

REPUBLIC OF KENYA



*Enhancing Accountability*

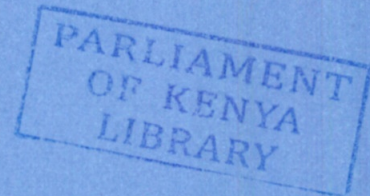
**REPORT**

PAPERS LAID	
DATE	16/04/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE & BUDGET
CLERK AT THE TABLE	C'CHEROP

**OF**

**THE AUDITOR-GENERAL**

**ON**



**COUNTY REVENUE FUND**

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

**COUNTY GOVERNMENT OF  
LAIKIPIA**



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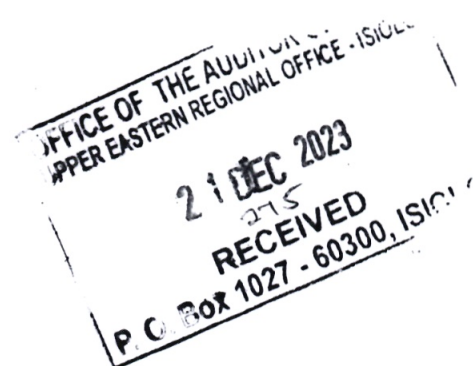
**COUNTY REVENUE FUND  
COUNTY GOVERNMENT OF LAIKIPIA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023.**

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



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1. ACRONYMS AND GLOSSARY OF TERMS

CA	County Assembly
CE	County Executive
CECM	County Executive Committee Member
CO	Chief officer
COB	Controller of Budget
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
EU IDEAS	European Union Instruments for Devolution Advice and Support
FIF	Facility Improvement Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
KDSP	Kenya Devolution Support Programme
Kshs	Kenya Shillings
KUIG	Kenya Urban Institution Grant
LCG	Laikipia County Government
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
UNICEF	United Nations Children's Fund
Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility

**2. KEY ENTITY INFORMATION AND MANAGEMENT**

**a) Background information**

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

**b) Key Management**

The County Revenue Funds day-to-day management is under the following key organs:

- CECM Finance and Economic planning
- C.O Finance
- Director Accounting Services

**c) Fiduciary Management**

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Samuel. W. Gachigi
2.	Accounting Officer in charge of Finance	Daniel Ngumi
3.	Director Accounting Services	Mary Wachiuri

**d) Fiduciary Oversight Arrangements**

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

**e) County Headquarters**

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

**f) County Contacts**

Telephone: +254 740031031  
E-mail: reports.treasury@laikipia.go.ke  
Website: www.laikipia.go.ke

**g) County Bankers**

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

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

**(a) The Principal Legal Adviser**

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

**(b) County Legal Adviser**

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

### 3. STATEMENT BY THE CECM FINANCE

I am pleased to present the annual financial statements for Laikipia County Revenue Fund for the financial year ended 30th June 2023. The preparation of these financial statements emphasize and demonstrate the commitment with which the Laikipia County government upholds its values and in line with the Kenyan Constitution 2010 and Public Finance Management Act (2012) of accountability, transparency, integrity, professionalism efficiency among others. The financial statements have been prepared in accordance with Article 207 of the Kenyan Constitution 2010 and Sections 109 and 167 of the PFM Act of 2012.

The purpose of the county Revenue Fund as envisioned by the Kenyan Constitution Article 207 and sec 109 of the PFM Act of 2012 is to receive all monies raised or received by or on behalf of the county government. The Law tasks the responsibility of administering the County Revenue Fund on behalf of the county Government to the County treasury of the executive arm of the county government. This provision has been strictly adhered to by the Laikipia County Government.

The County Revenue Fund held at the Central bank of Kenya being a critical fund of the county government as it holds the resources required for discharging the mandate of the county government and the County Assembly to its citizens is administered in strict adherence to the dictates of the law establishing it. This is achieved by ensuring funds withdrawn from it are in accordance with the County Appropriation Act in force during the financial year and that all withdrawals are authorised by the Controller of Budget.

During the FY 2022/23 there was a total realisation of kshs 6,658,373,019 consisting of cash receipts of Kshs 6,241,855,269 and Opening balances of Kshs 416,517,750. This represented 93% of budget realisation which was a marked improvement from the 70% realisation achieved in the FY 2021/22.

The below table illustrates how the different revenue sources performed in the Financial year under review.

COUNTY GOVERNMENT OF LAIKIPIA

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Table 1: Detailed analysis of the revenue budget & amounts realised FY 2022/23

Description	Original Budget 2022/23	2022/23 Approved Budget Estimates	Total Amounts Realised in 2022/23	Variances in FY 2022/23
	A	B	C	D = B-C
Equitable Share	5,136,265,679	5,136,265,679	5,136,265,679	-
Equalisation Fund	-	161,661,764	-	161,661,764
County Own Source Revenue	1,295,719,999	1,297,000,000	980,163,461	316,836,539
Hospital Revenue	562,000,000	562,000,000	475,888,673	86,111,327
Vocational Training Centres	25,000,000	25,000,000	10,385,000	14,615,000
Other Local Sources	708,719,999	710,000,000	493,889,788	216,110,212
Domestic & Foreign Grants & transfers from Other Government Agencies	645,989,569	159,761,264	125,426,129	34,335,135
Medical Leasing Equipment	153,297,872	-	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	349,961,100	66,193,250	66,193,250	-
Locally Led Climate Action Program	125,000,000	22,000,000	22,000,000	-
Agricultural Sector Development Support Programme (ASDSP)	8,926,197	-	-	-
Agricultural Sector Development Support Programme (ASDSP) 2	-	17,399,539	16,524,414	875,125
DANIDA Grant	8,804,400	13,439,200	13,439,250	(50)
UNICEF	-	10,000,000	4,929,300	5,070,700
Transforming Healthcare Service	-	28,389,360	-	28,389,360
EU IDEAS LED	-	-	-	-
KDSP Level 2 - Investment	-	-	-	-
Urban Institution Grant	-	2,339,915	2,339,915	-
<b>Opening Balances</b>	-	<b>416,517,750</b>	<b>416,517,750</b>	<b>(1)</b>
Opening Balance (Equitable Share)	-	410,901,253	410,901,253	-
Laikipia County Revenue Fund	-	5,571,567	5,571,567	-
Returns to CRF	-	44,930	44,931	(1)
<b>Grand Total</b>	<b>7,077,975,247</b>	<b>7,171,206,457</b>	<b>6,658,373,019</b>	<b>351,171,673</b>



The improvement in revenue realisation as compared to the FY 2021/22 was attributed to;

- I. The national treasury releasing all budgeted exchequer releases before the lapse of the financial year. There was also an equitable share relating to the FY 2021/22 that was received in the FY 2022/23
- II. Release of 76% of budgeted conditional grants as compared to 28% in the previous FY 2021/22.
- III. Improvement in own source revenue collection by 9% from Kshs 902,354,455 in the FY 2021/22 to Kshs 980,163,461 in the FY 2022/23.

