

REPUBLIC OF KENYA



*Enhancing Accountability*

## REPORT

PARLIAMENT  
OF KENYA  
LIBRARY

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF  
LAIKIPIA

FOR THE YEAR ENDED  
30 JUNE, 2022

PAPERS LAID	
DATE	23.03.2023
TABLED BY	Majority Leader
COMMITTEE	—
CLERK AT THE TABLE	Abdirahman Maalim.



OFFICE OF THE AUDITOR GENERAL  
UPPER EASTERN REGIONAL OFFICE - ISIOLO  
34  
RECEIVED  
P. O. Box 1027 - 60300, ISIOLO

---

**LAIKIPIA COUNTY ASSEMBLY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2022**

---

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

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**TABLE OF CONTENTS**

1.	Key Entity Information and Management.....	iv
2.	Foreword by the Clerk of The Assembly .....	vii
3.	Statement of Performance Against County Assembly Predetermined Objectives .....	xiv
4.	<b>CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING</b> .....	xvi
5.	Statement Of Management Responsibilities .....	xix
6.	Report Of the Independent Auditor On The Entity.....	xxi
7.	Statement of Receipts and Payments for The Year Ended 30th June 2022.....	1
8.	Statement of Financial Assets and Liabilities As At 30th June 2022.....	2
9.	Statement Of Cash Flows for The Period Ended 30 <sup>th</sup> June 2022.....	3
10.	Statement of Comparison of Budget & Actual Amounts: Recurrent and Development.....	5
11.	Statement Of Comparison Of Budget & Actual Amounts: Recurrent .....	7
12.	Statement of Comparison of Budget & Actual Amounts: Development .....	9
13.	Budget Execution by Programmes and Sub-Programmes .....	11
14.	Significant Accounting Policies .....	12
15.	Notes to the Financial Statements .....	18
16.	Progress on Follow on Prior Year Auditor's Recommendations .....	36
17.	Annexes .....	37

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**1. Key Entity Information and Management**

**(a) Background information**

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

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

The county assembly has powers given to it by Article 185 (1) 92) (3) and (4) to make necessary laws, to oversight the county executive committee and other organs and to approve plans and policies.

**(b) Key Management**

The Laikipia County assembly day-to-day management is under the following key offices:

1. Office of the Speaker;
2. Office of the Clerk;
3. Directorate of Legislative Procedures & Committee services;
4. Directorate of Finance & Accounting services;
5. Directorate of Human Resources & Administration and;
6. Directorate of Research and Information Technology

**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

No.	Designation	Name
1.	Accounting Officer- Clerk	Jasper M. Mutuiri
2.	Deputy Clerk	Moses Gichuki Waweru
3.	Director Finance	Francis Ndiritu Kimondo
4.	Director Human Resource	Miriam Wanjiru Mwangi
5	Director ICT & Research	Danilo Masaine Legei

**(d) Fiduciary Oversight Arrangements**

This is exercised through

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

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

**(e) Entity Headquarters**

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

**(f) Entity Contacts**

Telephone: +254 721 397429,  
E-mail: [assembly@ca.laikipiacounty.go.ke](mailto:assembly@ca.laikipiacounty.go.ke)  
Website: [www.laikipiaassemblygo.ke](http://www.laikipiaassemblygo.ke)

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

City Square 00200

NAIROBI, KENYA

**2. Independent Auditor**

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

**3. Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

**2. Foreword by the Clerk of The Assembly**

**2.1 Budget performance**

In the financial year 2021/2022, the County Assembly had a total budget of Ksh 537,857,266. Out of this Ksh 494,589,219 was allocated to recurrent expenditure to cater for personnel emoluments and other operation and maintenance expenditures of the assembly. Included in the recurrent budget is Ksh 24,481,024 for staff car and mortgage fund.

An amount of Ksh 43,268,047 was budgeted for development to facilitate the following long-term assembly facilities, purchase of Assembly chamber E-parliament software, equipping of ward offices, completion of ablution blocks in the ward offices, water installation at the ward offices, and for renovation of assembly main tent to a multi purpose hall.

The County assembly attained 99% recurrent budget absorption with a total expenditure of Ksh 494,474,886.65. Similarly, in development 99% of the budget was absorbed. The good budget performance was a result of timely exchequers and improved procurement processes.

**2.2 Operational Performance**

**1. LAWS PASSED BY THE ASSEMBLY YEAR 2021/2022**

The following Bills were introduced to the during the period under review:

1. The Laikipia County Finance Bill, 2021/2022
2. The Laikipia County Appropriation Bill, 2021/2022
3. The Laikipia County Supplementary Budget, 2021/2022
4. The Laikipia County Revenue Administration Bill 2021/2022
5. The Laikipia County community engagement and resilience Bill 2021/2022
6. The Laikipia County and community wildlife conservancies Bill 2021/2022
7. The Laikipia county climate change Bill 2021/2022
8. Laikipia County Disaster management Bill 2021/2022

The following laws were passed in the same period: -

1. The Laikipia County Appropriations Act, 2021/2022
2. The Laikipia County Finance Act, 2021/2022
3. The Laikipia County Supplementary Act, 2021/2022
4. The Laikipia County Revenue Administration Act, 2021/2022
5. The Laikipia County community engagement and resilience Act, 2021/2022
6. The Laikipia County and community wildlife conservancies Act, 2021/2022
7. The Laikipia County climate change Act 2021/2022
8. Laikipia County Disaster management Act 2021/2022

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**2. DATE OF ADOPTION OF THE BUDGET ESTIMATES FOR YEAR 2021/2022**

The budget estimates were approved on 15<sup>th</sup> July 2021.

A Supplementary budget was approved by the county assembly on 23<sup>rd</sup> March 2022.

**3. COUNTY ASSEMBLY LEADERSHIP AND COMMITTEES**

**LEADERSHIP**

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

- |                              |   |                       |
|------------------------------|---|-----------------------|
| 1. Leader of Majority        | : | Hon. Joseph Kiguru    |
| 2. Deputy Leader of Majority | : | Hon. Veronica Ikunywa |
| 3. Majority Whip             | : | Hon. Charubo Kaparo   |
| 4. Deputy Majority Whip      | : | Hon. Joseph Suge      |
| 5. Leader of Minority        | : | Hon. Jacob Endom      |

**SPEAKER'S PANEL**

- |                           |   |                |
|---------------------------|---|----------------|
| 1. Hon. Patrick Waigwa    | : | Speaker        |
| 2. Hon. Daniel Nyausi     | : | Deputy Speaker |
| 3. Hon. Veronicah Ikunywa | : | Member         |
| 4. Hon. Cathryn Nyawira   | : | Member         |
| 5. Hon. John Mutahi       | : | Member         |

