement)	under continuous improvement

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		stipulated in section 135 of the PFM Act 2012. See request for approval dated 10th July 2021 -		
<b>OTHER MATTERS</b>				
1.	<b>Budgetary Control and Performance.</b> – failure to provide satisfactory explanation for failure to utilize fully budget provisions negatively affected service delivery	At the end of the financial year most development projects were still ongoing and thus had been reported as pending bills in the annual reports. Pending bills do not involve the payment of cash in the reporting period thus not incorporated in the budget performance statement. The cumulative ongoing works on buildings and civil works as reported in the annual reports amounted to Kshs. 669,827,825; had these amounts been incorporated in the budget performance statement the development budget utilization would have been at 90%.	Resolved	-
2.	<b>Arrears of Revenue.</b> No clear has been given of being made by ent to recover the n the absence of a ionable plan of of the arrears, the may never be	The land rates balances were inherited from the former defunct Municipal Council of Nyahururu, Nanyuki Municipal Council and Laikipia County Council hence the accrued balances. The County had outstanding accumulated penalties of kshs 5,270,169,779 as a result of compounded interest at the rate of 3% for the former Laikipia County Council and 2% for both defunct municipal councils of Nanyuki and Nyahururu for the last 12 years. Former Laikipia County council had the highest percentage of accumulated arrears since most of the land	Resolved	-

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (expected date of resolution)</b>
		<p>parcels are agricultural and undeveloped. However, The County Government of Laikipia has tried various mechanisms to collect the outstanding debts as detailed below; a) The County Government has engaged a debt collector's service to help in collection of stubborn debts, see attached annex 2(a) and 2(b) for debt collector's correspondence plus a summary of amounts collected by the Debt collector and associated cost. b) Continuously issuing waiver on arrears and accumulated penalties to woo the land rates defaulters, see attached annex 3(c). c) Introduction of SEMA NA SISI KIKAO where a defaulter can commit to a payment plan hence reducing the accumulated penalties, see attached annex 2(d) d) Formulation of County Valuation Roll that will help in data clean up and also standardize annual rates, see attached annex (2e). e) The County is reviewing the arrears from the Rating Act cap 267 Section 16 Subsection 3, which specifies that: The rating authority shall charge simple interest at the rate of three percent per month on any sum remaining unpaid after the date which the rates principal becomes due for payment. Subsection 4. Notwithstanding subsection 3 above, the interest charged shall not exceed the total principal due. (According to the above provision Laikipia County annual rates due per year is Ksh. 77,040,952 and the principal land rates arrears due are Ksh. 441,455,442, totalling to</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (expected date of resolution)
		<p>Ksh 518,496,394.00, hence total interest charged in our books shall not exceed the above total principal figures. Thus the total principal owing plus the resulting interest charged on the principal in our books shall not exceed Ksh. 1,036,992,788.00), see Annex 2(f) and Land Rates' Aging Analysis FY 2014/2015 to 2019/2020- Annex 2(g). f) In addition, The Laikipia County Revenue Board has appointed a team tasked with data clean up and come up with a recommendation that will help in writing off the accrued bad debts which have exceeded the principal by December 2021, see attached annex 2(h). The data clean-up committee started with the data on House rents which has since been completed and the team has moved on to analyse and cleanse the land rates data, see annex 2(i). Page 8 of 121 g) Further, the current Finance Act 2021 has reviewed the computation of arrears from compounded interest per month to a flat rate of 10% per annum. This will help in steady growth of arrears (see annex 2(j). The County Revenue Board is very optimistic that the arrears will have a downward curve by the end of F/Y 2021/2022 as a result of implementation of valuation roll and writing off of bad debts.</p>		
3.	Pending Bills.	At the close of the financial year the County had bank balances amounting to 629m and grants receivable amounting to 235m. Had the grants been received within the financial year as budgeted these amounts plus the	Resolved	-

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (expected date of resolution)
		bank balances would have been used to finance the pending bills had the works been completed before end of the financial year. Both the receivables and pending bills have been factored in the next financial year's (FY 2019-2020) budget allocations. The deficit of 87m was taken into consideration in FY 2019-2020 budget. All the pending bills have been included in the FY 2021/2022 pending bills payment plan		
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES.</b>				
1.	Compliance with the Public Finance Management, Act 2021(County Government Regulations) - Compensation of employees Exceeding 35% limit set under 25(1)(b) of PFM Act.	The County Government inherited a bloated wage bill from Former Local authorities and the National Government. To address the problem, the County Government laid off some members of staff and saved kshs 8,176,905 per month which is approximately Kshs 100 million Per annum, see Annex 3(a). In addition, the Government is not replacing some cadres who have exited service in addition to exploring other possible ways of maintaining the required legal threshold such as increasing the revenue. The County Executive wage bill is further exacerbated by wages of the devolved departments of Trade, Infrastructure, Agriculture and Health whose payroll amounts were never devolved. An example of this is the Department of Medical Services and Public Health Wage bill which comprised 64% of the total County payroll (IPPD) as at 30th June 2019, see Annex 3(b). (The two County Teaching & Referral	Unresolved (under continuous improvement)	under continuous improvement

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (expected date of resolution)
		<p>Hospitals, due to their location, serve 6 other counties apart from Laikipia i.e. Nanyuki serves 2 and Nyahururu serves 4, hence the need for adequate staff). In the year 2020/2021, compensation of employee's expenditure was ksh 2,747,751,301 against total receipts of Ksh 6,135,512,463. This gives a ratio of 44.8%, a downward trend. (The trend was higher in FY 2019/2020 because the receipts from equitable share of Ksh. 359 million were not received by 30th June 2020, not to mention the deficit in Own Source Revenue resulting from the impact of COVID-19 on local businesses- Total receipts went down from 5,380,406,524 to 4,661,779,138)</p> <p>In addition, the Government is not replacing some cadres who have exited service in addition to exploring other possible ways of maintaining the required legal threshold such as increasing the revenue.</p>		
2.	<p><b>Irregular Splitting of Procurements.</b>          The management paid Kshs. 19,888,482 to six (6) firms for drilling and equipping three (3) boreholes in Muthengera, Milimani and</p>	<p>Drilling and equipping of boreholes are procured separately reason being, the borehole completion report determines the equipping specifications. The borehole completion report provides the yield of the borehole, depth, pump setting level, the water rest level and water quality report. These items are used to determine the size of the pump, size of the mortar and number of panels to be installed. Therefore, the BQ for equipping and subsequent procurement process can only be done after drilling is completed.</p>	Resolved	-

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	Mwenje wards at a cost of kshs. 6,592,520, Kshs. 6,348,859 and Kshs. 6,947,103, respectively. However, the works for each of the boreholes were split and awarded to two (2) firms through			
3.	Irregular use of Quotations – Construction of Road.	The county government procured for works at Gitumbi Chunvi road. The works were emergency in nature since the road had been cut off by rains and hence had been rendered impassible emergency letter from the Chief Officer and the area Chief )provided and for a photo/status of road prior to repair. The works were unbundled and awarded to special categories to ensure smooth and speedy completion of the works. The AGPO certificates had been attached	Resolved	-
<b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b>				
1.2	<b>Maintenance of Roads – Githiga Ward:</b> The management paid Kshs.	The county government engaged Kamwenje builders to carry out road works at Githiga ward. The bidder submitted all the mandatory requirements and proceeded for technical evaluation. The bidder qualified for award during evaluation, for the Evaluation Minutes.	Resolved	-

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	2,419,585 to a firm for grading works and installation of culverts at Matwiku Center-Githiga Ward. However, the management did not provide for audit review, supporting documents by way of registration certificate from Ministry of Water under AGPO, evidence of past experience and tender evaluation minutes.	AGPO was neither part of mandatory requirement nor technical requirement. The mandatory documents were Certificate of incorporation, KRA pin certificate, Valid tax compliance certificate, Copy of CR 12 form and Valid NCA certificate for road works,). Evidence of Similar works was also attached		
1.3	<b>Delay in Construction of Water Pans:</b> The management paid Kshs.	During the F/Y 2018/2019 the Management had targeted to excavate 500 water pans (According to the Annual Development Plan- ADP and the County Integrated Development Plan-CIDP) but the allocated budget was only enough to excavating 169 water pans (13 water pans	Resolved	-

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	<p>13,471,536 for construction of water pans. The management earmarked to construct five hundred (500) water pans across the County at a total budget of Kshs. 14,000,000. However, records availed indicated that only one hundred and sixty-nine (169) water pans were advertised. However, the management did not avail supporting records by way of; evidence of public participation, implementation</p>	<p>for 13 wards) which management delivered without delay. The Idea was after introducing the rain water harvesting technology using small holder water pan, the community members would adopt and replicate the technology using own source labor. For the remaining 331 water pans, the section is providing technical support through irrigation extension and partnering with other stakeholders to increase the no of house hold water pans in Laikipia,) and for extracts of the CIDP, Irrigation Budget and Procurement Plan 2018/2019 respectively. <b>Public Participation and Implementation Process:</b> Public Participation is done in two stages: First, the needs of the Community are captured in the County Fiscal strategic paper during the budget making process. This helped the management to identify priorities areas and prepare the budget estimate. Secondly, the management conducted public participation to notify the public which community project have been funded. Before implementation of the house hold water pans project the management conducted a public participation through barazas in 13 wards in areas which had identified their priority as house hold water pans. The community members, the area Member of County Assembly and irrigation and Agricultural Officers attended barazas where the criteria for selection of the few beneficiaries (13 per Ward) was discussed. The Implementation of the house hold water</p>		

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (expected date of resolution)</b>
	reports and status of the remaining three hundred and thirty three (333) water pans.	pans was done by the Irrigation officer and the Ward Agricultural Officers. for County Assembly Budget Estimates 2018/2019 Hansard report).		
1.4	<p><b>Unutilized Garbage Skip Bins.</b></p> <p>A firm was paid Kshs. 3,440,500 to supply ten (10) skip bins which were delivered in June, 2019 to the county offices in Nanyuki. However, physical inspection carried out in October, 2019 revealed that the skip bins had not been put to use. No reasons were provided for the failure to utilize</p>	<p>The garbage skip bins were purchased in the financial year 2018.19 with a plan to purchase skip loaders in the financial year 2019.20. However, the approval of the budget for financial year 2019.20 was delayed and therefore the procurement of the loaders was also affected. In this regard the department decided to install the bins immediately awaiting procurement of the skip loaders. At the time of the audit, the bins were yet to be distributed and installed. However, they were later distributed and installed for use on 18th January 2021. Photographs for the same are attached</p>	Resolved	-

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (expected date of resolution)</b>
	the bins for the intended purpose.			
1.5	<p><b>Poor Workmanship – Lamuria Sub-County Hospital.</b>            The management paid Kshs. 8,928,438.8 to a firm for construction of surgical theatre at Lamuria Sub-County Hospital. The tender had been awarded in 2017/2018 for a contract sum of Kshs. 14,900,084. Further, progress reports presented for audit review indicated that the theatre was 100% complete</p>	<p>By the time of audit, the project was still under the contractor’s liability period, the contractor had not been paid his retention fees for the same construction. On 4th of November 2019 the Chief Officer – Medical Services and Public Health informed the contractor on the defects that had been noted on the building vide letter reference No: CGL/Health/Projects/2019/2020/03 (Attached). The Contractor Through letter reference KP/LETT/LHB/011S-19 (Attached) committed to get the defects corrected. The same defects were rectified for the certificate of defects made good.</p>	Resolved	-

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	as at 30 June, 2019. However, physical verification carried out in October, 2019 revealed that drainage was poorly done while the roof too had visible signs of poor workmanship and was leaking.			
1.6	<p><b>Unutilized Market Stalls and Pit Latrines.</b></p> <p>The management paid Kshs. 10,960,494 for construction of pit latrines in various wards within the county and Naibor Market stalls. However,</p>	<p><b>NAIBOR STALLS:</b></p> <p>Operationalization of the Naibor stalls had been successfully done through an allocation exercise. (see Annex 11 (a) to (e) for Sensitization report on allocation criteria, Sampled application forms, Minutes of allocation and List of successful stall applicants).</p> <p><b>PIT LATRINES:</b></p> <p>Operationalization process had been undertaken through an open tender process that called upon women, youth and PLWD groups to apply for the running of the toilets within market centres. Those that are within open air markets are operated by the market committees, see Annex 12 (a) for some of the tender invitations 12 (b) for</p>	Resolved (awaiting Auditors physical verification)	-

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (expected date of resolution)
	physical verification of the projects in October, 2019 revealed that although the projects had been completed, they had not been put to the intended use. No justification was provided for failure to utilize the facilities.	the list of operational toilets and photos).		
1.7	<b>Unsupported supply of agriculture machinery and equipment.</b> The management paid Kshs 1,470,000 to a firm for the supply and delivery of agricultural machinery	The department procured the above mentioned agricultural machineries / equipment's from Warranton Horizon Ventures via standard purchase order 445 at a cost of Kshs. 1,470,000. The goods were well and properly supplied, received, inspected and later distributed to the intended strategically identified Dairy farmer groups in the County. During the distribution, Page 14 of 121 which was done on varied dates as from 3/10/2019, all the beneficiaries of the above mentioned Agricultural machineries / equipment (Pulverizers, motorized grass cutters and manual hay balers) were well and properly captured in the County Government Goods,	Resolved	-

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (expected date of resolution)</b>
	including twenty-two (22) feed choppers, six (6) manual hay balers and six (6) motorized grass cutters. However, supporting documents by way of signed distribution schedule by the beneficiaries was no provided for audit review	works and Services distribution note on varied folios – Serial No. 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2080, 2081, 2082, 2097, 2098 etc. Some of the beneficiary dairy groups included Mori Maziwa SHG, Mulatha Dairy Cooperative, Sweet Mwioko SHG, Solio Ranch Settlement Dairy Farmers etc. (See Annex 13 for the list of beneficiaries).		
1.8	<b>Equipping of Ndemu secondary school borehole.</b> An amount of Kshs. 3,952,520 was incurred on equipping of Ndemu Secondary School borehole. However, during	The Ksh. 723,000 not utilized was reallocated to; a) Cater for the cost of test pumping to determine borehole yield and water rest level and the additional 4 no. solar panels required to meet the power requirements of the installed pump as well as change of size of submersible cable. The field instruction notes are attached Annex 14 (a) while the test pumping results are also attached as Annex 14(b). b) Supply materials of 1 No communal water point as directed by engineer: The water kiosk was constructed as well as 2 water points in primary school and secondary	Resolved	-

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	the physical verification in October, 2019, it was noted that works valued at Kshs, 723,000 had not been done as provided for in the bill of quantities (BQ)	school, See photographs in Annex 14(c). c) Allow for back filling to the satisfaction of the engineer: The backfilling was done for the pipeline for the 300 pipes which supplied water to the water kiosk, to the secondary and primary schools water points. d) Construct 5M module support structure: The solar structure was constructed and functional. The structure is supporting two tanks and 18 solar panels as shown in Annex 14(d).		
<b>2.0 Delayed completion of contracts</b>				
2.1	<b>Construction of Doldol Hospital Surgical Theatre</b> The management paid Kshs. 4,635,937 for a contract awarded to a firm in the financial year 2017/201/ at a cost of Kshs 14,764,462 for the proposed construction of Doldol Hospital Surgical theatre.	The chief officer health vide letter reference no CGL/Health/Projects/2019/2020/05 summoned the contractor to site and informed him on need to complete the project within the stipulated contract period. The contractor went back to site as instructed and has since completed the project. (See Annex 15(a) for the completion certificate and Annex 15(b) for project photos).	Resolved	-

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	<p>The project was 70% complete by 30<sup>th</sup> June, 2019. However, physical verification carried out October, 2019, revealed that construction works had stalled for over six (6) months and the contractor was not on site. The ceilings and doors, internal plastering, electrical and plumbing works had not been done. The abandonment structure continues to deteriorate in the value which may lead to cost</p>			

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (expected date of resolution)</b>
	escalation.			
2.2	<p><b>Construction of Mukogondo East Ward Office.</b></p> <p>Annexure 2 on other important disclosures to the financial statements are pending bills amounting to Kshs. 952,593,490 which also includes an amount of Kshs 2,250,864 owed to a contractor for construction of Mukogondo East ward office. Physical verification carried out in October, 2019, revealed that the project had</p>	<p>The construction of Mukogondo East Ward office was awarded to Nalio Investment Ltd on 14th May, 2018 the L.S.O No. 1439415 at a total sum of Kshs. 2,250,864. As stated in the auditor's finding, this project was reported under Annexure 2: Pending bills, meaning it was a payable as at the end of the financial year thus had no impact on the Acquisition of assets under the statement of receipts and payments. The contractor had not been advanced any payment and had not raised any request on the same but the project has been captured under pending bills in our proposed programme based budget for 2021/2022 and will be paid upon completion. During the audit the contractor had not completed the project and he was instructed to go back to the site. The contractor has since resumed construction and the project is at 80% completion. (See Annex 16(a),16(b) and 16(c) for a progress report, various correspondences between Accounting Officer &amp; contractor and project progress photo).</p>	Resolved	-

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	<p>stalled. The incomplete structure had no doors, windows, wall plastering, electrical and plumbing works. No satisfactory explanation was provided for the failure to complete the project. In the circumstances, the county may not have obtained value for money on the acquisition of assets of Kshs 1,213,937,444 reflect in the statement of receipts and payments for the year ended 30<sup>th</sup> June, 2019</p>			

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3.0	<p><b>Arrears of Revenue.</b>            Included under note 5.10 (6) on other important disclosures to the financial statements are arrears of revenue amounting to Kshs. 5,270,169,779 (2018: Kshs. 4,140,206,103). As previously reported, no clear indication has been given on efforts being made by management to recover the amount. In absence of a clear actionable plan of collection of the arrears, the</p>	<p>The arrears of Revenue amounting to Kshs. 5,270,169,779 are a result of land rates balances inherited from the former defunct Municipal Council of Nyahururu, Nanyuki Municipal Council Page 16 of 121 and Laikipia County Council. This huge arrears balance comprises compounded interest at the rate of 3% for the former Laikipia County Council and 2% for both defunct municipal councils of Nanyuki and Nyahururu for the last 12 years. Former Laikipia County council had the highest percentage of accumulated arrears since most of the land parcels are agricultural and undeveloped. As stated above, the County Government of Laikipia has tried various mechanisms to collect the outstanding debts as evidenced by Annex 2(a) to 2 (j)</p>	Resolved	-

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (expected date of resolution)
	revenue might never be collected.			
4.0	<p><b>Lack of Risk Management Policy.</b></p> <p>As previously reported, the management did not avail supporting documents for audit review, as evidence of existence of a risk assessment and formulation of risk mitigation strategies in the year under review. In a absence of the policy, the County Executive is not capable of identifying operational areas</p>	<p>During FY 2018/2019 there was no Risk Management frame work. However, in FY 2020/2021 the process of developing one commenced and will be finalized by mid-2021/2022, see Annex 17(a) for the Award Acceptance Letter by Wamira Consultants and 17(b) the Risk Management Inception report by the consultant.</p>	Unresolved	31/12/ 2021

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	prone to risks or develop mitigation measures against misuse or loss of public resources.			



**Murungi Ndai**  
**CECM Finance, Economic Planning and County Development**  
**County Government of Laikipia**

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**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

<b>Description</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	229,834,793	1,378,674,000	1,044,450,000	1,754,676,000	4,407,634,793
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	5,940,000	-	5,940,000	11,880,000
World Bank – THUSCP	-	-	43,338,975	43,076,403	86,415,378
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	129,456,007	-	45,000,000	167,353,974	341,809,981
Youth Polytechnic support grant	-	-	9,159,947	9,159,947	18,319,894
Abolishment of user fees in health Centres and dispensaries	-	-	-	9,968,208	9,968,208
Kenya Urban Support Programme	-	-	-	27,955,677	27,955,677
Agriculture Sector Development Support Project (ASDSP)	-	-	12,241,489	176,134	12,417,623
Kenya Climate Smart Agriculture Project (KCSAP)	-	100,455,119	-	130,161,839	230,616,958
Road Maintenance Levy Fund	-	-	71,692,819	71,692,819	143,385,638
UNICEF	-	1,385,200	659,400	2,648,298	4,692,898
<b>Total</b>	<b>359,290,800</b>	<b>1,486,454,319</b>	<b>1,226,542,630</b>	<b>2,222,809,298</b>	<b>5,295,097,047</b>

*The above comprises transfers from the Exchequer from CARA, comprising of equitable share, and donor funds released through the exchequer.*

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**ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

**COUNTY ADMINISTRATION, PUBLIC SERVICE & OFFICE OF THE GOVERNOR**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	ORIGINAL AMOUNT	BALANCE B/F 2019/2020	ADDITIONS FOR THE YEAR 2020-2021	PAID DURING THE YEAR	OUTSTANDING AMOUNTS	COMMENTS
			A	B	C	D=A+B-C	
<b>CONSTRUCTION OF BUILDINGS</b>							
MACDAN BUILDING AND CIVIL CONTRACT	29/01/2019	5,845,000	1,387,922	-		1,387,922	HAD NOT MET CLIENT'S SPECIFICATIONS
LEMA KENYA LIMITED	4/12/2019	6,225,720	6,225,720	-	-	6,225,720	HAD NOT MET CLIENT'S SPECIFICATIONS
JAKATHUO CONSTRUCTION LIMITED	16/04/2020	3,282,464	-	2,616,301	-	2,616,301	HAD NOT MET CLIENT'S SPECIFICATIONS
NANYUKI RIVER LANDSCAPERS	24/02/2021	1,827,812	-	1,827,812	-	1,827,812	COMPLETE AWAITING INSPECTION & ACCEPTANCE
<b>SUB-TOTAL</b>		<b>17,180,996</b>	<b>7,613,642</b>	<b>4,444,113</b>	<b>-</b>	<b>12,057,755</b>	
<b>SUPPLY OF GOODS</b>							
MUNAWARA HOLDINGS LTD	2/10/2020	106,320	-	106,320	-	106,320	COMPLETE AWAITING INSPECTION & ACCEPTANCE
RAWAMU ENTERPRISES LTD	11/08/2020	71,160	-	71,160	-	71,160	COMPLETE AWAITING INSPECTION & ACCEPTANCE
RAWAMU ENTERPRISES LTD	25/08/2020	210,960	-	210,960	-	210,960	COMPLETE AWAITING

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							INSPECTION & ACCEPTANCE
UNIK KIVULI SOLUTION	19/10/2020	378,580	-	376,900	-	376,900	COMPLETE AWAITING INSPECTION & ACCEPTANCE
LEGENDARY LOGISTICS	11/11/2020	1,881,500	-	1,881,500	-	1,881,500	COMPLETE AWAITING INSPECTION & ACCEPTANCE
GRACIOUSPLUS ENTERPRISES	16/9/2020	71,560	-	71,560	-	71,560	COMPLETE AWAITING INSPECTION & ACCEPTANCE
GRACIOUSPLUS ENTERPRISES	16/9/2020	531,200	-	531,200	-	531,200	COMPLETE AWAITING INSPECTION & ACCEPTANCE
LAWICE ENTERPRISES	23/02/2021	372,846	-	372,846	-	372,846	COMPLETE AWAITING INSPECTION & ACCEPTANCE
STACYAN ENTERPRISES	3/03/2021	121,910	-	121,910	-	121,910	HAD NOT MET CLIENT'S SPECIFICATIONS
STACYAN ENTERPRISES	3/03/2021	244,300	-	244,300	-	244,300	HAD NOT MET CLIENT'S SPECIFICATIONS
NETCOM LIMITED	10/02/2021	2,328,250	-	2,328,250	-	2,328,250	HAD NOT MET CLIENT'S SPECIFICATIONS
<b>SUB-TOTAL</b>		<b>6,318,586</b>	<b>-</b>	<b>6,316,906</b>	<b>-</b>	<b>6,316,906</b>	
<b>SUPPLY OF SERVICES</b>							
KAMANDU EA LIMITED	23/11/2018	185,404	185,404	-	-	185,404	HAD NOT MET CLIENT'S

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							SPECIFICATIONS
BLESSED EVENTS AND ENTERTAINMENT COMPANY	20/1/2019	70,000	70,000	-	-	70,000	COMPLETE AWAITING INSPECTION & ACCEPTANCE
SPORTMAN ARM HOTEL	1/04/2019	170,800	170,800	-	-	170,800	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	20/07/2019	10,000	10,000	-	-	10,000	INCOMPLETE DOCUMENTATION
HIVE CLEAN CARE	2/01/2020	79,000	79,000	-	-	79,000	INCOMPLETE DOCUMENTATION
HIVE CLEAN CARE	27/03/2020	78,000	78,000	-	-	78,000	INCOMPLETE DOCUMENTATION
DENMARK INVESTMENTS	2/06/2020	225,000	225,000	-	-	225,000	INCOMPLETE DOCUMENTATION
NANYUKI VACATIONAL TRAINING CENTRE	6/08/2019	32,000	-	32,000	-	32,000	INCOMPLETE DOCUMENTATION
MARONY TRAVEL AGENCIES	8/01/2020	85,325	-	85,325	-	85,325	INCOMPLETE DOCUMENTATION
THE OLDHOUSE NANYUKI	1/06/2020	57,950	-	57,950	-	57,950	INCOMPLETE DOCUMENTATION
GOLDENBULLS LTD	26/1/2020	24,000	-	24,000	-	24,000	INCOMPLETE DOCUMENTATION
AFRICAN TOUCH SAFARIS LTD		12,395	-	12,395	-	12,395	INCOMPLETE DOCUMENTATION
AFRICAN TOUCH SAFARIS LTD		8,999	-	8,999	-	8,999	INCOMPLETE DOCUMENTATION
POSTAL CORPORATION OF KENYA		7,700	-	7,700	-	7,700	INCOMPLETE DOCUMENTATION
LAIKIPIA VILLE AGENCIES	27/07/2020	32,640	-	32,640	-	32,640	INCOMPLETE DOCUMENTATION
LAIKIPIA VILLE AGENCIES	13/08/2020	33,096	-	33,096	-	33,096	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU	4/09/2020	140,500	-	140,500	-	140,500	INCOMPLETE

