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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF LAIKIPIA**

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

*Revised template of 30<sup>th</sup> June 2021*



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**LAIKIPIA COUNTY ASSEMBLY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2021**

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



**LAIKIPIA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

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**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes fifteen Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

**(b) Key Management**

The *entity's* day-to-day management is under the following key organs:

Office	Office Holder
Office of the Speaker	Hon Patrick Waigwa Bilhah
Office of the Clerk	Jasper M Muturi
Directorate of Legislative Procedures & Committee services/Deputy Clerk	Moses Gichuki Waweru
Directorate of Finance & Accounting services	Francis Ndiritu Kimondo
Directorate of Human Resources & Administration	Miriam Wanjiru Mwangi
Directorate of ICT and Research	Danilo Legei

**(c) Fiduciary Management**

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

No.	Designation	Name
1	Speaker of the Assembly	Hon Patrick Waigwa Bilhah
1.	Clerk-Accounting Officer	Jasper Muturi
2.	Deputy Clerk	Gichuki Waweru
3.	Director Finance	Ndiritu Kimondo
4.	Director Human Resource	Miriam Mwangi
5.	Director ICT & Research	Danilo Legei



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**KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)**

**(d) Fiduciary Oversight Arrangements**

- County assembly service board CASB
- An Established Audit committee
- A risk management policy in place
- Established oversight committees i.e. finance committee, budget committee and public and accounts committee

**(e) Entity Headquarters**

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

**(f) Entity Contacts**

Telephone: +254 716311702, +254 716311703,  
E-mail: [assembly@ca.laikipiacyoung.go.ke](mailto:assembly@ca.laikipiacyoung.go.ke)  
Website: [www.laikipiaassemblygo.ke](http://www.laikipiaassemblygo.ke)

**(g) Entity Bankers**

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

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**(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



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**2. FORWARD BY THE CLERK OF THE ASSEMBLY**

**2.1 Budget performance**

In the financial year 2020/2021, the county assembly had an initial total budget of Ksh 596,786,041. Out of that amount Ksh 101,092,291 was budgeted under development to operationalize the construction of ward offices, purchase of mace and to purchase a land cruiser for oversight work. Ksh 43,305,696 was budgeted for staff car and mortgage scheme.

The assembly achieved a 94% recurrent budget absorption with an expenditure of Ksh 467,383,047. Under development 99% was absorbed with the high percentage attributed to increased approval of funds from the controller of budget and efficiency in procurement process.

**Operational Performance**

**2.2 LAWS PASSED BY THE ASSEMBLY YEAR 2020/2021**

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

- 2.2 (a) The Laikipia County Finance Bill, 2020/2021
- 2.2 (b) The Laikipia County Appropriation Bill, 2020/2021
- 2.2 (c) The Laikipia County Supplementary Budget, 2020/2021

The following laws were passed in the same period: -

- 2.2 (d) The Laikipia County Appropriations Act, 2020/2021.
- 2.2 (e) The Laikipia County Finance Act, 2020/2021.
- 2.2 (f) The Laikipia County Supplementary Act, 2020/2021

**2.3 DATE OF ADOPTION OF THE BUDGET ESTIMATES FOR YEAR 2020/2021**

The budget estimates were approved on 15<sup>th</sup> July 2020.

Supplementary budget was approved by the county assembly on 10<sup>th</sup> June 2021.

