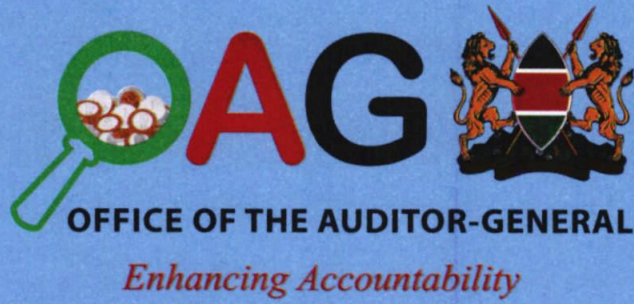


REPUBLIC OF KENYA



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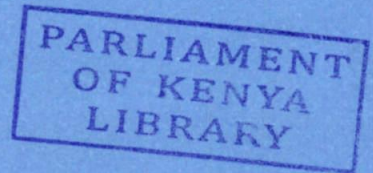
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THE AUDITOR-GENERAL

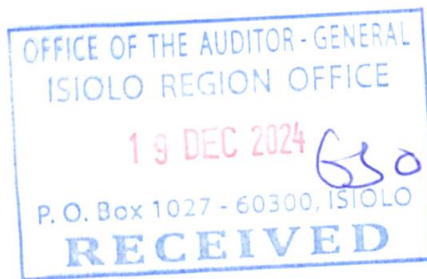
ON

COUNTY ASSEMBLY OF LAIKIPIA

**FOR THE YEAR ENDED
30 JUNE, 2024**



PAPERS LAID	
DATE	20/2/2025
TABLED BY	Majority Whip
COMMITTEE	
CLERK AT THE TABLE	Cheror



Revised 30th June 2024



LAIKIPIA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

(This list is an indication of acronyms and key terms; the County Assembly should include all from the annual report and financial statements prepared)

2. Key Entity Information and Management

(a) Background information

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

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

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

(b) Key Management Team

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

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

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon Lantano Nabaala
2.	Clerk of the County Assembly	Peter Ndirangu
3.	Director Finance and Accounting	Ndiritu Kimondo

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No.	Designation	Name
4.	Director-Human Resource and Administration	Miriam Wanjiru
5.	Director-Legislative procedures & committee services	Moses Waweru
6.	Director-Research and Information Technology	Danilo Legei
7.	Assistant Director Procurement	John Ngethe

(d) Fiduciary Oversight Arrangements

This is exercised through

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

The assembly has established oversight committees namely;

1. Finance and Planning Committee,
2. Budget and Appropriations Committee And
3. Public and Accounts Committee.

(e) Entity Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

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

2. Equity Bank
Nanyuki Branch

(h) Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(i) Principal Legal Adviser

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

3. Governance Statement

The County Assembly

The County Assembly is constituted by the Members of The County Assembly (MCAs) of Laikipia county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the Chairperson of the County Assembly Service Board (CASB) while the Clerk is the secretary.

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

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

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

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

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

a) Select Committees

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

b) Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

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

a) Committee of Powers and Privileges

There is an established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee members during FY 2024 were:

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

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Hon. George Karuiru	Member	Ol-Moran
Hon. Daniel Mugweru	Member	Umande

b) Public Accounts/Investment Committee

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

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

c) Budget and Appropriations Committee

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

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

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

d) Trade, Tourism and Cooperatives committee

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

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

e) Labour, Social Welfare and Community Services

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

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

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

f) County Cohesion, justice and legal matters

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

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

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

g) Agriculture, Environment and Natural resources

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

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

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

h) Transport and public works

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

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

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

i) Health Services

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

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

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

j) Education and vocational training

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

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

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

k) County Assembly Business Committee

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

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

Member	Designation	Ward
Hon. Lantano Nabaala,	Chairperson	Speaker
Hon. Daniel Mugweru,	Member	Umande

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Hon. Stephen Kamau Nderitu	Member	Thingithu
Hon. Anthony Theuri	Member	Nanyuki
Hon. Caroline Wanjiku Kihika	Member	Nominated
Hon. Catherine Umija	Member	Nominated
Hon. John Gichuki Maina	Member	Githiga
Sammy Lekopien	Member	Sosian

I) Committee on Selection

A Standing or Select Committee is a permanent Committee established by Standing Orders of Assembly. It may study matters referred to it by special order or, within its area of responsibility in the Standing Orders may undertake studies on its own initiative.

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

Member	Designation	Ward
Hon. John Gichuki Maina	Chairperson	Githiga
Hon. Sammy Lekopien Parleto	Vice Chairperson	Sosian
Hon. Nicholus Lempaira	Member	Mukogondo West
Hon. Nicholus Mwaniki	Member	Tigithi
Hon. Stephen Kamau Nderitu	Member	Thingithu
Hon. Simon Kanyutu	Member	Marmanet
Hon. Irene Wachuka	Member	Igwamiti

m) Committee on Implementation

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

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

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

n) Committee on Delegated County Legislation

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

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

Member	Designation	Ward
Hon. Salim Edung Lowaya-	Chairperson	Segera

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Hon. Daniel Mugweru	Vice Chairperson	Umande
Hon. Anthony Theuri	Member	Nanyuki
Hon. Mary Gathoni	Member	Nominated
Hon. Samuel Mugambi	Member	Salama

o) Committee on Appointments

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

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

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

p) Procedure and Rules Committee

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

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

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

q) Liaison Committee

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

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

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

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

Audit Committee

The current audit committee was constituted in July 2023. Its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held four meetings in FY 2023-2024. The committee members during FY 2023-2024 were:

Member	Designation
Hilary Mathenge	Chairperson
Ann Njoki	Vice Chairperson
Samson Kinyua	Member
Julius Kingori	Member
David Muraguri	Member
Martha Wambui	Secretary

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an annual consultative meeting in year 2023-2024 where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County’s service delivery charter.

The County Assembly also subjected the following bills through public participation which are

1. The Laikipia County Finance Bill, 2023/2024
2. The Laikipia County Appropriation Bill, 2023/2024
3. The Laikipia County Supplementary Bill, 2023/2024
4. The Laikipia County Alcoholic Bill 2024
5. The Laikipia County Budget Estimates 2024/2025

Risk management

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

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

Some of the risks identified during the period include political risks where the Assembly was attacked by national wide generation Z demonstrations. This was managed by forming a healthy and safety committee whose mandate was to oversee the destructions caused and identify all the office items stolen and recommend the necessary actions to be undertaken.

Compliance

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

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

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

4. Foreword By the Clerk of The Assembly

(i) Budget performance

In the financial year 2023/2024, the County Assembly had a total budget of Ksh 645,809,049. Out of this Ksh 565,809,049 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 20,000,000 for staff car and mortgage fund.

An amount of Ksh 80,000,000 was budgeted for development to facilitate the following long-term Assembly facilities, purchase of multi-digital congress and ERP system, construction of lift shaft, installation of lift car, construction of junkyard, car shade and smoking zone and shelving of ward offices kitchens.

The County assembly attained 92% recurrent budget absorption with a total expenditure of Ksh 520,701,771. Similarly, in development 81% of the budget was absorbed with a total expenditure of 64,911,181.