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ENTERPRISE							DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	8/09/2020	50,000	-	50,000	-	50,000	INCOMPLETE DOCUMENTATION
WANYONI AUTO ENTERPRISES AND PARTNER	28/09/2020	39,350	-	39,350	-	39,350	INCOMPLETE DOCUMENTATION
NYAHURURU WATER&SANITATION		20,723	-	20,723	-	20,723	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	21/09/2020	20,000	-	20,000	-	20,000	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	29/09/2020	25,000	-	25,000	-	25,000	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	22/10/2020	15,000	-	15,000	-	15,000	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU ENTERPRISE	22/10/2020	219,000	-	219,000	-	219,000	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	29/10/2020	15,000	-	15,000	-	15,000	INCOMPLETE DOCUMENTATION
LAIKIPIA VILLE AGENCIES	27/07/2020	33,096	-	33,096	-	33,096	INCOMPLETE DOCUMENTATION
OLDUPAI COMPANY LIMITED	10/11/2020	172,000	-	172,000	-	172,000	INCOMPLETE DOCUMENTATION
UJUZI NA BIASHARA	27/10/2020	148,200	-	148,200	-	148,200	COMPLETE AWAITING INSPECTION & ACCEPTANCE
WALKERS KIKWETU	16/11/2020	28,000	-	28,000	-	28,000	INCOMPLETE DOCUMENTATION
AWESOME CONCEPT LIMITED	26/4/2021	2,950,000	-	2,950,000	-	2,950,000	HAD NOT MET CLIENT'S

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WALKERS KIKWETU ENTERPRISE	24/11/2020	30,000	-	30,000	-	30,000	INCOMPLETE DOCUMENTATION
UPGRADED GENERAL TRADERS	4/12/2020	35,000	-	35,000	-	35,000	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	8/12/2020	30,000	-	30,000	-	30,000	INCOMPLETE DOCUMENTATION
AUTOSPIN GARAGE	9/11/2020	593,000	-	593,000	-	593,000	COMPLETE AWAITING INSPECTION & ACCEPTANCE
BLESSED EVENTS AND ENTERTAINMENT COMPANY	18/12/2020	35,000	-	35,000	-	35,000	INCOMPLETE DOCUMENTATION
NYAHURURU WATER&SANITATION		8,900	-	8,900	-	8,900	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU ENTERPRISE	28/12/2020	300,000	-	300,000	-	300,000	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	28/12/2020	30,000	-	30,000	-	30,000	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	4/01/1900	25,000	-	25,000	-	25,000	INCOMPLETE DOCUMENTATION
POSTAL CORPORATION OF KENYA		9,450	-	9,450	-	9,450	INCOMPLETE DOCUMENTATION
AWESOME CONCEPT LIMITED	12/01/2021	580,000	-	580,000	-	580,000	COMPLETE AWAITING INSPECTION & ACCEPTANCE
GIKERA & VADGAMA ADVOCATES	3/02/2021	150,000	-	150,000	-	150,000	COMPLETE AWAITING INSPECTION & ACCEPTANCE

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RENTOKIL INITIAL		13,896	-	13,896	-	13,896	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	9/02/2021	25,000	-	25,000	-	25,000	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	9/02/2021	25,000	-	25,000	-	25,000	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	12/02/2021	25,000	-	25,000	-	25,000	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	9/02/2021	30,000	-	30,000	-	30,000	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	10/02/2021	20,000	-	20,000	-	20,000	INCOMPLETE DOCUMENTATION
LAIKIPIA VILLE AGENCIES	11/12/2020	45,110	-	45,110	-	45,110	INCOMPLETE DOCUMENTATION
GOLDEN BULLS LTD	23/03/2021	132,400	-	132,400	-	132,400	INCOMPLETE DOCUMENTATION
POSTAL CORPORATION OF KENYA	2/03/2021	315,200	-	315,200	-	315,200	INCOMPLETE DOCUMENTATION
GOLDEN BULLS LTD	9/04/2021	40,500	-	36,000	-	36,000	INCOMPLETE DOCUMENTATION
MUCHEMI & CO. ADVOCATES	25/04/2021	2,602,000	-	2,602,000	-	2,602,000	HAD NOT MET CLIENT'S SPECIFICATIONS
POSTAL CORPORATION OF KENYA		22,930	-	22,930	-	22,930	COMPLETE AWAITING INSPECTION & ACCEPTANCE
REMISAF INVESTMENT COMPANY	10/02/2021	370,000	-	370,000	-	370,000	COMPLETE AWAITING INSPECTION & ACCEPTANCE

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KENYA POWER AND LIGTHING		2,352,154	-	2,352,154	-	2,352,154	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>12,833,718</b>	<b>818,204</b>	<b>12,011,014</b>	<b>-</b>	<b>12,829,218</b>	
<b>GRAND TOTAL</b>		<b>36,333,300</b>	<b>8,431,846</b>	<b>22,772,033</b>	<b>-</b>	<b>31,203,879</b>	

**FINANCE, ECONOMIC PLANNING & COUNTY DEVELOPMENT**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	LPO/LSO AMOUNT	BALANCE B/F 2019/2020	ADDITIONS FOR THE YEAR 2020-2021	PAID DURING THE YEAR	OUTSTANDING AMOUNTS	COMMENTS
			A	B	C	D=A+B-C	
<b>CONSTRUCTION OF BUILDINGS</b>							
BEKED CONSTRUCTION CO.LTD	7/04/2017	1,105,445	924,600	-	-	924,600	HAD NOT MET CLIENT'S SPECIFICATIONS
WEB COMMERCIAL LIMITED/ LAIKIPIA COUNTY DEPOSIT ACCOUNT	29/06/2019	51,383,583	598,990	-	-	598,990	HAD NOT MET CLIENT'S SPECIFICATIONS
COMMISSIONER OF VAT	29/06/2019	51,383,583	103,274	-	-	103,274	INCOMPLETE DOCUMENTATION
INCOME TAX MAIN COLLEXTION ACCOUNT	29/06/2019	51,383,583	179,697	-	-	179,697	INCOMPLETE DOCUMENTATION
WEB COMMERCIAL LIMITED	29/06/2019	51,383,583	14,866,066	-	-	14,866,066	HAD NOT MET CLIENT'S SPECIFICATIONS
<b>SUB-TOTAL</b>		<b>206,639,777</b>	<b>16,672,627</b>	<b>-</b>	<b>-</b>	<b>16,672,627</b>	
<b>CONSTRUCTION OF CIVIL WORKS</b>							
NAVOLOR HOLDINGS CO.LTD	26/06/2020	3,576,940	2,576,940	-	-	2,576,940	HAD NOT MET CLIENT'S

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							SPECIFICATIONS
ABACIA ALLION MERCHANTS	26/06/2020	3,064,140	3,064,140	-	-	3,064,140	HAD NOT MET CLIENT'S SPECIFICATIONS
LANESPRO CONTRACTORS LTD	26/06/2020	3,905,162	3,905,162	-	-	3,905,162	HAD NOT MET CLIENT'S SPECIFICATIONS
LOOKUP SUPPLIES	7/09/2021	25,000	-	25,000	-	25,000	INCOMPLETE DOCUMENTATION
MITZ EARTHWORK KENYA LTD	15/06/2020	3,938,107	-	3,938,107	-	3,938,107	COMPLETE AWAITING INSPECTION & ACCEPTANCE
BOTNIM LIMITED		3,189,766	-	3,189,766	-	3,189,766	COMPLETE AWAITING INSPECTION & ACCEPTANCE
<b>SUB-TOTAL</b>		<b>17,699,115</b>	<b>9,546,242</b>	<b>7,152,873</b>	<b>-</b>	<b>16,699,115</b>	
<b>SUPPLY OF GOODS</b>							
COMMISSIONER OF VAT	15/09/2020	159,200	-	2,745	-	2,745	INCOMPLETE DOCUMENTATION
CANDIMO LIMITED	2/07/2020	3,902,950	-	302,950	-	302,950	INCOMPLETE DOCUMENTATION
MFI DOCUMENT SOLUTION	31/3/2021	175,800	-	175,800	-	175,800	INCOMPLETE DOCUMENTATION
COMMISSIONER OF VAT		39,600	-	683	-	683	INCOMPLETE DOCUMENTATION
KATHINI TRADERS	16/02/2021	398,000	-	398,000	-	398,000	COMPLETE AWAITING INSPECTION & ACCEPTANCE
MARWAGI ENTERPRISES	30/3/2021	280,000	-	280,000	-	280,000	COMPLETE AWAITING INSPECTION &

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							ACCEPTANCE
LAMCOOH TOP TECH	25/01/2021	580,850	-	580,850	-	580,850	INCOMPLETE DOCUMENTATION
DYTONDOWN PRINTERS & SUPPLIES LTD	22/04/2021	133,400	-	133,400	-	133,400	INCOMPLETE DOCUMENTATION
JAQANAZ	2/01/2021	132,000	-	132,000	-	132,000	COMPLETE AWAITING INSPECTION & ACCEPTANCE
DYTONDOWN PRINTERS & SUPPLIES LTD	22/04/2021	310,050	-	310,050	-	310,050	INCOMPLETE DOCUMENTATION
INCOME TAX MAIN COLLECTION ACCOUNT	1/08/2020	3,800,000	-	57,000	-	57,000	INCOMPLETE DOCUMENTATION
MARWAGI ENTERPRISES	6/10/2021	290,800	-	290,800	-	290,800	INCOMPLETE DOCUMENTATION
TRAVELSHOPPE COMPANY LTD	14/04/2020	1,733,547	1,733,547	-	-	1,733,547	HAD NOT MET CLIENT'S SPECIFICATIONS
ANNEPHINE ENTERPRISES CO. LTD	18/05/2020	1,287,000	1,287,000	-	-	1,287,000	HAD NOT MET CLIENT'S SPECIFICATIONS
<b>SUB-TOTAL</b>		<b>13,223,197</b>	<b>3,020,547</b>	<b>2,664,278</b>	<b>-</b>	<b>5,684,825</b>	
<b>SUPPLY OF SERVICES</b>							
WALKERS KIKWETU	9/07/2020	37,500	-	37,500	-	37,500	INCOMPLETE DOCUMENTATION
NASIOKI AUCTIONEERS	8/09/2021	242,968	-	242,968	-	242,968	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU	29/10/2020	18,000	-	18,000	-	18,000	INCOMPLETE DOCUMENTATION
STORMS RESORT AND CAMPSITE	11/10/2020	342,000	-	342,000	-	342,000	INCOMPLETE DOCUMENTATION
THOMPSON FALLS LODGE	25/11/2020	38,400	-	38,400	-	38,400	INCOMPLETE DOCUMENTATION
STANDARD GROUP	29/12/2020	86,640	-	86,640	-	86,640	INCOMPLETE

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							DOCUMENTATION
STANDARD GROUP	4/01/2021	109,620	-	109,620	-	109,620	INCOMPLETE DOCUMENTATION
BEISA HOTEL	2/08/2021	41,760	-	41,760	-	41,760	INCOMPLETE DOCUMENTATION
CASTEL TECHNOLOGIES	18/02/2021	470,000	-	470,000	-	470,000	COMPLETE AWAITING INSPECTION & ACCEPTANCE
WAMIRA & ASSOCIATES LLP	3/07/2020	5,974,000	-	5,974,000	-	5,974,000	HAD NOT MET CLIENT'S SPECIFICATIONS
COMMISSIONER OF VAT	1/08/2020	3,800,000	-	19,655	-	19,655	INCOMPLETE DOCUMENTATION
VIVO ENERGY KENYA	5/07/2021	300,000	-	100,000	-	100,000	INCOMPLETE DOCUMENTATION
GOLDEN BULLS LTD	31/05/2021	75,500	-	75,500	-	75,500	INCOMPLETE DOCUMENTATION
VIVO ENERGY KENYA	6/10/2021	300,000	-	300,000	-	300,000	INCOMPLETE DOCUMENTATION
VIVO ENERGY KENYA	6/10/2021	300,000	-	300,000	-	300,000	INCOMPLETE DOCUMENTATION
SUNSTAR HOTEL	25/5/2021	2,250,000	-	2,250,000	-	2,250,000	HAD NOT MET CLIENT'S SPECIFICATIONS
GOLDEN BULLS LTD	6/09/2021	70,000	-	70,000	-	70,000	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU	9/06/2020	35,100	35,100	-	-	35,100	INCOMPLETE DOCUMENTATION
WEB COMMERCIAL LIMITED	29/06/2019	51,383,583	1,619,062	-	-	1,619,062	HAD NOT MET CLIENT'S SPECIFICATIONS
SCALES AND SOFTWARE	20/03/2020	103,620	1,089,820	-	-	1,089,820	HAD NOT MET CLIENT'S SPECIFICATIONS

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SCALES AND SOFTWARE	20/03/2020	103,620	1,109,540	-	-	1,109,540	HAD NOT MET CLIENT'S SPECIFICATIONS
SCALES AND SOFTWARE	20/03/2020	103,620	1,143,760	-	-	1,143,760	HAD NOT MET CLIENT'S SPECIFICATIONS
STANDARD GROUP	9/02/2020	86,640	86,640	-	-	86,640	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU	10/03/2020	54,300	54,300	-	-	54,300	INCOMPLETE DOCUMENTATION
KENKARI CONTRACTORS & GENERAL SUPPLIES	11/11/2019	1,800,000	1,800,000	-	-	1,800,000	HAD NOT MET CLIENT'S SPECIFICATIONS
WALKERS KIKWETU	10/04/2020	32,400	32,400	-	-	32,400	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>68,159,271</b>	<b>6,970,622</b>	<b>10,476,043</b>	-	<b>17,446,665</b>	
<b>GRAND TOTAL</b>		<b>305,721,360</b>	<b>36,210,038</b>	<b>20,293,193</b>	-	<b>56,503,232</b>	

**HEALTH & MEDICAL SERVICES**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	LPO/LSO AMOUNT	BALANCE B/F 2019/2020	ADDITIONS FOR THE YEAR 2020-2021	PAID DURING THE YEAR	OUTSTANDING AMOUNTS	COMMENTS
			<b>A</b>	<b>B</b>	<b>C</b>	<b>D=A+B-C</b>	
<b>CONSTRUCTION OF BUILDINGS</b>							
AMOTHING CONSTRUCTION LIMITED	26/04/2018	1,016,972	1,016,972	-	-	1,016,972	HAD NOT MET CLIENT'S SPECIFICATIONS
<b>SUB-TOTAL</b>		<b>1,016,972</b>	<b>1,016,972</b>	-	-	<b>1,016,972</b>	
<b>CONSTRUCTION OF CIVIL WORKS</b>							
MEDISERVE HEALTH CARE	4/07/2020	1,498,272	-	1,498,272	-	1,498,272	HAD NOT MET

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LTD							CLIENT'S SPECIFICATIONS
<b>SUB-TOTAL</b>		<b>1,498,272</b>	<b>-</b>	<b>1,498,272</b>	<b>-</b>	<b>1,498,272</b>	
<b>SUPPLY OF GOODS</b>							
MULTIGEN SUPPLIES	5/07/2019	110,300	110,300	-	-	110,300	INCOMPLETE DOCUMENTATION
MULTIGEN SUPPLIES	5/07/2019	36,650	26,650	-	-	26,650	INCOMPLETE DOCUMENTATION
MULTIGEN SUPPLIES	5/07/2019	220,700	220,700	-	-	220,700	INCOMPLETE DOCUMENTATION
MULTIGEN SUPPLIES	5/07/2019	830,000	830,000	-	-	830,000	INCOMPLETE DOCUMENTATION
MULTIGEN SUPPLIES	5/07/2019	423,850	423,850	-	-	423,850	INCOMPLETE DOCUMENTATION
JACESTO INVESTMENT	9/03/2020	52,970	-	52,970	-	52,970	INCOMPLETE DOCUMENTATION
ALICOYA MERCHANTS	9/03/2020	779,000	-	779,000	-	779,000	COMPLETE AWAITING INSPECTION & ACCEPTANCE
ALICOYA MERCHANTS	9/03/2020	121,100	-	121,100	-	121,100	COMPLETE AWAITING INSPECTION & ACCEPTANCE
SIFARM DIARIES	8/03/2020	146,300	-	146,300	-	146,300	INCOMPLETE DOCUMENTATION
JOSNJI ENTERPRISES	9/03/2020	810,000	-	810,000	-	810,000	INCOMPLETE DOCUMENTATION
JOSNJI ENTERPRISES	9/03/2020	849,500	-	849,500	-	849,500	INCOMPLETE DOCUMENTATION
JOSNJI ENTERPRISES	9/03/2020	420,500	-	420,500	-	420,500	INCOMPLETE DOCUMENTATION
JOSNJI ENTERPRISES	9/03/2020	356,500	-	356,500	-	356,500	INCOMPLETE DOCUMENTATION

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THINGIA MAMBO	4/01/2021	178,532	-	178,532	-	178,532	INCOMPLETE DOCUMENTATION
ALLMED MEDICAL SUPPLIES	28/05/2020	197,000	-	197,000	-	197,000	INCOMPLETE DOCUMENTATION
SIFARM DIARIES	10/02/2020	151,200	-	151,200	-	151,200	INCOMPLETE DOCUMENTATION
DANVOUR INVESTMENT	21/08/2020	159,800	-	159,800	-	159,800	INCOMPLETE DOCUMENTATION
SIFARM DIARIES	7/01/2020	148,400	-	148,400	-	148,400	INCOMPLETE DOCUMENTATION
NANYUKI GLORY HARDWARE	16/03/2020	49,000	-	49,000	-	49,000	INCOMPLETE DOCUMENTATION
PENTA MEDICALS LTD	3/03/2020	505,500	-	505,500	-	505,500	INCOMPLETE DOCUMENTATION
JACA AFRICA	15/4/2021	2,500,000	-	2,500,000	-	2,500,000	HAD NOT MET CLIENT'S SPECIFICATIONS
COMMODEORE INTERNATIONAL LIMITED	14/4/2021	6,250,000	-	6,250,000	-	6,250,000	HAD NOT MET CLIENT'S SPECIFICATIONS
BUR AD INVESTMENT	2/04/2021	3,250,000	-	3,250,000	-	3,250,000	HAD NOT MET CLIENT'S SPECIFICATIONS
SIPICHEM PHARMACEUTICALS	16/04/2020	163,595	-	163,595	-	163,595	INCOMPLETE DOCUMENTATION
SIPICHEM PHARMACEUTICALS	16/04/2020	125,000	-	125,000	-	125,000	INCOMPLETE DOCUMENTATION
AMESTAR ENTERPRISES	9/03/2020	306,936	-	306,936	-	306,936	INCOMPLETE DOCUMENTATION
JACESTO INVESTMENT	9/03/2020	63,080	-	63,080	-	63,080	INCOMPLETE DOCUMENTATION
WACKLIC AGENCIES	22/04/2021	133,500	-	133,500	-	133,500	INCOMPLETE DOCUMENTATION
KENYA MEDICAL SUPPLY AUTHORITY	19/3/2020	1,517,550	-	1,517,550	-	1,517,550	COMPLETE AWAITING

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							INSPECTION & ACCEPTANCE
MWANGAZA GAS SUPPLIERS	9/03/2020	168,000	-	168,000	-	168,000	INCOMPLETE DOCUMENTATION
COREPLIX LIMITED	17/05/2020	426,320	-	42,630	-	42,630	INCOMPLETE DOCUMENTATION
SHELBI ENTERPRISES	31/05/2021	330,940	-	330,940	-	330,940	INCOMPLETE DOCUMENTATION
MEGAPOT ENTERPRISES	9/03/2020	270,316	-	270,316	-	270,316	INCOMPLETE DOCUMENTATION
MEGAPOT ENTERPRISES	9/03/2020	125,499	-	125,499	-	125,499	INCOMPLETE DOCUMENTATION
TAIFA BUTCHERY	9/03/2020	53,714	-	53,714	-	53,714	INCOMPLETE DOCUMENTATION
MEGAPOT ENTERPRISES	9/03/2020	391,573	-	391,573	-	391,573	INCOMPLETE DOCUMENTATION
KENLINK ELECRICALS	24/07/2020	77,115	-	77,115	-	77,115	INCOMPLETE DOCUMENTATION
ZAKIMA VENTURES	9/03/2020	331,205	-	331,205	-	331,205	INCOMPLETE DOCUMENTATION
ZAKIMA VENTURES	9/03/2020	325,187	-	325,187	-	325,187	INCOMPLETE DOCUMENTATION
MEGAPOT ENTERPRISES	9/03/2020	290,861	-	290,861	-	290,861	INCOMPLETE DOCUMENTATION
SANCY GENERAL ENTERPRISES	8/03/2020	113,020	-	113,020	-	113,020	INCOMPLETE DOCUMENTATION
CAELE INVESTMENT COMPANY LTD	30/10/2020	728,000	-	728,000	-	728,000	INCOMPLETE DOCUMENTATION
MEDIX EAST AFRICA LIMITED	19/8/2020	110,000	-	110,000	-	110,000	INCOMPLETE DOCUMENTATION
ZAKIMA VENTURES	9/03/2020	332,208	-	332,208	-	332,208	INCOMPLETE DOCUMENTATION
MEDIX EAST AFRICA LIMITED	10/07/2020	848,400	-	848,400	-	848,400	INCOMPLETE DOCUMENTATION
ALLMED MEDICAL	10/07/2020	185,400	-	185,400	-	185,400	INCOMPLETE

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SUPPLIES LIMITED							DOCUMENTATION
ALLMED MEDICAL SUPPLIES LIMITED	10/07/2020	723,000	-	723,000	-	723,000	INCOMPLETE DOCUMENTATION
ARCHIRAL PHARMACEUTICALS	9/10/2020	52,580	-	52,580	-	52,580	INCOMPLETE DOCUMENTATION
KENLINK ELECTRICALS	21/9/2020	75,950	-	75,950	-	75,950	INCOMPLETE DOCUMENTATION
CAELE INVESTMENT COMPANY LTD	23/07/2021	966,000	-	966,000	-	966,000	INCOMPLETE DOCUMENTATION
GERRY SUPPLIES LTD	23/07/2020	954,000	-	935,500	-	935,500	INCOMPLETE DOCUMENTATION
SHELBI ENTERPRISES	2/10/2020	343,793	-	343,793	-	343,793	INCOMPLETE DOCUMENTATION
MEGAPOT ENTERPRISES	9/03/2020	388,706	-	388,706	-	388,706	INCOMPLETE DOCUMENTATION
BONDENI TREES ENTERPRISES	9/03/2020	176,328	-	176,328	-	176,328	INCOMPLETE DOCUMENTATION
ZAKIMA VENTURES	9/03/2020	335,512	-	335,512	-	335,512	INCOMPLETE DOCUMENTATION
JACESTO INVESTMENT	9/03/2020	69,240	-	69,240	-	69,240	INCOMPLETE DOCUMENTATION
TAIFA BUTCHERY	9/03/2020	59,615	-	59,615	-	59,615	INCOMPLETE DOCUMENTATION
SUPPLY SOLUTIONS	8/06/2020	2,000,000	-	2,000,000	-	2,000,000	INCOMPLETE DOCUMENTATION
MEGAPOT ENTERPRISES	9/03/2020	376,652	-	376,652	-	376,652	INCOMPLETE DOCUMENTATION
ALLMED MEDICAL SUPPLIES	30/11/2020	207,600	-	207,600	-	207,600	INCOMPLETE DOCUMENTATION
WAGAKUMU TRADERS	1/12/2020	22,300	-	22,300	-	22,300	INCOMPLETE DOCUMENTATION
WACKLIC AGENCIES	12/02/2020	109,500	-	109,500	-	109,500	INCOMPLETE DOCUMENTATION
ALLMED MEDICAL SUPPLIES	7/03/2020	8,980,000	-	8,980,000	-	8,980,000	INCOMPLETE DOCUMENTATION

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ALLMED MEDICAL SUPPLIES	7/10/2020	8,990,000	-	8,980,000	-	8,980,000	INCOMPLETE DOCUMENTATION
SANCY GENERAL ENTERPRISES	1/12/2020	244,051	-	244,051	-	244,051	INCOMPLETE DOCUMENTATION
THINGIA MAMBO	1/12/2020	207,952	-	207,952	-	207,952	INCOMPLETE DOCUMENTATION
SHELBI ENTERPRISES	1/12/2020	321,267	-	321,267	-	321,267	INCOMPLETE DOCUMENTATION
AMBER PHARMACEUTICALS LIMITED	7/12/2021	2,000,000	-	2,000,000	-	2,000,000	INCOMPLETE DOCUMENTATION
BONDENI TREES ENTERPRISES	9/03/2020	177,984	-	177,984	-	177,984	INCOMPLETE DOCUMENTATION
KENYA POWER AND LIGHTING CO.LTD		4,665,476	-	4,665,476	-	4,665,476	INCOMPLETE DOCUMENTATION
MFI DOCUMENT SOLUTION LTD	11/01/2021	58,000	-	58,000	-	58,000	INCOMPLETE DOCUMENTATION
WAGAKUMU TRADERS	4/01/2021	25,000	-	22,300	-	22,300	INCOMPLETE DOCUMENTATION
ALLMED MEDICAL SUPPLIES LTD	22/02/2021	394,400	-	394,400	-	394,400	INCOMPLETE DOCUMENTATION
PENTA MEDICAL LTD	18/1/2021	493,000	-	493,000	-	493,000	INCOMPLETE DOCUMENTATION
SHELBI ENTERPRISES	4/01/2021	335,120	-	335,120	-	335,120	INCOMPLETE DOCUMENTATION
MEGAPOT ENTERPRISES	9/03/2020	388,706	-	388,706	-	388,706	INCOMPLETE DOCUMENTATION
JACESTO INVESTMENT	9/03/2020	69,240	-	69,240	-	69,240	INCOMPLETE DOCUMENTATION
TAIFA BUTCHERY	9/03/2020	48,652	-	48,652	-	48,652	INCOMPLETE DOCUMENTATION
WEST PHARMACY	9/03/2020	1,069,800	-	1,069,800	-	1,069,800	INCOMPLETE DOCUMENTATION
SANCY GENERAL ENTERPRISES	4/01/2021	263,150	-	263,150	-	263,150	INCOMPLETE DOCUMENTATION