This remarkable achievement enabled the transfers to County Executive and the County Assembly to a tune of Kshs 6,554,379,508 representing a budget utilisation of 91%.

The County Executive was able to record its highest ever Own Source Revenue collection in the financial year under review (Kshs 980,163,461). This was achieved through;

- i Automation of revenue collection for all unstructured revenue streams
- ii Rolling out of “*Ofisi Mashinani*” whereby the revenue board field officers reached out to traders in all urban centres to ease the collection of single business permits.
- iii Following up on the payment of housing revenue arrears
- iv Sealing of revenue administration loopholes to prevent revenue leakages.

In all, the better performance of Own Source Revenue and the great realisation (93%) of the overall revenue budget greatly contributes to the progressive achievement of the Laikipia County Government’s (both County executive and the County Assembly) mandate of service delivery to the residents of the great County of Laikipia.

The County Executive with the legislative support of the County Assembly will continue to explore avenues of expanding the Laikipia County Government revenue basket through;

- I. Continuous revenue collection and administration reforms with the aim of enhancing compliance and sealing of revenue loopholes
- II. Sourcing for strategic partnerships and grants from development partners to finance identified County programs and projects.

Further breakdown and graphical illustration of budget realisation and utilisation is presented in the Management Discussion and Analysis in the next sectional report of this annual reports and financial statement.

**Future outlook**

In the FY 2023/24 Annual Approved Budget, being the 1<sup>st</sup> full budget of the 3<sup>rd</sup> generation CIDP (2023-2027), the Laikipia County Government intends to realise and utilise kshs 7,246,677,517. This is further illustrated below.

**Table 2; County revenue Budget FY 2023/24**

Description	Allocation (Kshs)	% allocation
Exchequer Releases	5,358,246,532	74%
Own Source Revenue	1,475,000,000	20%
Conditional Grants	413,430,985	6%
<b>Total</b>	<b>7,246,677,517</b>	<b>100%</b>

**Table 3; Transfers to County executive & County Assembly Budget FY 2023/24**

Description	Allocation (Kshs)	% allocation
County Executive	6,650,868,468	92%
County Assembly	595,809,049	8%
<b>Total</b>	<b>7,246,677,517</b>	<b>100%</b>

**Conclusion**

I wish to pass my sincere gratitude to H.E the Governor and the Deputy Governor for their stewardship of the county government during the period

My appreciation also goes to the County Assembly led by the Hon Speaker for their legislative and approval role of the annual and supplementary budgets and the Finance Act of the FY 2022/23

Thirdly, I wish to thank the County Executive Committee Members, the County Secretary, the Accounting Officers and the entire Laikipia County Executive staff for their dedication, hard work and teamwork which not only facilitated the successful collection of Own source revenue generated by the respective sectors, but also the prudent utilisation of funds transferred from the CRF during the Financial year under review.

Finally my special appreciation goes to the County Treasury units notably the Chief Officer Finance and the economic planning, Revenue, Budget supplies and accounting & financial Reporting teams for their

COUNTY GOVERNMENT OF LAIKIPIA  
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economic planning, revenue collection, budget management, accounting & financial reporting roles during the period under review.



Samuel W. Gachigi  
CECM Finance, Economic Planning and County Development  
County Government of Laikipia

#### 4. MANAGEMENT DISCUSSION AND ANALYSIS

County Revenue Fund is under this report treated as an entity itself for the purpose of preparing its report and financial statement. The purpose of this fund is to ensure that all funds relating to the county are channeled through it for the purpose of tracking and controlling expenditure out of the fund.

The various sources of funds for this fund are:

- i. National Government: Fund from the National Government includes equitable share and grants received through different ministries.
- ii. Foreign Donors: This includes Danida fund and European Union among others.
- iii. Domestic Donors: this refers to donations received from local organizations which changes from one financial period to the other.
- iv. World Bank: Grants from world bank are channeled through various government departments depending with programmes that are being funded
- v. County own Source of Revenue. This refers to revenues that are collected as fees and charges levied by county from different receivable activities.
- vi. Disposal of Assets: This is occasional revenue that is only realised when one of the county entities disposes off some of its old and unusable assets.

Withdrawals from this account for the purpose of expenditure are done through the office of the controller of budget which is aimed at ensuring that all expenditures are within the county budget.

During the financial year ended 30<sup>th</sup> June, 2023, the Fund received Kshs. 6,658,373,019 and disbursed Kshs. 6,554,379,508 to both Laikipia County Executive and Laikipia County Assembly.

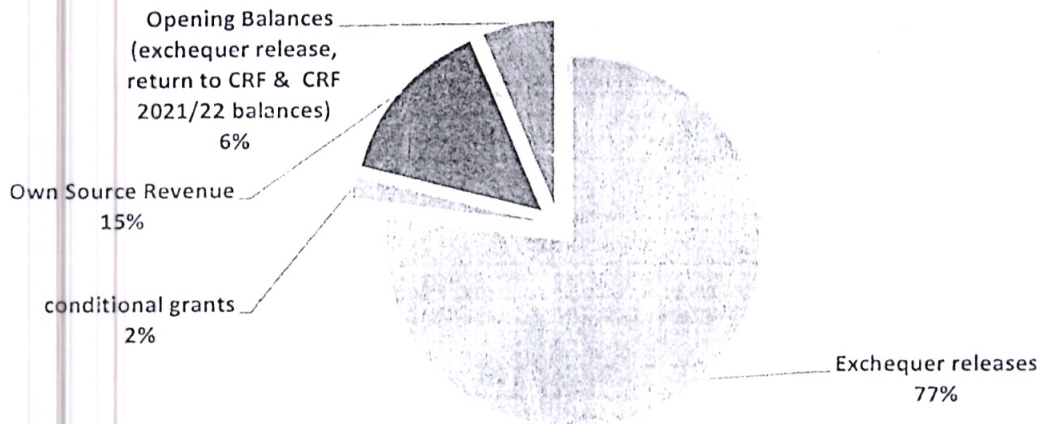
#### Receipts

During the FY 2022/23 the Revenue Budget for Laikipia County was Kshs 7,171,206,457. The revenue realised amounted to Kshs 6,658,373,019 representing 93%. Equitable share posted 100%, own source revenue 76% while Transfers from other government agencies & other grants registered 79% realisation. The unrealised revenue of Kshs 512,833,438 (representing 7%) was attributed to undisbursed Equalisation Fund, partial release of grants and own source revenue. More details of the reasons for under realisation of revenue are given below the statement of comparison Budget versus Actual. Below is a table to further illustrate the revenue performance within the FY 2022/23.