**2.4 COUNTY ASSEMBLY LEADERSHIP AND COMMITTEES**

**LEADERSHIP**

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

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

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**SPEAKER'S PANEL**

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

	<b>Sectoral Committees</b>	<b>Areas of focus</b>	<b>Committee Mandate</b>	<b>Current membershi</b>
1	<b>Finance and County Planning</b>	County finance and planning, development including statistics; land survey and mapping; boundaries and fencing; housing and electricity and gas reticulation and energy regulation	1. Compile and tabled reports on matters relating to their mandate and subject area. 2. Studied and reviewed all County legislation referred to it. 3. Assessed and analysed the relative success of the Finance and County Planning department 4. The committee investigated and inquired into matters related to assigned department through statements referred to it.	Hon. Mary Samkem Hon. George Karuiru Hon. Joseph Maina Hon. Charubo Kapar Hon. Joseph Kipruto
2	<b>Trade, Tourism and Cooperatives</b>	Trade development and regulation including the markets; trade licenses (excluding regulation of professions); fair trading practices, local tourism and cooperative societies	Investigated and inquired into matters related to assigned department through statements referred to it. Vetted Trade, Tourism and Co-operatives Chief Officer and chief officer industrialization and innovation that were nominated by the Governor and reported their findings.	Hon. Simon Kanyut Hon. Irene Wachuk Hon. Christopher Mark Hon. Mary Samken Hon. John Mutahi Hon. George Meshu Hon. Judy Lukio
3	<b>Labour, Social Welfare and Community</b>	All matters relating to labour, trade union relations, manpower or human resource planning, gender, culture and social	The committee has studied and reviewed all County legislation referred to it.	Hon. Patricia Muth Hon. Christopher Mark Hon. John Irene



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	<b>Services</b>	welfare. 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 and hiring, libraries, museums, sports and cultural activities and facilities and county parks, beaches and recreation facilities; firefighting services and disaster management, control of drugs and pornography; and annual animal control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals	<p>The committee has investigated and inquired into matters related to assigned department through statements referred to it.</p> <p>The committee has managed to compile and table reports on matters relating to their mandate and subject area.</p>	Wachuka Hon. Joseph Kipruto Hon. Robert Maina
4	<b>County Cohesion, justice and legal matters</b>	All matters related to ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations in governance as the local level and assisting communities and locations to develop administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level; administration of law and justice. Including working and collaborating with national governmental on security matters	<p>Assessed and analysed the relative success of the County Administration and Public Services department by the results obtained as compared with their stated objectives.</p> <p>Investigated and inquired into matters related to assigned department through statements referred to it. Vetted the County Administration and Public Services Chief Officer who was nominated by the Governor and reported their findings.</p>	Hon. Daniel Nyausi Hon. Stephen Ndiritu Hon. Cathryn Nyawira Hon Zamzam Hussein Hon Patricia Muthoni Hon George Karuiru Hon Judy Lukio
5	<b>Agriculture, Environment and Natural resources</b>	All matters related to agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant	Held approval hearings for the Chief Officer for Water, Environment and Natural Resources	Hon. Simon Kanyutu Hon. Wilson Wakahu Hon. Robert Maina Hon. John Mutahi



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		and animal disease control and fisheries; implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and forestry and control of air pollution, noise pollution, other public nuisances and outdoor advertising	Laid an oversight report on the European Union Instruments for devolution advice and support (Laikipia Maize Storage facilities project). The report was laid on 7 <sup>th</sup> April, 2021	
6	<b>Transport and public works</b>	All matters related to County transport, including county roads, street lighting, traffic and parking, public transport and 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	The committee has studied and reviewed all County Legislation referred to it; and The committee has assessed and analysed the relative success of the Lands, Housing and Urban Development Department by the results obtained as compared with their stated objectives	Hon. Mary Samken Hon. Wilson Wakah Hon. Stephen Nderit Hon. Cathryn Nyawi Hon. Daniel Mugwe
7	<b>Health Services</b>	All matters related to County health services including in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession), cemeteries, funeral parlours and crematoria and refuse removal, refuse dumps and solid waste disposal	Compiled and table reports on matters relating to their mandate and subject area. The committee has studied and reviewed all County legislation referred to it. The committee has investigated and inquired into matters related to assigned department through statements referred to it.	Hon. Veronicah Ikunywa Hon. Catherine Nyawira Hon. George Mesh Hon. Daniel Nyaus Hon. Peter Thomi
8	<b>Education and vocational training</b>	All matters related to pre-primary education, village polytechnics, home craft centres and childcare youth and children welfare. Youth and	Studied and reviewed all County legislation. Investigated and inquired into matters related to assigned	Hon. Kibui Cather Hon. Daniel Mugu Hon. Joseph Kigu Hon. Charumbo Kaparo



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	children welfare.	department through statements referred to it	Hon. Jacob Endom
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**Select Committees**