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AMESTER ENTERPRISES	25/11/2020	292,320	-	292,320	-	292,320	INCOMPLETE DOCUMENTATION
MUIBAR VENTURES	9/03/2020	240,000	-	240,000	-	240,000	INCOMPLETE DOCUMENTATION
RANY WORKS LIMITED	9/03/2020	67,500	-	67,500	-	67,500	INCOMPLETE DOCUMENTATION
RANY WORKS LIMITED	9/03/2020	67,500	-	67,500	-	67,500	INCOMPLETE DOCUMENTATION
ARCHIRAL PHARMACEUTICALS	24/06/2021	396,000	-	396,000	-	396,000	INCOMPLETE DOCUMENTATION
ARCHIRAL PHARMACEUTICALS	24/06/2021	289,200	-	289,200	-	289,200	INCOMPLETE DOCUMENTATION
MEDIX EAST AFRICA LIMITED	2/01/2021	858,000	-	858,000	-	858,000	INCOMPLETE DOCUMENTATION
MEDIX EAST AFRICA LIMITED	2/01/2021	716,000	-	716,000	-	716,000	INCOMPLETE DOCUMENTATION
NJOIASA ENTERPRICE	29/1/2021	409,598	-	409,598	-	409,598	INCOMPLETE DOCUMENTATION
KENLINK ELECICALS	9/02/2021	25,186	-	25,186	-	25,186	INCOMPLETE DOCUMENTATION
ALLMED MEDICAL SUPPLIES LTD	15/2/2021	1,299,100	-	1,299,100	-	1,299,100	INCOMPLETE DOCUMENTATION
WAGAKUMU TRADERS	1/02/2021	25,000	-	22,300	-	22,300	INCOMPLETE DOCUMENTATION
ALLMED MEDICAL SUPPLIES LTD	22/2/2021	1,299,100	-	1,299,100	-	1,299,100	INCOMPLETE DOCUMENTATION
JACESTO INVESTMENT	9/03/2020	69,240	-	69,240	-	69,240	INCOMPLETE DOCUMENTATION
JACESTO INVESTMENT	9/03/2020	33,900	-	33,900	-	33,900	INCOMPLETE DOCUMENTATION
TAIFA BUTCHERY	9/03/2020	36,535	-	36,535	-	36,535	INCOMPLETE DOCUMENTATION
SHELBI ENTERPRISES	1/02/2021	317,080	-	317,080	-	317,080	INCOMPLETE DOCUMENTATION
THINGIA MAMBO	1/02/2021	201,979	-	201,979	-	201,979	INCOMPLETE

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							DOCUMENTATION
MEGAPOT ENTERPRISES	9/03/2021	368,392	-	368,392	-	368,392	INCOMPLETE DOCUMENTATION
JACESTO INVESTMENT	9/03/2020	69,240	-	69,240	-	69,240	INCOMPLETE DOCUMENTATION
ALLMED MEDICAL SUPPLIES LTD	3/01/2021	1,146,800	-	1,146,800	-	1,146,800	INCOMPLETE DOCUMENTATION
SANCY GENERAL ENTERPRISES	2/02/2021	198,610	-	198,610	-	198,610	INCOMPLETE DOCUMENTATION
ARCHIRAL PHARMACEUTICALS	26/2/2021	245,000	-	245,000	-	245,000	INCOMPLETE DOCUMENTATION
PLAN HEALTHCARE LTD	3/08/2021	1,842,908	-	1,842,908	-	1,842,908	INCOMPLETE DOCUMENTATION
ZIONVILLE GENERAL AGENCY	1/12/2020	240,000	-	240,000	-	240,000	INCOMPLETE DOCUMENTATION
WAGAKUMU TRADERS	1/03/2021	25,000	-	25,000	-	25,000	INCOMPLETE DOCUMENTATION
OXYPLUS INTERNATIONAL COMP	7/12/2021	215,000	-	215,000	-	215,000	INCOMPLETE DOCUMENTATION
MEDITEAM LIMITED	15/03/2021	179,000	-	179,000	-	179,000	INCOMPLETE DOCUMENTATION
GEEWEST ENTERPRISES	16/03 2021	400,000	-	400,000	-	400,000	INCOMPLETE DOCUMENTATION
KOTRIA INVESTMENTS LIMITED	23/03/2021	161,250	-	161,250	-	161,250	INCOMPLETE DOCUMENTATION
WEST PHARMACY	9/03/2020	266,500	-	266,500	-	266,500	INCOMPLETE DOCUMENTATION
MEDIKEN LIMITED	23/03/2021	548,500	-	548,500	-	548,500	INCOMPLETE DOCUMENTATION
MUNAWARA HOLDING LTD	25/2/2021	600,000	-	600,000	-	600,000	INCOMPLETE DOCUMENTATION
MEGAPOT ENTERPRISES	9/03/2020	395,155	-	395,155	-	395,155	INCOMPLETE DOCUMENTATION
JACESTO INVESTMENT	9/03/2020	69,240	-	69,240	-	69,240	INCOMPLETE DOCUMENTATION

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TAIFA BUTCHERY	9/03/2020	38,266	-	38,266	-	38,266	INCOMPLETE DOCUMENTATION
SANCY GENERAL ENTERPRISES	1/03/2021	290,920	-	290,920	-	290,920	INCOMPLETE DOCUMENTATION
THINGIA MAMBO	1/03/2021	232,557	-	232,557	-	232,557	INCOMPLETE DOCUMENTATION
SHELBI ENTERPRISES	1/03/2021	316,140	-	316,140	-	316,140	INCOMPLETE DOCUMENTATION
MIPAKI ENTERPRISES	9/03/2020	600,000	-	600,000	-	600,000	INCOMPLETE DOCUMENTATION
D WANDUH LOGISTICS AND SUPPLIES	30/3/2021	148,800	-	148,800	-	148,800	INCOMPLETE DOCUMENTATION
ARCHIRAL PHARMACEUTICALS	9/04/2021	250,000	-	250,000	-	250,000	INCOMPLETE DOCUMENTATION
CAELE INVESTMENT COMPANY LTD	4/12/2021	750,000	-	750,000	-	750,000	INCOMPLETE DOCUMENTATION
MWANGAZA GAS SUPPLIERS	9/03/2020	168,000	-	168,000	-	168,000	INCOMPLETE DOCUMENTATION
WAGAKUMU TRADERS	1/04/2021	25,000	-	25,000	-	25,000	INCOMPLETE DOCUMENTATION
ARCHIRAL PHARMACEUTICALS	13/04/2021	245,000	-	245,000	-	245,000	INCOMPLETE DOCUMENTATION
DENWORTH LTD	14/4/2021	1,000,000	-	1,000,000	-	1,000,000	INCOMPLETE DOCUMENTATION
WEST PHARMACY	9/03/2020	549,300	-	549,300	-	549,300	INCOMPLETE DOCUMENTATION
WEST PHARMACY	9/03/2020	1,925,500	-	1,925,500	-	1,925,500	INCOMPLETE DOCUMENTATION
VILOTEK KENYA LTD	22/4/2021	750,000	-	750,000	-	750,000	INCOMPLETE DOCUMENTATION
GEEWEST ENTERPRISES	9/03/2020	350,000	-	350,000	-	350,000	INCOMPLETE DOCUMENTATION
PENTA MEDICAL LTD	15/4/2021	1,381,772	-	1,381,772	-	1,381,772	INCOMPLETE DOCUMENTATION
MFI DOCUMENT	23/3/2021	72,500	-	72,500	-	72,500	INCOMPLETE

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SOLUTION LTD							DOCUMENTATION
MICROMERITICS ENTERPRISES LTD	13/04/2021	426,400	-	426,400	-	426,400	INCOMPLETE DOCUMENTATION
SUNCARE MEDICAL&SURGICAL SUPPLIES	14/4/2021	2,600,000	-	2,600,000	-	2,600,000	INCOMPLETE DOCUMENTATION
JACESTO INVESTMENT	9/03/2020	65,400	-	65,400	-	65,400	INCOMPLETE DOCUMENTATION
JACESTO INVESTMENT	9/03/2020	22,600	-	22,600	-	22,600	INCOMPLETE DOCUMENTATION
TAIFA BUTCHERY	9/03/2020	61,346	-	61,346	-	61,346	INCOMPLETE DOCUMENTATION
SANCY GENERAL ENTERPRISES	1/04/2021	210,610	-	210,610	-	210,610	INCOMPLETE DOCUMENTATION
SHELBI ENTERPRISES	1/04/2021	374,210	-	374,210	-	374,210	INCOMPLETE DOCUMENTATION
THINGIA MAMBO	1/04/2021	241,315	-	241,315	-	241,315	INCOMPLETE DOCUMENTATION
JOROSEATE VENTURES LTD	26/04/2021	70,800	-	82,050	-	82,050	INCOMPLETE DOCUMENTATION
METLEK VENTURES	26/04/2021	53,440	-	53,440	-	53,440	INCOMPLETE DOCUMENTATION
METLEK VENTURES	26/04/2021	12,050	-	12,050	-	12,050	INCOMPLETE DOCUMENTATION
ZIONVILLE GENERAL AGENCY	4/01/2021	300,000	-	300,000	-	300,000	INCOMPLETE DOCUMENTATION
MEGAPOT ENTERPRISES	9/03/2020	392,850	-	392,850	-	392,850	INCOMPLETE DOCUMENTATION
RANY WORKS LIMITED	9/03/2020	145,000	-	145,000	-	145,000	INCOMPLETE DOCUMENTATION
DEKAAN ENGINEERING & GASES	9/03/2020	315,800	-	315,800	-	315,800	INCOMPLETE DOCUMENTATION
CAELE INVESTMENT COMPANY LTD	5/05/2021	3,150,000	-	3,150,000	-	3,150,000	INCOMPLETE DOCUMENTATION
SUPPLY SOLUTION LTD	5/06/2021	3,500,000	-	3,500,000	-	3,500,000	INCOMPLETE

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							DOCUMENTATION
DEKAAN ENG. AND GASES	4/05/2021	419,000	-	419,000	-	419,000	INCOMPLETE DOCUMENTATION
CHEM LABS LTD	9/03/2020	392,250	-	392,250	-	392,250	INCOMPLETE DOCUMENTATION
ALLMED MEDICAL SUPPLIES LTD	6/05/2021	480,000	-	480,000	-	480,000	INCOMPLETE DOCUMENTATION
WEST PHARMACY	22/4/2021	290,460	-	290,460	-	290,460	INCOMPLETE DOCUMENTATION
JOROSEATE VENTURES LTD	5/05/2021	118,700	-	118,700	-	118,700	INCOMPLETE DOCUMENTATION
ARCHIRAL PHARMACEUTICALS	11/05/2021	345,000	-	345,000	-	345,000	INCOMPLETE DOCUMENTATION
ARCHIRAL PHARMACEUTICALS	11/05/2021	96,800	-	96,800	-	96,800	INCOMPLETE DOCUMENTATION
ARCHIRAL PHARMACEUTICALS	11/05/2021	329,250	-	329,250	-	329,250	INCOMPLETE DOCUMENTATION
OXYPLUS INTERNATIONAL	9/03/2020	195,000	-	195,000	-	195,000	INCOMPLETE DOCUMENTATION
WEST PHARMACY	9/03/2021	2,000,000	-	2,000,000	-	2,000,000	INCOMPLETE DOCUMENTATION
WEST PHARMACY	9/03/2020	112,000	-	112,000	-	112,000	INCOMPLETE DOCUMENTATION
MEDIX EAST AFRICA LIMITED	30/3/2021	399,000	-	399,000	-	399,000	INCOMPLETE DOCUMENTATION
LAMCOOH	9/03/2020	360,000	-	360,000	-	360,000	INCOMPLETE DOCUMENTATION
MEGAPOT ENTERPRISES	9/03/2020	371,809	-	371,809	-	371,809	INCOMPLETE DOCUMENTATION
JACESTO INVESTMENT	9/03/2020	69,240	-	69,240	-	69,240	INCOMPLETE DOCUMENTATION
TAIFA BUTCHERY	9/03/2020	53,845	-	53,845	-	53,845	INCOMPLETE DOCUMENTATION
SANCY GENERAL ENTERPRISES	3/05/2021	239,180	-	239,180	-	239,180	INCOMPLETE DOCUMENTATION

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CEDARWOOD DAIRY FARM	3/05/2021	126,504	-	126,504	-	126,504	INCOMPLETE DOCUMENTATION
SHELBI ENTERPRISES	3/05/2021	347,760	-	347,760	-	347,760	INCOMPLETE DOCUMENTATION
THINGIA MAMBO	3/05/2021	236,140	-	236,140	-	236,140	INCOMPLETE DOCUMENTATION
ARCHIRAL PHARMACEUTICALS	22/04/2021	30,000	-	30,000	-	30,000	INCOMPLETE DOCUMENTATION
WEST PHARMACY	9/03/2020	431,500	-	431,500	-	431,500	INCOMPLETE DOCUMENTATION
RANY WORKS LIMITED	9/03/2020	67,500	-	67,500	-	67,500	INCOMPLETE DOCUMENTATION
WEST PHARMACY	9/03/2020	1,100,000	-	1,100,000	-	1,100,000	INCOMPLETE DOCUMENTATION
ESTAM TRADERS LTD	6/02/2021	163,102	-	163,102	-	163,102	INCOMPLETE DOCUMENTATION
KOTRIA INVESTMENTS LIMITED	8/06/2021	249,750	-	249,750	-	249,750	INCOMPLETE DOCUMENTATION
PENTA MEDICAL LTD	6/02/2021	586,100	-	586,100	-	586,100	INCOMPLETE DOCUMENTATION
WEST PHARMACY	6/02/2021	369,900	-	369,900	-	369,900	INCOMPLETE DOCUMENTATION
WEST PHARMACY	9/03/2020	22,200	-	22,200	-	22,200	INCOMPLETE DOCUMENTATION
KIWAN HARDWARE	17/05/2021	73,000	-	73,000	-	73,000	INCOMPLETE DOCUMENTATION
ABOVELIMITS ENTERPRISES	16/06/2021	179,000	-	179,000	-	179,000	INCOMPLETE DOCUMENTATION
WEST PHARMACY	9/03/2020	11,000	-	11,000	-	11,000	INCOMPLETE DOCUMENTATION
DEKAAN ENG. AND GASES	8/06/2021	281,000	-	281,000	-	281,000	INCOMPLETE DOCUMENTATION
WEST PHARMACY	9/03/2020	40,000	-	40,000	-	40,000	INCOMPLETE DOCUMENTATION
ARCHIRAL	9/06/2021	237,600	-	237,600	-	237,600	INCOMPLETE

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PHARMACEUTICALS							DOCUMENTATION
ARCHIRAL PHARMACEUTICALS	10/06/2021	242,000	-	242,000	-	242,000	INCOMPLETE DOCUMENTATION
KENLINK ELECRICALS	8/06/2021	42,200	-	42,200	-	42,200	INCOMPLETE DOCUMENTATION
KIWAN HARDWARE	23/06/2021	18,460	-	18,460	-	18,460	INCOMPLETE DOCUMENTATION
KENLINK ELECRICALS	19/2/2021	98,966	-	98,966	-	98,966	INCOMPLETE DOCUMENTATION
GENTEEL INESTMENTS LIMITED	9/03/2020	58,500	-	58,500	-	58,500	INCOMPLETE DOCUMENTATION
NDUNGLEEH GENERAL PRINTERS & SUPPLIES	9/03/2020	160,000	-	160,000	-	160,000	INCOMPLETE DOCUMENTATION
THINGIA MAMBO	31/05/2021	234,863	-	234,863	-	234,863	INCOMPLETE DOCUMENTATION
KENLINK ELECRICALS	25/06/2021	165,250	-	165,250	-	165,250	INCOMPLETE DOCUMENTATION
WACKLIC AGENCIES	23/02/2021	433,500		443,500	-	443,500	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>108,483,533</b>	<b>1,611,500</b>	<b>106,465,693</b>	<b>-</b>	<b>108,077,193</b>	
<b>SUPPLY OF SERVICES</b>							
MIRIKA GENERAL MERCHANTS	17/6/2020	750,000	-	750,000	-	750,000	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU	4/01/2020	245,000	-	245,000	-	245,000	INCOMPLETE DOCUMENTATION
SHUTTLE AUTO GARAGE	16/03/2020	15,780	-	15,780	-	15,780	INCOMPLETE DOCUMENTATION
LIONS COURT INN (K) LTD	3/04/2020	138,000	-	138,000	-	138,000	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU	4/01/2020	615,600	-	615,600	-	615,600	INCOMPLETE DOCUMENTATION
RUMURUTI FIESTA HOTEL	4/03/2020	284,700	-	284,700	-	284,700	INCOMPLETE DOCUMENTATION
OLYMPIA HOTEL	4/05/2020	1,559,520	-	1,559,500	-	1,559,500	INCOMPLETE

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							DOCUMENTATION
SYSTEM PARTNERS	7/01/2020	174,000	-	174,000	-	174,000	INCOMPLETE DOCUMENTATION
STANDARD GROUP	19/05/2020	86,640	-	86,640	-	86,640	INCOMPLETE DOCUMENTATION
OLYMPIA HOTEL	5/11/2020	1,297,800	-	1,297,800	-	1,297,800	INCOMPLETE DOCUMENTATION
OLYMPIA HOTEL	23/05/2020	984,900	-	984,900	-	984,900	INCOMPLETE DOCUMENTATION
BLESSED EVENTS AND ENTERTAINMENT COMPANY	26/06/2020	320,000	-	320,000	-	320,000	INCOMPLETE DOCUMENTATION
SECULINK KENYA LTD	9/03/2020	132,000	-	132,000	-	132,000	INCOMPLETE DOCUMENTATION
OLYMPIA HOTEL	9/01/2020	890,400	-	890,400	-	890,400	INCOMPLETE DOCUMENTATION
SPORTMANS ARMS	14/07/2020	30,000	-	30,000	-	30,000	INCOMPLETE DOCUMENTATION
MIRIKA GENERAL MERCHANTS	7/02/2020	840,000	-	840,000	-	840,000	INCOMPLETE DOCUMENTATION
OLYMPIA HOTELS	8/04/2020	1,083,600	-	1,083,600	-	1,083,600	INCOMPLETE DOCUMENTATION
DANVOUR INVESTMENTS	30/06/2020	416,500	-	416,500	-	416,500	INCOMPLETE DOCUMENTATION
DANVOUR INVESTMENTS	18/08/2020	356,500	-	356,500	-	356,500	INCOMPLETE DOCUMENTATION
JESIMA HOTEL LTD	27/8/2020	139,200	-	139,200	-	139,200	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU	26/05/2020	112,500	-	112,500	-	112,500	INCOMPLETE DOCUMENTATION
RADIKO AFRICA LTD	16/11/2020	726,000	-	726,000	-	726,000	INCOMPLETE DOCUMENTATION
STANDARD GROUP	3/06/2020	177,480	-	177,480	-	177,480	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU	3/09/2020	152,000	-	152,000	-	152,000	INCOMPLETE

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							DOCUMENTATION
SHUTTLE OUTO GARAGE	1/07/2021	42,500	-	42,500	-	42,500	INCOMPLETE DOCUMENTATION
SHUTTLE OUTO GARAGE	11/12/2021	98,500	-	98,500	-	98,500	INCOMPLETE DOCUMENTATION
SECULINK KENYA LTD	9/03/2020	156,000	-	156,000	-	156,000	INCOMPLETE DOCUMENTATION
SECULINK KENYA LTD	9/03/2020	132,000	-	132,000	-	132,000	INCOMPLETE DOCUMENTATION
SHUTTLE OUTO GARAGE	24/1/2021	383,500	-	383,500	-	383,500	INCOMPLETE DOCUMENTATION
PELT SECURITY SERVICES	1/02/2021	96,000	-	96,000	-	96,000	INCOMPLETE DOCUMENTATION
PELT SECURITY SERVICES	1/02/2021	216,000	-	216,000	-	216,000	INCOMPLETE DOCUMENTATION
SHUTTLE OUTO GARAGE	12/03/2021	69,300	-	69,300	-	69,300	INCOMPLETE DOCUMENTATION
SHUTTLE OUTO GARAGE	12/03/2021	109,000	-	109,000	-	109,000	INCOMPLETE DOCUMENTATION
SECULINK KENYA LTD	9/03/2020	132,000	-	132,000	-	132,000	INCOMPLETE DOCUMENTATION
NETZERO SYSTEMS	9/03/2020	124,400	-	124,400	-	124,400	INCOMPLETE DOCUMENTATION
PELT SECURITY SERVICES	1/03/2021	96,000	-	96,000	-	96,000	INCOMPLETE DOCUMENTATION
PELT SECURITY SERVICES	1/03/2021	240,000	-	240,000	-	240,000	INCOMPLETE DOCUMENTATION
SHUTTLE OUTO GARAGE	30/03/2021	34,500	-	34,500	-	34,500	INCOMPLETE DOCUMENTATION
SHUTTLE OUTO GARAGE	30/03/2021	33,000	-	33,000	-	33,000	INCOMPLETE DOCUMENTATION
SECULINK KENYA LTD	9/03/2020	132,000	-	132,000	-	132,000	INCOMPLETE DOCUMENTATION
PELT SECURITY SERVICES	1/04/2021	240,000	-	240,000	-	240,000	INCOMPLETE DOCUMENTATION

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PELT SECURITY SERVICES	1/04/2021	96,000	-	96,000	-	96,000	INCOMPLETE DOCUMENTATION
SHUTTLE OUTO GARAGE	13/04/2021	156,500	-	156,500	-	156,500	INCOMPLETE DOCUMENTATION
SYSTEM PARTNERS	4/01/2021	174,000	-	174,000	-	174,000	INCOMPLETE DOCUMENTATION
SHUTTLE OUTO GARAGE	6/05/2021	41,200	-	41,200	-	41,200	INCOMPLETE DOCUMENTATION
SHUTTLE OUTO GARAGE	21/05/2021	82,800	-	82,800	-	82,800	INCOMPLETE DOCUMENTATION
SECULINK KENYA LTD	9/03/2020	132,000	-	132,000	-	132,000	INCOMPLETE DOCUMENTATION
PELT SECURITY SERVICES	30/04/2021	96,000	-	96,000	-	96,000	INCOMPLETE DOCUMENTATION
PELT SECURITY SERVICES	30/04/2021	240,000	-	240,000	-	240,000	INCOMPLETE DOCUMENTATION
SHUTTLE OUTO GARAGE	8/06/2021	32,000	-	32,000	-	32,000	INCOMPLETE DOCUMENTATION
SYSTEM PARTNERS	31/03/2021	150,000	-	150,000	-	150,000	INCOMPLETE DOCUMENTATION
SHUTTLE OUTO GARAGE	18/06/2021	28,000	-	28,000	-	28,000	INCOMPLETE DOCUMENTATION
NETZERO SYSTEMS	9/03/2020	124,400	-	124,400	-	124,400	INCOMPLETE DOCUMENTATION
PELT SECURITY SERVICES	2/06/2021	96,000	-	96,000	-	96,000	INCOMPLETE DOCUMENTATION
PELT SECURITY SERVICES	2/06/2021	240,000	-	240,000	-	240,000	INCOMPLETE DOCUMENTATION
LIKII AUTO GARAGE	17/11/2020	255,700	-	255,700	-	255,700	INCOMPLETE DOCUMENTATION
SHUTTLE AUTO GARAGE	23/10/2020	220,500	-	220,500	-	220,500	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>16,027,920</b>	<b>-</b>	<b>16,027,900</b>	<b>-</b>	<b>16,027,900</b>	
<b>GRAND TOTAL</b>		<b>127,026,697</b>	<b>2,628,472</b>	<b>123,991,865</b>	<b>-</b>	<b>126,620,337</b>	

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**AGRICULTURE,LIVESTOCK & FISHERIES**

<b>SUPPLIER/CONTRACTOR</b>	<b>DATE CONTRACTED</b>	<b>LPO/LSO AMOUNT</b>	<b>BALANCE B/F 2019/2020</b>	<b>ADDITIONS FOR THE YEAR 2020-2021</b>	<b>PAID DURING THE YEAR</b>	<b>OUTSTANDING AMOUNTS</b>	<b>COMMENTS</b>
			<b>A</b>	<b>B</b>	<b>C</b>	<b>D=A+B-C</b>	
<b>CONSTRUCTION OF BUILDINGS</b>							
JAMAKA CO. LTD	27/03/2020	1,267,486	1,267,485	-	-	1,267,485	HAD NOT MET CLIENT'S SPECIFICATIONS
<b>SUB-TOTAL</b>		<b>1,267,486</b>	<b>1,267,485</b>	<b>-</b>	<b>-</b>	<b>1,267,485</b>	
<b>CONSTRUCTION OF CIVIL WORKS</b>							
SAMEER AFRICA	6/07/2019	120,800	120,800	-	-	120,800	INCOMPLETE DOCUMENTATION
WILDLION INVESTMENT LIMITED	21/01/2020	1,382,256	1,383,256	-	-	1,383,256	HAD NOT MET CLIENT'S SPECIFICATIONS
AFROIQBAR ENTERPRISES	21/01/2020	1,089,553	1,089,533	-	-	1,089,533	HAD NOT MET CLIENT'S SPECIFICATIONS
AFROIQBAR ENTERPRISES	21/01/2020	1,089,553	1,089,344	-	-	1,089,344	HAD NOT MET CLIENT'S SPECIFICATIONS
WILDLION INVESTMENT LIMITED	21/01/2020	1,382,256	1,383,256	-	-	1,383,256	HAD NOT MET CLIENT'S SPECIFICATIONS
JADEN HOLDING LIMITED	21/01/2020	1,099,402	1,099,402	-	-	1,099,402	HAD NOT MET CLIENT'S SPECIFICATIONS
JADEN HOLDING LIMITED	21/01/2020	1,090,910	1,090,910	-	-	1,090,910	HAD NOT MET CLIENT'S SPECIFICATIONS
TAFFE WORKS LTD	21/01/2020	1,092,198	1,092,198	-	-	1,092,198	HAD NOT MET