**Table 4: Detailed Analysis of the Amounts Realised FY 2022/23**

Description	Amount realised	Realisation %
Exchequer releases	5,136,265,679	77%
conditional grants	125,426,129	2%
Own Source Revenue	980,163,461	15%
Opening Balances (exchequer release, return to CRF & CRF 2021/22 balances)	416,517,750	6%
<b>Total Receipts</b>	<b>6,658,373,019</b>	<b>100%</b>

**Revenue Realisation for the FY 2022/23**



**Comparative Receipts**

Below we present the comparative receipts from FY 2018/19 to FY 2022/23

**Table 5: Analysis of Comparative Exchequer releases from FY 2018/19 to FY 2022/23**

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Exchequer Releases	3,643,518,677	3,291,382,119	4,407,634,793	4,725,364,426	5,136,265,679
<b>Total Exchequer Releases</b>	<b>3,643,518,677</b>	<b>3,291,382,119</b>	<b>4,407,634,793</b>	<b>4,725,364,426</b>	<b>5,136,265,679</b>

**Table 6: Analysis of Comparative Conditional Grants & transfers from Other Government Agencies from FY 2018/19 to FY 2022/23**

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Locally led Climate Action Program	-	-	-	-	22,000,000

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World Bank - Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	42,077,093	25,549,880	86,415,378	28,389,361	-
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	39,402,608	111,600,468	230,616,957	95,323,024	66,193,250
DANIDA Grant - Primary Health care in devolved context -Ministry of Health	15,086,250	12,281,250	11,880,000	4,628,250	13,439,250
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	7,062,611	16,271,019	12,417,623	5,500,000	16,524,414
Kenya Devolution Support Programme - 1 (KDSP)	-	30,000,000	45,000,000	-	-
Kenya Devolution Support Programme - 2 (KDSP)	161,558,585	-	296,809,981	-	-
EU Grant (Instruments for Devolution Advice and Support- (IDEAS	73,027,291	-	-	-	-
Kenya Urban Support Programme (KUSP)	91,200,000	35,761,940	27,955,677	-	2,339,915
Kenya Urban Institution Grant (KUIG)	-	8,800,000	-	-	-
UNICEF Grant	10,941,217	2,696,779	4,692,898	11,797,412	4,929,300
EU Grant (Instruments for Devolution Advice and Support) -	-	-	-	18,744,940	-

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Investments and Mortgages Bank Ltd					
LAPTRUST - Family Bank Ltd	-	-	-	1,499,400	-
Marie Stopes	20,000	-	-	-	-
World Bank TITS Project	4,000	-	-	-	-
DANIDA - Covid-19 Grant	-	4,585,000	-	-	-
Ministry of Health - Covid-19 Grant	-	91,344,000	-	-	-
Transfers From Other Government Entities(Laikipia Deposit Account)	110,000,000	-	-	-	-
Roads Maintenance Levy Fund	135,272,032	118,589,624	143,385,638	-	-
User fee Foregone Compensation	9,968,208	9,968,208	9,968,208	-	-
Vocational Training Grant (Youth Polytechnics)	-	31,908,298	18,319,894	-	-
Medical Leasing Grant	200,000,000	131,914,894	-	-	-
<b>Total Grants and Transfers from Other Government Agencies</b>	<b>895,619,895</b>	<b>631,271,360</b>	<b>887,462,254</b>	<b>165,882,387</b>	<b>125,426,129</b>

Table 7: Analysis of Comparative Returns to CRF & Opening Balances from FY 2018/19 to FY 2022/23

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Return to CRF Issues	25,497,796	2,958,156	1,989,102	759,602	44,931
Opening Bank Balances	554,755,646	-	-	24,229,276	416,472,820
<b>Total Opening bank balances &amp; returns to CRF</b>	<b>580,253,442</b>	<b>2,958,156</b>	<b>1,989,102</b>	<b>24,988,878</b>	<b>416,517,751</b>

COUNTY GOVERNMENT OF LAIKIPIA

County Revenue Fund

Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

**Table 8: Analysis of Comparative Own Source Revenue from FY 2018/19 to FY 2022/23**

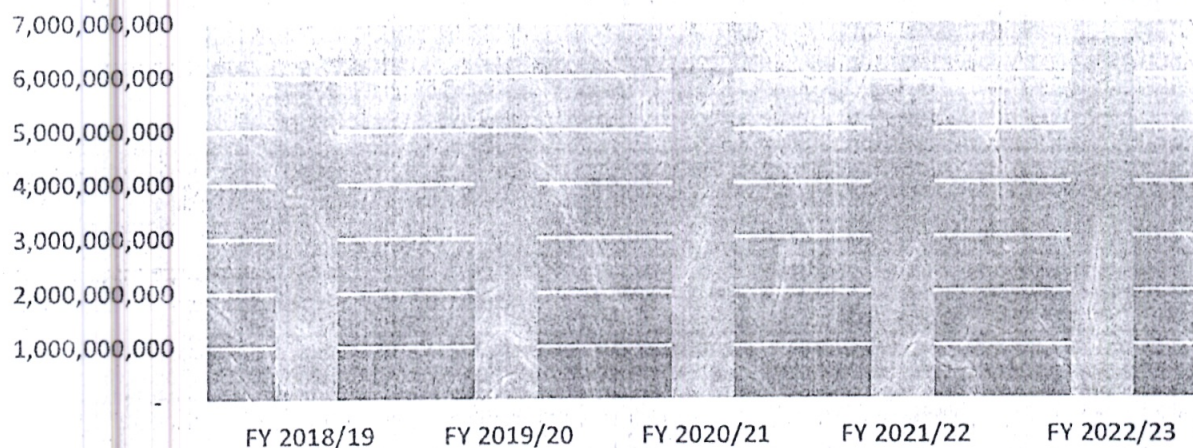
Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Land Rates	110,341,029	77,665,428	96,012,156	46,390,622	74,410,569
Business Permits	82,305,514	80,219,744	99,990,009	76,072,888	86,497,179
Cesses	24,792,005	22,919,615	31,832,627	34,741,517	31,615,184
Property Rents	7,873,273	1,668,870	3,587,829	1,045,754	1,286,012
Other Local Levies	-	-	-	584,270	29,290,086
Administrative Services Fees	5,743,000	6,726,163	16,218,600	27,124,574	34,622,867
Consent to charge fee/ Property certificate fee	15,000	-	-	-	-
Impounding Charges	160,050	349,150	1,090,000	774,990	-
Encroachment fees	4,048,960	1,746,949	-	-	-
Court Fines	286,120	283,000	406,500	143,000	-
Liquor Licenses	25,337,800	13,064,800	23,092,000	11,890,010	-
County's Natural Resources Exploitation	83,956,469	88,945,271	89,176,596	82,318,492	70,604,242
Market/Trade Centre Fee	13,694,293	9,289,806	14,883,907	9,494,210	8,011,696
Vehicle Parking Fees	71,375,313	63,888,809	67,501,057	69,343,987	67,284,227
Housing	17,668,596	17,887,784	21,369,844	18,268,946	26,154,680
Social Premises Use Charges	157,500	221,400	57,900	279,000	341,020
Education Fees	86,100	3,146,456	10,383,000	29,755,791	10,385,000
Public Health Facilities Operations	321,510,824	281,139,964	283,746,032	411,963,986	475,888,673
Slaughter Houses Administration	12,852,820	15,288,981	17,654,490	17,786,452	17,080,007
Technical Services Fees	29,336,289	42,254,323	51,582,792	55,581,896	41,366,775
External Services Fees	4,229,201	3,657,497	5,222,720	6,423,070	5,324,245
Disposal Of Assets	-	-	-	2,371,000	-
Other miscellaneous receipts-Dis-infestation fees, salary recovery	-	603,492	210,974	-	1,000
Proceeds from Sale of Assets	-	5,200,000	6,377,600	-	-
<b>Total Own Source Revenue</b>	<b>815,770,156</b>	<b>736,167,502</b>	<b>840,396,633</b>	<b>902,354,455</b>	<b>980,163,461</b>