The mandate of Select Committees is specifically outlined in the Standing Orders

	<b>Name of Select Committee</b>	<b>Current members</b>
1	<b>County Assembly Business Committee</b>	Hon. Daniel Nyausi Lepanyan Hon. Stephen Kamau Nderitu Hon. Joseph Maina Kiguru Hon. Veronicah Muthoni Ikunywa Hon. Zamzam Hussein Hon. Charumbo Kaparo Hon. Mary Samken. Hon. Patricia Muthoni Hon. Jacob Endom
2	<b>Committee on Selection</b>	Hon. Joseph Kiguru Hon. Mary Samken Hon. Catherine Kibue Hon. Simon Kanyutu Hon. Patricia Muthoni
3	<b>County Public Investments and Accounts Committee</b>	Hon. Christopher Mark Hon. Catherine Kibue Hon. Daniel Mugweru Hon. Jacob Ekueli Hon. Mary Samkem Hon. Patricia Muthoni
4	<b>County Budget and Appropriations Committee</b>	Hon. Stephen Ndiritu Hon. Zam Zam Hussein Hon. Cathryn Nyawira Hon Judy Lukio Hon Simon Kanyutu Hon Veronica Ikunywa
5	<b>Committee on Implementation</b>	Hon. Joseph Suge Hon. Daniel Nyausi Hon. Charumbo Kaparo Hon. Cathryn Nyawira



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		Hon. Peter Thomi Hon. George Karuiru
<b>6</b>	<b>Committee on Delegated County Legislation</b>	Hon. Jacob Endom Hon. Irene Wachuka Hon. Charumbo Kaparo Hon. Salma Zamzam Hon. Catherine Nyokabi Hon. Robert Maina Hon. Peter Thomi Hon. Joseph Kiguru Hon. Chris Mark
<b>7</b>	<b>Committee on Appointments</b>	Hon. Joseph Suge Hon. Judy Lukio Hon. Patricia Muthoni
<b>8</b>	<b>Procedure and Rules Committee</b>	Hon. Daniel Nyausi Hon. Veronica Ikunywa Hon. Cathryn Nyawira Hon. John Mutahi Hon. George Meshami
<b>9</b>	<b>Liaison Committee</b>	Hon. Daniel Nyausi Hon. Mary Samken Hon. Charumbo Kaparo Hon. Simon Kanyutu Hon. Jacob Endom Hon. Joseph Suge Hon. Joseph Kiguru Hon. Stephen Ndiritu Hon. Catherine Nyawira Hon. Irene John Hon. Veronica Ikunywa Hon. Judy Lukio Hon. Daniel Mugweru Hon. Chris Mark Hon. Patricia Muthoni Hon. Catherine Nyokabi
<b>10</b>	<b>Powers and Privileges Committee</b>	Hon. Veronica Ikunywa Hon. Charumbo Kaparo Hon. Stephen Ndiritu Hon. John Mutahi Hon. Catherine Kibue Hon. Robert Maina



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**NB**

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

**4. ROLES OF THE COUNTY ASSEMBLY**

The County Assembly is mandated to perform the following roles

- (i) Oversight
- (ii) Representation
- (iii) Legislation
- (iv) Budget Making
- (v) Vetting of Chairmen and members of boards, chief officers and County Executive Committee members

**Performance of key development projects**

The county assembly is located in the former Nanyuki municipal council offices. During the period under review the assembly undertook the following development projects.

1. Completion of ward offices in all the fifteen wards.
2. Construction of ablution block in all the fifteen ward offices.
3. Purchase of a Mace for the assembly.
4. Furnishing of the furniture for the ward offices.
5. Connection of electricity in all the ward fifteen offices
6. Construction of a perimeter fence around the assembly to improve the security.
7. Operationalization of the assembly cafeteria and creche.

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

From the development project above the assembly has the following contributions for value for money invested.

1. All elected MCAs have well equipped offices to serve the public. This will save the assembly Ksh 1,800,000 annually in payment relating to rent.
2. The assembly using the dummy Mace provided by the transitional authority at its inception.
3. The assembly has a perimeter fence which has improved the security for the assembly buildings and its precincts.

**Challenges and Recommended Way Forward**

The following are some of the challenges faced in the year

1. Delayed completion of the ablution blocks by contractors due to logistical challenges.
2. Inadequate ceilings set by commission on revenue allocation. This has in effect limited the assembly ability to implement some of the projects in the development plan.
3. Delay in approval of exchequer by controllers of budget especially for funds.