	<b>Sectoral Committees</b>	<b>Areas of focus</b>	<b>Current membership</b>
<b>1</b>	<b>Finance and County Planning</b>	County finance, planning and development including statistics; land survey and mapping; boundaries and fencing; housing; electricity; gas reticulation and energy regulation	Hon. Mary Samkem Hon. George Karuiru Hon. Joseph Maina Hon. Charubo Kaparo Hon. Joseph Kipruto
<b>2</b>	<b>Trade, Tourism and Cooperatives</b>	Trade development and regulation including the markets; trade licenses (excluding regulation of professions); fair trading practices; local tourism and cooperative societies	Hon. Simon Kanyutu Hon. Irene Wachuka Hon. Christopher Mark Hon. Mary Samken Hon. John Mutahi Hon. George Meshami Hon. Judy Lukio
<b>3</b>	<b>Labour, Social Welfare and Community Services</b>	All matters relating to labour, trade union relations, manpower or human resource planning, gender, culture and social welfare. All matters related to cultural activities, public entertainment and public amenities including betting, casinos and other forms of gambling, racing, liquor	Hon. Patricia Muthoni Hon. Christopher Mark Hon. John Irene Wachu Hon. Joseph Kipruto Hon. Robert Maina

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

		licensing, cinemas, video shows and hiring, libraries, museums, sports and cultural facilities and county parks, beaches and recreation facilities, firefighting services and disaster management, control of drugs and pornography; and annual animal control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals	
4	<b>County Cohesion, justice and legal matters</b>	All matters related to ensuring and coordinating the participation of communities and locals in governance at the local level; assisting communities and locals develop administrative capacity for the effective exercise of the functions, powers and participation in governance; administration of law and justice including working and collaborating with national governmental on security matters	Hon. Daniel Nyausi Hon. Stephen Ndiritu Hon. Cathryn Nyawira Hon ZamZam Hussein Hon Patricia Muthoni Hon George Karuiru Hon Judy Lukio
5	<b>Agriculture, Environment and Natural resources</b>	All matters related to agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries; implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation, forestry and control of air pollution, noise pollution, other public nuisances and outdoor advertising	Hon. Simon Kanyutu Hon. Wilson Wakahiu Hon. Robert Maina Hon. John Mutahi
6	<b>Transport and public works</b>	All matters related to County transport, including county roads, street lighting, traffic, parking, public transport, ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; county public works and services including storm water management systems in built up areas and water sanitation services	Hon. Mary Samken Hon. Wilson Wakahiu Hon. Stephen Nderitu Hon. Cathryn Nyawira Hon. Daniel Mugweru
7	<b>Health Services</b>	All matters related to County health services including in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession),	Hon. Veronicah Ikunywa Hon. Catherine Nyawira Hon. George Meshami Hon. Daniel Nyeusi Hon. Peter Thomi

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

		cemeteries, funeral parlours, crematoria and refuse removal, refuse dumps and solid waste disposal	
8	<b>Education and vocational training</b>	All matters related to pre-primary education, village polytechnics, home craft centres, youth and children welfare.	Hon. Kibui Catherine Hon. Daniel Mugweru Hon. Joseph Kiguru Hon. Charumbo Kaparo Hon. Jacob Endom

**Select Committees**

The mandate of Select Committees is specifically outlined below

	<b>Name of Select Committee</b>	<b>Mandate</b>	<b>Current members</b>
1	<b>County Assembly Business Committee</b>	Prepare the assembly calendar with approval of the assembly, monitor and oversee the implementation of the Assembly Business and implement the standing orders respecting the scheduling or programming of assembly business	Hon. Daniel Nyausi Lepanya Hon. Stephen Kamau Nderitu Hon. Joseph Maina Kiguru Hon. Veronica Muthoni Hon. ZamZam Hussein Hon. Charumbo Kaparo Hon. Mary Samken. Hon. Patricia Muthoni Hon. Jacob Endom
2	<b>Committee on Selection</b>	Nominate members to serve in committees save for the membership of the House Business committee and committee on Appointments	Hon. Joseph Kiguru Hon. Mary Samken Hon. Catherine Kibue Hon. Simon Kanyutu Hon. Patricia Muthoni
3	<b>County Public Investments and Accounts Committee</b>	To examine the reports and accounts of all county public investments and examine the reports of the Auditor General	Hon. Christopher Mark Hon. Catherine Kibue Hon. Daniel Mugweru Hon. Jacob Ekoeli Hon. Mary Samkem Hon. Patricia Muthoni
4	<b>County Budget and Appropriations Committee</b>	Investigate, inquire and report on all matters related to coordination, control and monitoring of the county budget.	Hon. Stephen Ndiritu Hon. ZamZam Hussein Hon. Cathryn Nyawira Hon Judy Lukio Hon Simon Kanyutu Hon Veronica Ikunywa

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

5	<b>Committee on Implementation</b>	Scrutinize the resolutions of the Assembly, petitions and the undertakings given by the County Executive Committee and propose to the Assembly sanctions against any member of the County Executive.	Hon. Joseph Suge Hon. Daniel Nyausi Hon. Charumbo Kaparo Hon. Cathryn Nyawira Hon. Peter Thomi Hon. George Karuiru
6	<b>Committee on Delegated County Legislation</b>	The committee shall consider in respect of any statutory instrument whether it is in accord with the provisions of the constitution or whether it infringes on fundamental rights and freedoms of the public	Hon. Jacob Endom Hon. Irene Wachuka Hon. Charumbo Kaparo Hon. Salma Zamzam Hon. Catherine Nyokabi Hon. Robert Maina Hon. Peter Thomi Hon. Joseph Kiguru Hon. Chris Mark
7	<b>Committee on Appointments</b>	To consider for approval by the Assembly, appointments under Articles 179(2) (members of the county executive committees)	Hon. Joseph Suge Hon. Judy Lukio Hon. Patricia Muthoni
8	<b>Procedure and Rules Committee</b>	To consider and report on all matters relating to standing orders, propose amendments to the standing orders and propose rules for the orderly and effective conduct of committee business	Hon. Daniel Nyausi Hon. Veronica Ikunywa Hon. Cathryn Nyawira Hon. John Mutahi Hon. George Meshami
9	<b>Liaison Committee</b>	The committee shall guide and coordinate the operations, policies and mandates of all committees, deliberate and apportion the annual operating budget among the committees and ensure that committees submit reports as required by the standing orders.	Hon. Daniel Nyausi Hon. Mary Samken Hon. Charumbo Kaparo Hon. Simon Kanyutu Hon. Jacob Endom Hon. Joseph Suge Hon. Joseph Kiguru Hon. Stephen Ndiritu Hon. Veronicah Ikunywa Hon. Judy Lukio Hon. Daniel Mugweru Hon. Chris Mark Hon. Patricia Muthoni Hon. Catherine Nyokabi
10	<b>Powers and Privileges Committee</b>	The committee shall inquire into any alleged breach by any member of the Assembly of the code of conduct issued under section 9 of the Act	Hon. Veronica Ikunywa Hon. Charumbo Kaparo Hon. Stephen Ndiritu Hon. John Mutahi Hon. Catherine Kibue Hon. Robert Maina