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							CLIENT'S SPECIFICATIONS
ALVINCO LIMITED	19/03/2019	1,920,000	1,920,000	-	-	1,920,000	HAD NOT MET CLIENT'S SPECIFICATIONS
TAFFE WORKS LTD	21/01/2020	1,061,052	1,061,052	-	-	1,061,052	HAD NOT MET CLIENT'S SPECIFICATIONS
LAIKITECH ENTERPRISES LIMITED	22/06/2020	1,312,598	-	1,312,598	-	1,312,598	HAD NOT MET CLIENT'S SPECIFICATIONS
<b>SUB-TOTAL</b>		<b>12,640,578</b>	<b>11,329,751</b>	<b>1,312,598</b>	<b>-</b>	<b>12,642,349</b>	
<b>SUPPLY OF GOODS</b>							
DANROBE GENERAL ENTERPRISE	23/06/2020	85,250	85,250	-	-	85,250	INCOMPLETE DOCUMENTATION
KABET ENTERPRISES	30/12/2020	1,980,000	-	1,980,000	-	1,980,000	INCOMPLETE DOCUMENTATION
KENYA VETERINARY VACCINES PRODUCTION INSTITUTE	15/12/2020	4,099,935	-	4,099,935	-	4,099,935	INCOMPLETE DOCUMENTATION
RANY SUPPLIERS	13/11/2020	360,600	-	360,600	-	360,600	INCOMPLETE DOCUMENTATION
DENMARK INVESTMENT	25/11/2020	15,500	-	15,500	-	15,500	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>6,541,285</b>	<b>85,250</b>	<b>6,456,035</b>	<b>-</b>	<b>6,541,285</b>	
<b>SUPPLY OF SERVICES</b>							
NATION MEDIA GROUP	21/03/2019	75,972	75,972	-	-	75,972	INCOMPLETE DOCUMENTATION
LAMPSTAND HOLDINGS LIMITED	23/03/2017	240,000	240,000	-	-	240,000	INCOMPLETE DOCUMENTATION
NANYUKI VOCATIONAL TRAINING	14/08/2019	88,000	88,000	-	-	88,000	INCOMPLETE DOCUMENTATION
NANYUKI VOCATIONAL TRAINING	22/10/2019	54,600	54,600	-	-	54,600	INCOMPLETE DOCUMENTATION

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STANDARD GROUP	5/06/2019	88,160	88,160	-	-	88,160	INCOMPLETE DOCUMENTATION
NANYUKI VOCATIONAL TRAINING		80,500	80,500	-	-	80,500	INCOMPLETE DOCUMENTATION
ABERDARES PRESTIGE & ROYAL COTTAGES	26/03/2021	74,240	-	74,240	-	74,240	INCOMPLETE DOCUMENTATION
ABERDARES PRESTIGE & ROYAL COTTAGES	31/03/2021	12,180	-	12,180	-	12,180	INCOMPLETE DOCUMENTATION
NATIONAL CEREALS AND PRODUCE BOARD		120,000	-	120,000	-	120,000	INCOMPLETE DOCUMENTATION
PORINI BIKES AND MACHINES	11/04/2020	274,100	-	274,100	-	274,100	COMPLETE AWAITING INSPECTION & ACCEPTANCE
GLADNESS EVENTS	22/04/2021	14,590	-	14,590	-	14,590	INCOMPLETE DOCUMENTATION
RIZIKI GARAGE	11/04/2020	535,400	-	535,400	-	535,400	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>1,657,742</b>	<b>627,232</b>	<b>1,030,510</b>	<b>-</b>	<b>1,657,742</b>	
<b>GRAND TOTAL</b>		<b>22,107,091</b>	<b>13,309,718</b>	<b>8,799,143</b>	<b>-</b>	<b>22,108,861</b>	

**INFRASTRUCTURE, LANDS & URBAN DEVELOPMENT**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	LPO/LSO AMOUNT	BALANCE B/F 2019/2020	ADDITIONS FOR THE YEAR 2020-2021	PAID DURING THE YEAR	OUTSTANDING AMOUNTS	COMMENTS
			<b>A</b>	<b>B</b>	<b>C</b>	<b>D=A+B-C</b>	
<b>CONSTRUCTION OF CIVIL WORKS</b>							
JAKE DUAL LIMITED	3/04/2020	3,936,033	3,936,033	-	3,921,703	14,330	INCOMPLETE DOCUMENTATION
KIGIMA CONSTRUCTION LTD	11/03/2020	526,630	526,630	-	-	526,630	INCOMPLETE DOCUMENTATION

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KATHINI TRADERS	20/03/2020	586,800	586,800	-	-	586,800	HAD NOT MET CLIENT'S SPECIFICATIONS
NAVOLOUR HOLDINGS	11/03/2020	1,066,480	1,066,480	-	-	1,066,480	HAD NOT MET CLIENT'S SPECIFICATIONS
LAMPSTAND HOLDINGS LIMITED	15/6/2017	1,182,272	1,182,272	-	-	1,182,272	INCOMPLETE DOCUMENTATION
H & SONS INVESTMENT LTD	12/04/2020	1,191,192	1,191,192	-	-	1,191,192	INCOMPLETE DOCUMENTATION
DECIMA AGENCY	16/03/2020	1,498,778	1,498,778	-	-	1,498,778	INCOMPLETE DOCUMENTATION
VALLONNESS GENERAL AGENCIES LTD	13/03/2020	1,733,040	1,733,040	-	-	1,733,040	INCOMPLETE DOCUMENTATION
LYNSMAR ENDEAVORS LTD	16/03/2020	1,774,558	1,774,558	-	-	1,774,558	INCOMPLETE DOCUMENTATION
GAKEU CONTRACTORS AND CIVIL ENGINEERING	11/03/2020	1,790,097	1,790,097	-	-	1,790,097	INCOMPLETE DOCUMENTATION
TAFFE WORKS LTD	26/03/2020	1,899,314	1,899,314	-	-	1,899,314	INCOMPLETE DOCUMENTATION
ANOX ENTERPRISES LTD	13/02/2019	1,923,103	1,923,103	-	-	1,923,103	INCOMPLETE DOCUMENTATION
BIG NUMBER ROADS AND CONSTRUCTION COMPANY LIMITED	6/03/2020	1,938,360	1,938,360	-	-	1,938,360	INCOMPLETE DOCUMENTATION
TWO D AND M CONTRACTORS AND SUPPLIERS	12/02/2020	1,981,094	1,981,094	-	-	1,981,094	INCOMPLETE DOCUMENTATION
NILARKISCO CONSTRUCTION	9/01/2020	1,988,298	1,988,298	-	-	1,988,298	INCOMPLETE DOCUMENTATION
ELONINO TRADING COMPANY LTD	6/03/2020	2,071,034	2,071,034	-	-	2,071,034	HAD NOT MET CLIENT'S SPECIFICATIONS
ESTAMAX ENTERPRISES	13/04/2020	2,162,240	2,162,240	-	-	2,162,240	HAD NOT MET CLIENT'S SPECIFICATIONS

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							SPECIFICATIONS
JOCES BUILDING & CIVIL CONTRACTORS LTD	20/03/2020	2,200,000	2,200,000	-	-	2,200,000	HAD NOT MET CLIENT'S SPECIFICATIONS
FUSKA ENGINEERING LTD	20/03/2020	2,219,370	2,219,370	-	-	2,219,370	HAD NOT MET CLIENT'S SPECIFICATIONS
CAGMA CONSOLIDATED LTD	20/03/2020	2,221,980	2,221,980	-	-	2,221,980	HAD NOT MET CLIENT'S SPECIFICATIONS
EDIJOY CONSULTANTS LTD	11/03/2020	2,413,960	2,413,960	-	-	2,413,960	HAD NOT MET CLIENT'S SPECIFICATIONS
WIKAGI CONTRACTORS & FARM MACHINERY LTD	20/03/2020	2,454,517	2,454,517	-	-	2,454,517	COMPLETE AWAITING INSPECTION & ACCEPTANCE
GICAT MERCHANTS LTD	15/05/2020	2,473,683	2,473,683	-	-	2,473,683	COMPLETE AWAITING INSPECTION & ACCEPTANCE
EZEILI COMPANY LTD	12/03/2020	2,488,200	2,488,200	-	-	2,488,200	COMPLETE AWAITING INSPECTION & ACCEPTANCE
HYDROTECH INTERSERVICES LTD	9/01/2020	2,514,300	2,514,300	-	-	2,514,300	COMPLETE AWAITING INSPECTION & ACCEPTANCE
PRECILVER VENTURES LTD	15/05/2020	2,651,760	2,651,760	-	-	2,651,760	COMPLETE AWAITING INSPECTION & ACCEPTANCE
TEWANGI LTD	28/03/2020	2,690,986	2,690,986	-	-	2,690,986	HAD NOT MET CLIENT'S

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							SPECIFICATIONS
VERTOM COMM LTD	20/03/2020	2,856,434	2,856,434	-	-	2,856,434	HAD NOT MET CLIENT'S SPECIFICATIONS
JAYLA LTD	21/04/2020	2,864,040	2,864,040	-	-	2,864,040	HAD NOT MET CLIENT'S SPECIFICATIONS
GENWORTH ENTERPRISES	13/04/2020	2,924,093	2,924,093	-	-	2,924,093	INCOMPLETE DOCUMENTATION
PAMWAGI LIMITED	4/03/2020	2,949,392	2,949,392	-	-	2,949,392	INCOMPLETE DOCUMENTATION
LAURENZO ENTERPRISES LTD	19/05/2020	2,998,500	2,998,500	-	-	2,998,500	INCOMPLETE DOCUMENTATION
MUYU CONTRACTORS COMPANY LTD	16/03/2020	3,042,448	3,042,448	-	-	3,042,448	INCOMPLETE DOCUMENTATION
QUADD LIMITED	20/03/2020	3,070,926	3,070,926	-	-	3,070,926	INCOMPLETE DOCUMENTATION
SAPPHIRES KONNET LIMITED	4/03/2020	3,099,520	3,099,520	-	-	3,099,520	INCOMPLETE DOCUMENTATION
GIFATT COMPANY LTD	11/03/2020	3,187,216	3,187,216	-	-	3,187,216	INCOMPLETE DOCUMENTATION
VERTOM COMM LTD	23/03/2020	3,204,500	3,204,500	-	-	3,204,500	INCOMPLETE DOCUMENTATION
EGA CONTRUCTION LTD	26/03/2020	3,204,500	3,204,500	-	-	3,204,500	COMPLETE AWAITING INSPECTION & ACCEPTANCE
KADOGOO CONSTRUCTION (K) LTD	28/03/2020	3,219,812	3,219,812	-	-	3,219,812	COMPLETE AWAITING INSPECTION & ACCEPTANCE
EXPRESSWAYS TRADING CO. LTD	28/03/2020	3,330,155	3,330,155	-	-	3,330,155	COMPLETE AWAITING INSPECTION & ACCEPTANCE

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PATMBICH GENERAL ENTERPRISES LTD	11/03/2020	3,397,790	3,397,790	-	-	3,397,790	COMPLETE AWAITING INSPECTION & ACCEPTANCE
DANZUL BENESTO INTERNATIONAL LTD	8/01/2020	3,425,480	3,425,480	-	-	3,425,480	COMPLETE AWAITING INSPECTION & ACCEPTANCE
FAMO CONTRACTORS LTD	26/03/2020	3,452,102	3,452,102	-	-	3,452,102	COMPLETE AWAITING INSPECTION & ACCEPTANCE
IQNOVATE MERCHANTS	3/03/2020	3,453,535	3,453,535	-	-	3,453,535	COMPLETE AWAITING INSPECTION & ACCEPTANCE
GREEN CORNER CO LTD	3/04/2020	3,504,828	3,504,828	-	-	3,504,828	COMPLETE AWAITING INSPECTION & ACCEPTANCE
JEDIDIA SALES LIMITED	11/03/2020	3,686,468	3,686,468	-	-	3,686,468	COMPLETE AWAITING INSPECTION & ACCEPTANCE
ABACIA ALLION LTD	16/03/2020	3,692,520	3,692,520	-	-	3,692,520	COMPLETE AWAITING INSPECTION & ACCEPTANCE
NERIK LIMITED	13/04/2020	3,698,979	3,698,979	-	-	3,698,979	COMPLETE AWAITING INSPECTION & ACCEPTANCE
FUSKA ENGINEERING LTD	19/05/2020	3,715,248	3,715,248	-	-	3,715,248	HAD NOT MET CLIENT'S SPECIFICATIONS

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LANEWAY HOLDINGS LTD	11/03/2020	3,737,986	3,737,986	-	-	3,737,986	HAD NOT MET CLIENT'S SPECIFICATIONS
MUNENE ENTERPRSES LTD	28/03/2020	3,739,840	3,739,840	-	-	3,739,840	HAD NOT MET CLIENT'S SPECIFICATIONS
ELLERSTONE ENTERPRISES	31/03/2020	3,838,098	3,838,098	-	-	3,838,098	HAD NOT MET CLIENT'S SPECIFICATIONS
SABRIJO GENERAL CONTRACTORS LTD	24/04/2020	3,839,368	3,839,368	-	-	3,839,368	HAD NOT MET CLIENT'S SPECIFICATIONS
TEXXAS GENERAL STORES LTD	16/03/2020	3,842,000	3,842,000	-	-	3,842,000	HAD NOT MET CLIENT'S SPECIFICATIONS
MERNGA INVESTMENT LTD	12/03/2020	3,868,005	3,868,005	-	-	3,868,005	INCOMPLETE DOCUMENTATION
GRATIMO HOLDINGS CO LTD	11/03/2020	3,880,003	3,880,003	-	-	3,880,003	INCOMPLETE DOCUMENTATION
LIONDRILL INVESTMENT LTD	26/03/2020	3,885,420	3,885,420	-	-	3,885,420	INCOMPLETE DOCUMENTATION
MITZ EARTH KENYA	5/05/2020	3,886,232	3,886,232	-	-	3,886,232	INCOMPLETE DOCUMENTATION
SASU CONTRACTORS LTD	14/04/2020	3,886,580	3,886,580	-	-	3,886,580	INCOMPLETE DOCUMENTATION
DAIGA QUARRY LTD	8/01/2020	3,895,929	3,895,929	-	-	3,895,929	INCOMPLETE DOCUMENTATION
WILD LION INVESTMENT LTD	9/01/2020	3,898,296	3,898,296	-	-	3,898,296	INCOMPLETE DOCUMENTATION
SHELLIWACHO LTD	26/03/2020	3,932,270	3,932,270	-	-	3,932,270	INCOMPLETE DOCUMENTATION
KIHALA CONSRUCTION LTD	21/04/2020	3,944,000	3,944,000	-	-	3,944,000	INCOMPLETE DOCUMENTATION
JOMURA CONTRACTORS	11/03/2020	3,947,944	3,947,944	-	-	3,947,944	HAD NOT MET CLIENT'S

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							SPECIFICATIONS
HARVWAY LTD	3/03/2020	3,949,150	3,949,150	-	-	3,949,150	HAD NOT MET CLIENT'S SPECIFICATIONS
ZIKTO ENTERPRISES LTD	3/03/2020	3,949,684	3,949,684	-	-	3,949,684	HAD NOT MET CLIENT'S SPECIFICATIONS
INSUNT CONTRACTORS LTD	28/03/2020	3,959,428	3,959,428	-	-	3,959,428	HAD NOT MET CLIENT'S SPECIFICATIONS
PRIME MOVER MASTER CONTRACTORS	2/04/2020	3,968,940	3,968,940	-	-	3,968,940	HAD NOT MET CLIENT'S SPECIFICATIONS
HEKAN CONTRACTORS	22/04/2020	3,978,800	3,978,800	-	-	3,978,800	HAD NOT MET CLIENT'S SPECIFICATIONS
LAIKIPIA JEMROAN CRUTCHERS AND CONSTRUCTION	28/12/2018	3,979,670	3,979,670	-	-	3,979,670	INCOMPLETE DOCUMENTATION
ASKAS ENTERPRISE LTD	31/03/2020	3,981,816	3,981,816	-	-	3,981,816	INCOMPLETE DOCUMENTATION
KOKOO SARAH LTD	21/04/2020	3,989,289	3,989,289	-	-	3,989,289	COMPLETE AWAITING INSPECTION & ACCEPTANCE
JANE GRANDSOLID ENTERPRISES LTD	13/03/2020	3,989,470	3,989,470	-	-	3,989,470	COMPLETE AWAITING INSPECTION & ACCEPTANCE
CHUPAVU CONTRACTORS	10/03/2020	3,996,200	3,996,200	-	-	3,996,200	INCOMPLETE DOCUMENTATION
MT KENYA LEEWAED BUILDERS	26/03/2020	15,899,260	15,899,260	-	-	15,899,260	HAD NOT MET CLIENT'S SPECIFICATIONS
NATIONAL YOUTH	2/04/2020	26,251,759	26,251,759	-	-	26,251,759	HAD NOT MET

**COUNTY GOVERNMENT OF LAIKIPIA**  
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SERVICE							CLIENT'S SPECIFICATIONS
<b>SUB-TOTAL</b>		<b>265,472,002</b>	<b>265,472,002</b>	<b>-</b>	<b>3,921,703</b>	<b>261,550,299</b>	
<b>SUPPLY OF SERVICES</b>							
QUALIT TRADING CO.LTD	15/05/2020	2,500,000	2,500,000	-	-	2,500,000	INCOMPLETE DOCUMENTATION
GRAWAM LIMITED	16/03/2020	430,000	430,000	-	-	430,000	INCOMPLETE DOCUMENTATION
STANDARD GROUP	6/03/2020	86,640	86,640	-	-	86,640	INCOMPLETE DOCUMENTATION
GRAWAM LIMITED	26/03/2020	802,256	802,256	-	-	802,256	INCOMPLETE DOCUMENTATION
CGP CONSULTING ENGINEERING LTD	17/01/2020	2,974,040	2,974,040	-	1,368,510	1,605,530	INCOMPLETE DOCUMENTATION
PANAFRICAN EQUIPMENT	11/03/2020	3,945,738	3,945,738	-	-	3,945,738	INCOMPLETE DOCUMENTATION
GRAWAM LIMITED	9/04/2020	850,663	850,663	-	-	850,663	INCOMPLETE DOCUMENTATION
NATION MEDIA GROUP	10/03/2020	183,280	183,280	-	-	183,280	INCOMPLETE DOCUMENTATION
PANAFRICAN EQUIPMENTS GROUP	11/03/2020	800,000	800,000	-	-	800,000	INCOMPLETE DOCUMENTATION
STANDARD GROUP	25/03/2020	177,480	177,480	-	-	177,480	INCOMPLETE DOCUMENTATION
GRAWAM LIMITED	6/03/2020	1,249,378	1,249,378	-	-	1,249,378	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>13,999,475</b>	<b>13,999,475</b>	<b>-</b>	<b>1,368,510</b>	<b>12,630,965</b>	
<b>SUPPLY OF GOODS</b>							
VERTOM COMMUNICATION LTD	25/03/2020	982,333	982,333	-	-	982,333	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>982,333</b>	<b>982,333</b>	<b>-</b>	<b>-</b>	<b>982,333</b>	
<b>GRAND TOTAL</b>		<b>280,453,810</b>	<b>280,453,810</b>	<b>-</b>	<b>5,290,213</b>	<b>275,163,597</b>	

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**EDUCATION & SOCIAL SERVICES**

<b>SUPPLIER/CONTRACTOR</b>	<b>DATE CONTRACTED</b>	<b>LPO/LSO AMOUNT</b>	<b>BALANCE B/F 2019/2020</b>	<b>ADDITIONS FOR THE YEAR 2020-2021</b>	<b>PAID DURING THE YEAR</b>	<b>OUTSTANDING AMOUNTS</b>	<b>COMMENTS</b>
			<b>A</b>	<b>B</b>	<b>C</b>	<b>D=A+B-C</b>	
<b>CONSTRUCTION OF BUILDINGS</b>							
NDENJOH CONSTRUCTION	26.-3.2018	799,588	799,588	-	-	799,588	INCOMPLETE DOCUMENTATION
SAWATA INVESTMENT LTD	20/05/2018	826,007	826,007	-	-	826,007	HAD NOT MET CLIENT'S SPECIFICATIONS
JOMUDI ENTERPRISES COMPANY	14/3/2018	830,676	830,676	-	-	830,676	HAD NOT MET CLIENT'S SPECIFICATIONS
WENZHOU CONTRACTORS	03.04.2018	810,500	810,500	-	-	810,500	HAD NOT MET CLIENT'S SPECIFICATIONS
NJADRI BUILDING AND CONSTRUCTION	3/01/2018	799,129	799,129	-	-	799,129	HAD NOT MET CLIENT'S SPECIFICATIONS
TEMBO AFRICA CONSTRUCTION	26/3/2018	819,999	819,999	-	-	819,999	HAD NOT MET CLIENT'S SPECIFICATIONS
BLUELINE AFRICAH AGENCIES LIMITED	03.04.2018	799,785	799,785	-	-	799,785	HAD NOT MET CLIENT'S SPECIFICATIONS
GREENLAND SUPPLIES LTD	26/3/2018	798,196	798,196	-	-	798,196	HAD NOT MET CLIENT'S SPECIFICATIONS
KEISTONE CONSTRUCTION COMPANY LTD	3.04.2018	799,802	799,802	-	-	799,802	HAD NOT MET CLIENT'S

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							SPECIFICATIONS
DESIMA AGENCY	14/3/2018	799,008	799,008	-	-	799,008	HAD NOT MET CLIENT'S SPECIFICATIONS
KARWIMA ENTERPRISES LTD	14/03/2018	783,754	783,754	-	-	783,754	HAD NOT MET CLIENT'S SPECIFICATIONS
TRIXLAND COMPANY LTD	14/3/2018	814,494	814,494	-	-	814,494	HAD NOT MET CLIENT'S SPECIFICATIONS
TENMYLES ENTERPRISES	26.03.2018	799,831	799,831	-	-	799,831	HAD NOT MET CLIENT'S SPECIFICATIONS
TRUAN ENTERPRISES	03.04.2018	791,004	791,004	-	-	791,004	HAD NOT MET CLIENT'S SPECIFICATIONS
CINTAK ESL LTD	14/3/2018	796,305	796,305	-	-	796,305	HAD NOT MET CLIENT'S SPECIFICATIONS
METAGLASS TRADER	26/3/2018	799,775	799,775	-	-	799,775	HAD NOT MET CLIENT'S SPECIFICATIONS
AMADA LTD	03.04.2018	789,020	789,020	-	-	789,020	HAD NOT MET CLIENT'S SPECIFICATIONS
LAWICE ENTERPRISES	14.03.2018	799,802	799,802	-	-	799,802	HAD NOT MET CLIENT'S SPECIFICATIONS
DANROBE GENERAL ENTERPRISES	13/4/2018	799,124	799,124	-	-	799,124	HAD NOT MET CLIENT'S SPECIFICATIONS
COMPACTOR LOGISTIC LTD	31-05-2018	798,695	798,695	-	-	798,695	HAD NOT MET CLIENT'S SPECIFICATIONS
JOHSMUTU LTD	26/3/2018	781,608	781,608	-	-	781,608	HAD NOT MET

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							CLIENT'S SPECIFICATIONS
SALTOS ENTERPRISES LTD	24/3/2018	810,436	810,436	-	-	810,436	HAD NOT MET CLIENT'S SPECIFICATIONS
MASHVILLE COMPANY LTD	14/03/2018	799,999	799,999	-	-	799,999	HAD NOT MET CLIENT'S SPECIFICATIONS
SWAP INVESTMENT	26/8/2018	799,533	799,533	-	-	799,533	HAD NOT MET CLIENT'S SPECIFICATIONS
INFINITE GENERAL MERCH LTD	4/06/2018	794,466	794,466	-	-	794,466	HAD NOT MET CLIENT'S SPECIFICATIONS
TEAMUL LTD	3/11/2018	798,796	798,796	-	-	798,796	HAD NOT MET CLIENT'S SPECIFICATIONS
ECOSOPHY VENTURES	14.06.2019	1,374,983	1,374,983	-	-	1,374,983	INCOMPLETE DOCUMENTATION
RIFT ROLLERS CO LTD	14/05/2019	2,296,806	2,133,298	-	-	2,133,298	INCOMPLETE DOCUMENTATION
KOKOO SARAH LIMITED	02.04.20	1,646,915	1,646,915	-	-	1,646,915	INCOMPLETE DOCUMENTATION
SHENZEN SOLUTIONS LIMITED	10.04.2020	1,582,785	1,582,785	-	-	1,582,785	INCOMPLETE DOCUMENTATION
NETKIM LIMITED	4/04/2020	1,398,623	1,398,624	-	-	1,398,624	INCOMPLETE DOCUMENTATION
THE EAGLES ROCK COMPANY	02.04.20	1,653,075	1,653,075	-	-	1,653,075	INCOMPLETE DOCUMENTATION
LEMAC CONTRACTORS LIMITED	4/04/2020	1,484,069	1,484,069	-	-	1,484,069	INCOMPLETE DOCUMENTATION
WENWEE CONTRATORS	11.05.2020	1,482,967	1,482,967	-	-	1,482,967	INCOMPLETE DOCUMENTATION
GITMOH LIMITED	10.04.2020	1,499,590	1,499,590	-	-	1,499,590	INCOMPLETE DOCUMENTATION