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4. The global Covid 19 pandemic slowed down most of the activities in the assembly and the staff and members were forced to work from home.
5. Late forwarding and approval of supplementary budget for year 2020/2021 affected the operations of the assembly.
6. Delay in disbursement of funding from the national treasury slowed down the operations of the assembly.

**Recommendations and way forward**

1. Additional funding of the assembly through increased ceiling by commission on revenue allocation to ease budget constraints
  2. The assembly has budgeted for purchase of additional vehicles for use in oversight and other assembly activities.
  3. National treasury to fund county governments in time to avoid delayed payments to staff members, suppliers and other stakeholders.
  4. The project manager has been brought in to address the challenges with the contractor on delayed completion.
- 

**Sign:**



**JASPER M MUTURI**

**CLERK OF THE COUNTY ASSEMBLY**



**LAIKIPIA COUNTY ASSEMBLY**  
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**3 STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY  
 PREDETRMINED OBJECTIVES**

**Introduction**

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

The key mandate of the County Assembly of Laikipia is legislation, oversight, and representation. To achieve this, the assembly's program was documented in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2020/2021

<b>Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation	To enhance Legislation process in the Assembly	Full knowledge of Assembly procedures and practices by all members	3 Acts Enacted 1 Budget passed 1 CFSP adopted 1 ADP adopted	In FY 20/21 MCA's carried out exposure visits and ward visits.  They also attended Assembly plenary and committees.  They adhered to strict codes of Ethics and conduct for MCAs.
Oversight	To improve on the oversight function in the Assembly	Prudent distribution and absorption of County Resources  Transparent and Effective oversight	Trainings carried out  23 Oversight field visits undertaken	Realistic implementation of Quarterly work plans  Adherence to Budget cycle  Ensured financial

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



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

Laikipia County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on three pillars: legislation, oversight and representation. The Assembly endeavoured to reach out to the public and show case 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

**1. 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 strategy.

**2. Environmental performance**

During the year the Assembly passed Laikipia county disaster management bill. It is also in the process of considering Laikipia county climate change bill 2021, community conservancies bill 2021 and Laikipia water bill 2021 which will be implemented by the executive arm of the County Government.

**3. Employee welfare**

The County 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.

Further the assembly established the dolling to cater for staff welfare.

1. Bunge SACCO
2. Creche for young mothers
3. Canteen for members and staff.

**4. 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.

**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.

**5. Community Engagements-**

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

The Assembly participated in peace reconciliation meetings in various wards that were affected by cattle rustling and insecurity during the year.



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## **5 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 shall 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, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County 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, 2021, 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



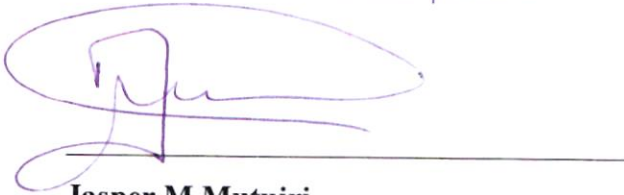
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Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 01/02 2022.



**Jasper M Muturi**

**Clerk of the County Assembly**

# REPUBLIC OF KENYA

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



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

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

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### PREAMBLE

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

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

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

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



## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Laikipia set out on pages 1 to 34, which comprise the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

### Basis for Qualified Opinion

#### 1.0 Inaccuracies in the Financial Statements

The financial statements for the year ended 30 June, 2021 reflects various amounts and balances which are at variance with other underlying records as outlined below;

#### 1.1 Exchequer Releases Received After Year End

The statement of receipts and payments for the year ended 30 June, 2021 reflects Transfers from the County Treasury/Exchequer releases balance of Kshs.567,592,777 as disclosed in Note 1 to the financial statements. Included in this figure is Kshs.259,122,660 relating to Exchequer released by The National Treasury to the Laikipia County Assembly for Quarter 4, which further includes Kshs.57,619,137, which was released and received on 16 July, 2021. The late release of the Exchequer by The National Treasury to the County Assembly caused delays in the use of the resources.

Further, exchequer received on 16 July, 2021 was backdated in the records of the County Assembly as received on 30 June, 2021 which is contrary to the basis of IPSAS cash reporting framework. This is contrary to the IPSAS-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 1 July to 30 June.