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

(ii) Operational Performance

A. LAWS PASSED BY THE ASSEMBLY YEAR 2023/2024

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

1. The Laikipia County Finance Bill, 2023/204
2. The Laikipia County Appropriation Bill, 2023/2024
3. The Laikipia County Supplementary Bill, 2023/2024
4. The Laikipia County Alcoholic Bill 2024
5. The Laikipia County Budget Estimates 2024/2025

The following laws were passed in the same period: -

1. The Laikipia County Appropriations Act, 2023/2024
2. The Laikipia County Finance Act, 2023/2024
3. The Laikipia County Supplementary Act, 2023/2024
4. The Laikipia County Budget Estimates 2024/2025
5. Chartering of Rumuruti Municipality, August 2023

B. DATE OF ADOPTION OF THE BUDGET ESTIMATES FOR YEAR 2023/2024

The budget estimates for year 2023-2024 were approved on 20th June 2023.

The supplementary budget was approved by the county assembly on 7th December 2023.

C. ROLES OF THE COUNTY ASSEMBLY

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

- I. **Oversight;** the county assembly 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 6 nominated members to represent special interests including persons with disabilities, minorities and the youth
- III. **Legislation;** The Assembly has powers to make any laws that are necessary for, or incidental to the effective performance of the functions and exercise of the powers of the County Government
- IV. Vetting of Chairmen and members of boards, chief officers and CECs

(III) Performance of key development projects

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

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

- Renovated and equipped speaker's official residence.
- Purchased multi-digital congress and ERP system.
- Constructed lift shaft and installed lift car.
- Constructed junkyard, car shade and smoking zone.
- Shelving of ward offices kitchens

(IV) Comment on value-for-money achievements

-From the above development projects, the assembly has enough office space for the members and staff to operate from. Additionally, the assembly has adequate committee rooms for the committees to operate from.

-The chamber is well equipped with furniture and requisite systems for effective functioning

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

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

-The construction of perimeter wall has enhanced the security of assembly premises.

-Additional vehicles has facilitated movement and reduced inconveniences for members on oversight activities.

-The E-parliament system will enhance efficiency during plenary sessions by eliminating paperwork and thus the cost of printing and stationaries will go down.

-The renovated multipurpose hall will provide additional committee rooms for members of County Assembly.

-The purchased computers and laptops will enhance efficiency of Assembly's operations.

-The renovated speaker's official residence will provide a conducive environment for the speaker to reside in.

-The ERP system will enhance Assembly's processes such as online leave application and help in maintaining staff and members car and mortgage records.

-The constructed lift shaft will help staff and members who are disabled and are unable to use the staircases.

-The car shade will provide shades for the vehicles parked and smoking zone will provide a restricted area for smoking.

-The junkyard will provide a room for storing obsolete equipment and will also provide a gym area

- The shelving of ward offices will assist in storing kitchen items

(V) Challenges and Recommended Way Forward

The following are some of the challenges faced in the year

- Inadequate ceilings set by commission on revenue allocation. This has in effect limited the assembly achievements.
- Delay in disbursement of assembly exchequers from the national treasury slowed down the operations of the Assembly.
- Agency notices resulted to attachment of funds by Kenya Revenue Authority due to late release of funds.
- Untimely release of government circulars affected budget implementation.
- Lack of technical knowhow affected implementation of E-procurement.
- Political interference caused by generation Z demonstrations caused destruction of Assembly premises and loss of office items such as laptops

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 political interference.
- The national treasury should fasten the release of funds to the Assemblies to prevent hampering of Assemblies operations
- There should be adequate capacity building on E-procurement.
- There should be timely release of government circulars to enhance easy implementation of budget



.....
Name: Peter Ndirangu Hinga

Clerk of the County Assembly

5. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

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

Strategic development objectives

The key mandate of the County Assembly of Laikipia is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023-2024.

Program	Objective	Outcome	Indicator	Performance
Legislation	To enhance Legislation process in the Assembly	Full knowledge of Assembly procedures and practices by all members	-2 Acts Enacted -2023/2024 budget and supplementary budget passed. -1 CFSP adopted -1 ADP adopted	In FY 23/24 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	Trainings carried out	Realistic implementation of Quarterly work plans

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

6. Corporate Social Responsibility Statement/Sustainability Reporting

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

a) Sustainability strategy and profile

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

b) Employee welfare

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

c) Market place practices

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 participated in the annual Lewa marathon which is meant to support wildlife conservation. It also participated in the annual agricultural show where we showcased the various functions of the Assembly.

7.Statement Of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. 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, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Count Government of Laikipia
Laikipia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Approval of the financial statements

The County Assembly 's financial statements were approved and signed by the Clerk of the County Assembly on _____ 2024.



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

REPUBLIC OF KENYA



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NAIROBI

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF LAIKIPIA FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

The three parts of the report 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 38, which comprise the statement of financial assets and liabilities as

at 30 June, 2024 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Laikipia as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Cash and Cash Equivalents Balance

The statement of financial assets and liabilities and as disclosed under Note 13 to the financial statements reflects cash and bank balance of Kshs.5,969,569 which was held in various bank accounts operated by the County Assembly as at 30 June, 2024. However, the balances were not supported by board of survey reports.

Further, the bank reconciliation statement for the CBK development account for the month of June, 2024 reflects unrepresented cheques amounting to Kshs.23,708,275. However, review of bank statements revealed that the cheques had been cleared and not unrepresented as indicated. It was further noted that the reconciliation reflects Kshs.23,629,377 being payments made in the bank that were not recorded in the cashbook but management did not provide explanation for the failure to update the cashbook.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.5,969,569 could not be confirmed.

2. Unsupported Foreign Training Expenses

The statement of receipts and payments and Note 5 to the financial statements reflects use of goods and services of Kshs.282,365,409 out of which Kshs.59,969,509 was incurred on foreign travel and subsistence expenses. Included in the travel expense is Kshs.36,583,348 being allowances paid to staff and members of the County Assembly for three (3) different trainings on leadership, committee management, roles of the county assembly service board and liaison committee roles and others in Arusha Tanzania as shown in the table below:

Training Dates	Description	Amount (Kshs.)
11th to 15th September, 2023	Training and Conference cost	3,410,400
11th to 15th September, 2023	Allowances	9,273,227
10th to 16th December, 2023	Training and Conference cost	2,088,000
10th to 16th December, 2023	Allowances	8,226,317

Training Dates	Description	Amount (Kshs.)
8th to 12th January, 2024	Training and Conference cost	2,505,600
8th to 12th January, 2024	Allowances	11,079,804
Total		36,583,348

The following anomalies were noted:

- i. The cost of the training was above the approved training budget for the financial year 2023-2024 of Kshs.7,119,000.
- ii. Minutes of the county assembly service board approving the trainings outside the county were not provided for audit review.
- iii. The county assembly incurred Kshs.8,004,000 being training fees and conference cost, however, the County Assembly did not deduct any withholding tax from the service provider.

In the circumstances, the accuracy and validity of foreign travel and subsistence expenses of Kshs.59,969,509 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts received on comparable basis of Kshs.645,809,049 and Kshs.591,582,521 respectively, resulting to underfunding of Kshs.54,226,528 or 8% of the budget. Further, the statement reflects actual payments of Kshs.585,612,952 against a Payments budget of Kshs.645,809,049 resulting to an under-absorption of Kshs.60,196,097 or 9% of the budget

In the circumstances, the underfunding and under-utilization may have impacted negatively on the implementation of the County Assembly's planned programs and service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in

the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

In connection with my audit on the County Assembly of Laikipia financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that other information is not materially inconsistent with the financial statements.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Irregular Payments to Society of Clerks at the Table

The statement of receipts and payments reflects use of goods and services balance of Kshs.282,865,409. The balance includes other operating expenses totaling Kshs.53,752,173 as disclosed in Note 5 to the financial statements. However, review of records revealed that the operating expenses includes subscription amount of Kshs.750,000 paid to Society of Clerks at the Table (SOCATT). This was contrary to Section 37 of the Intergovernmental Relations Act, 2012 which requires the operational expenses for the structures and institutions established under Intergovernmental Relations Act, 2012, to be provided for in the annual estimates of the revenue and expenditure of the National Government.