**Table 9: Analysis of Total Comparative Receipts from FY 2018/19 to FY 2022/23**

Description	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Exchequer releases	3,643,518,677	3,291,382,119	4,407,634,793	4,725,364,426	5,136,265,679
Own Source Revenue & sale of assets	815,770,156	736,167,502	840,396,633	902,354,455	980,163,461
Conditional Grants & Transfers from other government agencies	895,619,895	631,271,360	887,462,254	165,882,387	125,426,129
Opening Balances (equitable Share, return to CRF & CRF balances)	580,253,442	272,733,343	1,989,102	24,988,878	416,517,750
<b>Total Receipts</b>	<b>5,935,162,170</b>	<b>4,931,554,324</b>	<b>6,137,482,782</b>	<b>5,818,590,146</b>	<b>6,658,373,019</b>

**Comparative Receipts from FY 2018/19 to FY 2022/23**



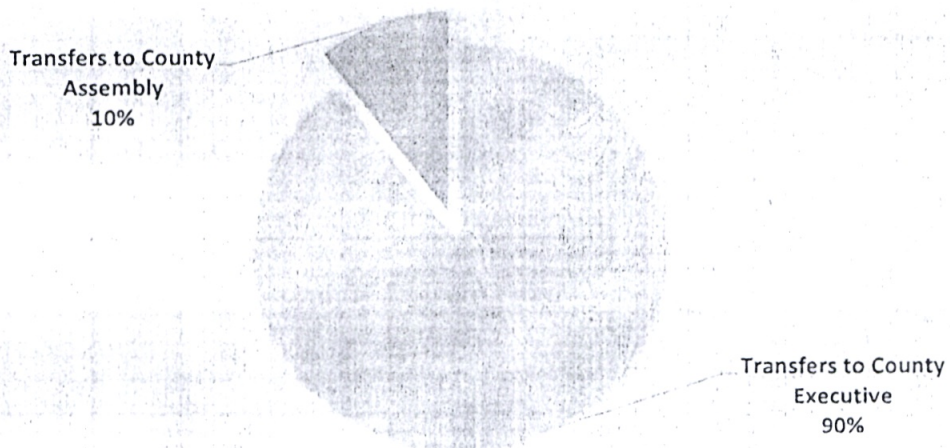
**Transfers to County Executive & Assembly**

The transfer to County Executive and County Assembly budget for the FY 2022/23 was Kshs 7,171,206,457. During the financial year, cumulative transfers of Kshs 6,554,379,508 were successfully transferred to the County Executive (Kshs 5,866,950,627) and County Assembly (Kshs 687,428,881). Total transfers to County Executive stood at 92%. While total transfers to County Assembly stood at 90%

**Table 10: Analysis Transfers to County Executive and County Assembly for the FY 2022/23**

Details	FY 2022/23	Percentage Transfer
	Kshs.	%
Transfers to County Executive	5,866,950,627	90%
Transfers to County Assembly	687,428,881	10%
<b>Total Payments</b>	<b>6,554,379,508</b>	<b>100%</b>

**Transfers to County Executive & County Assembly for the FY 2022/23**



**Table 11: Analysis of Exchequer Withdrawals FY 2022/23**

Description	Amount
Grants Withdrawals	151,678,129
Transfers to Entities & Emergency Fund	223,733,948
Pending Bills	302,583,968
Development Expenditure	332,655,929
Operations & Maintenance	631,456,505
Assembly Withdrawals	687,428,881
FIF Expenditure	807,406,427
Salaries & Deductions	3,417,435,721
<b>Total Withdrawals</b>	<b>6,554,379,508</b>