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**NB**

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

**4. ROLES OF THE COUNTY ASSEMBLY**

The County Assembly is mandated to perform the following roles as per The Constitution of Kenya 2010 Article 185 and section 8 of the County Government Act 2017

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

**2.3 Performance of key development projects**

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

- Refurbishment of the old council chamber to modernise it to assembly standards.
- Fitted the chamber with a new Hansard recording system
- Constructed an additional one floor on the office block for additional office space and committee rooms.
- Upgraded the parking by putting Cabro stones
- Construction of a cafeteria for the assembly staff and members
- Construction of a crèche for the assembly
- Construction of Perimeter wall for the Assembly premises
- Construction of ward offices for elected members of the County Assembly.
- Purchased additional vehicles for the Assembly
- Constructed the ablutions blocks and water installation works in the ward offices
- Renovated the Assembly's main tent
- Purchased assembly chamber IT software to be used during plenary sessions

**2.4 Comment on value-for-money achievements**

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

**2.5 Challenges and Recommended Way Forward**

The following are some of the challenges faced in the year

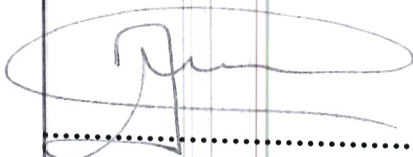
- Inadequate ceilings set by commission on revenue allocation. This has in effect limited the assembly achievements.
- Unresolved budget issues by the national commissions on benefits to members and members of staff
- The global Covid 19 pandemic slowed down most of the activities in the assembly and staff and members were forced to work from home.
- Delay in disbursement of assembly exchequers from the national treasury slowed down the operations of the assembly.
- Given it was an election year, most members shifted to campaigns early and thus assembly processes slowed down.

**Way Forward**

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

- The assembly should proactively prepare itself and put in place measures to safeguard its employees against unforeseen pandemics and calamities.
- The national treasury should fasten the release of funds to the Assemblies to prevent hampering of Assemblies operations

**Signed**



.....  
**JASPER M MUTURI**

**Clerk of the County Assembly**

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**3. Statement of Performance Against County Assembly Predetermined Objectives**

**Introduction**

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

The key mandate of the County Assembly of Laikipia is legislation, oversight, and representation. To achieve this, the assembly's program was documented in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2021/2022

<b>Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation	To enhance Legislation process in the Assembly	Full knowledge of Assembly procedures and practices by all members	8 Acts Enacted as detailed in 2.2 above 2021/2022 budget and supplementary budget passed. 1 CFSP adopted 1 ADP adopted	In FY 21/22 MCA's carried out exposure visits and ward visits.  They also attended Assembly plenary and committees.  They adhered to strict codes of Ethics and conduct for MCAs.
Oversight	To improve on the oversight function in the Assembly	Prudent distribution and absorption of County Resources  Transparent and Effective oversight	Trainings carried out  23 Oversight field visits undertaken in the various wards in Laikipia.	Realistic implementation of Quarterly work plans  Adherence to Budget cycle  Ensured financial commitments

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**5. Statement Of Management Responsibilities**

Sections 164 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2022, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

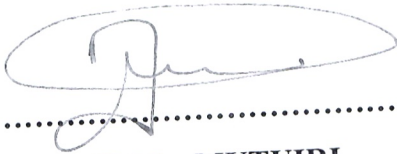
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were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

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 30/12/ 2022.



.....  
**JASPER M. MUTURI**

**Clerk of the County Assembly**

## **Laikipia County Assembly**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

competition, merit, representation of county's diverse communities and adequate and equal opportunities to all gender, youth, persons with disabilities and minorities. In addition, the assembly has a welfare committee that take care of general wellness of the Assembly staff and members. It also takes care of working conditions, benefits, sports, grievances and representation issues relating to the welfare of the staff. It has mandates like being voice of the people, handling wellness of the staff members, handling staff complains and sensitizing staff on the importance of the welfare as well as implementation of the policy. Also, in place is a Safety and Health Committee which deals with safety of the staff and Members.

#### **d) Market place practices**

##### **a) Responsible competition practice.**

We ensure responsible competition practices by advertising for various procurement tenders through our website and also through the national newspaper. Suppliers are given an equal opportunity to apply for the tenders to promote fair competition. Evaluation is done and the award is given to the best-suited supplier. Moreover, thirty percent of all procurement in our entity is set aside for youth, women and people with disabilities in accordance with the public procurement and asset disposal Act 2015.

##### **b) Responsible Supply chain and supplier relations**

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

##### **c) Responsible marketing and advertisement**

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

##### **(d) Community Engagements**

The assembly passed the Laikipia county community engagement and resilience Bill 2021/2022 which will go a long way in improving engagements with the communities in the County.

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

In addition the Assembly contributed to the Covid 19 fund kitty where a number of vulnerable households were given food and financial support to supplement their livelihood. They donated masks and sanitizers to help curb the Covid-19 pandemic.

The Assembly also participated in peace reconciliation meetings in various wards that were affected by cattle rustling and insecurity during the year. Lastly, the said year was an election year and the Mcas seeking re-election conducted peaceful campaigns thus maintaining calmness in the community.

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

**a) Sustainability strategy and profile**

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

**b) Environmental performance**

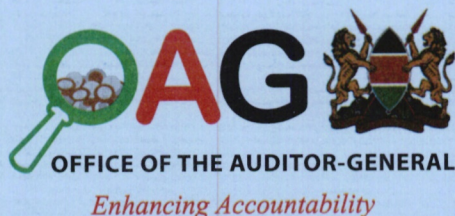
During the year the Assembly passed Laikipia county disaster management bill 2021/2022, Laikipia county climate change bill 2021/2022 and Laikipia county and community wildlife conservancies bill 2021/2022. This bills will be implemented by the executive arm of the County Government and ensure good environment in the County.

**c) Employee welfare**

The county assembly has a performance appraisal system to manage and improve performance of the employees by enabling a higher level of staff participation and involvement in planning, delivery and evaluation of work performance. To improve on employee skills, a training committee has been put in place to manage the training function at the directorates level. Recruitment at the County Assembly is undertaken on the basis of

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF LAIKIPIA FOR THE YEAR ENDED 30 JUNE, 2022**

---

### **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 Assembly of Laikipia set out on pages 1 to 36, which comprise of the statement of financial assets and liabilities

---

*Report of the Auditor-General on the County Assembly of Laikipia for the year ended 30 June, 2022*

as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Laikipia as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

## **Basis for Qualified Opinion**

### **Non-Disclosure of Land**

The summary of non-current assets and as disclosed under Annex 4 to the financial statements reflects assets balance totalling Kshs.285,228,428 which excludes land with Nil balance. However, the County Assembly owns several buildings including the Assembly building and Member of County Assembly (MCA) Ward offices. No explanation was given for not disclosing the parcels of land in the financial statements. Further, ownership documents including title deeds were not provided for audit review.