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

2. Failure to Submit Monthly Bank Reconciliation Statements

The statement of financial assets and liabilities reflects a closing cash and bank balance of Kshs.5,969,569 as disclosed under Note 13 to the financial statements. Included are three (3) bank accounts, two maintained at Central Bank of Kenya for recurrent and development expenditure and one at equity bank for operations during the year under audit. However, bank reconciliations were not prepared for each bank account held and submitted not later than the 10th of the subsequent month to the County Treasury with a

Report of the Auditor-General on County Assembly of Laikipia for the year ended 30 June, 2024

copy to the Auditor-General as required by law. This was contrary to Regulation 90(1) of the Public Finance Management (County Governments) Regulation, 2015.

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

3. Use of Request for Quotations Beyond the Threshold in Sourcing for General Insurance

The statement of Receipts and Payments and Note 5 to the financial statement reflects use of goods and services balance of Kshs.282,365,409 out of which Kshs.27,555,600 was incurred on Insurance costs. Included is Kshs.6,184,038 spent for provision of general insurance cover that was sourced through request for quotation procurement instead of Open tender method contrary to the threshold of Kshs.3,000,000 provided for services as guided by Regulation 91 (1) of the Public Procurement and Asset Disposal Regulations, 2020 and the schedule on procurement thresholds matrix. Further, the Assembly failed to publish and publicize the procurement contract within fourteen days after signing the contract in the format provided by the Authority contrary to the requirements of Regulation 131(1) of Public Procurement and Asset Disposals Regulations, 2020.

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

4. Accruing and Outstanding Pending Bills

Note 1 of the other disclosures in the financial statements and Annex 1 of the financial statements reflects pending bills amounting to Kshs.22,757,937 as of 30 June, 2024. This represents a 14% increase from the previous year's balance of Kshs.19,949,387. Management has not provided an explanation for the failure to settle these bills during the year they were incurred. The delay in settling bills within the fiscal year to which they pertain negatively impacts the implementation of budgeted programs in the following year, as these outstanding bills become a first charge on the subsequent year's budget allocations. Failure to settle the bills is contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

In the circumstances, Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

5. Compensation of Employees

5.1 Non-Compliance with One Third Rule on Basic Pay

The statement of receipts and payments and Note 4 to the financial statements reflects compensation of employees' balance of Kshs.218,336,362. Review of the payroll records revealed that twenty one (21) employees had salary deductions in excess of two-thirds of their basic salary as evidenced by the June 2024 Payroll, contrary to Section C.1 (3) of the Public Service Human Resource Manual and Section 19(3) of the Employment Act, 2007 which requires that the total amount of deductions which may be deducted by an employer from the salary and wages of the employee at any one time shall not exceed two-thirds of the basic pay.

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

5.2 Irregular Payment of Special Salary Allowance

The statement of receipts and payments and Note 4 to the financial statement reflects compensation of employees amounting to Kshs.218,336,362. Review of the payroll for the 2023-2024 financial year revealed that officers were paid special salary allowance not prescribed by the Salaries and Remuneration Commission (SRC).

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

5.3 Non-Compliance with Law on Staff Ethnic Composition

The statement of receipts and payments reflects compensation of employees of Kshs.218,336,362. Review of human resource records provided revealed that the County Assembly has a staff workforce of ninety-eight (98), out of which six (6) fall in top management. A scrutiny of the ethnic distribution of staff within top management and other levels of staff revealed that there are dominant tribes within the levels contrary to the requirements of Section 7(2) of the National Cohesion and Integration Act, 2008 that requires a public establishment not to have more than one third of its staff from the same ethnic community.

In the circumstances, Management is in breach of the law

5.4. Payment of Monthly Retainer Remuneration beyond the Prescribed Package

The statement of receipts and payments and Note 4 to the financial statement reflects compensation of employees amounting to Kshs.218,336,362. A review of the County Assembly's payroll for the 2023/2024 financial year revealed that a member of the CASB was paid a monthly retainer remuneration package of Kshs.192,150 instead of Kshs.145,000 as prescribed by Salaries Remuneration Commission Circular dated 8th December, 2017 as shown in the table below.

IPPD Amount	SRC Rate	Variance per month	Overpayment (month)
192,150	145,000	47,150	July to Nov 2023
201,767	145,000	56,767	December

In the circumstances, Management was in breach of the law

5.5. Payment of Irregular Extraneous Allowances

The statement of receipts and payments and Note 4 to the financial statements reflects compensation of employees amounting to Kshs.218,336,362. The amount includes Kshs.185,000 in respect of extraneous and responsibility allowances which were paid to an officer. The allowances were not within the Salaries and Remuneration Commission approved remuneration structure for the Clerk of the County Assembly.

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

6. Failure to issue Imprest warrants and Lack of Imprest Register

The County Assembly of Laikipia maintained a soft copy imprest register which only standing imprest was recorded as at 30 June, 2024. Analysis of the domestic subsistence allowance and foreign travel and subsistence ledgers provided and review of payment vouchers revealed that staff members and members of the county assembly were issued with Kshs.66,099,498 and Kshs.59,969,509 respectively as temporary imprest amounting to Kshs.126,069,509 as at 30 June, 2024. It was however noted that staff members and members of the county assembly were not issued with imprest warrants indicating the specified purpose of the imprest contrary to Regulation 93(1) of Public Finance Management (County Governments) Regulations, 2015 which requires an imprest to be issued for specific purpose and any payments made be only for the purposes only specified in the imprest warrant.

In the circumstances, management of the imprests could not be confirmed.

7. Failure to Implement E-procurement Processes

Note 5 to the financial statement reflects Kshs.27,555,600 spent on insurance. However, 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, it is contrary to Part IV of the Executive Order No. 2 of 2018 which states that beginning 1 January, 2019 all Public Procuring Entities shall undertake all their procurements through the e-procurement module on IFMIS.

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

8. Inconsistencies in Performance Information

Presented on Page xxvi of the County Assembly of Laikipia annual financial statements for the year ended 30 June 2024 is Corporate Social Responsibility statement under different sections and its review revealed inconsistencies as detailed below:

8.1 Sustainability Strategy and Profile

The statement indicates that the Assembly has a risk policy that identifies risk factors which hinder the implementation of strategic plan and develops appropriate mitigating strategies. However, the management did not provide an approved risk policy document as a proof to the statement.

8.2 Employee Welfare

The statement indicates that to improve on employee skills, a training committee has been put in place to manage the training function at the directorates level. However, the management did not provide documentation to ascertain the members making up the committee, the meetings held and any prepared reports. Similarly, in place is a Safety and Health Committee which deals with safety of the staff and members. However, the

management did not provide documentation to ascertain the members making up the committee, the meetings held and any reports prepared by the committee.

In the circumstances, the completeness and validity of performance information could not be confirmed.

8.3 Market Place Practices

a. Responsible Competition Practice

The statement states that moreover, thirty percent of all procurement in the Assembly is set aside for youth, women and people with disabilities in accordance with the public procurement and asset disposal Act, 2015. The management however did not provide any evidence inform of documentation to support the procurements of the Assembly awarded to the special groups.

b. Responsible Supply Chain and Supplier Relations

The statement indicates that the Assembly fast tracks the payment of suppliers by honoring their contracts as soon as the funding is received from The National Treasury and that as a result, by end of the financial year under review, the Assembly had minimal pending bills. However, review of Annex 1 of the financial statements revealed that the pending bills balance as per prior year audited financial statements was Kshs.19,949,387 against Kshs.22,757,937 for the current year under review thus representing an increase in pending bills of Kshs.2,808,550 which contradicts the statement of honoring supplier contracts.