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MT KENYA LEEWARDS BUILDER	23.05.2020	6,408,171	2,222,351	-	-	2,222,351	HAD NOT MET CLIENT'S SPECIFICATIONS
ANABRA ENTEPRISES LTD	25.05.2020	1,896,688	1,896,688	-	-	1,896,688	HAD NOT MET CLIENT'S SPECIFICATIONS
SOYAMA HARDWARE LIMITED	25.05.2020	2,936,138	2,936,138	-	-	2,936,138	HAD NOT MET CLIENT'S SPECIFICATIONS
FRINSY CONTRACTORS LIMITED	22.05.2020	1,480,182	1,480,183	-	-	1,480,183	INCOMPLETE DOCUMENTATION
AIMERS CONSTRUCTION LIMITED	20/6/2020	3,767,506	-	3,767,506	-	3,767,506	INCOMPLETE DOCUMENTATION
MABUNIANS CONSTRUCTION COMPANY LTD	6.05.2019	1,282,371	-	1,282,370	-	1,282,370	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>53,030,201</b>	<b>43,630,997</b>	<b>5,049,876</b>	<b>-</b>	<b>48,680,873</b>	
<b>CONSTRUCTION OF CIVIL WORKS</b>							
KONECTLINK ENTEPRISES LTD	25.05.2020	1,074,017	1,074,017	-	-	1,074,017	HAD NOT MET CLIENT'S SPECIFICATIONS
JEDIDIA SALES LIMITED	28.06.2019	2,260,608	617,990	-	-	617,990	HAD NOT MET CLIENT'S SPECIFICATIONS
KOKOO SARAH LIMITED	31.12.19	1,995,212	1,995,212	-	-	1,995,212	HAD NOT MET CLIENT'S SPECIFICATIONS
<b>SUB-TOTAL</b>		<b>5,329,837</b>	<b>3,687,219</b>	<b>-</b>	<b>-</b>	<b>3,687,219</b>	
<b>SUPPLY OF GOODS</b>							
TWO FIG TREE	13/06/2017	56,000	56,000	-	-	56,000	INCOMPLETE DOCUMENTATION
TWO FIG TREE	24/09/2017	672,630	672,630	-	-	672,630	INCOMPLETE DOCUMENTATION

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MA-BEFAC ENTERPRISES	9/01/2019	63,160	63,160	-	-	63,160	INCOMPLETE DOCUMENTATION
POSTA KENYA		104,458	104,458	-	-	104,458	INCOMPLETE DOCUMENTATION
GIFFAT COMPANY LIMITED	14/02/2020	398,800	398,800	-	-	398,800	INCOMPLETE DOCUMENTATION
VELLSWELL CONSTRUCTION AND SUPPLIERS LIMITED	14/02/2020	978,000	978,000	-	-	978,000	INCOMPLETE DOCUMENTATION
HERI GENERAL SUPPLIERS	12.06.2020	3,735,504	3,154,716	-	-	3,154,716	INCOMPLETE DOCUMENTATION
GLADNESS EVENTS	27/11/2019	58,000	58,000	-	-	58,000	INCOMPLETE DOCUMENTATION
JADEN HOLDINGS LIMITED	5/04/2020	600,000	600,000	-	-	600,000	INCOMPLETE DOCUMENTATION
KOKOO SARAH LIMITED	17.10.2020	139,700	-	139,700	-	139,700	INCOMPLETE DOCUMENTATION
JOMPER ENTEPRISES LTD	25/1/2021	9,999,950	-	9,999,950	-	9,999,950	INCOMPLETE DOCUMENTATION
DENMARK INVESTMENTS	30/10/2020	290,500	-	290,500	-	290,500	INCOMPLETE DOCUMENTATION
DENMARK INVESTMENTS	20/01/2021	199,000	-	199,000	-	199,000	INCOMPLETE DOCUMENTATION
UNIFORM CENTRE	29.07.2020	221,950	-	221,950	-	221,950	INCOMPLETE DOCUMENTATION
BEYLER SUPPLIERS	24/02/2021	252,000	-	252,000	-	252,000	INCOMPLETE DOCUMENTATION
ALHUDDA	6/05/2021	261,800	-	261,800	-	261,800	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>18,031,452</b>	<b>6,085,764</b>	<b>11,364,900</b>	<b>-</b>	<b>17,450,664</b>	
<b>SUPPLY OF SERVICES</b>							
BEISA HOTEL	24/8/2018	23,000	23,000	-	-	23,000	INCOMPLETE DOCUMENTATION
NAWASCO	0/01/1900	336,485	336,485	-	-	336,485	INCOMPLETE DOCUMENTATION

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EMESS HOTEL	31.07.2019	82,000	82,000	-	-	82,000	INCOMPLETE DOCUMENTATION
SHUTTLE AUTO GARAGE	9/02/2019	17,000	17,000	-	-	17,000	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU	8/12/2019	60,000	60,000	-	-	60,000	INCOMPLETE DOCUMENTATION
BRIGHTWAYS TRAVELLERS	14/02/2020	23,000	23,000	-	-	23,000	INCOMPLETE DOCUMENTATION
DAMAKA MOTORRCARE GARAGE	24/3/2020	21,100	21,100	-	-	21,100	INCOMPLETE DOCUMENTATION
DAMAKA MOTORRCARE GARAGE	22/3/2020	35,000	35,000	-	-	35,000	INCOMPLETE DOCUMENTATION
KENYA POWER	0/01/1900	13,478	-	13,478	-	13,478	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>611,063</b>	<b>597,585</b>	<b>13,478</b>	<b>-</b>	<b>611,063</b>	
<b>GRAND TOTAL</b>		<b>77,002,553</b>	<b>54,001,565</b>	<b>16,428,254</b>	<b>-</b>	<b>70,429,819</b>	

**TRADE, TOURISM, CO-OPERATIVES & INDUSTRIALISATION**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	LPO/LSO AMOUNT	BALANCE B/F 2019/2020	ADDITIONS FOR THE YEAR 2020-2021	PAID DURING THE YEAR	OUTSTANDING AMOUNTS	COMMENTS
			A	B	C	D=A+B-C	
<b>CONSTRUCTION OF BUILDINGS</b>							
VIBER ELECTRONICS LIMITED	8/05/2019	1,994,396	1,994,396	-	-	1,994,396	HAD NOT MET CLIENT'S SPECIFICATIONS
LAMPSTAND HOLDINGS LIMITED	1/09/2017	1,783,720	1,783,720	-	-	1,783,720	HAD NOT MET CLIENT'S SPECIFICATIONS
LAURENZO ENTERPRISES	15/05/2019	1,154,050	115,405	-	-	115,405	INCOMPLETE

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LTD							DOCUMENTATION
RECI GENERAL CONTRACTORS	14/05/2018	458,140	45,814	-	-	45,814	INCOMPLETE DOCUMENTATION
RAWAMU ENTERPRISES	27/05/2020	1,493,430	1,493,430	-	-	1,493,430	INCOMPLETE DOCUMENTATION
ALHUDA HOLDINGSS	1/09/2020	1,769,217	1,769,217	-	-	1,769,217	INCOMPLETE DOCUMENTATION
EAGLES ROCK LIMITED	28/02/2020	1,369,612	1,369,612	-	-	1,369,612	INCOMPLETE DOCUMENTATION
BEULAH CONSTRUCTION LIMITED	31/10/2018	1,176,530	117,653	-	-	117,653	INCOMPLETE DOCUMENTATION
BEASTON INVESTMENT LIMITED	26/02/2019	1,055,000	105,500	-	-	105,500	INCOMPLETE DOCUMENTATION
PITAH ENTERPRISES KENYA	14/05/2018	1,062,560	106,256	-	-	106,256	INCOMPLETE DOCUMENTATION
TAIF BOOKMART LIMITED	6/01/2020	3,470,080	347,008	-	-	347,008	INCOMPLETE DOCUMENTATION
FRAMU CONTRACTOR	29/05/2018	1,065,000	106,500	-	-	106,500	INCOMPLETE DOCUMENTATION
GITMOH LIMITED	11/05/2020	1,997,559	1,997,559	-	-	1,997,559	HAD NOT MET CLIENT'S SPECIFICATIONS
SYCLON GENERAL AGENCIES	22/05/2020	3,076,030	3,076,030	-	-	3,076,030	HAD NOT MET CLIENT'S SPECIFICATIONS
LUNAG COMPANY LIMITED	17/06/2020	3,012,682	3,012,682	-	-	3,012,682	HAD NOT MET CLIENT'S SPECIFICATIONS
<b>SUB-TOTAL</b>		<b>25,938,006</b>	<b>17,440,782</b>	<b>-</b>	<b>-</b>	<b>17,440,782</b>	
<b>CONSTRUCTION OF CIVIL WORKS</b>							
EZEILI COMPANY LIMITED	20/02/2017	3,967,432	3,678,352	-	-	3,678,352	HAD NOT MET CLIENT'S SPECIFICATIONS

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NAPOLITANA M.B.C LIMITED	14/05/2018	2,180,100	218,010	-	-	218,010	INCOMPLETE DOCUMENTATION
OLKOSCOT INVESTMENT LIMITED	6/04/2018	1,315,530	131,553	-	-	131,553	INCOMPLETE DOCUMENTATION
PEKATECH ENTERPRISES	17/05/2019	784,870	78,487	-	-	78,487	INCOMPLETE DOCUMENTATION
WILDLION INVESTMENT LIMITED	17/05/2019	3,941,850	394,185	-	-	394,185	INCOMPLETE DOCUMENTATION
ASMASHA COMPANY LIMITED	10/04/2019	279,328	279,328	-	-	279,328	INCOMPLETE DOCUMENTATION
MERNGA INVESTMENT LIMITED	17/05/2019	3,443,830	344,383	-	-	344,383	INCOMPLETE DOCUMENTATION
VELLSWELL CONSTRUCTION LTD	29/05/2020	2,478,890	247,889	-	-	247,889	INCOMPLETE DOCUMENTATION
SKYLINE HOLDINGS LIMITED	17/05/2019	387,266	387,266	-	-	387,266	INCOMPLETE DOCUMENTATION
OPENSKY INVESTMENT LIMITED	30/06/2019	1,193,605	1,193,605	-	-	1,193,605	INCOMPLETE DOCUMENTATION
KEFA VENTURES	18/09/2019	389,000	389,000	-	-	389,000	INCOMPLETE DOCUMENTATION
JESURA GENERAL ENTERPRISES	26/06/2020	378,800	378,800	-	-	378,800	INCOMPLETE DOCUMENTATION
EUROTRONICS MACHINERY SERVICES LTD	25/09/2019	379,900	379,900	-	-	379,900	INCOMPLETE DOCUMENTATION
KWELU LTD	27/04/2020	2,945,069	3,050,820	-	-	3,050,820	INCOMPLETE DOCUMENTATION
THE JAY INVESTMENT LTD	22/11/2019	1,150,000	1,150,000	-	-	1,150,000	INCOMPLETE DOCUMENTATION
DARESTE LIMITED	10/01/2019	2,249,008	2,249,008	-	-	2,249,008	INCOMPLETE DOCUMENTATION
EVEN ME ENTERPRISES	15/05/2020	1,471,947	1,471,947	-	-	1,471,947	INCOMPLETE DOCUMENTATION
WILDLION INVESTMENT LIMITED	4/06/2020	3,499,360	3,499,360	-	-	3,499,360	INCOMPLETE DOCUMENTATION

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KNEPAL CONSTRUCTION LIMITED	12/06/2020	1,789,432	1,789,432	-	-	1,789,432	INCOMPLETE DOCUMENTATION
GIFATT COMPANY LIMITED	2/06/2020	2,099,861	2,099,861	-	-	2,099,861	INCOMPLETE DOCUMENTATION
JAKAN COMPANY LIMITED	20/05/2020	1,478,141	1,478,142	-	-	1,478,142	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>37,803,219</b>	<b>24,889,328</b>	<b>-</b>	<b>-</b>	<b>24,889,328</b>	
<b>SUPPLY OF SERVICES</b>							
BEISA HOTEL	6/11/2018	52,400	52,400	-	-	52,400	INCOMPLETE DOCUMENTATION
RELEVANCE TECHNOLOGY	25/03/2019	36,000	36,000	-	-	36,000	INCOMPLETE DOCUMENTATION
RYNCAR ENTERPRISES	21/05/2019	355,000	355,000	-	-	355,000	INCOMPLETE DOCUMENTATION
ECOSOPHY VENTURES	5/08/2019	47,000	47,000	-	-	47,000	INCOMPLETE DOCUMENTATION
NEEDLIZ SUPPLIERS	27/12/2019	180,000	180,000	-	-	180,000	INCOMPLETE DOCUMENTATION
TWINSHIRE TRAVELS	16/06/2020	35,000	35,000	-	-	35,000	INCOMPLETE DOCUMENTATION
ACACIA CLASSIC BOOK	12/12/2019	375,000	375,000	-	-	375,000	INCOMPLETE DOCUMENTATION
RELEVANCE TECHNOLOGY	7/11/2019	49,500	49,500	-	-	49,500	INCOMPLETE DOCUMENTATION
VELLSWELL CONSTRUCTION AND SUPPLIES LTD	16/12/2019	712,000	712,000	-	-	712,000	INCOMPLETE DOCUMENTATION
KATHINI TRADERS	20/05/2020	995,000	995,000	-	-	995,000	INCOMPLETE DOCUMENTATION
SPAC ENTERPRISE LTD	30/09/2020	49,000	49,000	-	-	49,000	INCOMPLETE DOCUMENTATION
VELLSWELL CONSTRUCTION AND SUPPLIES LTD	26/09/2020	955,300	955,300	-	-	955,300	INCOMPLETE DOCUMENTATION

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FALCON HEIGHTS HOTEL	25/09/2019	42,000	42,000	-	-	42,000	INCOMPLETE DOCUMENTATION
THE MORAN LOUNGE & GRILL	5/11/2020	60,000	60,000	-	-	60,000	INCOMPLETE DOCUMENTATION
KIRIMARA SPRINGS HOTEL	22/04/2020	70,400	70,400	-	-	70,400	INCOMPLETE DOCUMENTATION
OX-BOW ENTERPRISES LTD	15/10/2020	212,000	-	212,000	-	212,000	INCOMPLETE DOCUMENTATION
CITYMAKS ENTERPRISES	16/09/2020	474,000	-	474,000	-	474,000	INCOMPLETE DOCUMENTATION
CHATEMA INVESTMENT LTD	10/07/2020	50,000	-	50,000	-	50,000	INCOMPLETE DOCUMENTATION
ECOSOPHY VENTURES	21/08/2020	214,400	-	214,400	-	214,639	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU	23/10/2020	1,823,500	-	1,823,500	-	1,823,500	INCOMPLETE DOCUMENTATION
SPAC ENTERPRISE LTD	24/05/2021	230,000	-	230,000	-	230,000	INCOMPLETE DOCUMENTATION
MARY JOSEPH CELEARS	20/10/2020	400,000	-	400,000	-	400,000	INCOMPLETE DOCUMENTATION
HELEKIM COMPANY	23/10/2020	600,000	-	600,000	-	600,000	INCOMPLETE DOCUMENTATION
EASTWARD GARDEN HOTELS	14/09/2020	12,000	-	12,000	-	12,000	INCOMPLETE DOCUMENTATION
STANDARD GROUP LIMITED	3/09/2020	570,000	-	570,000	-	570,000	INCOMPLETE DOCUMENTATION
LOOK UP SUPPLIES	1/10/2020	268,000	-	268,000	-	268,000	INCOMPLETE DOCUMENTATION
WALKERS KIKWETU	18/09/2020	115,500	-	115,500	-	115,500	INCOMPLETE DOCUMENTATION
BLESSED EVENT AND ENTE COMPANY	9/12/2020	28,000	-	28,000	-	28,000	INCOMPLETE DOCUMENTATION
THOMPSON FALLS ESTATE LIMITED	18/10/2019	468,450	-	468,450	-	468,450	INCOMPLETE DOCUMENTATION
SPAC ENTERPRISE LTD	12/05/2021	48,560	-	48,560	-	48,560	INCOMPLETE

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							DOCUMENTATION
SPAC ENTERPRISE LTD	14/05/2021	50,000	-	50,000	-	50,000	INCOMPLETE DOCUMENTATION
GOLDEN BULLS LIMITED	18/06/2021	90,000	-	90,000	-	90,000	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>9,668,010</b>	<b>4,013,600</b>	<b>5,654,410</b>	<b>-</b>	<b>9,668,249</b>	
<b>GRAND TOTAL</b>		<b>76,342,618</b>	<b>49,277,093</b>	<b>5,654,410</b>	<b>-</b>	<b>54,931,742</b>	

**WATER, ENVIRONMENT & NATURAL RESOURCES**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	LPO/LSO AMOUNT	BALANCE B/F 2019/2020	ADDITIONS FOR THE YEAR 2020-2021	PAID DURING THE YEAR	OUTSTANDING AMOUNTS	COMMENTS
			A	B	C	D=A+B-C	
<b>CONSTRUCTION OF CIVIL WORKS</b>							
TAMUZI LIMITED	6/01/2021	3,189,036	-	3,189,036	-	3,189,036	COMPLETE AWAITING INSPECTION & ACCEPTANCE
NEMIT STEEL AND HARDWARE LIMITED	21/1/2021	3,988,119	-	3,988,119	-	3,988,119	COMPLETE AWAITING INSPECTION & ACCEPTANCE
PRO-SONIK LIMITED	29/12/2020	3,296,766	-	3,296,766	-	3,296,766	HAD NOT MET CLIENT'S SPECIFICATIONS
TECHLINK HYDROSTEMS LIMITED	28-10-2020	3,076,792	-	3,076,792	-	3,076,792	HAD NOT MET CLIENT'S SPECIFICATIONS
KELIWA ENTERPRISES	30/10/2020	544,190	-	544,190	-	544,190	INCOMPLETE DOCUMENTATION

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HAPPIWARA VENTURES LIMITED	6/11/2020	1,743,500	-	1,743,500	-	1,743,500	HAD NOT MET CLIENT'S SPECIFICATIONS
PHALESI LIMITED	4/12/2020	1,899,928	-	1,899,928	-	1,899,928	HAD NOT MET CLIENT'S SPECIFICATIONS
BOBMART LIMITED	18/12/20	3,033,953	-	3,033,953	-	3,033,953	HAD NOT MET CLIENT'S SPECIFICATIONS
BOBMART LIMITED	17/12/2020	3,009,356	-	3,009,356	-	3,009,356	HAD NOT MET CLIENT'S SPECIFICATIONS
EQUIZONE CONSTRUCTION SERVICES	1/12/2020	2,901,642	-	2,901,642	-	2,901,642	HAD NOT MET CLIENT'S SPECIFICATIONS
MARIMAYA INVESTMENT LIMITED	24/12/2020	1,549,600	-	1,549,600	-	1,549,600	INCOMPLETE DOCUMENTATION
KARWIMA ENTERPRISES LIMITED	4/11/2020	2,799,270	-	2,799,270	-	2,799,270	INCOMPLETE DOCUMENTATION
BONFORD ENERGY LIMITED	21/12/2020	2,592,342	-	2,592,342	-	2,592,342	INCOMPLETE DOCUMENTATION
LAWICE ENTERPRISES	28/10/2020	3,125,653	-	3,125,652	-	3,125,652	INCOMPLETE DOCUMENTATION
NANYUKI MACHINERY SERVICES	23/02/2021	846,800	-	846,800	-	846,800	INCOMPLETE DOCUMENTATION
CRATER ENTERPISS AND SUPPLIES LIMITED	21/12/2020	3,205,680	-	3,205,680	-	3,205,680	INCOMPLETE DOCUMENTATION
KWELU LIMITED	6/01/2021	3,400,495	-	3,400,495	-	3,400,495	INCOMPLETE DOCUMENTATION
ANGERUTO HOLDINGS LIMITED	1/12/2020	3,444,852	-	3,444,852	-	3,444,852	INCOMPLETE DOCUMENTATION
PROJOLIJO LIMITED	13/1/2021	3,299,274	-	3,299,274	-	3,299,274	HAD NOT MET CLIENT'S SPECIFICATIONS
VALONESS GENERAL	20/01/2021	1,750,698	-	1,750,698	-	1,750,698	HAD NOT MET

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AGENCIES LIMITED							CLIENT'S SPECIFICATIONS
<b>SUB-TOTAL</b>		<b>52,697,946</b>	<b>-</b>	<b>52,697,945</b>	<b>-</b>	<b>52,697,945</b>	
<b>SUPPLY OF GOODS</b>							
ZOCOM LIMITED	25/3/2021	2,924,119	-	2,924,119	-	2,924,119	INCOMPLETE DOCUMENTATION
DENMARK INVESTMENTS	20/01/2021	2,932,600	-	2,932,600	-	2,932,600	INCOMPLETE DOCUMENTATION
GEST SUPPLIERS	28/07/2020	446,937	-	446,937	-	446,937	INCOMPLETE DOCUMENTATION
HELEKIN COMPANY LIMITED	18/12/2020	1,549,716	-	1,549,716	-	1,549,716	INCOMPLETE DOCUMENTATION
HAPPIWARA VENTURES LIMITED	21/08/2020	1,211,130	-	1,211,130	-	1,211,130	INCOMPLETE DOCUMENTATION
MAZINGIRA TAJIRI	15/12/2020	852,549	-	852,549	-	852,549	INCOMPLETE DOCUMENTATION
LERWA ENTERPRISES LIMITED	20/4/2021	898,000	-	898,000	-	898,000	INCOMPLETE DOCUMENTATION
HEAL-PRIDE MERCHANTS	22/1/2021	2,248,000	-	2,248,000	-	2,248,000	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>13,063,051</b>	<b>-</b>	<b>13,063,051</b>	<b>-</b>	<b>13,063,051</b>	
<b>SUPPLY OF SERVICES</b>							
DENMARK INVESTMENTS	10/07/2020	1,410,000	-	1,410,000	-	1,410,000	INCOMPLETE DOCUMENTATION
DÉCOR HARDWARE AND ELECTRICAL STORES	15/01/2021	2,272,061	-	2,272,061	-	2,272,061	INCOMPLETE DOCUMENTATION
LAIKIPIA VILLE AGENCIES	2/03/2021	244,542	-	244,542	-	244,542	INCOMPLETE DOCUMENTATION
ACACIA CLASSIC GROUP LIMITED	26/05/2021	1,550,000	-	1,550,000	-	1,550,000	INCOMPLETE DOCUMENTATION
CIFRA CONTRACTORS	22/10/2020	2,090,000	-	2,090,000	-	2,090,000	INCOMPLETE DOCUMENTATION
LAIKIPIA VILLE AGENCIES	20/7/2020	119,700	-	119,700	-	119,700	INCOMPLETE DOCUMENTATION

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SPORTSMANS ARMS HOTEL	9/10/2020	200,000	-	200,000	-	200,000	INCOMPLETE DOCUMENTATION
NYAHURURU SPORTS CLUBS	13/10/2020	134,500	-	162,000	-	162,000	INCOMPLETE DOCUMENTATION
LAIKIPIA VILLE AGENCIES	29/7/2020	318,969	-	318,969	-	318,969	INCOMPLETE DOCUMENTATION
SHUTTLE AUTO GARAGE	12/11/2020	107,510	-	107,510	-	107,510	INCOMPLETE DOCUMENTATION
KICKS AIR NET	6/01/2021	384,200	-	384,200	-	384,200	INCOMPLETE DOCUMENTATION
STANDARD GROUP LIMITED	19/3/2021	208,800	-	208,800	-	208,800	INCOMPLETE DOCUMENTATION
LAIKIPIA VILLE AGENCIES	28/09/2020	64,464	-	64,464	-	64,464	INCOMPLETE DOCUMENTATION
LAIKIPIA VILLE AGENCIES	2/03/2021	219,052	-	219,052	-	21 9,052	INCOMPLETE DOCUMENTATION
MANDUL AUTOCARE GARAGE	19/5/2021	523,850	-	523,850	-	523,850	INCOMPLETE DOCUMENTATION
<b>SUB-TOTAL</b>		<b>9,847,648</b>	<b>-</b>	<b>9,875,148</b>	<b>-</b>	<b>9,875,148</b>	
<b>GRAND TOTAL</b>		<b>75,608,645</b>	<b>-</b>	<b>75,636,144</b>	<b>-</b>	<b>75,636,144</b>	

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**ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES**

**OUTSTANDING IMPRESTS**

<b>NAME OF OFFICER</b>	<b>DATE IMPREST TAKEN</b>	<b>AMOUNT TAKEN</b>	<b>AMOUNT SURRENDERED</b>	<b>BALANCE</b>
TIMOTHY KIPKOPUS PANGA	3/26/2021	399,000	-	399,000
JOYCE MWENI MWANIA	3/18/2021	520,000	-	520,000
THOMAS KIPTOO KWALIA	4/1/2021	350,000	-	350,000
LUKAS MEMIA THIGA	3/17/2021	363,935	-	363,935
MORRIS MUREITHI NDERITU	3/17/2021	351,000	-	351,000
DANIEL KAHORO	3/17/2021	351,000	-	351,000
GODFREY ODHIAMBO KICHE	7/16/2021	432,750	-	432,750
ROSE NYAMBURA MAITAI	7/16/2021	171,000	-	171,000
<b>TOTAL</b>		<b>2,938,685</b>	-	<b>2,938,685</b>