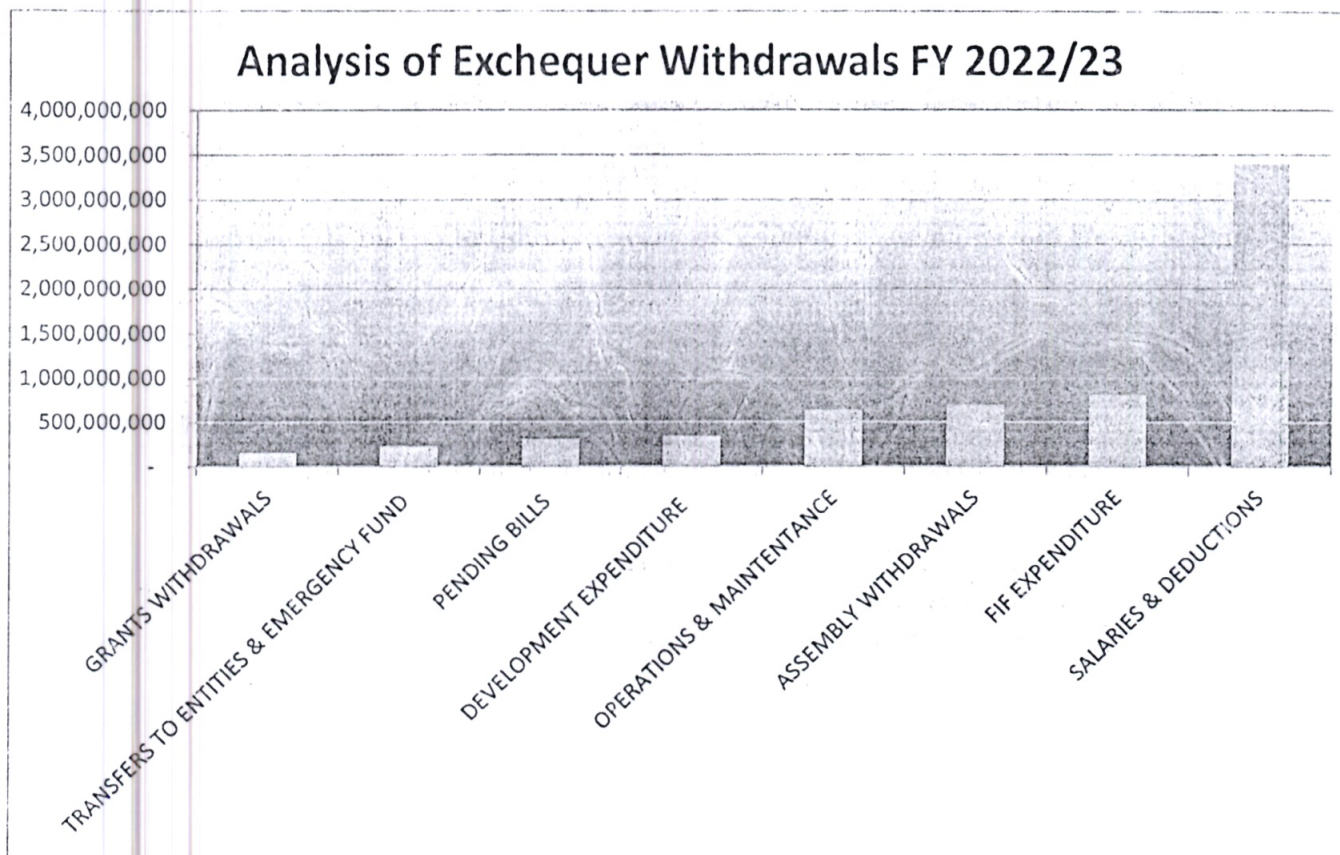
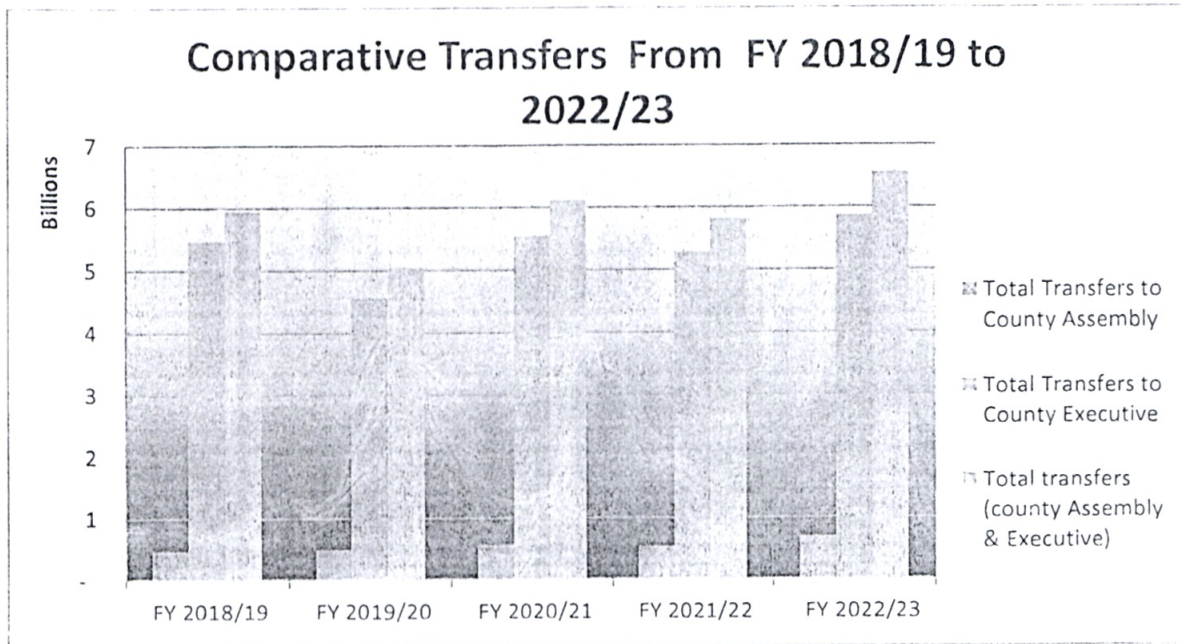


Table 12: Comparative Transfers to County Executive & County Assembly from FY 2018/19 to FY 2022/23.

Details	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Recurrent transfers to County Assembly	468,171,323	445,025,200	491,322,336	501,308,712	656,570,651
Development transfers to County Assembly	1,710,000	47,861,163	76,270,441	36,436,563	30,858,230
<b>Total Transfers to County Assembly</b>	<b>469,881,323</b>	<b>492,886,363</b>	<b>567,592,777</b>	<b>537,745,275</b>	<b>687,428,881</b>
Recurrent transfers to County Executive	3,532,662,133	3,652,696,854	3,935,647,767	3,887,938,351	4,610,447,592
Development Transfers to County Executive	1,935,309,752	895,431,189	1,608,456,447	1,387,334,953	1,256,503,035
<b>Total Transfers to County Executive</b>	<b>5,467,971,885</b>	<b>4,548,128,043</b>	<b>5,544,104,214</b>	<b>5,275,273,304</b>	<b>5,866,950,627</b>
<b>Total transfers (county Assembly &amp; Executive)</b>	<b>5,937,853,208</b>	<b>5,041,014,406</b>	<b>6,111,696,991</b>	<b>5,813,018,579</b>	<b>6,554,379,508</b>



## 5. OVERVIEW OF THE COUNTY REVENUE FUND OPERATIONS

### Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

### Receipts into the County Revenue Fund

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Other receipt includes Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.


### Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

### Financial Reporting requirements

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30<sup>th</sup> June 2023.

  
Daniel Ngumi  
Chief Officer – Finance  
County Government of Laikipia



## 6. STATEMENT OF MANAGEMENT RESPONSIBILITY

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation shall prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.


The Accounting Officer of the County Government is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Executive; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund'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 Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund 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 Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants. Further, the Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

### Approval of the Financial Statements

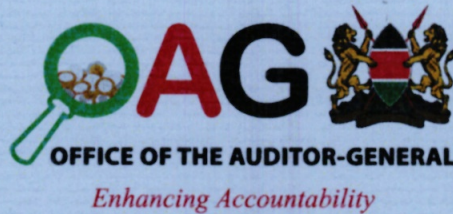
The County Revenue Fund financial statements were approved and signed on \_\_\_\_\_ 2023.