The cited observations are contrary to PSASB reporting requirements and therefore management was in breach of the law.

9. Irregular Variation of Works Exceeding 25% of the Contract Price

The statement of receipts and payments and Note 10 to the financial statements reflects acquisition of assets (Refurbishment of non-residential buildings) of Kshs.64,911,181. Included in the amount was Kshs.1,810,566 being payment to a contractor as additional payment for completion of a junkyard building whose original contract sum was Kshs.4,995,574. The net contract additions were totalling to Kshs.1,391,076 which translates to 28% increase from the original price. This was contrary to Section 139 (4) (c) of the Public Procurement and Asset Disposal Act, 2015 which provides that the contract should be tendered separately if the variations exceed 25% of the original contract price.

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

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

REPORT ON 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 effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of an Asset Management Policy

Review of County Assembly of Laikipia operations during the audit revealed that there was no asset management policy and assets management unit within the County assembly. The Management is charged with the responsibility of ensuring that there are adequate systems and processes to plan, procure, account, maintain, store and dispose of assets, including an asset register that is current, accurate and available to the relevant County Treasury or the Auditor-General contrary to Section 149(2) of Public Finance Management Act, 2012.

In the absence of the assets management policy and assets management unit, it may not be possible to confirm the different categories of assets in the County Assembly and whether appropriate officers are tasked with assets movement monitoring and control. This may result to procurement of assets not needed, loss of assets through theft or mismanagement by assigned officers and keeping of assets that are not in usable condition.

2. Internal Audit Function

The County Assembly of Laikipia has an internal audit department in place performing its function as per Regulation 153(1) of the Public Finance Management (County Governments) Regulations 2015. However, the audit reports are not responded to by the relevant departments in the assembly. Review of the committee minutes revealed that the committee was unable to review the annual financial statements for financial year 2022/2023, because at the time of the meeting the committee had not received the response from the finance department on the issues raised. Further, it was noted that during the audit, the head of the internal audit was not positioned in the top management in the organization staff establishment as per Kenya Gazette Notice No. 2690 on Audit Committee guidelines for county Governments.

In the circumstances, internal audit unit may not be fully functional and the management may override the internal controls.

3. Lack of Organizational Strategic Plan, Disaster Recovery Plan and risk Management Framework

Review of documents provided for audit and discussion with management revealed that the county assembly of Laikipia has not developed a new organizational strategic plan for the period 2023 – 2027. The term for the currently used strategic plan lapsed in the year

2022. As a result, it may not be possible for the County Assembly to focus on their goals and objectives. Further, there was no approved disaster recovery plan and risk management policy in place. The current risk management framework is at draft level and therefore cannot be implemented.

Without a disaster recovery plan, the organization may not recover from an interruption.

4. Lack of an ICT Steering Committee and an ICT Strategic Plan

Review of the Information Communication Technology (ICT) environment and documents revealed that the County Assembly of Laikipia had an approved ICT Policy in place. However, the County Assembly lacked an ICT Steering Committee and an ICT Strategic Plan to formulate policies and advice on ICT investment priorities.

In the circumstances, the County Assembly has inadequate ICT governance structures to safeguard public resources.

5. Non-Provision of Insurance Cover as Detailed in the Contract Agreement

The statement of receipts and payments and Note 10 to the financial statements reflects Acquisition of Assets (Refurbishment of non-residential buildings) of Kshs.64,911,181. Included is Kshs.6,910,753 incurred for the supply and installation of Lift car at the Assembly plus paint works. However, it was noted that the contractor did not provide, in the joint names of the employer and the contractor, an insurance cover from the start date to the end of defects liability period contrary to the requirements outlined under clause 30.3 of the contract agreement between the Assembly and the supplier of the lift car.

In the circumstances, the contract was not properly insured.

6. Weaknesses in Preparation and Maintenance of Cashbooks

The County Assembly of Laikipia had three bank accounts as at 30 June, 2024 as disclosed under Note 13 to the financial statements with two maintained at CBK for recurrent and development expenditure and one at equity bank for operations. Review of cashbooks maintained by the Assembly revealed the following anomalies:

- a) The two CBK bank accounts had their cashbooks maintained in excel which can easily be edited and manipulated instead of system generated or manual hard copy cashbooks.
- b) The cashbooks are not correctly updated with proper narrations of payees whereby payments of Kshs.2,111,647 in the CBK recurrent accounts were briefly described as payments to the County Assembly and no further narrations. It was not possible to confirm the reasons why and who the funds were paid to.

In the circumstances, the validity and completeness of the cash books could not be confirmed.

7. Manual payment of Salaries outside the IPPD Payroll System

The statement of receipts and payments and Note 4 to the financial statement reflects compensation of employees amounting to Kshs.218,336,362. Included is Kshs.25,442,629 paid as 12 months' Salary for various Members of the County Assembly

and other staff. However, no explanation was provided as to why these salaries were not processed through the IPPD. The salaries were processed manually, and it was therefore not clear whether statutory deductions were deducted and remitted.

In the circumstances, manual payment of salaries may lead to misappropriations of public funds.

8. Irregular Engagement of Casuals

The statement of receipts and payments reflects compensation of employees of Kshs.218,336,362. A review of the manual payroll for the casuals revealed that the casual employees of the Assembly had been engaged for a period longer than three (3) months contrary to the County Assembly Human resource policies and procedures manual 2018 that Casual workers shall be engaged only on urgent short-term tasks with the approval of the County Assembly Service Board and that Casual workers shall not be engaged for more than three months.

In the circumstances, management was in breach of the County Assembly Human resource policies and procedures

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

Responsibilities of Management and those charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

23 December, 2024

9. Statement of Receipts and Payments for The Year Ended 30th June 2024

		2023-2024	Comparative 2022-2023
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	585,482,022	687,428,881
Proceeds from sale of assets	2		
Miscellaneous receipts	3	6,100,499	35,169
Total receipts		591,582,521	687,464,050
Payments			
Compensation of employees	4	218,336,362	213,028,060
Use of goods and services	5	282,365,409	247,125,377
Subsidies	6	-	-
Transfers to other government entities	7	20,000,000	195,134,621
Other grants and transfers	8	-	-
Social security benefits	9	-	-
Acquisition of assets	10	64,911,181	32,162,073
Finance costs	11	-	-
Other payments	12	-	-
Total payments		585,612,592	687,450,131
Surplus/deficit		5,969,569	13,919

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2024 and signed by:

.....