In the circumstance, the valuation and ownership of the parcels of land where the Assembly buildings and Ward offices stands could not be confirmed as at 30 June, 2022.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Laikipia 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. Late Exchequer Releases**

The statement of receipts and payments and as disclosed in Note 1 to the financial statements reflects transfers from the County Treasury/Exchequer releases amounting to Kshs.537,745,275. Included in this balance is Kshs.203,847,213 relating to Exchequer

release by The National Treasury to the County Assembly of Laikipia for Quarter 4. This amount includes Kshs.49,493,265 which was released on 5 July, 2022.

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

## **2. Unresolved Prior Year Matters**

In the audit report of the previous year, a number of paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Even though the Management has indicated that the issues have been responded to, the matters have remained unresolved as the Senate has not met to deliberate on the same.

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

#### **Conclusion**

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

#### **Basis for Conclusion**

##### **1. Non-Compliance with Law on Ethnic Diversity**

During the year under review, the total number of employees of the County Assembly was seventy-eight (78) out of which fifty-nine (59) or 76 % of the total number were members from the dominant ethnic community in the County. This is contrary to Section 65(1)(e) of the County Government Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need 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 circumstance, Management is in breach of law.

##### **2. Non-Compliance with the One-Third of Basic Salary Rule**

During the year ended 30 June, 2022 six (6) employees earned a net salary of less than a third (1/3) of their basic salary contrary to Section Section19 (3) of the Employment Act, 2007 which states that the total amount of deduction of the wages of an employee shall not exceed 2/3 of such wages. The Management gave no explanation for the failure to comply with the policy.

In the circumstance, Management is in breach of law.

### **3. Failure to Implement E-procurement Processes**

Information available indicates that in the acquisitions of assets amounting to Kshs.43,265,974, the Assembly did not conduct some of the procurement processes within the Integrated Financial Management Information System (IFMIS). Some processes like tender advertisement/requisitions, opening of tenders, evaluation of tenders and award of tenders were done outside the IFMIS system contrary to Regulation 49(2) of the Public Procurement and Assets Disposal Act, Regulations 2020 which states that the conduct of e-procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an e-procurement system which is integrated to the State Portal.

Further, Part IV of the Executive order No 2 of 2018 states that beginning 1 January, 2019 all Public Procuring Entities shall undertake all their procurements through the e-procurement module on IFMIS.

In the circumstance, Management is in breach of law.

### **4. Unauthorized Payments on Subscription Fees**

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects Kshs.222,157,526 in respect to use of goods and services which includes Kshs.60,727,633 in respect to other operating expenses. This component includes Kshs.750,000 paid to the to the Society of Clerks at The Table (SOCATT). However, a review of the SOCATT reveal that this body do not draw their mandate from the Constitution of Kenya or an Act of Parliament. In addition, the approved budget for the period 2021-2022 did not have a provision for payment of these subscriptions.

The payment, therefore, is not legally supported and is contrary to Public Finance Management (County Governments) Regulations No. 105(1) which states that an Accounting Officer may authorize payment vouchers provided such expenditure is in respect of and within the provision of the services in a County Treasury warrant and in accordance with the law and regulations.

In the circumstances, Management was in breach of law.

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter 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**

#### **Lack of Approved Information Technology (IT) Security Policy**

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

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

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 maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls 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 controls may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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, SBS  
AUDITOR-GENERAL

Nairobi

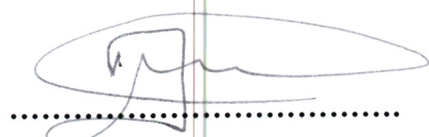
23 February, 2023

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

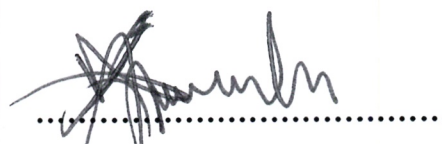
**7. Statement of Receipts and Payments for The Year Ended 30th June 2022**

		2021-2022	2020-2021
	Note	KShs	KShs
<b>Receipts</b>			
Exchequer releases	1	537,745,275	567,592,777
Proceeds from sale of assets	2	-	-
Other receipts	3	-	-
<b>Total receipts</b>		<b>537,745,275</b>	<b>567,592,777</b>
<b>Payments</b>			
Compensation of employees	4	247,480,837	246,602,031
Use of goods and services	5	222,157,526	205,281,015
Subsidies	6	-	-
Transfers to other government entities	7	24,836,524	15,500,000
Other grants and transfers	8	-	-
Social security benefits	9	-	-
Acquisition of assets	10	43,265,974	100,202,342
Finance costs	11	-	-
Other payments	12	-	-
<b>Total payments</b>		<b>537,740,861</b>	<b>567,585,388</b>
<b>Surplus/deficit</b>		<b>4,414</b>	<b>7,389</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/12 2022 and signed by:



**JASPER M. MUTURI**  
Clerk of the Assembly



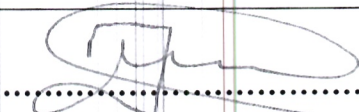

**CPA NDIRITU KIMONDO**  
Director Finance and Accounting Services  
ICPAK NO 16861

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**8. Statement of Financial Assets and Liabilities As At 30th June 2022**

		2021-2022	2020-2021
<b>Financial assets</b>	<b>Note</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Cash and cash equivalents</b>			
Bank balances	13A	4,414	7,389
Cash balances	13B	-	-
<b>Total cash and cash equivalents</b>		<b>4,414</b>	<b>7,389</b>
Imprests and Advances	14	-	-
<b>Total financial assets</b>		<b>4,414</b>	<b>7,389</b>
<b>Financial liabilities</b>			
Third party deposits and retention	15	-	-
<b>Net financial assets</b>		<b>4,414</b>	<b>7,389</b>
<b>Represented by</b>			
Fund balance b/fwd	16	7,389	228,783
Prior year adjustment	17	(7,389)	(228,783)
Surplus/(deficit) for the year		4,414	7,389
<b>Total Net Financial Assets and Liabilities</b>		<b>4,414</b>	<b>7,389</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/12/ 2022 and signed by:

	
JASPER M. MUTURI	CPA NDIRITU KIMONDO
Clerk of the Assembly	Director Finance and Accounting Services
	ICPAK NO 16861

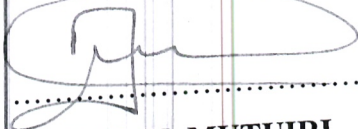
**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**9. Statement Of Cash Flows for The Period Ended 30<sup>th</sup> June 2022**