  
Samuel W. Gachigi  
CECM Finance, Economic Planning and County Development  
County Government of Laikipia



# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF LAIKIPIA**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of County Revenue Fund - County Government of Laikipia set out on pages 1 to 10, which comprise of the statement of

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

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the County Revenue Fund - County Government of Laikipia as at 30 June, 2023 and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Laikipia County Revenue Board Act, 2014 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

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

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

### **Basis for Conclusion**

#### **Late Exchequer Releases**

The statement of receipts and payments for the year ended 30 June, 2023 reflects Exchequer releases balance of Kshs.5,547,166,932 as disclosed in Note 1 to the financial statements. Included in this balance is Kshs.2,724,087,343 relating to Exchequer released by The National Treasury to the Laikipia County for Quarter 4, which further



includes Kshs.783,524,175 which was released and received on 7th and 10th July, 2023 contrary to the International Public Sector Accounting Standards (IPSASs)-Cash Basis of accounting and Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounts of the County Government entities shall record transactions which take place during a financial year running from the 1st July to 30th June.

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

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

### Basis for Conclusion

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

### Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability 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 terminate the Fund 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 Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

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

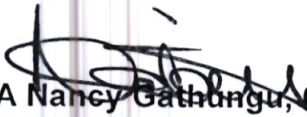
Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that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

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

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

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

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

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

**Nairobi**

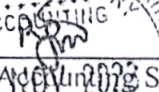
**19 January, 2024**


COUNTY GOVERNMENT OF LAIKIPIA  
 County Revenue Fund  
 Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2023.

Description	Notes	FY 2022/23	FY 2021/22
		Kshs.	Kshs.
<b>Receipts</b>			
Exchequer releases	1	5,547,166,932	4,725,364,426
Transfers from other government agencies	2	120,496,829	131,340,635
Other grants	3	4,929,300	34,541,752
Own Source Revenue	4	980,163,461	902,354,455
Return to CRF issues	5	44,931	759,602
<b>Total Receipts</b>		<b>6,652,801,452</b>	<b>5,794,360,870</b>
<b>Payments</b>			
Transfers to County Executive	6	(5,866,950,627)	(5,275,273,304)
Transfers to County Assembly	7	(687,428,881)	(537,745,275)
<b>Total Payments</b>		<b>(6,554,379,508)</b>	<b>(5,813,018,579)</b>
Net increase in cash for the year		98,421,944	(18,657,709)
Add Opening fund balance b/f	8	5,571,567	24,229,276
<b>Closing Fund balance for the period</b>	<b>8</b>	<b>103,993,511</b>	<b>5,571,567</b>

  
 Chief Officer - Finance  
 Daniel Ngumi  
 ICPAK No 8207

  
 Head of Accounting Services  
 Mary W. Wachiuri  
 ICPAK No 7055

  
 Asst. Director FRU  
 Mishek M. Gacheru  
 ICPAK No: 26623

COUNTY GOVERNMENT OF LAIKIPIA  
 County Revenue Fund  
 Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

9. STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE, 2023.

Receipt/Payments	Original Budget for the FY 2022/23	Adjustments for the FY 2022/23	Final Budget for the FY 2022/23	Actual on Comparable Basis	Budget Realisation Difference	% of Realisation
	A	B	C=A+B	D	E=C-D	F=D/C%
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
<b>Receipts</b>						
Exchequer releases	5,136,265,679	-	5,136,265,679	5,136,265,679	-	100%
Equalization Fund		161,661,764	161,661,764	-	161,661,764	-
Conditional grants	645,989,569	(486,228,305)	159,761,264	125,426,129	34,335,135	79%
Own Source Revenue	1,295,719,999	1,280,001	1,297,000,000	980,163,461	316,836,539	76%
Return to CRF issues	-	-	44,930	44,931	(1)	100%
Opening Balance (equitable Share)	-	-	410,901,253	410,901,253	-	100%
Opening Balance CRF Balance	-	5,571,567	5,571,567	5,571,567	-	100%
<b>Total Receipts</b>	<b>7,077,975,247</b>	<b>(317,714,973)</b>	<b>7,171,206,457</b>	<b>6,658,373,019</b>	<b>512,833,438</b>	<b>93%</b>
<b>Payments</b>						
Transfers to County Executive	(6,158,808,297)	(246,529,082)	(6,405,337,379)	(5,866,950,627)	(538,386,752)	92%
Transfers to County Assembly	(765,869,078)	-	(765,869,078)	(687,428,881)	(78,440,197)	90%
<b>Total Payments</b>	<b>(6,924,677,375)</b>	<b>(246,529,082)</b>	<b>(7,171,206,457)</b>	<b>(6,554,379,508)</b>	<b>(616,826,949)</b>	<b>91%</b>
<b>Balance</b>	<b>153,297,872</b>	<b>(564,244,055)</b>	<b>-</b>	<b>103,993,511</b>	<b>(103,993,511)</b>	

The changes between the original and final budget was due to a supplementary budget passed within the FY 2022/23

Under-realization of the revenue budget was due to:

- Non-disbursement for Equalization Fund amounting to Kshs 161,661,764 by the National Treasury.
- Non-disbursement of conditional grants amounting to Kshs 34,335,135.
- Under realisation in proceeds from own source revenue amounting to Kshs 316,836,539 (1,297,000 - 980,163,461) was due to:
  - i Reduced agricultural, livestock & market fees occasioned by the prevailing drought situation in the country.

COUNTY GOVERNMENT OF LAIKIPIA  
 County Revenue Fund  
 Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023


ii. *Reduced commercial activities within trading centres caused by the subdued economic activity within the country*

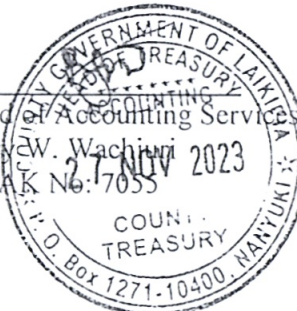
RECONCILIATION OF RECEIPTS IN STATEMENT OF RECEIPTS AND PAYMENTS AGAINST STATEMENT OF COMPARISON BUDGET VS ACTUAL


RECEIPT	Statement of Receipts and Payments	Statement of Comparison	Variances	REMARKS
	A	B	C = A - B	
Exchequer Releases	5,136,265,679	5,136,265,679	-	
Exchequer Releases Opening Balance	410,901,253	410,901,253	-	
<b>Total Exchequer Releases</b>	<b>5,547,166,932</b>	<b>5,547,166,932</b>	-	
Kenya Climate Smart Agriculture Project (KCSAP)	66,193,250	66,193,250	-	
Locally led Climate Action Program	22,000,000	22,000,000	-	
Agricultural Sector Development Support Programme (ASDSP) 2	16,524,414	16,524,414	-	
UNICEF	4,929,300	4,929,300	-	
Danida grant	13,439,250	13,439,250	-	
urban institution grant	2,339,915	2,339,915	-	
<b>Total conditional grants &amp; Transfers</b>	<b>125,426,129</b>	<b>125,426,129</b>	-	
Own Source Revenue	980,163,461	980,163,461	-	
Return to CRF issues	44,931	44,931	-	
Opening Balance CRF Balance	-	5,571,567	(5,571,567)	Opening Bank Balance
<b>GRAND TOTAL</b>	<b>6,652,801,453</b>	<b>6,658,373,019</b>	<b>(5,571,567)</b>	

  
 Chief Officer - Finance  
 Daniel Ngumi  
 ICPAK No 8207



  
 Head of Accounting Service  
 Mary W. Wachuri  
 ICPAK No: 7055



  
 Asst. Director FRU  
 Mishek M. Gacheru  
 ICPAK No: 26623

## 10. SIGNIFICANT ACCOUNTING POLICIES

### a) 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 Section 167 of the PFM Act 2012.

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

### b) Reporting entity

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

### c) Receipts

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer are 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.