Name: Peter Ndirangu Hinga
Clerk of the Assembly

.....
Name: Francis Ndiritu Kimondo
Chief Finance Officer – County Assembly
ICPAK Member Number:16861


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

Count Government of Laikipia
Laikipia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

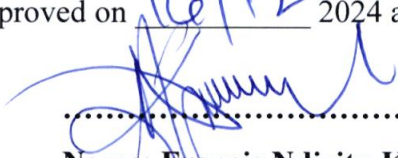
10. Statement Of Financial Assets and Liabilities As At 30th June 2024

		2023-2024	Comparative year 2022-2023
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	5,969,569	13,919
Cash balances	13B	-	-
Total cash and cash equivalents		5,969,569	13,919
Imprests and Advances	14		
Total financial assets		5,969,569	13,919
Financial liabilities			
Third party deposits and retention	15	-	-
Net financial assets		5,969,569	13,919
Represented by			
Fund balance b/fwd	16	13,919	4,414
Prior year adjustment	17	(13,919)	(4,414)
Surplus/(deficit) for the year		5,969,569	13,919
Net Financial Position		5,969,569	13,919

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 16/6/24 2024 and signed by:



Name: Peter Ndirangu Hinga
Clerk of the Assembly



Name: Francis Ndiritu Kimondo
Chief Finance Officer – County Assembly
ICPAK Member Number:16861


11. Statement Of Cash Flows for The Period Ended 30th June 2024


		2023-2024	Comparative year 2022-2023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	585,482,022	687,428,881
Miscellaneous receipts	3	6,100,499	35,169
Total receipts from operating income		591,582,521	687,464,050
Payments for operating expenses			
Compensation of employees	4	(218,336,362)	(213,028,060)
Use of goods and services	5	(282,365,409)	(247,125,377)
Subsidies	6		
Transfers to other government entities	7	(20,000,000)	(195,134,621)
Other grants and transfers	8		
Social security benefits	9		
Finance costs	11		
Other payments	12		
Total payments for operating expenses		(520,701,771)	(655,288,058)
Net receipts/(payments) from operating activities		70,880,750	32,175,992
Adjusted for:			
Prior year adjustment	17	(13,919)	(4,414)
Decrease/(increase) in accounts receivable:	18		
Increase/(decrease) in accounts payable:	19		
Net cash flows from operating activities		70,866,831	32,171,578
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	64,911,181	32,162,073
Net cash flows from investing activities		64,911,181	32,162,073

Count Government of Laikipia
Laikipia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

		2023-2024	Comparative year 2022-2023
	Note	KShs	KShs
Cash flow From Financing Activities			
Proceeds from borrowing		-	-
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		5,955,651	9,505
Cash & cash equivalent at Start of the year	16	13,919	4,414
Cash & cash equivalent at end of the year		5,969,569	13,919

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 10/12 2024 and signed by:


 Name: Peter Ndirangu Hinga
 Clerk of the Assembly


 Name: Francis Ndiritu Kimondo
 Chief Finance Officer – County Assembly
 ICPAK Member Number:16861

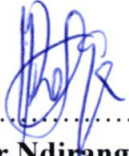
12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	595,809,049	50,000,000	645,809,049.00	585,482,022.00	60,327,027.00	91%
Proceeds from sale of assets						-
Other receipts				6,100,499.00	(6,100,499.00)	-
Total	595,809,049	50,000,000	645,809,049.00	591,582,521.00	54,226,528.00	92%
Payments						
Compensation of employees	272,661,653.00	(15,484,000)	257,177,653.00	218,336,362.00	38,841,291.00	85%
Use of goods and services	272,647,396.00	15,484,000.00	288,131,396.00	282,365,409.00	5,765,987.00	98%
Subsidies						-
Transfers to other government entities	20,500,000	-	20,000,000	20,000,000	500,000.00	98%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	30,000,000	50,000,000	80,000,000	64,911,181	15,088,819	81%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	595,809,049	50,000,000	645,809,049	585,612,952	60,196,097	91%
Surplus/ deficit		-	-	5,969,569	(5,969,569)	-

(a) The underutilization in acquisition of assets and compensation of employees is due to June exchequer allocation which was not released by national treasury by end of June 2024.

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

The entity financial statements were approved on 16/10/2024 and signed by:



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



.....
Name: Francis Ndiritu Kimondo
Chief Finance Officer – County Assembly
ICPAK Member Number:16861

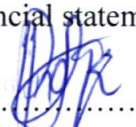
12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	565,809,049	-	565,809,049	520,491,843	45,317,206	92%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	6,100,499	(6,100,499)	-
Total	565,809,049	-	565,809,049	526,592,342	39,216,707	93%
Payments						
Compensation of employees	272,661,653	(15,484,000)	257,177,653	218,336,362	38,841,291	85%
Use of goods and services	272,647,396	15,484,000	288,131,396	282,365,409	5,765,987	98%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	20,500,000	-	20,500,000	20,000,000	500,000	98%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	-	-	-	-	-	-
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	565,809,049	-	565,809,049	520,701,771	45,107,278	92%
Surplus/ deficit	-	-	-	5,890,571	(5,890,571)	-

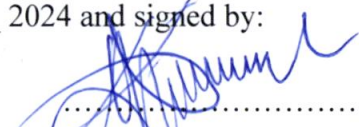
(a) The underutilization in compensation of employees is due to June exchequer allocation which was not released by national treasury by end of June 2024.

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

The entity financial statements were approved on 16/12/ 2024 and signed by:



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



.....
Name: Francis Ndiritu Kimondo
Chief Finance Office – County Assembly
ICPAK Member Number:16861

12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	30,000,000	50,000,000	80,000,000	64,990,179	15,009,821	81%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	30,000,000	50,000,000	80,000,000	64,990,179	15,009,821	81%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	30,000,000	50,000,000	80,000,000	64,991,181	15,088,819	81%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	30,000,000	50,000,000	80,000,000	64,911,181	15,088,819	81%
Surplus/ deficit	-	-	-	78,998	(78,998)	-

(b) The underutilization in acquisition of assets is due to June exchequer allocation which was not released by national treasury by end of June 2024.

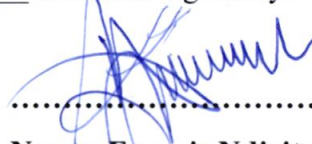
The changes between the original and final budget are as a result of reallocations within the budget.

The entity financial statements were approved on 16/12/ 2024 and signed by:



Name: Peter Ndirangu Hinga

Clerk of the Assembly



Name: Francis Ndiritu Kimondo

Chief Finance Office – County Assembly

ICPAK Member Number:16861

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023-2024	2023-2024	2023-2024	30 th June 2024	
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 0724004510	-	-	-	-	-
Sub-Programme 0724014510 (legislative and oversight)	595,809,049	50,000,000	645,809,049	585,612,952	60,196,097
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Programme 2	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Total	595,809,049	50,000,000	645,809,049	585,612,952	60,196,097

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs 0 compared to Kshs 0 in prior period as indicated on note 13A. *There were no other restrictions on cash during the year.*

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

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

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Assembly's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 20th June 2023 for the period 1st July 2023 to 30th June 2024 as required by law. There was one supplementary budget passed in the year. A high-level assessment of the County Assembly's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

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

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

15. Notes to the Financial Statements

1. Transfer From CRF

	2023-2024	2022-2023
	Kshs	Kshs
Transfers from the county treasury for Q1	83,380,407	61,120,909
Transfers from the county treasury for Q2	105,836,707.00	154,779,833
Transfers from the county treasury for Q3	193,229,392	176,232,943
Transfers from the county treasury for Q4	203,035,516	295,295,196
Cumulative amount	585,482,022	687,428,881

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

Notes to the Financial Statements

3. Miscellaneous receipts

	2023-2024	2022-2023
	Kshs	Kshs
Insurance Recoveries	5,846,000	-
Other receipts (Returned Faulu payment relating to year 2021-2022)	254,499	35,169
Total	6,100,499	35,169

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	218,336,362	213,028,060
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	218,336,362	213,028,060