Further Regulation 97(4), requires that an actual cash transaction taking place after the 30 June, shall not, however, be treated as pertaining to the previous financial year even though the accounts for that year may be open for the purposes referred to in paragraphs (2) and (3) of this regulation.



Consequently, the delayed Exchequer releases may have affected the County Assembly's ability to implement its planned programmes and possible underutilization of the budget, resulting to negative impact on service delivery to the citizens of Laikipia County.

## 1.2 Variances Between the Statement of Assets and Liabilities and IFMIS Balances

As reported in the previous year the account balances reflected in the statement of financial assets and liabilities as at 30 June, 2021 are at variance with IFMIS report balances as summarized below;

Item(s)	Balance as per Financial Statements (Kshs.)	Balances as per IFMIS Reports (Kshs.)	Variance (Kshs.)
<b>Financial Assets and Liabilities</b>			
Accounts Payables	-	293,855,371	(293,855,371)
Net Financial Assets	7,389	(293,847,982)	293,855,371
Fund Balance B/fwd	228,783	(526,813,577)	527,042,360
Prior Year Adjustments	(228,783)	-	(228,783)
<b>Net financial Position</b>	<b>7,389</b>	<b>(526,806,189)</b>	<b>526,813,578</b>

No satisfactory explanations or reconciliations have been provided for the above variances.

Consequently, it was not possible to ascertain the accuracy and validity of the respective balances as at 30 June, 2021.

## 1.3 Bank Balances Excluded in the Financial Statements

Statement of financial assets and liabilities as at 30 June, 2021 reflects a balance of Kshs.7,389 in respect to bank balances. Included in this amount is Equity bank account nil balance as reflected in Note 13A to the financial statements. However, the bank reconciliation statement presented for audit review reflected a negative cash book balance of (Kshs.4,421,371) as at 30 June, 2021.

The resulting difference of Kshs.4,421,371 has not been reconciled or explained.

Consequently, it was not possible to confirm the completeness and accuracy of the bank balance of Kshs.7,389 as reported in the financial statements.

## 1.4 Misclassification of Expenditure Under Fuel, Oil and Lubricants

The financial statements under Note 5 reflects use of goods and services totaling to Kshs.205,281,015 out of which Kshs.3,287,350 is fuel, oil and lubricants which further includes Kshs.512,600 for domestic travel and subsistence. No satisfactory reasons were provided for not charging domestic travel and subsistence to its correct component account.



Consequently, the accuracy and completeness of the respective figures of fuel, oil and lubricants and domestic travel and subsistence reflected in the financial statements for the year ended 30 June, 2021 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Under-Expenditure on Transfer to Other Government Entities**

The statement of comparison of budget and actual amounts, recurrent revealed that the County Assembly budgeted for Kshs.43,805,696 in respect to transfer to other Government entities against actual expenditure of Kshs.15,500,000 resulting into net under expenditure of Kshs.28,305,696. This is equivalent to 64.6% underutilization.

The under expenditure may have negative effect on implementation of planned activities and service delivery to the citizens of Laikipia.

#### **2. Prior Year Unresolved Issues**

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

#### **3. Other Information**

The County Assembly Management is responsible for the other information, which comprises County Assembly information and overall performance, statement of performance against County Assembly's predetermined objectives, Corporate Social Responsibility Statement/Sustainability Reporting and Statement of County Assembly's Management Responsibilities. The other information does not include the financial statements and my auditor's report thereon.

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



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

### **Conclusion**

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

### **Basis for Conclusion.**

#### **1. Non-Compliance with National Social Security Fund Act, 2013**

A review of payroll data revealed that NSSF contributions were not deducted and remitted for 43 Members of County Assembly staff, contrary to Section 6(1) of the NSSF (Member Contributions) Regulations, 2014 which states that an employer shall pay contributions to the Pension Fund in respect of each employee in his or her employment as prescribed in Section 20 of the Act. The County Assembly is likely to incur penalties and interest for non-compliance.

Consequently, the County Assembly was in breach of the law.

#### **2. Ethnic Staff Diversity**

As similarly reported in the previous year, the total number of employees of County Assembly was ninety-two (92) out of which sixty-six (66) or 71.7% of the total number were from the dominant ethnic community in the county. This contravenes the provisions of Section 65(e) of the County Governments Act, 2012 which requires County Governments to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

Consequently, the County Assembly was in breach of the law.