County own source revenue is recognized as receipts when the funds are received in the County Exchequer Account.

### d) Payments

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

**e) Fund Balances**

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

**f) 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. There were no other restrictions on cash during the year.



COUNTY GOVERNMENT OF LAIKIPIA

County Revenue Fund

Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

11. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

Description	FY 2022/23	FY 2021/22
	Kshs.	Kshs.
Equitable Share	5,547,166,932	4,725,364,426
Level 5 hospitals	-	-
<b>Total</b>	<b>5,547,166,932</b>	<b>4,725,364,426</b>

*This refers to equitable share released by the National Treasury.*

2. TRANSFERS FROM OTHER GOVERNMENT AGENCIES

Description	FY 2022/23	FY 2021/22
	Kshs.	Kshs.
Locally led Climate Action Program	22,000,000	-
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	-	28,389,361
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	66,193,250	95,323,024
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	13,439,250	4,628,250
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	16,524,414	3,000,000
Kenya Urban Support Programme (KUSP)	2,339,915	-
<b>Total</b>	<b>120,496,829</b>	<b>131,340,635</b>

*These include other government grants that do not pass through the Exchequer.*

3. OTHER GRANTS

Description	FY 2022/23	FY 2021/22
	Kshs.	Kshs.
SIDA Agricultural Sector Development Support Programme II (ASDSP II)- Kenya Commercial Bank	-	2,500,000
UNICEF - Family Bank Ltd	4,929,300	11,797,412
EU Grant (Instruments for Devolution Advice and Support) -Investments and Mortgages Bank Ltd	-	18,744,940
LAPTRUST - Family Bank Ltd	-	1,499,400
	<b>4,929,300</b>	<b>34,541,752</b>

*These are funds received from development partners directly into CRF*

COUNTY GOVERNMENT OF LAIKIPIA

County Revenue Fund

Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2023

**4. OWN SOURCE REVENUE**

Description	FY 2022/23	FY 2021/22
	Kshs.	Kshs.
Land Rates	74,410,569	46,390,622
Business Permits	86,497,179	76,072,888
Cesses	31,615,184	34,741,517
Plot Rents	1,286,012	1,045,754
Other Local Levies	29,290,086	584,270
Administrative Services Fees	34,622,867	27,124,574
Impounding Charges	-	774,990
Court Fines	-	143,000
Liquor Licenses	-	11,890,010
County's Natural Resources Exploitation	70,604,242	82,318,492
Market/Trade Centre Fee	8,011,696	9,494,210
Vehicle Parking Fees	67,284,227	69,343,987
Housing	26,154,680	18,268,946
Social Premises Use Charges	341,020	279,000
Education Fees	10,385,000	29,755,791
Public Health Facilities Operations	475,888,673	411,963,986
Slaughter Houses Administration	17,080,007	17,786,452
Technical Services Fees	41,366,775	55,581,896
External Services Fees	5,324,245	6,423,070
Disposal Of Assets	-	2,371,000
Other miscellaneous receipts-Disinfestation fees, salary recovery	1,000	-
<b>Total</b>	<b>980,163,461</b>	<b>902,354,455</b>

**5. RETURN TO CRF ISSUES**

Description	FY 2022/23	FY 2021/22
	Kshs.	Kshs.
County Executive - Development - 1000171162	10,264	719,900
Laikipia County Recurrent Account- 1000171208	2,315	17,791
Laikipia County Health FIF Account – 1000392959	27,938	14,522
County Assembly - Development - 1000339691	-	69
County Assembly - Recurrent - 1000193786	4,414	7,320
<b>Total</b>	<b>44,931</b>	<b>759,602</b>

*This refers to cash balances in the operational CBK accounts for County Executive and County Assembly that remains unutilised at the close of the previous FY 2021/22 and therefore swept back to the CRF*

**6. TRANSFERS TO COUNTY EXECUTIVE**

Description	FY 2022/23	FY 2021/22
	Kshs.	Kshs.
Laikipia County Recurrent Account- 1000171208	(4,273,089,376)	(3,211,997,353)
Laikipia County Development Account – 1000171162	(648,022,476)	(1,027,971,196)

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Laikipia County Health Services Account – 1000285858	-	(33,017,610)
Laikipia County Ideas-Led Account – 1000363312	(2,500,000)	(18,744,940)
Laikipia County Kenya Climate Smart Agriculture Project Account - 1000367717	(80,193,250)	(95,323,024)
Laikipia County Agricultural Sector Development Support Program Account – 1000372087	(21,524,414)	(11,104,611)
Laikipia County Health FIF Account – 1000392959	(771,353,882)	(850,578,998)
Laikipia County Kenya Urban Support Program – 1000372141	(2,339,915)	-
Laikipia County Primary Health Care 1000574046	(12,944,250)	(2,400,000)
Laikipia County Climate Change Fund A/C – 1000546786	(22,000,000)	-
Laikipia County Emergency Fund - 1000451181	(32,983,064)	(24,135,572)
<b>Total</b>	<b>(5,866,950,627)</b>	<b>(5,275,273,304)</b>

7. TRANSFERS TO COUNTY ASSEMBLY

Description	FY 2022/23	FY 2021/22
	Kshs.	Kshs.
County Assembly - Recurrent - 1000193786	(423,027,083)	(501,308,712)
County Assembly - Development – 1000339691	(264,401,798)	(36,436,563)
<b>Total</b>	<b>(687,428,881)</b>	<b>(537,745,275)</b>

8. FUND BALANCE

Description	FY 2022/23	FY 2021/22
	Kshs.	Kshs.
Laikipia County Revenue Fund Account - CBK- 1000171626	103,993,511	5,571,567
<b>Total</b>	<b>103,993,511</b>	<b>5,571,567</b>

*This refers to cash balance in the County Revenue Fund Account in the FY 2022/23 & 2021/22 respectively*

9. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2022/23	Comparative FY 2021/22
	Kshs		Kshs	Kshs
Co-operative Bank A/c No.01141366378700	7,428,849	-	7,428,849	316,500
Family Bank A/c 064000063932	5,707,200	-	5,707,200	-
Cooperative A/C No.	223,400	-	223,400	-