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**ANNEX 6 SUMMARY OF NON-CURRENT ASSET REGISTER**

ASSET CLASS	HISTORICAL COST B/F	ADDITIONS FY 2020/2021	DISPOSALS IN FY 2020/2021	TRANSFERS IN/(OUT) FY 2020/2021	HISTORICAL COST C/F
	KSHS	KSHS	KSHS	KSHS	KSHS
Land	3,298,650,000	-	-	-	3,298,650,000
Buildings and structures	1,067,243,054	92,039,327	-	-	1,159,282,381
Infrastructure assets- Roads, Rails	1,202,389,681	223,597,077	-	-	1,425,986,758
Civil works	1,667,352,288	419,690,980	-	-	2,087,043,267
Transport equipment-Motor Vehicles	411,307,614	5,000,000	7,500,000	-	408,807,614
Household Furniture and Institutional Equipment	21,639,021	280,893	-	-	21,919,914
Office equipment, furniture and fittings	145,425,300	13,919,622	-	-	159,344,922
Specialised Plants, Machinery and Equipment	381,473,270	1,981,000	-	-	383,454,270
Biological assets-Purchase of certified seeds, Breeding Stock and Live Animals	41,950,753	-	-	-	41,950,753
Research, Studies, Project Preparation, Design & Supervision	63,282,022	1,286,589	-	-	64,568,611
Strategic Stocks and commodities	137,623,436	-	-	-	137,623,436
Intangible assets	22,097,720	-	-	-	22,097,720
<b>Total</b>	<b>8,460,434,160</b>	<b>757,795,488</b>	<b>-</b>	<b>-</b>	<b>9,210,729,647</b>


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**ANNEX 7 – INTER-ENTITY TRANSFERS**

REF	ENTITY	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	CUMULATIVE AMOUNT TRANSFERRED	AMOUNT CONFIRMED AS RECEIVED
		KSHS	KSHS	KSHS	KSHS	KSHS	KSHS
1	Laikipia County Assembly	51,295,937	146,656,944	110,517,236	259,122,660	567,592,777	567,592,777
2	Laikipia County Revenue Board	6,731,700	18,483,255	14,000,000	16,800,000	56,014,955	56,014,955
3	Laikipia County Development Authority	1,900,000	3,000,000	3,000,000	4,413,022	12,313,022	12,313,022
4	Laikipia County Emergency Fund	-	-	15,000,000	-	15,000,000	15,000,000
5	Laikipia County Enterprise Fund	-	-	-	-	-	-
6	Laikipia County-Cooperative Fund	-	-	-	10,000,000	10,000,000	10,000,000
7	Laikipia County Leasing Fund	-	-	51,000,000	145,001,216	196,001,216	196,001,216
8	Laikipia County Car and Mortgage Fund	-	-	7,500,000	-	7,500,000	7,500,000
9	Laikipia County Bursary Fund	-	-	-	25,000,000	25,000,000	25,000,000
	<b>Total</b>	<b>59,927,637</b>	<b>168,140,199</b>	<b>201,017,236</b>	<b>460,336,898</b>	<b>889,421,970</b>	<b>889,421,970</b>

  
 Chief Officer – Finance Economic Planning  
 and County Development  
 Name: Paul Njenga



  
 Assistant Director – Financial Reporting  
 Name: Mishek M. Gacheru  
 ICPAK Member No. 26623

COUNTY GOVERNMENT OF LAIKIPIA  
 P. O. Box 1271 - 10400,  
 NYUKI  
 23 FEB 2022  
 ASST. DIRECTOR FINANCIAL REPORTING  
 FINANCE, ECONOMIC PLANNING  
 AND COUNTY DEVELOPMENT

**COUNTY GOVERNMENT OF LAIKIPIA**  
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**ANNEX 8. CONTINGENT LIABILITIES REGISTER**

S/NO	NATURE OF CONTINGENT LIABILITY	PAYABLE TO	ESTIMATED AMOUNT (KSHS)	REMARKS
1	NANYUKI CMCC NO.25 OF 2020	ESTHER GATHONI WARURU	56,775	COSTS
2	NANYUKI CMCC NO.32 OF 2020	RUTH KATHURE KARIA	141,000	GENERAL DAMAGES
3	NYAHURURU MISC NO.72 OF 2019	MAINA & ONSARE PARTNERS ADVOCATES	201,759	COSTS
4	NYERI ELC NO.35 OF 2018	SALOME MAINA	500,000	COSTS
5	NYERI ELRC NO.322 OF 2017	DANIEL JOSE SITOLE	872,127	DISPENSED
6	CMCC E023 OF 2021	JOHN OTIENO ABUOR	1,400,000	PENDING BEFORE COURT
7	NYAHURURU MISC NO.E00100 OF 2020	PETER MBURU MUGUE	1,400,000	COSTS
8	NYERI ELRC NO.197 OF 2015	JOHN OTIENO ABUOR	1,400,000	COSTS
9	NYAHURURU ELC NO.50 OF 2020	PETER GICHUHI GITAU & 2 OTHERS	2,000,000	COSTS
10	NYERI ELRC NO.250 OF 2018	MARTIN KABUBI MWANGI	5,423,855	COSTS
11	NANYUKI CIVIL SUIT NO.25 OF 2018	KENSIONERY MARKETING & SYSTEMS LTD	9,390,133	CASE CLOSED IN OUR FAVOUR
12	NANYUKI PETITION NO.3 OF 2020	SBI INTERNATIONAL HOLDINGS AG(KENYA ) LTD	45,595,000	COSTS
13	NANYUKI HCC NO.2 OF 2017	LEGEND PETROLEUM EQUIPMENTS LTD	46,761,000	COSTS

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

14	NANYUKI CMCC NO.1 OF 2017	NDOVU POWER FENCE & ECO SYSTEM LTD	70,941,173	COSTS
15	TAX APPEAL TRIBUNAL NO.235 OF 2020	COMMISSIONER OF TAX	40,341,281	AMOUNT TAXED AT 113,942,241
16	PSC NO.PSC/CAP/VOL.III(72)	JAMES MAINA MATHENGE	-	COMPENSATION FOR UNFAIR TERMINATION
17	PSC NO.PSC/CAP/VOL.III(71)	GERALD MWANGI MUTURI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
18	NYAHURURU ELC PETITION NO.E003 OF 2021	FREDRICK WANGAI & 10 OTHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
19	NANYUKI ELC NO.35 OF 2020	PETER GAKUU MUKORA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
20	NYERI ELC PETITION NO.2 OF 2020	SIMON KILESI & OTHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
21	NYERI CONSTITUTION PETITION NO.E003 OF 2020	GATARAKWA FARMERES & ANOTHER	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
22	NYAHURURU CMELC NO27 OF 2020	TABITHA WAMBUI & 21 OTHERDS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
23	NYAHURURU CMCC NO.86 OF 2020	ANTHONY MBUGUA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
24	NAKURU COURT OF APPEAL NO.10 OF 2021	JOHN WACHIRA GIKONYO & 9 OTHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
25	NANYUKI PETITION NO.5 OF 2020	LETETI LETIMAS & 2 OTHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

26	NYERI ELC NO.5 OF 2020	MARURA PEASANT COMMUNITY & 3 OTHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
27	NANYUKI CMCC NO.69 OF 2020	SCHOLASTICA WANGARI DAVID	-	GENERAL DAMAGES
28	NANYUKI CMCC NO.68 OF 2020	BRENDA WAHURO KAMORE	-	GENERAL DAMAGES
29	NANYUKI CMCC NO.71 OF 2020	JULIET WAGAKI MWANGI	-	GENERAL DAMAGES
30	NANYUKI CMCC NO.70 OF 2020	LYDIA WAMBUI NJOROGE	-	GENERAL DAMAGES
31	NYAHURURU ELC PETITION NO.12 OF 2017	THOMSON FALLS ESTATES LIMITED	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
32	NYAHURURU ELC NO.318 OF 2017	PURITY MUTHONI PLEIN	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
33	NYERI ELC NO.65 OF 2017	JANE NYAWIRA KIAMA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
34	NANYUKI CMCC NO.55 OF 2017	MISHEK NDEGWA KIRAGU	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
35	NYAHURURU CMCC NO.164 OF 2017	MAINYA TRAVELLERS SACCO	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
36	NANYUKI HCC NO.4 OF 2017	LEKEMARIO HENRY YIARI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
37	NYERI ELRC NO.415 OF 2017	KENYA NATIONAL UNION OF NURSES	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

38	NANYUKI PETITION NO.561 OF 2017	HON.MATHEW LEMPURKEL	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
39	NAIROBI ELRC NO.169 OF 2017	JOHN BIIY	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
40	NAKURU ELRC NO.32 OF 2017	FLORENCE WANJIKU MUNYUA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
41	NAKURU ELRC NO.31 OF 2017	ELIZABETH WANJIKU MWANGI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
42	NAKURU ELRC NO.33 OF 2017	JAMES NG'ANG'A NGUGI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
43	NAKURU ELRC NO.34 OF 2017	CHRISTINA WAMBUI KAHWAI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
44	NAKURU ELRC NO.35 OF 2017	LUCY THAMA KIARIE	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
45	NANYUKI ELC NO.169 OF 2018	TIRUS KINYUA THUMBI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
46	NYAHURURU ELC NO.374 OF 2018	JAMES KIMANI MBURU & 2 OTHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
47	NYAHURURU ELC NO.224 OF 2017	MUHOTETUCO.LTD FARMERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
48	NYAHURURU ELC NO.230 OF 2018	JONAH GICHERU MWANGI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
49	NANYUKI ELC NO.168 OF 2018	STEPHEN MURIITHI MACHARIA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

50	NANYUKI ELC NO.85 OF 2018	JAPHET MWORIA M'RIMBERIA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
51	NYERI ELC NO48 OF 2018	ERNEST WANJOHI MAINA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
52	NANYUKI ELC NO.182 OF 2018	AMOGATAMA NGATIA & 2 OTHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
53	NANYUKI ELC NO.86 OF 2018	JOSEPH MWANGI MAINA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
54	NYERI CONSTITUTIONAL PETITION NO.74 OF 2018	ELIJAH MURIITHI MUCHIRI 12 OTHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
55	NANYUKI HC PETITION NO.1 OF 2018	LAISAT SAVINGS & CREDIT CO. & 2 OTHERS	-	DISPENSED
56	NYERI ELRC NO.1075 OF 2018	JANET MURINGI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
57	NANYUKI CMCC NO.16 OF 2018	ECOTACT LIMITED	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
58	NYERI ELRC CASE NO.106 OF 2018	KENYA COUNTY GOVERNMENT WORKERS UNION	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
59	NAKURU ELRC NO.62 OF 2018	EUNICE WANJIRU GIKAMA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
60	NANYUKIMELRC NO.4 OF 2018	VERONIE WANJIRU IKANU	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
61	NYAHURURU CMCC NO.267 OF 2018	NG'ARUA MILLERS CO-OPERATIVE SOCIETY	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

62	NAIROBI JUDNO.74 OF 2018 JUDICIAL REVIEW	PUBLIC PROCUREMENT ADMINISTRATIVE REVIEW BORAD	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
63	NANYUKI HC CONSTITUTIONAL PETITION NO. 2 OF 2018	EVANS K.CHERUIYOT	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
64	NYAHURURU HC PETITION NO.3 OF 2018	WATHANJI RICHARD GITAH	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
65	NYAHURURU ELC NO.4 OF 2018	PATRICK NGUMI GITHAE	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
66	NYAHURURU MISC.APP NO.1 OF 2018	REPUBLIC EX-PARTE ANTHONY MAINA MBUGUA T/A SPANISH LODGE HOTEL	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
67	NANYUKI JUDICIAL REVIEW NO.3 OF 2018	SALOME LENDI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
68	NYERI ELC NO.7 OF 2018	RUTH WAMBUI WAIRIMU	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
69	NYAHURURU ELC NO.45 OF 2018	MICHAEL GACHIE MWARAGU	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
70	NANYUKI CMCC NO.54 OF 2017	BUAHA LIMITED	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
71	NANYUKI CMELC NO.61 OF 2019	PETER KARIUKI MUHENI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
72	NYERI JR NO.7 OF 2019	MOHAMED ASAFA WOCH	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
73	NYERI CIVIL APPEAL NO.62 OF 2019	P.N.GICHOHO	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

74	NYAHURURU ELC NO.84 OF 2019	PAULINE MUTHONI KAHENYA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
75	NYAHURURU CMCC NO.67 OF 2019	PAUL KABOGO & 2 OTHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
76	NTYAHURURU CMCC NO.206 OF 2019	JANE WACHUKA MWANGI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
77	NANYUKI CMCC NO.52 OF 2019	TRUCKSIDE ADVERTISING (K) LIMITED	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
78	NYAHURURU CMCC NO.253 OF 2019	JOSEPH MAINA KIGURU	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
79	NANYUKI CMCC NO.84 OF 2019	ANN MIRIGO MWANGI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
80	NYAHURURU MCMCC NO.64 OF 2016	JOHN MACHARIA MURAGURI T/A CLEVERLINE AUCTIONEERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
81	NYAHURURU CMCC NO.47 OF 2018	JOSEPH NGATIA MAINA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
82	NYAHURURU ELC NO.120 OF 2019	DAVID WANG'OMBE KARANJA & 2 OTHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
83	NAKURU ELC NO.206 OF 2015	HEZEKIEL MUTURI KUNGU	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
84	NANYUKI CMCC NO.3 OF 2020	YUSUF OMAR MOHAMMED	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
85	NANYUKI JR NO.E001 OF 2021	GRAND ACRES LIMITED	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

86	NYAHURURU ELC NO.12 OF 2021	COLTI CONSTEUCION CO. LTD & ANOTHER	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
87	NYERI ELC NO.5 OF 2021	PAUL MACHARIA MUTHIGA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
88	NYERI ELRC NO.E012 OF 2021	KENYA UNION PRE-PRIMARY EDUCATION TEACHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
89	NYERI ELRC NO.14 OF 2020	KENYA UNION PRE-PRIMARY EDUCATION TEACHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
90	NAKURU ELRC NO.63 OF 2019	BERNARD MWAURA MBUTHIA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
91	NYERI JR NO.2 OF 2019	JOSEPH MWANGI MAINA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
92	NYERI JR NO.8 OF 2019	BONIFACE MURUNGI NDAI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
93	NYAHURURU PETITION NO.14 OF 2017	LAIKIPIA WEST RESIDENT ASSOCIATION & ANOTHER	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
94	NANYUKI CMCC NO.E32 OF 2021	CATHOLIC DIOCESE OF NYERI REGISTERED TRUSTEES	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
95	NANYUKI ELC NO.16 OF 2018	GODFREY NDIRITU NGUNYI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
96	NYERI PETITION NO.E002 OF 2020	TABITHA MUTHONI MWANGI	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
97	NANYUKI CMCC NO.85 OF 2018	JAPHET MWORIA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

98	NANYUKI CMCC NO.86 OF 2018	JOSEPH MWANGI MAINA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
99	NYERI JR NO.E001 OF 2021	LOISE WANGESHI NGUYO	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
100	NANYUKI CMCC NO.E031 OF 2021	JANE WAMBUI MAINA	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
	<b>TOTAL</b>		<b>226,424,103</b>	

*Expected date of payment cannot be estimated since the cases are pending in court*

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

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**ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT**

LAIKIPIA COUNTY HEALTH SECTOR SERVICE FUND (HSSF) A/C NO 1000285858

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

as at 30 June 2021

Station Laikipia County

- Balance as per bank certificate:
- less:- 1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..
2. Receipts in Bank Statement not yet recorded in Cash Book ..
- Add:- 3. Payments in Bank Statement not yet recorded in Cash Book ..
4. Receipts in Cash Book not yet Recorded in Bank Statement ..

Sh.	cts	Sh.	cts	Sh.	cts
				2,440,666.50	
8,065,700.00					
	0.00			(8,065,700.00)	
	0.00				
48,831,757.50				48,831,757.50	
				43,206,724.00	

Bank Balance as per cash book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

Prepared by: Michael M Wambua

Approved by: Mary Wachuri



1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
CHEQUE		AMOUNT		DETAILS			
No.	Date						
	30-Jun-2021	EDWARD MAIYO ROTICH	16800				
	30-Jun-2021	MICHAEL MENYE KIMANI	21000				
	30-Jun-2021	TIMOTHY KIPKOPUS PANGA	33600				
	30-Jun-2021	ANN WANJIRU NDEGWA	35000				
	30-Jun-2021	LUCY MTEENTE LEGISA	35000				
	30-Jun-2021	CHARLES NTONJIRA M'WENDA	35000				
	30-Jun-2021	TIMOTHY KIPKOPUS PANGA	42000				
	30-Jun-2021	DONALD MOGOI	42000				
	30-Jun-2021	MARY WANGUI WACHURI	42000				
	30-Jun-2021	DONALD MOGOI	50400				
	30-Jun-2021	PAUL NIENGA WAWERU	52500				
	30-Jun-2021	EDWARD MAIYO ROTICH	54600				
	30-Jun-2021	MARY WANGUI WACHURI	58800				
	30-Jun-2021	GEORGE KARIUKI MACHARIA	91000				
	30-Jun-2021	POLYCARP MOSWETA NYACHIRO	91000				
	30-Jun-2021	VALENTIN AGOLA NGEJESU	91000				
	30-Jun-2021	PAUL MUSYOKA MUNYOKI	119000				
	30-Jun-2021	GEORGE MOCHAMA ONSERRO	91000				
	30-Jun-2021	COMMISSIONER OF VAT	121793.1				
	30-Jun-2021	BHOGALS GARAGE LIMITED	694206.9				
			8,065,700.00				
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK				4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
DETAILS		AMOUNT		DETAILS			
				30-Jun-2021	EXCHEQUE		43,076,403.00
				30-Jun-2021	EXCHEQUE		5,755,354.50
			0.00				
							48,831,757.50





LAIKIPIA COUNTY DEPOSIT ACCOUNT A/C NO 1000285834

REPUBLIC OF KENYA  
BANK RECONCILIATION

as at 30 June 2021

Station Laikipia County

- Balance as per bank certificate:
- less:-
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..
  2. Receipts in Bank Statement not yet recorded in Cash Book ..
- Add:-
3. Payments in Bank Statement not yet recorded in Cash Book ..
  4. Receipts in Cash Book not yet Recorded in Bank Statement ..

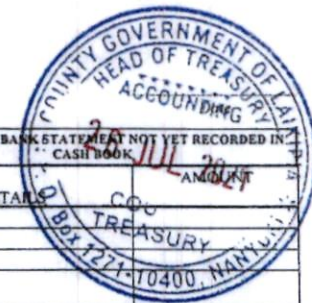
Sh.	cts	Sh.	cts	Sh.	cts
				72,958.70	
	1,739,138.80				(1,739,138.80)
			0.00		
			0.00		
6,574,852.95				6,574,852.95	
				4,908,672.85	

Bank Balance as per cash book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

*Michael M Wambua*  
prepared by: Michael M Wambua

*Mary Wachiuri*  
Approved by: Mary Wachiuri



1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	
No.	CHEQUE Date	DETAILS	AMOUNT	DETAILS	AMOUNT
	30-Jun-2021	ESTHER WANJIRU MUIRU	50,000		
	30-Jun-2021	CHARLES KIAMA MUNYIRI	21,822		
	30-Jun-2021	STEPHEN WAINANA KIARIE	50,000		
	30-Jun-2021	CAROLINE WAIRIMU MUREITHI	50,000		
	30-Jun-2021	COMMISSIONER OF VAT	28,409		
	30-Jun-2021	INCOME TAX MAIN COLLECTION A/C	49,432		
	30-Jun-2021	Gimar Investments Limited	1,405,114		
	30-Jun-2021	ANABRA ENTERPRISES LIMITED	34,362		
	30-Jun-2021	CO-OPERATIVE BANK OF KENYA LTD	50,000		
			1,739,138.80		0.00

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
DETAILS	AMOUNT	DETAILS	AMOUNT	DETAILS	AMOUNT
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	552,000.00		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	1,848,000.00		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	149,517.45		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	297,473.90		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	299,056.20		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	340,473.90		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	227,234.30		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	726,806.80		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	114,493.60		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	118,499.80		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	129,229.20		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	130,004.10		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	134,188.20		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	195,356.00		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	299,934.00		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	775,793.60		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	76,026.90		
		30-Jun-2021 LAIKIPIA COUNTY DEPOSIT ACCOUNT	160,765.00		
					6,574,852.95
			0.00		











LAIKIPIA COUNTY HEALTH FIF - A/C 1000392959

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

as at 30 June 2021

Station Laikipia County

Balance as per bank certificate:	
<i>less:-</i>	1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..
	2. Receipts in Bank Statement not yet recorded in Cash Book ..
<i>Add:-</i>	3. Payments in Bank Statement not yet recorded in Cash Book ..
	4. Receipts in Cash Book not yet Recorded in Bank Statement ..

Sh.	cts	Sh.	cts	Sh.	cts
				17,314	20
78,398,336	50				
	000			(78,398,336)	50
	000				
78,381,022	30			78,381,022	30
					0.00

Bank Balance as per cash book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

*Michael M Wambua*  
Prepared by: Michael M Wambua

*Mary Wachiuri*  
Approved by: mary wachiuri



1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	
CHEQUE		AMOUNT	DETAILS	AMOUNT	
No.	Date				
	30-Jun-21	LAIKIPIA HEALTH SECTOR SERVICES FUN	78,500.00		
	30-Jun-21	SOSIAN DISPENSARY	100,000.00		
	30-Jun-21	IL POLEI DISPENSARY	100,000.00		
	30-Jun-21	BARAKA DISPENSARY	100,000.00		
	30-Jun-21	G.K PRISON RUMURUTI DISP	100,000.00		
	30-Jun-21	MUWARAK DISPENSARY	100,000.00		
	30-Jun-21	MUGUMO DISPENSARY	100,000.00		
	30-Jun-21	mbogoini dispensary	100,000.00		
	30-Jun-21	EWASO DISPENSARY	100,000.00		
	30-Jun-21	MARURA DISPENSARY	100,000.00		
	30-Jun-21	LORIEN DISPENSARY	100,000.00		
	30-Jun-21	NGOBIT DISPENSARY	100,000.00		
	30-Jun-21	MUHOTETU DISPENSARY	100,000.00		
	30-Jun-21	KARABA DISPENSARY	100,000.00		
	30-Jun-21	THIGIO DISPENSARY	100,000.00		
	30-Jun-21	KABATI DISPENSARY	100,000.00		
	30-Jun-21	WITHARE DISPENSARY	100,000.00		
	30-Jun-21	MAKUTANO DISPENSARY	100,000.00		
	30-Jun-21	ISLAND DISPENSARY	100,000.00		
	30-Jun-21	LUONTEK DISPENSARY	100,000.00		
	30-Jun-21	NJOGUINI DISPENSARY	100,000.00		
	30-Jun-21	NTURUKUMA DISPENSARY	100,000.00		
	30-Jun-21	MAHIANYU DISPENSARY	100,000.00		
	30-Jun-21	MAUNDU MERI DISPENSARY	100,000.00		
	30-Jun-21	TMAU FARMERS DISPENSARY	100,000.00		
	30-Jun-21	G.K PRISON NYAHURURU DISPENSARY	100,000.00		
	30-Jun-21	KIRURI DISPENSARY	100,000.00		
	30-Jun-21	KAITI DISPENSARY	100,000.00		
	30-Jun-21	KIHATO DISPENSARY	100,000.00		

CLIMATE SMART AGRICULTURE PROJECT ACCOUNT- A/C 1000367717

REPUBLIC OF KENYA  
BANK RECONCILIATION

Station Laikipia County

as at 30 June 2021

- Balance as per bank certificate:
- less:- 1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..
2. Receipts in Bank Statement not yet recorded in Cash Book ..
- Add:- 3. Payments in Bank Statement not yet recorded in Cash Book ..
4. Receipts in Cash Book not yet Recorded in Bank Statement ..