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Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	2,980,000	2,680,500
Communication, supplies and services	12,086,737	8,167,200
Domestic travel and subsistence	66,599,498	68,034,695
Foreign travel and subsistence	59,969,509	22,836,921
Printing, advertising and information supplies & services	6,081,280	5,124,510
Rentals of produced assets	500,000	489,000
Training expenses	7,038,540	11,039,010
Hospitality supplies and services	18,966,187	20,809,427
Insurance costs	27,555,600	31,163,069
Specialized materials and services	350,000	830,660
Office and general supplies and services	13,072,235	7,078,719
Fuel, oil and lubricants	5,000,000	5,497,990
Other operating expenses	53,752,173	58,227,973
Routine maintenance – vehicles and other transport equipment	2,940,721	3,679,844
Routine maintenance – other assets	5,472,930	1,465,860
Total	282,365,409	247,125,377

Notes To The Financial Statements (Continued)

6. Subsidies

Description	2023-2024	2022-2023
	Kshs	Kshs
Subsidies To County Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies To Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to national government entities	-	-
Transfers to other county assembly entities		
Mortgage and Car loan scheme fund	20,000,000	195,114,621
Other Current transfers, Grants and Subsidies	-	20,000
	-	-
Total	20,000,000	195,134,621

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2023-2024	2022-2023
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

9. Social Security Benefits

2023-2024	2023-2024	2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	2023-2024	2022-2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	-	-
Refurbishment of buildings	-	10,704,074
Refurbishment of non-residential buildings	64,911,181	
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works		
Purchase of vehicles and other transport equipment		
Overhaul of vehicles and other transport equipment		
Purchase of household furniture and institutional equipment		
Purchase of office furniture and general equipment		
Purchase of ICT Equipment, Software and Other ICT Assets		21,457,999
Purchase of specialized plant, equipment and machinery		
Rehabilitation and renovation of plant, machinery and equip.		
Purchase of certified seeds, breeding stock and live animals		
Research, studies, project preparation, design & supervision		
Rehabilitation of civil works		
Acquisition of strategic stocks and commodities		
Acquisition of land		
Acquisition of intangible assets		
Total acquisition of non- financial assets	64,911,181	32,162,073
<u>Financial assets</u>		
Domestic public non-financial enterprises		
Domestic public financial institutions		
Total acquisition of financial assets	-	-
Total acquisition of assets	64,911,181	32,162,073

Notes To The Financial Statements (Continued)

11. Finance Costs

	2023-2024	2022-2023
	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

12. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
<i>Specify</i>	-	-
<i>Specify</i>	-	-
<i>specify</i>	-	-
Total	-	-

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2023-2024	2022-2023
			Kshs	Kshs
CBK, Acc.no 1000339691, Ksh		Development	78,998	2,380
CBK Acc.no 1000193786, Ksh		Recurrent	487	11,539
Equity Bank Acc.no 0270261206585		Imprest A/c	5,890,084	-
Name of bank, Acc.No¤cy		Deposit	-	-
Total			5,969,569	13,919

13B. Cash In Hand

	2023-2024	2022-2023
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2023-2024	2022-2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department	2023-2024	2022-2023
Imprests	Kshs	Kshs
Department	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
Salary Advance	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	-

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Deposits	-		-	
Retentions	-		-	
Total	-		-	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

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

16. Fund Balance Brought Forward

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Bank Accounts	13,919		4,414	
Cash In Hand	-		-	
Imprests and advances	-		-	
Third party deposits and retentions	-		-	
Total	13,919		4,414	

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17. Prior Year Adjustments

	Balance b/d from Comparative FY 2022/2023 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY2023/2024
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	13,919	(13,919)	0
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	-	-	-
Others (<i>Specify</i>)	-	-	-
	13,919	(13,919)	0

The prior year above relates to return of money to CRF for year 2023-2024 of Ksh 13,919

18. Changes In Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2023	-	-
Closing Imprests and Advances As At 30 th June 2024	--	-
Change In Imprests and Advances	-	-

19. Changes In Third-Party Deposits and Retentions

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2023	-	-
Closing Third Party Deposits and Retention As At 30 th June 2024	-	-
Change In Third Party Deposits and Retention	-	-

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/d Comparative FY 2022-2023	Additions for the year	Paid during the year	Balance c/d current FY2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-		-	289,360
Construction Of Civil Works	-	-	-	-
Supply of Goods	8,147,843	4,181,173	8,522,843	3,344,193
Supply of Services	11,801,544	17,544,084	12,781,544	19,124,384
Total	19,949,387	21,725,257	21,304,387	22,757,937

2. Pending Staff Payables (See Annex 2)

	Balance b/d Comparative FY 2022-2023	Additions for the year	Paid during the year	Balance c/d current FY2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Compensation of employees	-	-	-	12,279,974
Total	-	-	-	12,279,974

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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/d Comparative FY 2022-2023	Additions for the year	Paid during the year	Balance c/d current FY2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

	2023-2024	2022-2023
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

Notes To The Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

(This is a disclosure of the assistance not yet received as per donor agreements)

c) Classes of providers of external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments Made By Third Parties	2023-2024	2022-2023
Description	Kshs	Kshs
Compensation Of Employees	-	-
Use Of Goods and Services	-	-
Subsidies	-	-
Transfers To Other Government Units	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition Of Assets	-	-
Finance Costs, Including Loan Interest	-	-
Repayment Of Principal On Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

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

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

	2023-2024	2022-2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

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

5.1 Classification by Source

	2023-2024	2022-2023
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(Third party payments may be done by other entities that are not providers of external assistance)

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Notes To The Financial Statements (Continued)

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

Payments made by third parties	2023-2024	2022-2023
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

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

6. Related Party Disclosures

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

The following comprise of related parties to the County Assembly:

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

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Related party transactions:

	2023-2024	2022-2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	86,152,848	106,278,828
Key Management Compensation (Clerk and Heads of departments)	18,836,028	22,152,480
Total Compensation to Key Management	104,988,876	128,431,308
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	20,000,000	195,114,621
Transfers to non-reporting entities e.g. ECD centres welfare centres, donations	-	20,000
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	20,000,000	195,134,621
<u>Transfers from related parties</u>		
Transfers from the CRF	585,736,521	687,464,050
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	585,736,521	687,464,050

7. Contingent Liabilities

Contingent liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court case x against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

8. Program for Results (PforR) Disclosure

Name of the PforR:	
Financing Partners:	
Purpose of the PforR: x	
Expenditure Details	Amount in Kshs
Cumulative actual expenditures for the previous years	-
Actual expenditure in the current financial year.	
1. <i>Employee Cost</i>	
2. <i>Use of goods and Services</i>	-
3. <i>Grants and Subsidies</i>	-
4. <i>Building of ECDE facilities</i>	-
5. <i>Others (specify)</i>	-
Sub-total	-
Cumulative Actual Expenditures to date	-

9. Progress On Follow On Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Overpayment of House Allowance	house allowance was paid at rates higher than those approved by the Salaries	Unresolved	2 Years
	Pending Bills Not Paid as First Charge	Bills were not settled during the year when they occurred	Resolved	
	Irregular Training and Liaison Meetings	Po back to office reports were provided to justify the expenditure.	Resolved	
	Project Verification Reports	Uncompleted projects	Resolved	
	Non-Compliance with Law on Ethnic Diversity	Ethnicity distribution	Unresolved	5 years
	Irregular Payments	Payment to society of Clerks at the Table (SOCATT).	Unresolved	2 Years

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Failure to Implement E-procurement	Failure to Implement E-procurement Processes	Unresolved	1 Year.
	Use of Personal Emails for Official Government Business	Use of Personal Emails for Official Government Business	Resolved	
	Lack of Approved Information Technology (IT) Security Policy	Lack of Approved Information Technology (IT) Security Policy	Resolved	
	Misclassification of Payments	Amount erroneously classified under domestic travel and subsistence.	Resolved.	