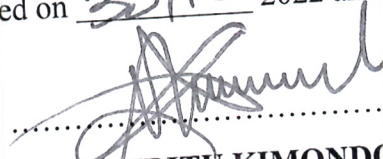
		2021-2022	2020-2021
	Note	KShs	KShs
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Exchequer releases	1	537,745,275	567,592,777
Other receipts	3	-	-
<b>Payments for operating expenses</b>			
Compensation of employees	4	(247,480,837)	(246,602,031)
Use of goods and services	5	(222,157,526)	(205,281,015)
Subsidies	6	-	-
Transfers to other government entities	7	(24,836,524)	(15,500,000)
Other grants and transfers	8	-	-
Social security benefits	9	-	-
Finance costs	11	-	-
Other payments	12	-	-
<b>Adjusted for:</b>			
Prior year adjustment	17	(7,389)	(228,783)
Decrease/(increase) in accounts receivable:	18	-	210,000
Increase/(decrease) in accounts payable:	19		(603,399)
<b>Net cash flows from operating activities</b>		<b>43,262,999</b>	<b>99,587,549</b>
<b>Cashflow from investing activities</b>			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	43,265,974	100,202,342
<b>Net cash flows from investing activities</b>		<b>43,265,974</b>	<b>100,202,342</b>
<b>Net increase in cash and cash equivalents</b>		<b>(2,975)</b>	<b>(614,793)</b>
<b>Cash &amp; cash equivalent at Start of the year</b>	16	<b>7,389</b>	<b>622,182</b>
<b>Cash &amp; cash equivalent at end of the year</b>	13A	<b>4,414</b>	<b>7,389</b>

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/12 2022 and signed by:



**JASPER M. MUTURI**  
Clerk of the Assembly



**CPA NDIRITU KIMONDO**  
Director Finance and Accounting Services  
ICPAK NO 16861

Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

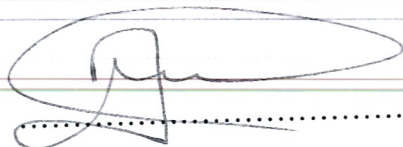
10. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	%Utilization difference
	Kshs	Kshs	c=a+b	e=d-c	Kshs
<b>Receipts</b>					
Exchequer releases	536,869,078	988,188	537,857,266	537,745,275	100%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
<b>Total</b>	<b>536,869,078</b>	<b>988,188</b>	<b>537,857,266</b>	<b>537,745,275</b>	<b>100%</b>
<b>Payments</b>					
Compensation of employees	259,426,965	(11,945,258)	247,481,707	247,480,837	100%
Use of goods and services	210,181,230	12,089,258	222,270,488	222,157,526	100%
Subsidies	-	-	-	-	-
Transfers to other government entities	17,260,883	7,576,141	24,837,024	24,836,524	100%
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	50,000,000	(6,731,953)	43,268,047	43,265,974	100%
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
<b>Total</b>	<b>536,869,078</b>	<b>988,188</b>	<b>537,857,266</b>	<b>537,740,861</b>	<b>100%</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,414</b>	<b>-</b>

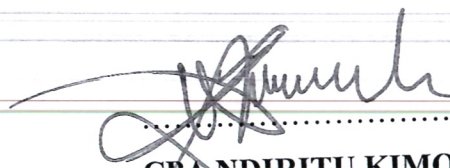
**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

---

The entity financial statements were approved on 30/12/2022 and signed by:



**JASPER M. MUTUIRI**  
Clerk of the Assembly



**CPA NDIRITU KIMONDO**  
Director Finance and Accounting Services  
ICPAK NO 16861

Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

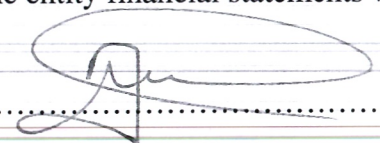
11. Statement Of Comparison Of Budget & Actual Amounts: Recurrent

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	A	B	c=a+b	e=d-c	
<b>Receipts</b>					
Exchequer releases	486,869,078	7,720,141	494,589,219	494,479,301	100%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
<b>Total</b>	<b>486,869,078</b>	<b>7,720,141</b>	<b>494,589,219</b>	<b>494,479,301</b>	<b>100%</b>
<b>Payments</b>					
Compensation of employees	259,426,965	(11,945,258)	247,481,707	247,480,837	100%
Use of goods and services	210,181,230	12,089,258	222,270,488	222,157,526	100%
Subsidies	-	-	-	-	-
Transfers to other government entities	17,260,883	7,576,141	24,837,024	24,836,524	100%
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	-	-	-	-	-
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
<b>Total</b>	<b>486,869,078</b>	<b>7,720,141</b>	<b>494,589,219</b>	<b>494,474,887</b>	<b>100%</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,414</b>	<b>-</b>

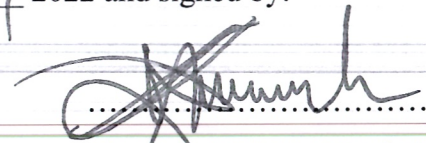
**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

---

The entity financial statements were approved on 30/12 2022 and signed by:



.....  
**JASPER M. MUTURI**  
Clerk of the Assembly



.....  
**CPA NDIRITU KIMONDO**  
Director Finance and Accounting Services  
ICPAK NO 16861

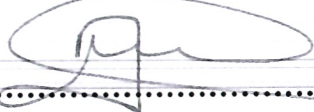
**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**12. Statement of Comparison of Budget & Actual Amounts: Development**

<b>Receipt/expense item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>% Utilization difference</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>e=a+b</b>	<b>e=d-c</b>	<b>Kshs</b>
<b>Receipts</b>					
Treasury/ exchequer releases	50,000,000	(6,731,953)	43,268,047	43,265,974	100%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
<b>Total</b>	<b>50,000,000</b>	<b>(6,731,953)</b>	<b>43,268,047</b>	<b>43,265,974</b>	<b>100%</b>
<b>Payments</b>					
Compensation of employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	50,000,000	(6,731,953)	43,268,047	43,265,974	100%
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
<b>Total</b>	<b>50,000,000</b>	<b>(6,731,953)</b>	<b>43,268,047</b>	<b>43,265,974</b>	<b>100%</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>


**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

The entity financial statements were approved on 30/12 2022 and signed by:



.....

**JASPER M. MUTURI**  
Clerk of the Assembly



.....