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01141366233700				
Cooperative A/C No.01129369599800	3,933	-	3,933	-
Cooperative A/C No.01129368995000	730	-	730	-
Cooperative A/C No.01129369635000	26,055	-	26,055	-
Cooperative A/C No. 01129369634800	15,010	-	15,010	-
Cooperative A/C No. 01129369622000	2,491	-	2,491	-
Cooperative A/C No. 01129369599900	267	-	267	-
Cooperative A/C No. 01129369621700	2,795	-	2,795	-
Cooperative A/C No. 01129369602100	15,428	-	15,428	-
Cooperative A/C No. 01129368995100	-507	-	-507	-
Cooperative A/C No. 0112936900000	163	-	163	-
K.C.B A/C No.1275712657	14,680	-	14,680	-
K.C.B A/C No.1235093808	1,025	-	1,025	-
K.C.B A/C No.1198115610	648,762	-	648,762	-
K.C.B A/C No.1198224266	1,661,029	-	1,661,029	-
K.C.B A/C No.1235093948	1,821	-	1,821	-
K.C.B A/C No.1261696778	400	-	400	-
K.C.B A/C No.1261696778	-	-	-	-
Family Bank A/C No.064000064783	108,530	-	108,530	-
Family Bank A/C No.023000027049	1,073	-	1,073	-
Family Bank A/C No. 023000027937	981	-	981	-
KCB A/C No.01102127183	-481	-	-481	-
Cooperative A/C No. no.01141501762300	700,833	-	700,833	-
<b>Total</b>	<b>16,564,467</b>	<b>-</b>	<b>16,564,467</b>	<b>316,500</b>

12. ANNEXES

ANNEX 1: PROGRESS ON FOLLOW- UP OF AUDITOR'S RECOMMENDATIONS

There were no prior year's Auditor's recommendations on the County Revenue Fund Annual Reports & Financial Statements.

  
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Daniel Ngumi  
Chief Officer – Finance  
ICPAK No 8207



COUNTY GOVERNMENT OF LAIKIPIA

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ANNEX 2. ANALYSIS OF RECEIPTS FROM THE NATIONAL TREASURY EXCHEQUER RELEASES

Period (2022/23)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative current year	Total prior year
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Equitable Share	1,258,385,090	847,483,837	847,483,837	2,593,814,168	5,547,166,932	4,725,364,426
Locally led Climate Action Program	-	-	11,000,000	11,000,000	22,000,000	
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	13,439,250.00	13,439,250	-
Unicef	-	-	1,578,600	3,350,700.00	4,929,300	-
Kenya Urban Support Programme	-	-	-	2,339,915	2,339,915	-
Agriculture Sector Development Support Project (ASDSP)	-	-	14,124,414	2,400,000	16,524,414	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	66,193,250	-	66,193,250	-
<b>Total</b>	<b>1,258,385,090</b>	<b>847,483,837</b>	<b>940,380,101</b>	<b>2,626,344,033</b>	<b>5,672,593,061</b>	<b>4,725,364,426</b>

COUNTY GOVERNMENT OF LAIKIPIA

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ANNEX 3: ANALYSIS OF TRANSFERS FROM THE COUNTY REVENUE FUND

Period (2022/23)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative current year	Total prior year FY 2021/22
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
County Executive -Rec	758,729,763	921,323,829	824,470,518	1,768,565,266	4,273,089,376	3,211,997,353
County Executive -Dev.	2,300,000	30,978,669	160,234,187	454,509,620	648,022,476	1,027,971,196
County Assembly -Rec	61,120,909	154,815,002	176,232,943	264,401,798	656,570,651	501,308,712
County Assembly -Dev.	-	-	-	30,858,230	30,858,230	36,436,563
Special Purpose A/c	-	-	-	-	-	-
Laikipia County Agricultural Sector Development Support Program	2,750,000	-	16,374,414	2,400,000	21,524,414	11,104,611
Laikipia County Emergency Fund	-	-	21,097,400	11,885,664	32,983,064	24,135,572
Laikipia County Health FIF	11,133,090	244,121,644	61,904,520	454,194,628	771,353,882	850,578,998
Laikipia County Health Services	-	-	-	-	-	33,017,610
Laikipia County Ideas-Led	2,500,000	-	-	-	2,500,000	18,744,940
Laikipia County Kenya Climate Smart Agriculture Project	6,000,000	-	74,193,250	22,000,000	102,193,250	95,323,024
Laikipia County Urban SUPP. PRG	-	-	-	2,339,915	2,339,915	-
Laikipia County Primary Health Care	-	-	4,752,000	8,192,250	12,944,250	2,400,000
<b>Total</b>	<b>844,533,762</b>	<b>1,351,239,144</b>	<b>1,339,259,232</b>	<b>3,019,347,371</b>	<b>6,554,379,508</b>	<b>5,813,018,579</b>

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ANNEX 4. ANALYSIS OF RECEIPTS FROM OWN SOURCE REVENUE PER QUARTER

Description	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Totals.
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Land Rates	5,884,246	3,331,629	33,927,029	31,267,665	74,410,569
Business Permits	3,331,418	2,680,746	54,298,616	26,186,399	86,497,179
Cesses	5,987,690	9,134,318	7,807,073	8,686,103	31,615,184
Plot Rents	38,276	26,912	637,100	583,724	1,286,012
Administrative Services Fees	11,809,456	2,177,975	9,429,987	11,205,449	34,622,867
Other Local Levies	2,533,200	1,366,520	9,192,050	16,198,316	29,290,086
County's Natural Resources Exploitation	14,070,576	14,359,102	21,242,542	20,932,022	70,604,242
Other Miscellaneous Revenues	-	-	-	1,000	1,000
Market/Trade Centre Fee	880,230	1,658,940	2,752,320	2,720,206	8,011,696
Vehicle Parking Fees	13,828,450	15,293,272	14,219,710	23,942,795	67,284,227
Housing	3,298,426	4,774,117	7,174,868	10,907,269	26,154,680
Social Premises Use Charges	88,000	58,510	99,010	95,500	341,020
Education Fees	-	-	6,025,000	4,360,000	10,385,000
Public Health Facilities Operations	74,263,771	121,985,797	126,429,773	153,209,332	475,888,673
Slaughter Houses Administration	3,752,422	3,892,590	4,625,235	4,809,760	17,080,007
Technical Services Fees	6,296,750	4,646,273	15,343,210	15,080,542	41,366,775
External Services Fees	262,660	200,325	3,040,510	1,820,750	5,324,245
<b>Total</b>	<b>146,325,571</b>	<b>185,587,026</b>	<b>316,244,032</b>	<b>332,006,832</b>	<b>980,163,461</b>