#### **3. Failure to Adhere to a Third Rule on Basic Pay**

A review of the County Assembly's payroll revealed that 11 officers had net salaries falling below a third of their basic pay contrary to Section 19(3) of the Employment Act, 2007 which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all the deductions which under the provisions of subsection (1), may be made by the employer from the wages of his employee at any one time shall not exceed two thirds of such wages or such additional or any other amount as may be prescribed by the Minister either generally or in relation to specified employer or employee or class of employers or employees or any trade or industry.

By not adhering to the guidelines on basic pay, the County Assembly was in breach of the law.



#### **4. Irregular Reallocation of Foreign Travel and Subsistence Funds**

Included in use of goods and services of Kshs.205,281,015 as per Note 5 to the financial statements is Kshs.43,799,650 in respect to foreign travel and subsistence. A review of payment vouchers and their related supporting documents revealed that funds totaling Kshs.43,799,650 meant for accommodation, travel and subsistence were charged to domestic travel and subsistence expenses without the requisite request and approval by the County Treasury contrary to Section 154(2)(b) of the Public Finance Management Act, 2012 which states that an accounting officer for a county government entity may reallocate funds between programs, or between Sub-Votes, in the budget for a financial year, but only if—

- (a) provisions made in the budget of a program or Sub-Vote are available and are unlikely to be used;
- (b) a request for the reallocation has been made to the County Treasury explaining the reasons for the reallocation and the County Treasury has approved the request; and
- (c) the total of all reallocations made to or from a program or Sub-Vote does not exceed ten percent of the total expenditure approved for that program or Sub-Vote.

The County Assembly was therefore in breach of the law.

#### **5. Irregular Reallocation of Refurbishment of Building Funds**

Note 10 to the financial statements reflects a balance of Kshs.100,202,342 in respect to acquisition of assets which further includes Kshs.84,707,342 for refurbishment of buildings from which an amount of Kshs.15,934,250 was expended on office furniture and fittings and the Speaker's mace. However, no approval from the County Treasury for the reallocation was provided contrary to Section 154(2) of the Public Finance Management Act, 2012 which states that an accounting officer for a county Government entity may reallocate funds between programs, or between Sub-Votes, in the budget for a financial year, but only if:-

- (a) provisions made in the budget of a program or Sub-Vote are available and are unlikely to be used;
- (b) a request for the reallocation has been made to the County Treasury explaining the reasons for the reallocation and the County Treasury has approved the request; and
- (c) the total of all reallocations made to or from a program or Sub-Vote does not exceed ten percent of the total expenditure approved for that program or Sub-Vote.

The County Assembly was therefore in breach of the law.

#### **6. Irregular Payment of Ex gratia**

Included in the transfers to other Government entities of Kshs.15,500,000 under Note 7 to the financial statements is a donation of Kshs.500,000 indicated as medical ex gratia to a Member of the County Assembly. A review of this expenditure revealed that the



County Assembly had neither a budget line for payment of ex-gratia nor a clear policy on payment of the ex-gratia including limits of assistance to each cadre of staff.

In the absence of a clear policy and approved budget for the Ex gratia payments, the County Assembly made an irregular payment.

## **7. Delayed Completion of Ablution Blocks**

Note 10 to the financial statements reflects Kshs.100,202,342 being acquisition of assets out of which Kshs.84,702,342 is in respect to refurbishment of buildings which further includes Kshs.21,032,362 for construction of ablution blocks for 14 ward offices. The tender at a unit cost of Kshs.1,950,029 per block was awarded to a contractor at a tender sum of Kshs.27,300,410 for a contract period of 16 weeks from 15 March, 2021 and expected completion date of 12 July, 2021.

A physical verification carried out in the month of October, 2021 on six of the fourteen Ward Offices, approximately fourteen (14) weeks after the contract completion date revealed that five (5) ablution projects in Ngobit, Marmanet, Olmoran, Githiga and Igwamiti Wards were in the final stages of completion. However, the Rumuruti ward office ablution block had not been started. Management explanation was that the ablution block was substituted with landscaping activities of the ward office which also had not been done at the date of audit physical verification. Further, it was not explained how the landscaping activities were procured.