Sh.	cts	Sh.	cts	Sh.	cts
				66,979,125.50	
13,378,416.00				(13,378,416.00)	
	0.00				
	0.00				
83,462,053.00				83,462,053.00	
				135,062,760.50	

Bank Balance as per cash book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

prepared by: Michael M Wambua

Approved by: Mary Wachiuri



1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE No.	Date	DETAILS	AMOUNT
30-Jun-21		COMMISSIONER OF VAT	3,034.50
30-Jun-21		COMMISSIONER OF VAT	6,896.55
30-Jun-21		WESTWOOD HOTEL LTD	172,965.50
30-Jun-21		TOTAL KENYA LIMITED	393,103.45
30-Jun-21		HARON NDUNG'U NDERITU	7,000.00
30-Jun-21		BENSON NDUNG'U WANGECHI	12,600.00
30-Jun-21		JOSEPH MACHARIA MWANGI	13,000.00
30-Jun-21		EPHANTUS MWAURA NJERI	13,350.00
30-Jun-21		SAMUEL KIARIE GATHUKU	18,300.00
30-Jun-21		PAUL MBOGO WATHITHA	20,000.00
30-Jun-21		MOSES MUCHANGI NJAGI	22,400.00
30-Jun-21		MARTIN MWANGI GACHERU	30,000.00
30-Jun-21		LINCOLN MUTURI NJIRU	30,000.00
30-Jun-21		MOSES MUCHANGI NJAGI	30,000.00
30-Jun-21		MURIUKI KIBOI MURIITHI	30,000.00
30-Jun-21		WANGARI WACHIRA ANNE	33,600.00
30-Jun-21		EMILY NDANU KIOKO	45,000.00
30-Jun-21		ESTHER WACERA KABEBERO	50,000.00
30-Jun-21		COMMISSIONER OF VAT	162,953.45
30-Jun-21		LAIKIPIA COUNTY DEPOSIT ACCOUNT	283,539.00
30-Jun-21		BUILDVENTURE ENTERPRISES LIMITED	8,059,677.55
30-Jun-21		JOSEPH MACHARIA MWANGI	9,000.00
30-Jun-21		GODFREY MAMBO WAMBUGU	31,000.00
30-Jun-21		KERIO VALLEY DEVELOPMENT AUTHORITY	3,700,900.00
30-Jun-21		COMMISSIONER OF VAT	3,437.00
30-Jun-21		JOHN MURIHIA MUIGA	750.00
30-Jun-21		WAVEX INTERNET SERVICE PROVIDER	195,909.00
			13,378,416.00
			0.00

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT	
DETAILS	AMOUNT	DETAILS	AMOUNT
		30-Jun-21	exchequer release 18,140,000
		30-Jun-21	exchequer release 65,322,053
			83,462,053.00
	0.00		

REPUBLIC OF KENYA  
BANK RECONCILIATION

as at 30 June 2021

Station Laikipia County

- Balance as per bank certificate:
- less:-
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)
  2. Receipts in Bank Statement not yet recorded in Cash Book
- Add:-
3. Payments in Bank Statement not yet recorded in Cash Book
  4. Receipts in Cash Book not yet Recorded in Bank Statement

Sh	cts	Sh	cts	Sh	cts
				20,265,218	20
23,233,320	00			(23,233,320)	00
5,510,400	00			5,510,400	00
				2,542,298	20

Bank Balance as per cash book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

Prepared by: Michael M Wambua

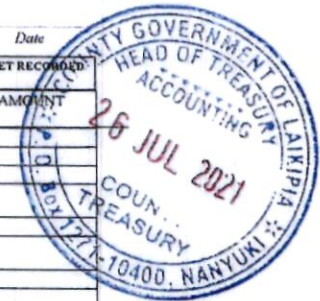
Approved by: Mary Wachuri

Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

CHEQUE			AMOUNT	DETAILS		AMOUNT
No.	Date					
30-Jun-21		JOSEPH KARIGO MAINA	2,000			
30-Jun-21		MAUREN MURUGI KINGORI	6,000			
30-Jun-21		ROBINSON JOMO KIBOI	8,000			
30-Jun-21		COB:LKP/001/56(6) DD 30062021	-			
30-Jun-21		JOHN NYAPOLA ATENYA	1,000			
30-Jun-21		PAULINE WANJIKU KIBERENGE	8,400			
30-Jun-21		MARTIN KITHUA MUKITI	8,400			
30-Jun-21		JOSEPH MWANGI KING'ANG'AI	8,400			
30-Jun-21		JAMES WAMATHAI KAMAU	8,400			
30-Jun-21		JOSEPH MWANGI KING'ANG'AI	8,400			
30-Jun-21		MARIANA MUTHONI MACHARIA	9,400			
30-Jun-21		FRANCIS GAKURU MUGO	9,800			
30-Jun-21		DAVID WANJOHI NJINSE	10,400			
30-Jun-21		LILIAN WATHERA MUCHIRI	10,400			
30-Jun-21		CHARITY WATHITHA MBOGO	10,400			
30-Jun-21		LILIAN WATHERA MUCHIRI	10,400			
30-Jun-21		ARTHUR NJERU MAATHAI	11,400			
30-Jun-21		ISAAC KIPKOGEI MALAKWEN	11,400			
30-Jun-21		GLADYS MUGURE NJERI	14,000			
30-Jun-21		PATRICK GICHANGI MURITHI	14,000			
30-Jun-21		ROBINSON JOMO KIBOI	14,000			
30-Jun-21		ROBINSON JOMO KIBOI	14,000			
30-Jun-21		JOHN NYAPOLA ATENYA	14,000			
30-Jun-21		JOHN NYAPOLA ATENYA	14,000			
30-Jun-21		DAVID MURITHI NJIRU	14,500			
30-Jun-21		JOSEPH NDERI MATHAI	14,500			
30-Jun-21		MOSES MUCHANGI NJAGI	14,500			
30-Jun-21		JOHN GICHUKI HUTU	14,500			
30-Jun-21		FELIX MUGO WATHAKA	15,000			
30-Jun-21		JOSEPH KARIGO MAINA	15,000			
30-Jun-21		MARY WANJA GICHURU	15,000			
30-Jun-21		CHARLES CHEGE MBURU	15,000			
30-Jun-21		SIMON MAINA MUREITHI	15,000			
30-Jun-21		PAUL NJENGA WAWERU	15,600			
30-Jun-21		JACKSON MURIUNGI NCEBERE	16,000			
30-Jun-21		EDWARD NJAMI NJUGUNA	16,000			
30-Jun-21		PETER MWANGI MWAI	16,000			
30-Jun-21		STANLEY KOGU MURAGURI	16,000			
30-Jun-21		PIUS BUTICHI ALIELO	16,000			
30-Jun-21		EDWARD NJAMI NJUGUNA	16,800			
30-Jun-21		EDWARD NJAMI NJUGUNA	16,800			
30-Jun-21		FRANCIS GAKURU MUGO	16,800			
30-Jun-21		MAURICE ODULA OCHIENG	17,000			
30-Jun-21		JOHN PAMITA LETAI	17,300			
30-Jun-21		WANGARI WACHIRA ANNE	18,600			
30-Jun-21		EMILY NDANU KIOKO	21,000			
30-Jun-21		JOHN GICHUKI HUTU	24,900			
30-Jun-21		CHARITY WATHITHA MBOGO	51,800			
30-Jun-21		BLASCIUS NDIRANGU WACHIRA	195,100			
30-Jun-21		YOUR MT 103 DATED 13/07/2021	-			
30-Jun-21		MARTIN KITHUA MUKITI	750			
30-Jun-21		JOSEPH MWANGI KING'ANG'AI	750			



## LAIKIPIA COUNTY DEVELOPMENT ACCOUNT 1000171162

REPUBLIC OF KENYA

## BANK RECONCILIATION

as at 30 June 2021

Station Laikipia County

- Balance as per bank certificate:
- Less:-*
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..
  2. Receipts in Bank Statement not yet recorded in Cash Book ..
- Add:-*
3. Payments in Bank Statement not yet recorded in Cash Book ..
  4. Receipts in Cash Book not yet Recorded in Bank Statement ..

Sh.	cts	Sh.	cts	Sh.	cts
				403,708.80	
219,590,127.35					
	0.00			(219,590,127.35)	
	0.00				
219,186,417.55				219,186,417.55	

Bank Balance as per cash book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

Prepared by: Michael M Wainika

Approved by: Mury Wainiri

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	
CHEQUE No.	Date	AMOUNT	DETAILS		
	30-Jun-21	339,344.05	CIMAX MERCHANTS And GENERAL SUPPLIE		
	30-Jun-21	-	DD 30062021		
	30-Jun-21	3,060.00	REF:COB/LKP/001/57(3) COMMISSIONER OF VAT		
	30-Jun-21	5,324.40	INCOME TAX MAIN COLLECTION A/C		
	30-Jun-21	60,344.85	COMMISSIONER OF VAT		
	30-Jun-21	60,344.85	COMMISSIONER OF VAT		
	30-Jun-21	-	COB/LKP/001/57(7) DD 30062021		
	30-Jun-21	2,889.80	COMMISSIONER OF VAT		
	30-Jun-21	5,028.25	INCOME TAX MAIN COLLECTION A/C		
	30-Jun-21	25,778.85	COMMISSIONER OF VAT		
	30-Jun-21	33,420.00	COMMISSIONER OF VAT		
	30-Jun-21	33,672.40	COMMISSIONER OF VAT		
	30-Jun-21	34,400.20	COMMISSIONER OF VAT		
	30-Jun-21	44,855.25	INCOME TAX MAIN COLLECTION A/C		
	30-Jun-21	51,288.60	COMMISSIONER OF VAT		
	30-Jun-21	51,561.40	COMMISSIONER OF VAT		
	30-Jun-21	58,150.80	INCOME TAX MAIN COLLECTION A/C		
	30-Jun-21	58,590.00	INCOME TAX MAIN COLLECTION A/C		
	30-Jun-21	58,702.40	COMMISSIONER OF VAT		
	30-Jun-21	59,648.95	INCOME TAX MAIN COLLECTION A/C		
	30-Jun-21	66,196.00	COMMISSIONER OF VAT		
	30-Jun-21	66,689.75	COMMISSIONER OF VAT		
	30-Jun-21	66,990.00	COMMISSIONER OF VAT		
	30-Jun-21	89,242.15	INCOME TAX MAIN COLLECTION A/C		
	30-Jun-21	89,716.85	INCOME TAX MAIN COLLECTION A/C		
	30-Jun-21	102,142.15	INCOME TAX MAIN COLLECTION A/C		
	30-Jun-21	115,181.05	INCOME TAX MAIN COLLECTION A/C		
	30-Jun-21	116,040.20	INCOME TAX MAIN COLLECTION A/C		
	30-Jun-21	116,562.60	INCOME TAX - LA		
	30-Jun-21	149,517.45	LAIKIPIA COUNTY DEPOSIT ACCOUNT		
	30-Jun-21	169,095.60	CANON STEEL FABRICATORS		
	30-Jun-21	297,473.90	LAIKIPIA COUNTY DEPOSIT ACCOUNT		
	30-Jun-21	299,056.20	LAIKIPIA COUNTY DEPOSIT ACCOUNT		
	30-Jun-21	340,473.90	LAIKIPIA COUNTY DEPOSIT ACCOUNT		
	30-Jun-21	3,439,655.15	NANYUKI YOUTH POLYTECHNIC		
	30-Jun-21	3,439,655.15	Marmaret Vocational Training Centre		
	30-Jun-21	-	CANON STEEL FABRICATORS		
	30-Jun-21	159,689.95	Qualit Trading Company Limited		
	30-Jun-21	169,095.60	CANON STEEL FABRICATORS		
	30-Jun-21	172,404.00	Convoy Zone Africa Limited		
	30-Jun-21	1,275,022.85	sonways enterprises limited		
	30-Jun-21	1,846,789.20	Big Number Roads And Construction C		



## LAIKIPIA COUNTY IDEAS - LED ACCOUNT A/C 1000363312

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

as at 30 June 2021

Station Laikipia County

Balance as per bank certificate:	
<i>less:-</i>	1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..
	2. Receipts in Bank Statement not yet recorded in Cash Book ..
<i>Add:-</i>	3. Payments in Bank Statement not yet recorded in Cash Book ..
	4. Receipts in Cash Book not yet Recorded in Bank Statement ..

Sh.	cts	Sh.	cts	Sh.	cts
				33,557,791.85	
10,206,977.30				(10,206,977.30)	
2,500,000.00				2,500,000.00	
				<b>25,850,814.55</b>	

Bank Balance as per cash book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

*Michael M Wambua*  
Prepared by: Michael M Wambua

*Mary Wachiuri*  
Approved by: Mary Wachiuri



1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	
CHEQUE		AMOUNT	DETAILS		
No.	Date				
	30-Jun-2021	MARTIN KITHUA MUKITI	4,950.00		
	30-Jun-2021	PAUL NJUGUNA NGUNJIRI	8,400.00		
	30-Jun-2021	BLASCIUS NDIRANGU WACHIRA	8,400.00		
	30-Jun-2021	GLADYS MUGURE NJERI	14,000.00		
	30-Jun-2021	CHARITY WANGU MUCHEMI	14,000.00		
	30-Jun-2021	WILSON GACHIE KAMAU	14,000.00		
	30-Jun-2021	JOYCE WANGARI MWANGI	14,000.00		
	30-Jun-2021	JANE WANGUI GITHUKU	14,000.00		
	30-Jun-2021	LUCY KOMEN BIRIR	16,800.00		
	30-Jun-2021	LEAH GATHIGIA GATHEKIA	20,800.00		
	30-Jun-2021	CHARLES NDERITU NDUNGU	25,000.00		
	30-Jun-2021	JOAN SAINILLAH LESHOOMO	25,600.00		
	30-Jun-2021	FLORENCE JANE NYAMBURA KIMOTHO	34,400.00		
	30-Jun-2021	EASTWARD GARDEN HOTELS LIMITED	407,327.60		
	30-Jun-2021	PAUL NJENGA WAWERU	12,600.00		
	30-Jun-2021	ARTHUR NJERU MAATHAI	25,200.00		
	30-Jun-2021	MAUREEN MURUGI KINGORI	26,200.00		
	30-Jun-2021	ARTHUR NJERU MAATHAI	34,400.00		
	30-Jun-2021	PAUL NJENGA WAWERU	37,800.00		
	30-Jun-2021	EMILY NDANU KIOKO	37,800.00		
	30-Jun-2021	ESTHER WAIRIMU MACHANGA	41,400.00		
	30-Jun-2021	ARTHUR NJERU MAATHAI	8,000.00		
	30-Jun-2021	EMILY NDANU KIOKO	12,500.00		
	30-Jun-2021	NANCY NJOKI NJOKA	14,000.00		
	30-Jun-2021	NANCY NJOKI NJOKA	14,000.00		
	30-Jun-2021	ELCY WANJA KIGANO	14,000.00		
	30-Jun-2021	MOSES ELAIN LOKWAWI	14,000.00		
	30-Jun-2021	AMOS KIBITUA NDERITU	14,000.00		
	30-Jun-2021	JAMES MWANGI KAMAU	14,000.00		
	30-Jun-2021	ESTHER WANJIRU MUIRU	14,000.00		
	30-Jun-2021	DUNCAN MWANGI NJERU	14,000.00		
	30-Jun-2021	STANLEY WATHUTA KIRAGU	14,000.00		
	30-Jun-2021	LUCY MATHENGE	9,150.00		
	30-Jun-2021	JOAN SAINILLAH LESHOOMO	9,150.00		

## LAIKIPIA COUNTY REVENUE FUND ACCOUNT CASHBOOK A/C NO 1000171626

**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

as at 30 June 2021

Station

Laikipia County

	Sh.	cts	Sh.	cts	Sh.	cts
Balance as per bank certificate:						
<i>less:-</i> 1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..	1,409,850,861.00				842,977,487.35	
2. Receipts in Bank Statement not yet recorded in Cash Book ..		0.00			(1,409,850,861.00)	
<i>Add:-</i> 3. Payments in Bank Statement not yet recorded in Cash Book ..		0.00				
4. Receipts in Cash Book not yet Recorded in Bank Statement ..	591,194,360.75				591,194,360.75	
						24,320,987.10

Bank Balance as per cash book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

*Michael M Wambua*  
Prepared by: Michael M Wambua

*Mary Wachiuri*  
Approved by: Mary Wachiuri

Date



1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	
CHEQUE		AMOUNT	DETAILS	AMOUNT	
No.	Date				
	30-Jun-2021	Exchequer issue	1,667,278.00		
	30-Jun-2021	Exchequer issue	2,500,000.00		
	30-Jun-2021	Exchequer issue	4,094,450.00		
	30-Jun-2021	Exchequer issue	5,500,000.00		
	30-Jun-2021	Exchequer issue	9,159,947.00		
	30-Jun-2021	Exchequer issue	9,968,208.00		
	30-Jun-2021	Exchequer issue	18,531,380.00		
	30-Jun-2021	Exchequer issue	29,500,875.00		
	30-Jun-2021	Exchequer issue	104,155,689.00		
	30-Jun-2021	Exchequer issue	118,185,058.00		
	30-Jun-2021	Exchequer issue	3,424,000.00		
	30-Jun-2021	Exchequer issue	9,219,910.00		
	30-Jun-2021	Exchequer issue	9,381,543.00		
	30-Jun-2021	Exchequer issue	10,500,000.00		
	30-Jun-2021	Exchequer issue	26,854,666.00		
	30-Jun-2021	Exchequer issue	49,436,535.00		
	30-Jun-2021	Exchequer issue	171,574,993.00		
	30-Jun-2021	Exchequer issue	6,600,000.00		
	30-Jun-2021	Exchequer issue	17,714,543.00		
	30-Jun-2021	Exchequer issue	18,140,000.00		
	30-Jun-2021	Exchequer issue	20,571,576.00		
	30-Jun-2021	Exchequer issue	39,091,704.00		
	30-Jun-2021	Exchequer issue	43,076,403.00		
	30-Jun-2021	Exchequer issue	65,322,053.00		
	30-Jun-2021	Exchequer issue	71,692,819.00		
	30-Jun-2021	Exchequer issue	79,801,842.00		
	30-Jun-2021	Exchequer issue	99,499,125.00		
	30-Jun-2021	Exchequer issue	13,524,928.00		
	30-Jun-2021	Exchequer issue	167,353,974.00		
	30-Jun-2021	Exchequer issue	3,238,400.00		
	30-Jun-2021	Exchequer issue	7,465,302.00		
	30-Jun-2021	Exchequer issue	9,420,548.00		
	30-Jun-2021	Exchequer issue	9,480,514.00		
	30-Jun-2021	Exchequer issue	15,694,632.00		



## LAIKIPIA COUNTY VILLAGE POLYTECHNIC ACCOUNT- A/C 1000368896

REPUBLIC OF KENYA

## BANK RECONCILIATION

as at 30 June 2021

Station Laikipia County

- Balance as per bank certificate:
- less:-
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) ..
  2. Receipts in Bank Statement not yet recorded in Cash Book ..
- Add:-
3. Payments in Bank Statement not yet recorded in Cash Book ..
  4. Receipts in Cash Book not yet Recorded in Bank Statement ..

Sh.	cts	Sh.	cts	Sh.	cts
				9,658,911	20
22,038,129	00			(22,038,129)	00
				15,809,947	00
				3,430,729	20

Bank Balance as per cash book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and the above reconciliation is correct.

Prepared by: Michael M Wambua

Approved by: Mary Wachiuri



1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	
No.	CHEQUE Date		AMOUNT	DETAILS	AMOUNT
	30-Jun-21	Marmanet Vocational Training Centre	1050000		
	30-Jun-21	Sipili Vocational Training Center	1197250		
	30-Jun-21	Wiyumiririe Vocational Training Cen	1449064		
	30-Jun-21	NANYUKI YOUTH POLYTECHNIC NYAHURURU YOUTH POLYTECHNIC	1902400		
	30-Jun-21	Rumuruti Vocational Training Centre	1980000		
	30-Jun-21	Rumuruti Vocational Training Centre	2033700		
	30-Jun-21	Sipili Vocational Training Center	50000		
	30-Jun-21	Muhotetu Vocational Training Centre	50000		
	30-Jun-21	Salama Vocational Training Centre	50000		
	30-Jun-21	Wiyumiririe Vocational Training Cen	50000		
	30-Jun-21	Olmoran Vocational Training Center	100000		
	30-Jun-21	Rumuruti Vocational Training Centre	100000		
	30-Jun-21	Tigithi Vocational Training Center	400000		
	30-Jun-21	NANYUKI YOUTH POLYTECHNIC Marmanet Vocational Training Centre	1800000		
	30-Jun-21	Marmanet Vocational Training Centre	2000000		
	30-Jun-21	NYAHURURU YOUTH POLYTECHNIC	2000000		
	30-Jun-21	BNF SALAMA VOCATIONAL TRAINING CE	0		
	30-Jun-21	Olmoran Vocational Training Center	213570		
	30-Jun-21	Wiyumiririe Vocational Training Cen	296625		
	30-Jun-21	Salama Vocational Training Centre	439005		
	30-Jun-21	Rumuruti Vocational Training Centre	450870		
	30-Jun-21	Marmanet Vocational Training Centre	937335		
	30-Jun-21	NANYUKI YOUTH POLYTECHNIC	3488310		
			22,038,129.00		0.00

1. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

2. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

**COUNTY GOVERNMENT OF LAIKIPIA**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2021**

**ANNEX 10 – ANALYSIS OF SUPPLIERS & CONTRACTORS' COMMITMENTS**

**COUNTY ADMINISTRATION ,PUBLIC SERVICES ,ICT AND OFFICE OF THE GOVERNOR**

<b>SUPPLIER/CONTRACTOR</b>	<b>PROJECT LOCATION (WARD)</b>	<b>DATE CONTRACTED</b>	<b>LPO/LSO AMOUNT</b>	<b>CATEGORY</b>	<b>CLASS (RECURRENT/ DEVELOPMENT)</b>	<b>CURRENT STATUS</b>
GIMAR INVESTMENTS LIMITED	RUMURUTI	25/9/2020	4,951,112	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
LENANA PEAK LIMITED	NANYUKI	24/3/2021	2,068,570	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
LENANA PEAK LIMITED	NANYUKI	24/11/2020	4,993,800	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
BRIGHTWAYS TOURS AND TRAVELS	NANYUKI	2/5/2020	430,050	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
BLESSED EVENTS AND ENTERTAINMENT	NANYUKI	2/9/2021	25,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
PEIM AUTO GARAGE	NANYUKI	22/3/2021	50,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
EMESS HOTEL	NANYUKI	3/25/2021	224,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
JAQANAZ HOTEL	NANYUKI	3/4/2021	112,200	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
CINE ARTS AFRIKA	NANYUKI	10/12/2020	1,000,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
ESSO MOTOR SMES	NANYUKI	12/7/2020	17,240	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED

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KENYA SCHOOL OF GOVERNMENT	NAIROBI	12/11/2020	182,400	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
AIMTECH KENYA LIMITED	NANYUKI	21/12/2020	7,060,000	SUPPLY OF SERVICES	RECURRENT	ONGOING
GREAT RIFT GENERAL MERCHANDISE	NANYUKI	16/12/2020	3,999,564	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
MARIMAYA INVESTMENTS LIMITED	NANYUKI	16/12/2020	3,998,530	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
ROSKARD CONSTRUCTION LIMITED	RUMURUTI	22/12/2020	3,923,346	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
JAQANAZ HOTEL	NANYUKI	17/12/2020	110,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
BEISA HOTEL	NANYUKI	13/11/2020	109,440	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
SHUTTLE AUTO GARAGE	NANYUKI	8/12/2020	31,236	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
LAIKIPIA-VILLE AGENCIES	NANYUKI	7/27/2020	32,640	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
LAIKIPIA-VILLE AGENCIES	NANYUKI	7/27/2020	33,096	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
WALKERS KIKWETU	NANYUKI	8/9/2020	10,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
<b>TOTAL</b>			<b>33,362,224</b>			

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<b>FINANCE, ECONOMIC PLANNING &amp; COUNTY DEVELOPMENT</b>						
<b>SUPPLIER/CONTRACTOR</b>	<b>PROJECT LOCATION (WARD)</b>	<b>DATE CONTRACTED</b>	<b>LPO/LSO AMOUNT</b>	<b>CATEGORY</b>	<b>CLASS (RECURRENT/ DEVELOPMENT)</b>	<b>CURRENT STATUS</b>
GO CONSTRUCTION COMPANY LIMITED	NANYUKI	17/02/2021	3,268,950	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	IN PROGRESS
DANVOUR INVESTMENTS LIMITED	NANYUKI	14/12/2021	672,290	SUPPLY OF GOODS	RECURRENT	IN PROGRESS
<b>TOTAL</b>			<b>3,941,240</b>			

<b>HEALTH AND MEDICAL SERVICES</b>						
<b>SUPPLIER/CONTRACTOR</b>	<b>PROJECT LOCATION (WARD)</b>	<b>DATE CONTRACTED</b>	<b>LPO/LSO AMOUNT</b>	<b>CATEGORY</b>	<b>CLASS (RECURRENT/ DEVELOPMENT)</b>	<b>CURRENT STATUS</b>
TAFFE WORKS	MARMANET	7/5/2020	1,431,695	WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
RUMURUTI FIESTA HOTEL	RUMURUTI	31/07/2020	343,600	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
RUMURUTI FIESTA RESORT	RUMURUTI	15/07/2020	102,200	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
RUMURUTI FIESTA HOTEL	RUMURUTI	13/04/2020	265,200	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
RUMURUTI FIESTA RESORT	RUMURUTI	28/08/2020	335,600	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
RUMURUTI FIESTA HOTEL	RUMURUTI	30/05/2020	307,800	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED

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RUMURUTI FIESTA HOTEL	RUMURUTI	14/08/2020	330,800	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
RUMURUTI FIESTA HOTEL	RUMURUTI	31/07/2020	93,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
RUMURUTI FIESTA RESORT	RUMURUTI	30/04/2020	93,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
RUMURUTI FIESTA HOTEL	RUMURUTI	30/06/2020	90,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
RUMURUTI FIESTA RESORT	RUMURUTI	30/05/2020	90,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
MEDIX EAST AFRICA LIMITED	NANYUKI	2/1/2021	147,600	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
MEDIX EAST AFRICA LIMITED	NANYUKI	2/1/2021	92,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
GERRY SUPPLIES LTD	NANYUKI	25/2/2021	702,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
KENYA MEDICAL SUPPLY AUTHORITY	NANYUKI	23/03/2021	8,506,615	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
MEDIX EAST AFRICA LIMITED	NANYUKI	30/3/2021	557,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
GEEWEST ENTERPRISES	NANYUKI	7/4/2021	150,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
MICROMERITICS ENTERPRISES LTD	NANYUKI	4/7/2021	655,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED

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MICROMERITICS ENTERPRISES LTD	NANYUKI	4/7/2021	710,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
MICROMERITICS ENTERPRISES LTD	NANYUKI	4/9/2021	390,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
TAFFE WORKS	OLMORAN	29/4/2020	664,668	WORKS	DEVELOPMENT	IN THE PROCESS
NEDLIZ SUPPLIERS COMPANY LTD	NGOBIT	7/5/2020	5,715,656	WORKS	DEVELOPMENT	IN THE PROCESS
ENDS INTERNATIONAL CO.LTD	MARMANET	23/4/2020	1,220,204	WORKS	DEVELOPMENT	IN THE PROCESS
QUADD LTD	SEGERA	7/5/2020	6,796,318	WORKS	DEVELOPMENT	IN THE PROCESS
DENKON BUILDERS COMPANY LTD	NANYUKI	7/5/2020	1,324,836	WORKS	DEVELOPMENT	IN THE PROCESS
TAFFE WORKS	THINGITHU	8/5/2020	967,475	WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
TAFFE WORKS	MARMANET	1/8/1900	13,330,520	WORKS	DEVELOPMENT	IN THE PROCESS
DREKEYS ENTERPRISES	SOSIAN	4/3/2021	2,687,800	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
RAPHWARK KENYA LTS	NANYUKI	24/3/21	649,00	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
CHEPCHOK CONTRACTORS LTD	MUKOGONDO	8/5/2020	6,050,485	WORKS	DEVELOPMENT	IN THE PROCESS
GIMMAR INVESTMENT LIMITED	OLMORAN	8/5/2021	1,446,033	WORKS	DEVELOPMENT	IN THE PROCESS
JOYCOT GENERAL CONTRACTORS LTD	SALAMA	8/5/2020	1,201,644	WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
BLESSEDEGEN ENTERPRICES	RUMURUTI	5/12/2020	636,358	WORKS	DEVELOPMENT	IN THE PROCESS