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Clerk of the County Assembly

Date

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16. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
Construction of Buildings							
TESKA VENTURES LTD	28/9/2023	Shelving of Ward Office	0	0	0	0	289,360
Sub-Total			0	0	0	0	289,360
Construction of Civil Works							
1.			0	0	0	0	0
Sub-Total			0	0	0	0	0
Supply Of Goods							
2.		Supply and Delivery of Various Goods	4,556,173	8,147,843	4,181,173	8,522,843	3,344,193
Sub-Total			4,556,173	8,147,843	4,181,173	8,522,843	3,344,193
Supply of Services							
3.		Provision of Various Services	18,524,084	11,801,544	17,544,084	12,781,544	19,124,384

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Sub-Total			18,524,084	11,801,544	17,544,084	12,781,544	19,124,384
Grand Total			23,080,257	19,949,387	21,725,257	21,304,387	22,757,937

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.

Annex 2 – Analysis Of Pending Staff Payables

Name	Particulars	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current 23/24	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Compensation of employees							
FAMILY BANK	Family Bank net pay				5,215,823		
UNISON SACCO	Unison net pay				2,624,406		
LAPFUND	Pension June 2024				1,305,046		

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Name	Particulars	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current 23/24	Outstanding Balance Comparative FY	Comments
COUNTY ASSEMBLY MORTGAGE FUND	Members Mortgage Recovery June 2024				2,440,989		
LAPTRUST	Pension June 2024				693,710		
Sub-Total							
Grand Total					12,279,974		

Annex 3 – Analysis Of Other Pending Payables

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

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) 2022-2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 22023-2024
Land					
Buildings and structures	215,498,286	64,911,181			280,409,467
Transport equipment	45,726,207				45,726,207
Office equipment, furniture and fittings	9,709,081				9,709,081
ICT equipment, software and Other ICT Assets	46,456,927				46,456,927
Machinery and equipment					
Biological assets					
Infrastructure assets					
Heritage and cultural assets					
Intangible assets					
Work in progress					
Total	317,390,501	64,911,181			382,301,682

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Annex 5 – Analysis Of Accounts Receivables

(a) Government Imprest

Imprest register									
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3/11/2020	50000	3452097	10/11/2020	2/6/2021	3452097	50000	-	John Ngethe	purchase of low value items
15/02/2021	60000	3452110	22/02/2021	23/2/2021	3452110	60000	-	John Ngethe	transport services
16/5/2024	116000	3452274	23/5/2024	28/06/2024	3452274	116000	-	John Ngethe	repairs speakers residence and flash disks
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3/12/2020	550,000.00	3452102	10/12/2020	29/03/2021	3452102	550000	-	James irungu	faciliation fee-team building activities
31/07/2023	2,218,650.00	3452043	7/8/2023	20/08/2023	3452043	2218650	-	James irungu	Purchase of Casa items
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
2/10/2020	300,000	3452096	30/06/2021	30/06/2021	3452096	300000	-	Veronica Mwangi	Office imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3/11/2020	50,000.00	3452095	30/06/2021	30/06/2021	3452095	50000	-	Margaret Mbutia	office standing imprest
16/9/2021	100,000.00	3452132	30/06/2022	29/06/2022	3452132	100000	-	Margaret Mbutia	office standing imprest

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27/10/2021	40,000.00	3452142	4/11/2022	29/06/2022	3452142	40000	-	Margaret Mbutia	payment of dstv
30/09/2022	100,000.00	3452021	30/06/2023	30/06/2023	3452021	100,000.00	-	Margaret Mbutia	standing imprest
19/09/2023	50,000.00	3452258	30/06/2024	10/5/2024	3452258	50000	-	Margaret Mbutia	standing imprest
8/11/2023	110,000.00	3452264	15/11/2023	24/11/2023	3452264	110000	-	Margaret Mbutia	Imprest for facilitation
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
29/03/2021	50,000.00	3452117	30/06/2021	16/05/2021	3452117	50000	-	Danilo Legei	office imprest
23/09/2021	50,000.00	3452129	30/06/2022	30/06/2022	3452129	50,000	-	Danilo Legei	office imprest
11/10/2022	50,000.00	3452011	30/06/2023	9/5/2023	3452011	50,000	-	Danilo Legei	office imprest
8/9/2023	50,000.00	3452257	30/06/2024	11/12/2023	3452257	50,000	-	Danilo Legei	office imprest
24/04/2024	50,000.00	3452269	30/06/2024	17/05/2024	3452269	50,000	-	Danilo Legei	office imprest
21/05/2024	249,000.00	3452275	28/05/2024	28/06/2024	3452275	249,000	-	Danilo Legei	ASK SHOW
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
24/11/2021	36,400.00	3452145	2/12/2021	16/12/2021	3452145	36400	-	Francis Lemaos	purchase of flags, padlocks
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
29/09/2020	50,000.00	3452094	7/10/2020	4/11/2020	3452094	50000	-	Simon ledepe	office fumigation
31/03/2021	120,000.00	3452118	7/4/2021	2/6/2021	3452118	120000	-	Simon ledepe	office fumigation

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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
22/02/2021	100000	3452112	30/06/2021	14/06/2021	3452112	100000	0.00	miriam nderitu	office standing imprest
21/09/2021	100,000.00	3452136	30/06/2022	28/06/2022	3452136	100000	0.00	miriam nderitu	office standing imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
10/11/2020	143800	3452101	19/11/2020	17/11/2021	3452101	143800	-	Michael Murithi	publishing laikipia county finance bill
15/04/2021	151600	3452120	22/04/2021	28/04/2021	3452120	151600	-	Michael Murithi	publishing community wildlife bill
28/04/2021	152400	3452121	5/5/2021	4/5/2021	3452121	152400	-	Michael Murithi	publishing laikipia preprimary bill
14/12/2021	265000	3452147	21/12/2021	14/12/2021	3452147	265000	-	Michael Murithi	publishing of finance bill
17/2/2022	219000	3452150	24/2/2022	17/2/2022	342150	219000	-	Michael Murithi	publishing of bills
24/2/2022	150000	3452001	3/3/2022	24/02/2022	3452001	150000	-	Michael Murithi	publishing county community bill
17/3/2022	153700	3452003	24/3/2022	17/3/2022	3452003	153700	-	Michael Murithi	publishing supplementary budget
23/3/2022	153700	3452004	30/3/2022	29/03/2022	3452004	153700	-	Michael Murithi	publishing of bills
5/5/2022	448700	3452007	12/5/2022	11/5/2022	3452007	448700	-	Michael Murithi	publishing finance act, revenue, act
23/06/2022	152300	3452010	30/06/2022	28/06/2022	3452010	152300	-	Michael Murithi	Publishing appropriations bill