**CPA NDIRITU KIMONDO**  
Director Finance and Accounting Services  
ICPAK NO 16861

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**13. Budget Execution by Programmes and Sub-Programmes**

<b>Programme/Sub-Programme</b>	<b>Final Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Programme 0724004510</b>	-	-	-	-	-
Sub-Programme 0724014510(Legislative and oversight)	<b>536,869,078</b>	<b>988,188</b>	<b>537,857,266</b>	<b>537,740,861</b>	<b>116,405</b>
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
<b>Programme 2</b>	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
<b>Total</b>	<b>536,869,078</b>	<b>988,188</b>	<b>537,857,266</b>	<b>537,740,861</b>	<b>116,405</b>

#### **14. Significant Accounting Policies**

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

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

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

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

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

##### **2. Reporting entity**

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

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

###### **i) Recognition of receipts**

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

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Significant Accounting Policies (Continued)**

**ii) Transfers from the Exchequer/ County Treasury**

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

**iii) Other Receipts**

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

**b) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Acquisition of fixed assets**

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

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**  
**Significant Accounting Policies (Continued)**

**4. In-kind contributions**

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

**5. Third Party Payments**

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

**6. Cash and cash equivalents**

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

**7. Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2022, this amounted to KShs 0 compared to KShs 0 in prior period. *There were no other restrictions on cash during the year.*

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**  
**Significant Accounting Policies (Continued)**

**8. Imprests and Advances**

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

**9. Third party deposits and retention**

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

**10. Non-current assets**

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

**11. Pending bills**

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

**Significant Accounting Policies**

**12. Contingent Liabilities**

A contingent liability is:

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

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

**13. Contingent Assets**

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

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Significant Accounting Policies (Continued)**

**14. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on 1<sup>st</sup> July 2021 for the period 1<sup>st</sup> July 2021 to 30 June 2022 as required by law. There was one supplementary budget passed in the year. The supplementary budgets were approved on 23<sup>rd</sup> March 2022. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**15. Comparative figures**

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

**16. Subsequent events**

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

**17. Prior Period Adjustment**

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

**18. Related Party Transactions**

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

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

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

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**15. Notes to the Financial Statements**

**1. Exchequer Releases**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers from the county treasury for q1		51,295,937
Transfers from the county treasury for q2	190,738,097	146,656,944
Transfers from the county treasury for q3	143,159,965	110,517,236
Transfers from the county treasury for q4	203,847,213	259,122,660
<b>Cumulative amount</b>	<b>537,745,275</b>	<b>567,592,777</b>

**2. Proceeds From Sale Of Assets**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
<b>Total</b>		

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes to the Financial Statements**

**3. Other Receipts**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Tender Fees Received		
Other Receipts II		
Other Receipts III		
Other Receipts IV		
<b>Total</b>		

**4. Compensation of Employees**

	<b>2021- 2022</b>	<b>2020- 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	247,081,614	246,602,031
Basic wages of temporary employees		
Personal allowances paid as part of salary	399,223	
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Employer contribution to compulsory national social schemes		
Employer contribution to compulsory national health insurance schemes		
Pension and other social security contributions		
Social benefit schemes outside government		
Other personnel payments		
<b>Total</b>	<b>247,480,837</b>	<b>246,602,031</b>

Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022  
Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	2,180,000	2,029,575
Communication, supplies and services	2,324,400	2,019,823
Domestic travel and subsistence	56,141,093	37,616,445
Foreign travel and subsistence	26,603,780	43,799,650
Printing, advertising and information supplies & services	6,174,660	7,381,727
Rentals of produced assets	500,000	
Training expenses	6,540,080	5,799,636
Hospitality supplies and services	13,846,530	11,897,436
Insurance costs	32,178,385	28,356,800
Specialized materials and services	153,900	543,150
Office and general supplies and services	7,693,026	7,400,000
Fuel, oil and lubricants	4,297,172	3,287,350
Other operating expenses	60,727,633	52,588,089
Routine maintenance – vehicles and other transport equipment	2,198,767	2,095,482
Routine maintenance – other assets	598,100	465,852
<b>Total</b>	<b>222,157,526</b>	<b>205,281,015</b>

Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

Notes To The Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies To County Corporations		
<i>See List Attached</i>		
(Insert Name)		
Subsidies To Private Enterprises		
<i>See List Attached</i>		
(Insert Name)		
<b>Total</b>		

7. Transfers To Other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to national government entities		
Transfers to other county assembly entities		
Mortgage & car loan Scheme Fund	24,481,024	15,000,000
Others current transfers, grants and subsidies	355,500	500,000
<b>Total</b>	<b>24,836,524</b>	<b>15,500,000</b>

The car and mortgage loan scheme refer to mortgage and car loan issued to staff during the year.

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

**8. Other Grants And Transfers**

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits		
Membership fees and dues and subscriptions to organizations		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
<b>Total</b>		

**9. Social Security Benefits**

	2021 - 2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits		
Social Security Benefits		
Employer Social Benefits		
<b>Total</b>		

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

**10. Acquisition Of Assets**

<b><u>Non- financial assets</u></b>	<b>2021 - 2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of buildings		
Construction of buildings		
Refurbishment of buildings	18,267,046	84,702,342
Construction of roads		
Construction and civil works		
Overhaul and refurbishment of construction and civil works		
Purchase of vehicles and other transport equipment		7,500,000
Overhaul of vehicles and other transport equipment		
Purchase of household furniture and institutional equipment		
Purchase of office furniture and general equipment		8,000,000
Purchase of ICT equipment, software and other ICT assets	24,998,928	
Purchase of specialized plant, equipment and machinery		
Rehabilitation and renovation of plant, machinery and equip.		
Purchase of certified seeds, breeding stock and live animals		
Research, studies, project preparation, design & supervision		
Rehabilitation of civil works		
Acquisition of strategic stocks and commodities		
Acquisition of land		
Acquisition of intangible assets		
<b>Total acquisition of non- financial assets</b>	<b>43,265,974</b>	<b>100,202,342</b>
<b><u>Financial assets</u></b>		
Domestic public non-financial enterprises		
Domestic public financial institutions		
<b>Total acquisition of financial assets</b>		
<b>Total acquisition of assets</b>	<b>43,265,974</b>	<b>100,202,342</b>

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

**11. Finance Costs**

	2021- 2022	2020 - 2021
	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>		

**12. Other Payments**

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Budget Reserves		
Civil Contingency Reserves		
Other Payments		

Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Depe.t.c	2021 - 2022	2020 - 2021
			Kshs	Kshs
CBK,Kshs	1000339691	Development		69
CBK,Kshs	1000193786	Recurrent	4,414	7,320
Equity,Kshs	0270261206585	Recurrent		
<b>Total</b>			<b>4,414</b>	<b>7,389</b>

13B. Cash In Hand

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency		
Cash In Hand – Held In Foreign Currency		
<b>Total</b>		

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

Cash in hand should be analysed as follows:

<b>Description</b>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Location 1		
Location 2		
Location 3		
<b>Total</b>		

**14. Imprests and Advances**

<b>Description</b>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests		
Salary Advance		
Clearance accounts		
<b>Total</b>		

<b>Breakdown Of Imprest And Salary Advance Per Department</b>	<b>2021 - 2022</b>	<b>2020 - 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Imprests</b>		
Department		
Department		
Department		
<b>Sub-Total</b>		
<b>Salary Advance</b>		
Department		
Department		
<b>Sub-Total</b>		
<b>Grand Total</b>		

Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2021- 2022	2020 - 2021
	Kshs	Kshs
Deposits		
Retentions		
<b>Total</b>		

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

16. Fund Balance Brought Forward

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bank Accounts	7,389	622,182
Cash In Hand		
Accounts Receivables		210,000
Accounts Payables		(603,399)
<b>Total</b>	<b>7,389</b>	<b>228,783</b>

The fund balances brought forward refers to the previous financial year's closing balances