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NOMULEI COMPANY LTD	THINGITHU	4/5/2020	850,550	WORKS	DEVELOPMENT	IN THE PROCESS
SHUTTLE OUTO GARAGE	NANYUKI	6/28/2021	39,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
BARTONJO ENTERPRISES	NANYUKI	3/12/2021	675,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
PHILKAM VENTURES LTD	NANYUKI	5/31/2021	96,700	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
ALLMED MEDICAL SUPPLIES LTD	NANYUKI	5/31/2021	1,250,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
GERRY SUPPLIES LTD	NANYUKI	5/31/2021	550,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
CAELE INVESTMENTS CO LIMITED	NANYUKI	5/31/2021	550,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
MICROMERITICS ENTERPRISES LTD	NANYUKI	6/8/2021	865,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
MICROMERITICS ENTERPRISES LTD	NANYUKI	6/8/2021	865,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
GEEWEST ENTERPRISES	NANYUKI	6/3/2021	1,003,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
PHILKAM VENTURES LTD	NANYUKI	5/31/2021	82,300	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
CAELE INVESTMENTS CO LIMITED	NANYUKI	6/18/2021	1,015,250	SUPPLY OF GOODS	RECURRENT	COMPLETE ,NOT INVOICED

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MEDIX EAST AFRICA LIMITED	NANYUKI	5/21/2021	760,760	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
GIGANTIC STEWARDS	NANYUKI	4/1/2021	300,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
WAGAKUMU TRADERS	NANYUKI	5/3/2021	25,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
CEDARWOOD DAIRY FARM	NANYUKI	5/31/2021	150,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
SANCY GENERAL ENTERPRISES	NANYUKI	5/31/2021	250,550	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
RUMURUTI FIESTA HOTEL	RUMURUTI	17/08/2020	389,600	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
RUMURUTI FIESTA RESORT	RUMURUTI	18/08/2020	147,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
SHUTTLE AUTO GARAGE	NANYUKI	8/1/2021	218,600	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
SHUTTLE AUTO GARAGE	NANYUKI	2/4/2021	459,200	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
LIKII AUTO GARAGE	NANTUKI	20/4/2021	528,800	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
LIKII AUTO GARAGE	NANYUKI	31/5/2021	326,500	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
GERRY SUPPLIES LTD	NANYUKI	6/18/2021	1,015,250	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED

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GERRY SUPPLIES LTD	NANYUKI	6/18/2021	1,015,250	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
CHEM-LABS LTD	NANYUKI	6/21/2021	33,600	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
ARCHIRAL PHARMACEUTICALS	NANYUKI	6/24/2021	289,200	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
ARCHIRAL PHARMACEUTICALS	NANYUKI	6/24/2021	289,200	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
ALLMED MEDICAL SUPPLIES LTD	NANYUKI	6/24/2021	340,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
BLESSEDGEN ENTERPRICES	GITHIGA	23/4/2020	816,721	WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
JEEZ OUTSOURCE	NANYUKI		540,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
ALWAYS TECH LTD	NANYUKI	27/05/2021	2,986,800	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT INVOICED
AUMACO ENTERPRICES LTD	SALAMA	8/4/2021	773,001	WORKS	DEVELOPMENT	IN THE PROCESS
CAGMA CONSOLIDATED LIMITED	UMANDE	14/12/2020	2,220,588	WORKS	DEVELOPMENT	IN THE PROCESS
CHEPCHOK CONTRACTORS LTD	SOSSIAN	20/4/2020	5,829,632	WORKS	DEVELOPMENT	IN THE PROCESS
DAMAKA MOTORCARE GARAGE	NANYUKI	5/7/2021	275,800	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
EDIJOY CONSULTANTS LTD	SIPILI	23/4/2020	570,488	WORKS	DEVELOPMENT	IN THE PROCESS
ESWAM PRINT SOLUTION	NANYUKI	8/4/2021	2,832,000	SUPPLY OF GOODS	RECURRENT	COMPLETE NOT

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						INVOICED
FALCON HEIGHTS MANAGEMENT	NANYUKI	25/10/2020	316,650	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
GREEN RUBY CONSTRUCTION COMPANY LTD	UMANDE	30/4/2020	688,553	WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
JOYCOT GENERAL CONTRACTORS LTD	OLMORAN	23//2020	1,350,194	WORKS	DEVELOPMENT	IN THE PROCESS
LOOKUP SUPPLIES	KIMANJU	10/8/2020	397,880	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
MT KENYA LEEWARDS BUILDERS CONSTRUCTION	TIGITHI	22/4/2020	4,641,450	WORKS	DEVELOPMENT	IN THE PROCESS
OLYMPIA HOTEL LTD	NYAHURURU	11/9/2020	459,900	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
OLYMPIA HOTEL LTD	NYAHURURU	19/09/2020	550,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
OLYMPIA HOTEL LTD	NYAHURURU	15/09/2020	2,171,400	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
PRITVICE CONSTRUCTION LTD	RUMURUTI	10/8/2020	719,200	WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
SUBLIME DEVELOPERS LIMITED	MARURA	14/12/2020	2,084,064	WORKS	DEVELOPMENT	IN THE PROCESS
TENACIOUS COMPANY LTD	DOLDOL	8/3/2021	1,862,194	SUPPLY OF GOODS	RECURRENT	IN THE PROCESS
<b>TOTAL</b>			<b>103,901,931</b>			

**AGRICULTURE,LIVESTOCK & FISHERIES**

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<b>SUPPLIER/CONTRACTOR</b>	<b>PROJECT LOCATION (WARD)</b>	<b>DATE CONTRACTED</b>	<b>LPO/LSO AMOUNT</b>	<b>CATEGORY</b>	<b>CLASS (RECURRENT/ DEVELOPMENT)</b>	<b>CURRENT STATUS</b>
GIFFAT COMPANY LIMITED	MUKOGODO EAST	6/18/2021	706,347	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	WORK IN PROGRESS
NATION MADIA GROUP PLC	NANYUKI	7/6/2021	183,280	SUPPLY OF SERVICES	DEVELOPMENT	IN PROCESS
SOYAMA HARDWARE LIMITED	NANYUKI	12/21/2020	1,540,784	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	IN PROCESS
KARWIMA ENTERORISES LIMITED	LAIKIPIA WEST	24/02/2021	838,470	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	IN PROCESS
JOROSEATE VENTURES LIMITED	LAIKIPIA NORTH	30/12/2021	2,000,000	SUPPLY OF GOODS	DEVELOPMENT	IN PROCESS
KUDADO HOLDINGS LIMITED	LAIKIPIA NORTH	18/12/2020	1,520,000	SUPPLY OF GOODS	DEVELOPMENT	IN PROCESS
KABET ENTERPRISES LIMITED	LAIKIPIA NORTH, EAST & WEST	30/12/2021	1,980,000	SUPPLY OF GOODS	DEVELOPMENT	IN PROCESS
TRIPPLE COFFEE ENTERPRISESLTD	LAIKIPIA NORTH & WEST	19/02/2021	1,975,000	SUPPLY OF GOODS	DEVELOPMENT	IN PROCESS
PRITVICE CONSTRUCTIONS LIMITED	LAIKIPIA WEST	19/05/2021	2,995,500	SUPPLY OF GOODS	DEVELOPMENT	IN PROCESS
<b>TOTAL</b>			<b>13,739,381</b>			

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**LANDS, INFRASTRUCTURE & URBAN DEVELOPMENT**

<b>SUPPLIER/CONTRACTOR</b>	<b>PROJECT LOCATION (WARD)</b>	<b>DATE CONTRACTED</b>	<b>LPO/LSO AMOUNT</b>	<b>CATEGORY</b>	<b>CLASS (RECURRENT/ DEVELOPMENT)</b>	<b>CURRENT STATUS</b>
OLYMPIA HOTEL	HQ	9/9/2020	18,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
WALKER KIKWETU	HQ	9/9/2020	21,000	CONSTRUCTION OF CIVIL WORKS	RECURRENT	COMPLETE NOT INVOICED
EASTWARD HOTEL	HQ	9/9/2020	25,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
FALCON HEIGHTS HOTELS	HQ	9/9/2020	39,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
ABERDARE COTTAGES	HQ	10/9/2020	45,600	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
ABERDARE COTTAGES	HQ	9/9/2020	45,600	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
WALKERS KIKWETU	HQ	9/9/2020	67,500	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
MFI DOCUMENT SOLUTION LIMITED	HQ	9/9/2020	72,500	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
THE STAR PUBLICATION	HQ	9/9/2020	85,503	SUPPLY OF SERVICES	DEVELOPMENT	COMPLETE NOT INVOICED
THE STANDARD GROUP	HQ	9/9/2020	86,160	SUPPLY OF SERVICES	DEVELOPMENT	COMPLETE NOT INVOICED

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NATION MEDIA GROUP	HQ	9/9/2020	91,640	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
WALKERS KIKWETU	HQ	9/9/2020	144,000	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
THE STANDARD GROUP	HQ	9/9/2020	177,480	SUPPLY OF SERVICES	DEVELOPMENT	COMPLETE NOT INVOICED
MFI DOCUMENT SOLUTION LIMITED	HQ	18/9/2020	179,800	SUPPLY OF SERVICES	RECURRENT	COMPLETE NOT INVOICED
NATION MEDIA GROUP	HQ	9/9/2020	183,280	SUPPLY OF SERVICES	DEVELOPMENT	COMPLETE NOT INVOICED
NATION MEDIA GROUP	HQ	9/9/2020	213,180	SUPPLY OF SERVICES	DEVELOPMENT	COMPLETE NOT INVOICED
MAKEV AUTO PARTS & SERVICES	HQ	6/4/2020	301,016	SUPPLY OF SERVICES	DEVELOPMENT	COMPLETE NOT INVOICED
NATION MEDIA GROUP	HQ	9/9/2020	356,120	SUPPLY OF SERVICES	DEVELOPMENT	COMPLETE NOT INVOICED
MAKEV AUTO PARTS & SERVICES	HQ	6/5/2020	377,477	SUPPLY OF SERVICES	DEVELOPMENT	COMPLETE NOT INVOICED
KINCONSULT ASSOCIATES LTD	HQ	5/6/2021	394,000	SUPPLY OF SERVICES	DEVELOPMENT	IN PROGRESS
KATHINI TRADERS	HQ	4/3/2020	480,000	SUPPLY O GOODS	RECURRENT	COMPLETE NOT INVOICED
MAKEV AUTO PARTS & SERVICES	HQ	22/9/2020	540,474	SUPPLY OF SERVICES	DEVELOPMENT	COMPLETE NOT INVOICED
NAAKU INVESTMENT LIMITED	MUKOGONDO EAST	9/09/2020	777,780	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT

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						INVOICED
CHUPAVU CONTRACTORS	NANYUKI	3/06/2020	826,500	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
SAMU MACHINERY SERVICES	HQ	2/02/2020	1,173,166	SUPPLY OF SERVICES	DEVELOPMENT	IN PROGRESS
GRAWAM LIMITED	HQ	11/02/2020	1,247,538	SUPPLY OF SERVICES	DEVELOPMENT	COMPLETE NOT INVOICED
LAGAFA ENTERPRISES LIMITED	UMANDE	11/02/2020	1,812,964	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
FUSKA ENGINEERING LIMITED	UMANDE	27/1/2021	2,000,420	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
TEWANGI LIMITED	IGWAMITI	9/09/2020	2,291,000	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
ENVILIGHT KENYA LIMITED	HQ	19/10/2020	2,386,000	SUPPLY O GOODS	DEVELOPMENT	COMPLETE NOT INVOICED
TESIRAN ENGINEERING & CONSTRUCTION LTD	LAIKIPIA NORTH	27/1/2021	2,706,048	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
DANBLAQ COMPANY LIMITED	IGWAMITI	27/1/2021	2,864,968	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
KADOGOO CONSTRUCTION KENYA LIMITED	TIGITHI	25/1/2021	2,869,260	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
NANYUKI ROAD CONSTRUCTION LIMITED	NANYUKI	22/10/2020	2,916,240	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
MERNGA INVESTMENTS LIMITED	SEGERA	27/1/2021	3,227,700	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
MARINE CONTRACTORS	IGWAMITI	27/1/2021	3,495,196	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
EGA CONTRUCTION COMPANY LIMITED	UMANDE	22/9/2020	3,564,970	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
HOUSEWIVES ROAD CONTRACTORS	MUKOGONDO EAST	11/06/2020	3,819,648	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT

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						INVOICED
ELNINO TRADING CO.LIMITED	HQ	14/9/2020	4,000,000	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	IN PROGRESS
CHUPAVU CONTRACTORS	UMANDE	16/9/2020	4,089,000	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
WILDLION INVESTMENT LIMITED	TIGITHI	27/1/2021	4,089,000	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
MUYU CONTRACTORS LTD	SEGERA	27/1/2021	4,333,707	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
LEEKADO CONSTRUCTION KENYA LIMITED	SEGERA	27/1/2021	4,407,188	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
JAYPACHK CONTRACTORS LIMITED	SALAMA	27/1/2021	4,471,997	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
PRECILVER VENTURES	UMANDE	27/1/2021	4,501,960	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
WENWEE CONTRACTOR LIMITED	SALAMA	22/10/2020	4,694,000	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
TWO D AND M CONTRACTORS AND GENERAL SUPPLIES LTD	MARMANET	22/10/2020	4,925,221	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
JAKE DUAL LIMITED	LAIKIPIA NORTH	22/10/2020	4,965,960	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
QUALIT TRADING COMPANY LTD	IGWAMITI	9/09/2020	4,970,400	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
CHUPAVU CONTRACTORS	SEGERA	27/1/2021	4,976,100	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
DAVEWILL INVESTMENT LIMITED	LAIKIPIA WEST	11/02/2020	4,988,000	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
JAYLA LIMITED	MARMANET	11/02/2020	4,991,529	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS

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WHITEMOORE CONSTRUCTION CO, LTD	NANYUKI	11/02/2020	5,935,792	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
JAYLA LIMITED	MARMANET	11/02/2020	6,140,268	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
MARINE CONTRACTORS LIMITED	IGWAMITI	11/02/2020	7,858,425	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
RED ORCHID COMPANY	NANYUKI	11/02/2020	9,082,675	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
SAMBAZA COMPANY LIMITED	NANYUKI	11/02/2020	9,110,487	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
ELNINO TRADING CO.LIMITED	IGWAMITI	6/06/2021	9,687,425	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	INPROGRESS
SUNSUUN LIMITED	NANYUKI	11/02/2020	11,807,153	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	IN PROGRESS
WARUGITA GENERAL CONTRACTORS K.LTD	IGWAMITI	6/07/2021	18,317,511	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
MARINE CONTRACTORS LTD	NANYUKI	11/02/2020	23,038,850	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	IN PROGRESS
HARVWAY LIMITED	IGWAMITI	13/10/2020	27,785,482	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
BAKOLA ENERGY LTD	IGWAMITI	27/1/2021	1,937,780	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	IN PROGRESS
<b>TOTAL</b>			<b>237,029,638</b>			

**EDUCATION & SOCIAL SERVICES**

SUPPLIER/CONTRACTOR	PROJECT LOCATION (WARD)	DATE CONTRACTED	LPO/LSO AMOUNT	CATEGORY	CLASS (RECURRENT/ DEVELOPMENT)	CURRENT STATUS
OIKOS CUT INVESTMENTS	TIGITHI			CONSTRUCTION	DEVELOPMENT	ONGOING

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			3,992,221	OF CIVIL WORKS		
STRINGERS	IGWAMITI	6/11/2018	690,800	SUPPLY OF SERVICES	RECURRENT	ONGOING
SWEETVINE COMPANY	IGWAMITI	14.05.2019	988,900	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
ANTOZONE ENTERPRISES	COUNTY WIDE	14.6.2019	1,095,000	SUPPLY OF GOODS	DEVELOPMENT	ONGOING
MT KENYA LEEWARD	IGWAMITI	30/3/2020	2,222,351	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
FAMION GENERAL MERCHANTS	NANYUKI	12/02/2020	889,416	SUPPLY OF GOODS	RECURRENT	ONGOING
BLUELINE AFRICAH AGENCIES LIMITED	SALAMA	3/08/2020	1,594,150	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
SWAP INVESTMENTS	OLMORAN	7.06.2019	1,293,168	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
RUCK GENERAL ENTERPRISES LIMITED	MARMANET	30/3/2020	2,525,932	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
BREAKTHROUGH PERFECT	OLMORAN	4/08/2020	2,984,351	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
BRIMAR HOLDING COMPANY LIMITED	IGWAMITI	30/3/2020	1,289,920	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
NYAHURURU VTC	COUNTY WIDE	3/08/2020	5,175,000	SUPPLY OF GOODS	DEVELOPMENT	ONGOING
PEMUS MERCHANTS	COUNTY WIDE	25/3/2020	785,000	SUPPLY OF GOODS	RECURRENT	ONGOING
CLUSTER ENGINEERING AND CONSTRUCTION LIMITED	MUKOGONDO EAST	4/08/2020	2,677,265	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
DYNASTRUCTURES LIMITED	IGWAMITI	1/4/12020	1,599,851	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
GITMOH LIMITED	IGWAMITI	3/01/2021	1,597,015	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
JOMPER ENTERPRISES LIMITED	MARMANET	1/05/2021	1,554,551	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
ROIMAH VENTURES LTD	IGWAMITI	1/05/2021	1,554,550	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING

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WENWEE CONTRACTORS LTD	MARMANET	26/3/2021	1,596,462	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
SAMUCO LIMITED	MUKOGONDO WEST	25/2/2021	2,774,076	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
ZAKYKENNA ENTERPRISES	TIGITHI	26/3/2021	1,595,000	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
FATSAL LIMITED	GITHIGA	27.04.2020	1,534,634	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
BEASTON INVESTMENTS LTD	NANYUKI	6.05.2019	662,650	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	COMPLETE NOT INVOICED
<b>TOTAL</b>			<b>42,672,262</b>			

**TRADE, TOURISM & COOPERATIVES**

<b>SUPPLIER/CONTRACTOR</b>	<b>PROJECT LOCATION (WARD)</b>	<b>DATE CONTRACTED</b>	<b>LPO/LSO AMOUNT</b>	<b>CATEGORY</b>	<b>CLASS (RECURRENT/ DEVELOPMENT)</b>	<b>CURRENT STATUS</b>
FAIRHEAD CONSTRUCTION	NANYUKI	26-05-20	3,354,096	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
STYLLUS SOLUTIONS	SEGERA	26-05-20	1,383,659	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
MAXCON GENERAL CONTRACTORS	GITHIGA	26-05-20	3,984,060	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
THE JAY INVESTMENT LTD	MARMANET	22-05-20	759,510	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
KATHU WORKS LTD	RUMURUTI	26-06-20	1,526,444	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
HYDROTECH INTERSERVICES	TIGITHI	26-05-20	1,235,214	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
MITZ EARTHWORKS	MARMANET	22-05-20	1,342,091	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING

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MUGANJOS BUILDERS	NANYUKI	28-04-21	1,655,923	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
BIZRATE ENTERPRISES LIMITED	NANYUKI	5/7/2019	10,000,000	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
<b>TOTAL</b>			<b>25,240,997</b>			

**WATER, ENVIRONMENT & NATURAL RESOURCES**

SUPPLIER/CONTRACTOR	PROJECT LOCATION (WARD)	DATE CONTRACTED	LPO/LSO AMOUNT	CATEGORY	CLASS (RECURRENT/ DEVELOPMENT)	CURRENT STATUS
MENENGAI DRILLING	NGOBIT	14/04/2021	3,432,198	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
RIFT SUPPLIES AND SERVICES LTD	UMANDE	4/12/2020	3,052,658	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
WEMARK ENTERPRISES	SALAMA	16/12/2020	3,433,861	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
AKACHI AKUCHI LOGISTIIC LTD	GITHIGA	15/12/2020	3,199,000	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
CHARMA ENTERPRISES	NGOBIT	26/04/2021	3,810,072	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
RIFT SUPPLIES AND SERVICES LTD	RUMURUTI	11/12/2020	3,412,134	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
MENENGAI DRILLING LTD	RUMURUTI	8/12/2020	3,410,882	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
JAKATHUO CONSTRUCTION LTD	OLMORAN	6/01/2021	3,152,757	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
HAPPIWARA VENTURES LTD	NANYUKI	16/06/2021	1,984,800	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
GLOBAL WOODS HARDWARE	MARMANET	13/01/2021	3,176,500	CONSTRUCTION OF CIVIL WORKS	DEVELOPMENT	ONGOING
MANELLA SOLUTION	NANYUKI	14/04/2021	73,600	SUPPLY OF GOODS	DEVELOPMENT	ONGOING

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BEYLER SUPPLIERS	UMANDE	8/12/2020	796,000	SUPPLY OF GOODS	DEVELOPMENT	ONGOING
JEYGAN ENTERPRISES	NANYUKI	19/04/2021	1,704,000	SUPPLY OF GOODS	DEVELOPMENT	ONGOING
<b>TOTAL</b>			<b>34,638,461</b>			

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**ANNEX 12 – TRIAL BALANCE**

<b>Trial Balance</b>				
Entity: Laikipia County - Executive				
Current Period: JUL-20 To JUN-21				
Comparative Period: JUL-19 To JUN-20				
Account Description	Current Period		Previous Period	
	Debit	Credit	Debit	Credit
	Kshs	Kshs	Kshs	Kshs
Exchequer releases - equitable share	-	4,407,634,793	-	3,291,382,119
Proceeds from domestic and foreign grants	-	744,076,616	-	421,337,736
Transfers from other government entities	-	143,385,638	-	209,933,624
County own generated receipts	-	840,396,633	-	730,967,502
Proceeds from sale of assets	-	-	-	5,200,000
Returned CRF issues	-	18,783	-	2,958,156
Basic salaries of permanent employees	2,337,163,010	-	2,175,733,442	-
Basic wages of temporary employees	409,576,197	-	202,120,167	-
Personal Allowances Paid as part Salary	1,012,094	-	-	-
Pension and other social security contributions (Employer's contribution)	-	-	203,834,671	-
Utilities, supplies and services	32,355,100	-	40,644,318	-
Communication, supplies and services	15,943,311	-	18,346,693	-
Domestic travel and subsistence	103,342,286	-	161,173,277	-
Foreign travel and subsistence	3,958,194	-	10,572,457	-
Printing, advertising and information supplies & services	27,048,341	-	16,413,950	-
Rentals of produced assets	4,684,269	-	2,561,566	-
Training expenses	11,988,522	-	30,072,673	-
Hospitality supplies and services	98,774,047	-	94,714,226	-

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Insurance costs	159,884,853	-	164,458,936	-
Specialized materials and services	179,479,066	-	164,653,303	-
Office and general supplies and services	43,899,138	-	45,271,621	-
Fuel, oils and lubricants	54,853,739	-	36,673,640	-
Other operating expenses	107,792,552	-	173,943,074	-
Routine maintenance – vehicles and other transport equipment	7,275,586	-	16,845,898	-
Routine maintenance – other assets	22,498,220	-	7,050,346	-
Current grants to government agencies and other levels of government	406,835,346	-	450,010,134	-
Transfers to Laikipia County Revenue Board	56,014,955	-	38,257,850	-
Laikipia County Assembly	567,592,777	-	-	-
Transfers to Laikipia County Development Authority	12,313,022	-	20,250,000	-
Laikipia County Health Institutions	28,232,285	-	-	-
Laikipia County VTCs	49,229,182	-	-	-
Rumuruti Municipality Board	44,561,940	-	-	-
Transfers to Laikipia County Co-operative Fund	10,000,000	-	-	-
Laikipia County Leasing Fund	196,001,216	-	95,052,334	-
Laikipia County Car and Mortgage Fund	7,500,000	-	15,000,000	-
Scholarships and other educational benefits	1,094,000	-	807,312	-
Transfers to Laikipia County Bursary Fund	25,000,000	-	-	-
Emergency relief and refugee assistance	-	-	2,749,800	-
Subsidies to small businesses, cooperatives, and self employed	48,050,000	-	-	-
Construction of buildings	86,719,245	-	149,385,131	-
Refurbishment of buildings	5,320,082	-	8,964,600	-
Construction of roads	223,597,077	-	163,646,297	-
Construction and civil works	418,792,980	-	146,372,781	-
Purchase of vehicles and other transport equipment	5,000,000	-	23,170,000	-

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Overhaul of vehicles and other transport equipment	-	-	631,076	-
Overhaul and refurbishment of construction and civil works	350,000	-	8,528,670	-
Purchase of household furniture and institutional equipment	280,893	-	-	-
Purchase of office furniture and general equipment	13,919,622	-	13,431,896	-
Purchase of specialized plant, equipment and machinery	1,981,000	-	20,997,995	-
Rehabilitation and renovation of plant, machinery and equip.	-	-	-	-
Purchase of certified seeds, breeding stock and live animals	-	-	4,253,700	-
Research, studies, project preparation, design & supervision	1,286,589	-	10,552,643	-
Rehabilitation of civil works	548,000	-	93,998,415	-
Acquisition of strategic stocks and commodities	-	-	-	-
Acquisition of intangible assets	-	-	-	-
Civil Contingency Reserves	-	-	3,838,245	-
Emergency Fund	33,686,337	-	172,295,406	-
Cash in bank	555,866,394	-	293,291,583	-
Outstanding Imprest	2,938,685	-	180,000	-
Payables - deposits & retention monies	-	4,908,673	-	9,652,568
Fund balance b/f	-	283,819,015	-	629,318,417
<b>TOTAL</b>	<b>6,424,240,151</b>	<b>6,424,240,151</b>	<b>5,300,750,124</b>	<b>5,300,750,124</b>

*For ease of comparison, current grants to government agencies and other levels of government which had previously been reported as Kshs 450,010,134 has further been broken into the current grant Ksh 372,872,483, Laikipia County Health Institution Kshs 16,967,683, Laikipia County VTCS Kshs 9,423,750 and Rumuruti Municipality Board Kshs 50,756,218.*