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6/12/2022	151620	3452027	13/12/2022	14/12/2022	3452027	151620	-	Michael Murithi	Publishing supplementary bill
6/12/2022	208600	3452029	13/12/2022	8/12/2022	3452029	208600	-	Michael Murithi	Purchase of statutory materials
7/3/2023	198200	3452032	14/3/2023	14/3/2023	3452032	198200	-	Michael Murithi	publishing laikipia county finance bill
10/4/2023	164200	3452038	17/4/2023	12/4/2023	3452038	164200	-	Michael Murithi	Publishing of Laikipia car loan and mortgage bill
19/06/2023	142600	3452040	26/06/2023	21/06/2023	3452040	142600	-	Michael Murithi	publishing supplementary bill
29/06/2023	152400	3452042	30/06/2023	30/06/2023	3452042	152400	-	Michael Murithi	Publishing appropriations bill
6/11/2023	174500	3452263	13/11/2023	15/12/2023	3452263	174500	-	Michael Murithi	publication of Laikipia county Finance bill
15/12/2023	156200	3452266	22/12/2023	22/12/2023	3452266	156200	-	Michael Murithi	publishing of laikipia county appropriations bill
8/4/2023	268200	3452271	15/4/2023	24/4/2024	3452271	268200	-	Michael Murithi	Publication of Laikipia County Alcoholic bill
25/06/2023	359000	3452278	30/06/2023	28/06/2024	3452278	359000	-	Michael Murithi	Publishing County Appropriations Act
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
10/12/2020	50,000.00	3452104	31/06/2021	24/06/2021	3452104	50,000.00	-	Irene Wanjiku	standing imprest
13/04/2021	100,000.00	3452119	30/06/2021	30/06/2021	3452119	100,000.00	-	Irene Wanjiku	standing imprest
30/03/2022	48500	3452005A	30/06/2022	30/06/2022	3452005A	48,500.00	-	Irene Wanjiku	standing imprest

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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
1/10/2020	30,000	3452092	30/06/2021	16/06/2021	3452092	30000	-	Caroline wairimu	postage and delivery of letters
21/09/2021	40,000	3452135	30/06/2022	10/6/2022	3452135	40000	-	Caroline wairimu	postage and delivery of letters
26/08/2022	60,000	3452014	30/06/2023	27/06/2023	3452014	60000	-	Caroline wairimu	standing imprest-postage and delivery of letters,repair of pigon holes
15/11/2023	50,000	3452265	30/06/2024	28/06/2024	3452265	50000	-	Caroline wairimu	Delivery services
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
15/2/2021	300000	3452109	22/2/2021	18/5/2021	3452109	300000	-	Grace muthoni	public participation
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
15/2/2021	20,000.00	3452111	22/2/2021	16/06/2021	3452111	20000	-	ken kigano	dstv subscription
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
1/10/2020	10,000.00	3452093	8/10/2020	23/06/2021	3452093	10000	-	Charles ndungu	Dstv payment

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23/02/2021	150,000.00	3452115	30/06/2021	23/06/2021	3452115	150000	-	Charles ndungu	office standing imprest
10/2/2022	100,000.00	3452150	30/06/2022	28/06/2022	3452150	100000	-	Charles ndungu	office standing imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
10/12/2020	25,000.00	3452103	19/12/2020	22/06/2021	3452103	25000	-	Solomon Nongiso	repair of vehicle
15/03/2022	10,000.00	3452002A	30/06/2022	22/06/2022	3452002A	10000	-	Solomon Nongiso	vehicle maintenance
27/09/2022	20,000.00	3452019	30/06/2023	25/06/2023	3452019	20000	-	Solomon Nongiso	vehicle maintenance
30/08/2023	45,000.00	3452251	7/9/2023	30/10/2023	3452251	45000	-	Solomon Nongiso	Buying county flag and flag mounting
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
15/2/2021	10,000.00	3452108	30/06/2021	15/6/2021	3452108	10000	-	Anthony Maina	vehicle maintenance
23/9/2021	10,000.00	3452138	30/06/2022	14/06/2022	3452138	10000	-	Anthony Maina	vehicle maintenance
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
4/11/2020	10,000.00	3452099	30/06/2021	10/6/2021	3452099	10000	-	Samuel Maina	Vehicle maintenance
15/9/2021	55,000.00	3452130	30/06/2022	8/6/2022	3452130	55000	-	Samuel Maina	Vehicle maintenance
22/8/2022	10,000.00	3452012	30/06/2023	26/6/2023	3452012	10000	-	Samuel Maina	Vehicle maintenance

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8/12/2022	12,750.00	3452030	15/12/2022	20/12/2022	3452030	12750	-	Samuel Maina	Battery for vehicle 31CG
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
4/11/2020	10,000.00	3452100	30/06/2021	23/06/2021	3452100	10000	-	James Kamau	vehicle maintenance
21/09/2021	10,000.00	3452134	30/06/2022	28/06/2022	3452134	10000	-	James Kamau	vehicle maintenance
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
21/09/2021	10,000.00	3452140	30/06/2022	30/06/2022	3452140	10000	-	Mary Wanjiku	vehicle maintenance
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
28/10/2021	14,000.00	3452143	4/11/2021	31/5/2022	3452143	14000	-	Benard Nyagah	purchase of batteries
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
21/04/2022	50,000.00	3452006A	28/04/2022	24/06/2022	3452006A	50000	-	Paul Kironji	Networking backup
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
5/11/2020	100,000.00	3452091	12/11/2020	14/11/2020	3452091	100000	-	David muraguri	publication of program based budget

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

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

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

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

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26/08/2022	10,000.00	3452015	4/9/2022	20/06/2023	3452015	10000	-	samson ngugi	vehicle maintenance
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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
11/11/2021	10,000.00	3452144	30/06/2022	30/01/2022	3452144	10000	-	James Ngunjiri	vehicle maintenance

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

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
18/10/2022	100,000.00	3452022	30/06/2023	30/06/2023	3452022	100000	-	Jonathan Langas	Office imprest
8/12/2022	20,000	3452031	15/12/2022	19/12/2022	3452031	20000	-	Jonathan Langas	Speakers framed potraits
16/04/2023	100,000	3452039	23/04/2023	8/6/2023	3452039	100000	-	Jonathan Langas	Facilitation of speakers meeting
28/02/2024	200,000	3452270	6/3/2024	8/5/2024	3452270	200000	-	Jonathan Langas	speakers opinion leadersfromsosian ward
8/5/2024	130,000.00	3452272	15/5/2024	20/05/2024	3452272	130000	-	Jonathan Langas	faciitation(speaker with youth leaders)

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11/6/2024	100,000.00	3452276	18/4/2024	24/06/2024	3452276	100000	-	Jonathan Langas	Facilitation of speakers meeting
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
24/11/2022	50,000.00	3452025	30/06/2023	30/06/2023	3452025	50000	-	Eunice Kabui	Office imprest

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

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

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

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
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3/4/2023	9,000.00	3452034	10/4/2023	6/4/2023	3452034	9000	-	Nelson Kosgei	Purchase of extension cable and flash disks
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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3/4/2023	5,700.00	3452035	10/4/2023	6/4/2023	3452035	5700	-	monica mbote	payment of laundry services

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

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
3/4/2023	60,270.00	3452037	10/4/2023	4/5/2023	3452037	60270	-	Carolyne Njeri Macharia	speakers house equipments
16/8/2023	37,750.00	3452046	23/8/2023	19/10/2023	3452046	37750	-	Carolyne Njeri Macharia	purchase of items at government printers
21/09/2023	33,000.00	3452260	28/09/2023	16/02/2024	3452260	33000	-	Carolyne Njeri Macharia	Purchase of red soil,goat manure

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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
31/8/2023	100,000.00	3452255	31/06/2024	28/06/2024	3452255	100000	-	Judy Waihenya	speaker standing imprest

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
1/11/2023	68,050.00	3452262	8/11/2023	24/1/2024	3452262	68050	-	Francis Mokorino	fencing and gate renovation

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
15/5/2024	300,000.00	3452273	22/5/2024	28/06/2024	3452273	300000	-	moses waweru	purchase of various national statutes

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(b) Salary Advance

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

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Annex: 6 Reporting of Climate Relevant Expenditures

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

Annex 7 Reporting on Disaster Expenditure

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

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Annex 8: Contingent Liabilities Register

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