17. Prior Year Adjustments

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2021-2022
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	7,389	(7,389)	0
Cash In Hand			
Accounts Payables			
Receivables			
Others ( <i>Specify</i> )			
	7,389	(7,389)	0

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**18. Changes In Imprests and Advances**

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Account Receivables As At 1 <sup>st</sup> July		210,000
Closing Account Receivables As At 30 <sup>th</sup> June		
Change In Account Receivables		<b>210,000</b>

**19. Changes In Third Party Deposits and Retention**

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Accounts Payables As At 1 <sup>st</sup> July		(603,399)
Closing Accounts Payables As At 30 <sup>th</sup> June		
Change In Accounts Payables		<b>(603,399)</b>

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes to The Financial Statements (Continued)**

**Other Disclosures**

**1. Pending Accounts Payable (See Annex 1)**

	<b>Balance b/f FY 2020-2021</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance b/d FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction Of Buildings	6,880,356	5,290,735	(10,491,434)	1,918,802
Construction Of Civil Works	-			
Supply Of Goods	4,580	3,287,050	(1,648,200)	1,643,430
Supply Of Services	7,856,321	6,850,146	(5,977,641)	8,728,826
<b>Total</b>	<b>14,741,257</b>	<b>15,427,931</b>	<b>(17,878,130)</b>	<b>12,291,058</b>

**2. Pending Staff Payables (See Annex 2)**

	<b>Balance b/f FY 2020-2021</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Senior Management				
Middle Management				
Unionisable Employees				
Others				
<b>Total</b>				

Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
<b>Total</b>				

4. External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
<b>Total</b>		

a) External assistance relating loans and grants

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
<b>Total</b>		

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

*b) Undrawn external assistance*

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn External Assistance - Loans			
Undrawn External Assistance - Grants			
<b>Total</b>			

*c) Classes of providers of external assistance*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
Ngos		
National Assistance Organization		
<b>Total</b>		

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

*d. Non-Monetary External Assistance*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods		
Services		
<b>Total</b>		

*e. Purpose and use of external assistance.*

<b>Payments Made By Third Parties</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</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		
Finance Costs, Including Loan Interest		
Repayment Of Principal On Domestic & Foreign Borrowing		
Other Payments		
<b>Total</b>		

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Notes To The Financial Statements (Continued)**

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

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National Government		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

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

*Classification by Source*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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

<b>Payments made by third parties</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</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		
Finance costs, including loan interest		
Other payments		
<b>Total</b>		

**6. Related Party Disclosures**

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

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

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Related party transactions:**

	2021- 2022	2020- 2021
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	49,029,756	121,814,062
Key Management Compensation (Clerk and Heads of departments)	19,672,320	17,516,540
<b>Total Compensation to Key Management</b>	<b>68,702,076</b>	<b>139,330,602</b>
<b><u>Transfers to related parties</u></b>		
Transfers to other County Government Entities such as car and mortgage schemes	24,481,024	15,000,000
Transfers to County Corporations		
Transfers to non-reporting entities e.g. ECD centres, welfare centres etc	355,500	500,000
<b>Total Transfers to related parties</b>	<b>24,836,524</b>	<b>15,500,000</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the County Executive- Exchequer	537,745,275	567,592,777
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
<b>Total Transfers from related parties</b>	<b>537,745,275</b>	<b>567,592,777</b>

**7. Contingent Liabilities**

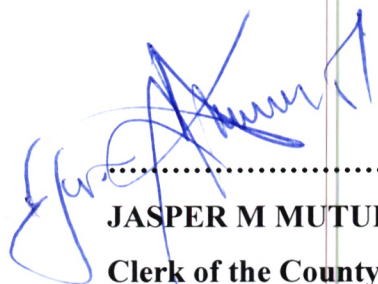
<b>Contingent liabilities</b>	2021-2022	2020-2021
	Kshs	Kshs
Court case xxx against the entity		
Bank guarantees in favour of subsidiary		
contingent liabilities arising from PPPs		
<b>Total</b>		

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**16. Progress on Follow on Prior Year Auditor’s Recommendations**

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

<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: (Put a date when you expect the issue to be resolved)</b>
<b>4.1.5</b>	Non settlement of pending bills	The pending would be settled in the subsequent year	All pending bills were paid	
<b>4.9.1</b>	Irregular payment of Kshs. 500,000 as Ex gratia	The payment of Ksh 500,000 as Ex gratia was approved by County Assembly Service Board	Resolved	
<b>4.10.2</b>	Delayed completion of Ablution blocks	The process was fast tracked and its now complete	Resolved	



.....  
**JASPER M MUTUIRI**  
**Clerk of the County Assembly**

**Date**

Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

17. Annexes

Annex 1–Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
<b>1.Construction Of Buildings</b>							
SOYAMA HARDWARE	23/12/2020	27,300,410	6,506,922	0	6,506,922	0	
KERRYBERRY&HAWI LTD	10/06/2022	5,290,735	0	5,290,735	3,984,512	1,306,223	
GOLDEN CAPITAL	03/02/2021	8,346,835	612,579	0	0	612,579	
<b>Sub-Total</b>		<b>40,937,980</b>	<b>7,119,501</b>	<b>5,290,735</b>	<b>10,491,434</b>	<b>1,918,802</b>	
<b>2.Construction Of Civil Works</b>							
<b>Sub-Total</b>							
<b>3.Supply Of Goods</b>							
<b>Sub-Total</b>				1,643,430		1,643,430	
<b>4.Supply Of Services</b>							
<b>Sub-Total</b>		14,831,347	14,831,347	6,850,146	12,952,667	8,728,826	
<b>Grand Total</b>		<b>55,769,327</b>	<b>21,950,848</b>	<b>13,784,311</b>	<b>23,444,101</b>	<b>12,291,058</b>	
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments							

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Annex 2 – Analysis Of Pending Staff Payables**

<b>Name of Staff</b>	<b>Job Group</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2021-2022</b>	<b>Outstanding Balance 2020-2021</b>	<b>Comments</b>
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others ( <i>specify</i> )							
4.							
Sub-Total							
Grand Total							

Laikipia County Assembly  
 Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

Annex 3 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
<b>Amounts Due To National Govt Entities</b>							
1.							
<b>Sub-Total</b>							
<b>Amounts Due To County Govt Entities</b>							
2.							
<b>Sub-Total</b>							
<b>Amounts Due To Third Parties</b>							
3.							
<b>Sub-Total</b>							
<b>Others (Specify)</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Annex 4 – Summary Of Non-Current Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (KShs) 2020-2021</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out)</b>	<b>Historical Cost c/f (KShs) 2021-2022</b>
Land					204,794,212
Buildings and structures	186,527,166	18,267,046			45,726,207
Transport equipment	45,726,207				9,709,081
Office equipment, furniture and fittings	9,709,081				24,998,928
Ict equipment		24,998,928			
Machinery and equipment					
Biological assets					
Infrastructure assets					
Heritage and cultural assets					
Intangible assets					
Work in progress					285,228,428
<b>Total</b>	<b>241,962,454</b>	<b>43,265,974</b>			

Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022

Annex 5 – Analysis of Accounts Receivables

(a) Government Imprest

imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452097	10/11/2020	2/6/2021	3452097	50000			
3452110	22/02/2021	23/2/2021	3452110	60000	-	John Ngethe	purchase of low value items
					-	John Ngethe	transport services
imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452102	10/12/2020	29/03/2021	3452102	550000	-	James irungu	facilitation fee- team building activities
imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452096	30/06/2021	30/06/2021	3452096	300000	-	Veronica Mwangi	Office imprest
imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452095	30/06/2021	30/06/2021	3452095	50000	-	Margaret Mbuthia	office standing imprest
3452132	30/06/2022	29/06/2022	3452132	100000	-	Margaret Mbuthia	office standing imprest
3452142	4/11/2022	29/06/2022	3452142	40000	-	Margaret Mbuthia	payment of dstv
imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452117	30/06/2021	16/05/2021	3452117	50000	-	Danilo Legei	office imprest
3452129	30/06/2022	30/06/2022	3452129	50,000	-	Danilo Legei	office imprest

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452145	2/12/2021	16/12/2021	3452145	36400	-	Francis Lemaos	purchase of flags,padlocks
imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452094	7/10/2020	4/11/2020	3452094	50000	-	Simon ledepe	office fumigation
3452118	7/4/2021	2/6/2021	3452118	120000	-	Simon ledepe	office fumigation
imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452112	30/06/2021	14/06/2021	3452112	100000	0.00	miriam nderitu	office standing imprest
3452136	30/06/2022	28/06/2022	3452136	100000	0.00	miriam nderitu	office standing imprest
imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
3452101	19/11/2020	17/11/2021	3452101	143800	-	Michael Murithi	publishing laikipia county finance bill
3452120	22/04/2021	28/04/2021	3452120	151600	-	Michael Murithi	publishing community wildlife bill
3452121	5/5/2021	4/5/2021	3452121	152400	-	Michael Murithi	publishing laikipia preprimary bill
3452147	21/12/2021	14/12/2021	3452147	265000	-	Michael Murithi	publishing of finance bill
3452150	24/2/2022	17/2/2022	342150	219000	-	Michael Murithi	publishing of bills
3452001	3/3/2022	24/02/2022	3452001	150000	-	Michael Murithi	publishing county community bill
3452003	24/3/2022	17/3/2022	3452003	153700	-	Michael Murithi	publishing supplementary budget
3452004	30/3/2022	29/03/2022	3452004	153700	-	Michael Murithi	publishing of bills
3452007	12/5/2022	11/5/2022	3452007	448700	-	Michael Murithi	publishing finance act,revenue,act
3452010	30/06/2022	28/06/2022	3452010	152300	-	Michael Murithi	Publishing appropriations bill

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
3452104	31/06/2021	24/06/2021	3452104	50,000.00	-	Irene Wanjiku	standing imprest
3452119	30/06/2021	30/06/2021	3452119	100,000.00	-	Irene Wanjiku	standing imprest
3452005A	30/06/2022	30/06/2022	3452005A	48,500.00	-	Irene Wanjiku	standing imprest
imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452092	30/06/2021	16/06/2021	3452092	30000	-	Caroline Wairimu	postage and delivery of letters
3452135	30/06/2022	10/6/2022	3452135	40000	-	Caroline wairimu	postage and delivery of letters
imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452109	22/2/2021	18/5/2021	3452109	300000	-	Grace muthoni	public participation
imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452111	22/2/2021	16/06/2021	3452111	20000	-	ken kigano	dstv subscription
imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452093	8/10/2020	23/06/2021	3452093	10000	-	Charles Ndungu	Dstv payment
3452115	30/06/2021	23/06/2021	3452115	150000	-	Charles ndungu	office standing imprest
3452150	30/06/2022	28/06/2022	3452150	100000	-	Charles ndungu	office standing imprest
imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452103	19/12/2020	22/06/2021	3452103	25000	-	Solomon Nongiso	repair of vehicle
3452002A	30/06/2022	22/06/2022	3452002A	10000	-	Solomon Nongiso	vehicle maintenance
imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

3452108	30/06/2021	15/6/2021	3452108	10000	-	Anthony Maina	vehicle maintenance
3452138	30/06/2022	14/06/2022	3452138	10000	-	Anthony Maina	vehicle maintenance
<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
3452099	30/06/2021	10/6/2021	3452099	10000	-	Samuel Maina	Vehicle maintenance
3452130	30/06/2022	8/6/2022	3452130	55000	-	Samuel Maina	Vehicle maintenance
<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
3452100	30/06/2021	23/06/2021	3452100	10000	-	James Kamau	vehicle maintenance
3452134	30/06/2022	28/06/2022	3452134	10000	-	James Kamau	vehicle maintenance
<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
3452140	30/06/2022	30/06/2022	3452140	10000	-	Mary Teresia Wanjiku	vehicle maintenance
<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
3452143	4/11/2021	31/5/2022	3452143	14000	-	BenardNyagah	purchase of batteries
<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
3452006A	28/04/2022	24/06/2022	3452006A	50000	-	Paul Kironji	Networking backup
<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
3452091	12/11/2020	14/11/2020	3452091	100000	-	David muraguri	publication of program based budget

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452122	30/06/2021	30/06/2021	3452122	100000			
3452137	30/06/2022	30/06/2022	3452137	200000	-	Dennis wanderi	office standing imprest
					-	Dennis wanderi	office standing imprest

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

imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452131	30/06/2022	30/06/2022	3452131	10000			
					-	Samuel lowasa	vehicle maintenance

imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452133	30/06/2022	9/6/2022	3452133	10000			
					-	samson ngugi	vehicle maintenance

imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3452144	30/06/2022	30/01/2022	3452144	10000			
					-	James Ngunjiri	vehicle maintenance

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**(b) Salary Advance**

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	dd/mm/yy			
<i>Name Of Officer</i>	dd/mm/yy			
<i>Name Of Officer</i>	dd/mm/yy			
<i>Name Of Officer</i>	dd/mm/yy			
<b>Total</b>				

**Laikipia County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Annex: 6 Reporting of Climate Relevant Expenditures**

Name of the Organization COUNTY ASSEMBLY OF LAIKIPIA  
 Telephone Number 0725650964  
 Email Address [ndiritukimondo21@gmail.com](mailto:ndiritukimondo21@gmail.com)  
 Name of Clerk: Jasper M. Mutui

Name and contact details of contact person (in case of any clarifications) .....

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

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Annex 7 Disaster Expenditure Reporting Template**

Date:						
Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

**Laikipia County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Annex 8: Contingent Liabilities Register**

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

**Annex 9 – Bank Reconciliation/FO 30 Report**

*(Attach FO 30 Reports from IFMIS)*