Consequently, the contracts and projects seem not to have been properly managed and public funds may not have been utilized for the intended purpose and therefore the continued non-completion is denying the public the benefits due.

## **8. Irregular Payment of Subscription Fee**

The statement of receipts and payments for the year ended 30 June, 2021 reflects under Note 5 payments totaling to Kshs.205,281,015 relating to use of goods and services. Included in this amount are other operating expenses totaling to Kshs.52,588,089 out of which Kshs.5,000,000 was paid out as subscription fees to the County Assemblies Forum (CAF) and the Society of Clerks-at-the Table (SOCATT). However, at the time of payments, neither enabling legislation establishing these bodies nor policies and guidelines for such payments had been enacted and the County Assembly therefore had no basis for making the payments.

The Management was therefore in breach of the law.

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



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

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Internal Audit**

Though the County Assembly had an internal audit section, there was no evidence provided for audit review to ascertain if the County Assembly was subjected to any internal audit review during the year.

In the absence of evidence of Internal Audit plans and reports, the assurance on the efficiency and effectiveness of the County Assembly is in doubt.

### **2. Inadequate Documentation on Fuel Consumption**

The statement of receipts and payments for year ended 30 June, 2021 reflects under Note 5 payments totaling to Kshs.205,281,015 relating to use of goods and services. Included in this amount is fuel, oil and lubricants totaling to Kshs.3,287,350. However, a review of supporting documents revealed that LPO number 2353614 amounting to Kshs.384,500 and LPO No. 2353634 amounting to Kshs.500,350 all totaling Kshs.884,850 were listed in the fuel register as being fuel spent in the months of September/October and April/May respectively but no payment vouchers were provided for audit. Further, these amounts were not listed as pending bills for the financial year 2020/2021.

In the circumstances, the internal control mechanisms employed by the County Assembly were found to be deficient.

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



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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that



might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

19 May, 2022



**LAIKIPIA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**7 FINANCIAL STATEMENTS**

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

	Note	2020-2021 KShs	2019-2020 KShs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	567,592,777	527,127,081
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>567,592,777</b>	<b>527,127,081</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	246,602,031	226,463,746
Use of goods and services	5	205,281,015	223,299,567
Subsidies	6	-	-
Transfers to Other Government Entities	7	15,500,000	20,000,000
Other grants and transfers	8	-	60,000
Social Security Benefits	9	-	2,352,000
Acquisition of Assets	10	100,202,342	54,722,985
Finance Costs	11	-	-
Other Payments	12	-	-
<b>TOTAL PAYMENTS</b>		<b>567,585,388</b>	<b>526,898,298</b>
<b>SURPLUS/DEFICIT</b>		<b>7,389</b>	<b>228,783</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 01/07 2022 and signed by:

  
 Clerk of the Assembly  
 Jasper M Muturi

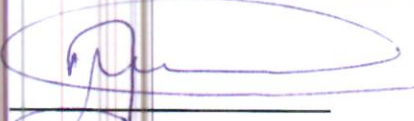
  
 Director Finance & Accounting – County Assembly  
 Ndiritu Kimondo  
 ICPAK 16861

**LAIKIPIA COUNTY ASSEMBLY  
Reports and Financial Statements  
For the year ended June 30, 2021**

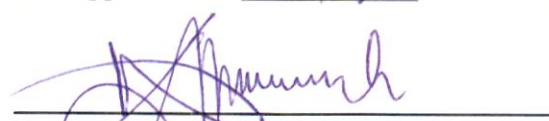
**7.3 STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE  
2021**

		<b>2020-2021</b>	<b>2019-2020</b>
<b>FINANCIAL ASSETS</b>	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>Cash and Cash Equivalents</b>			
Bank Balances	13A	7,389	622,182
Cash Balances	13B	-	-
<b>Total Cash and cash equivalents</b>		<b>7,389</b>	<b>622,182</b>
Accounts receivables	14	-	210,000
<b>TOTAL FINANCIAL ASSETS</b>		<b>7,389</b>	<b>832,182</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	15	-	(603,399)
<b>NET FINANCIAL ASSETS</b>		<b>7,389</b>	<b>228,783</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	16	228,783	1,992,646
Prior year adjustment	17	(228,783)	(1,992,646)
Surplus/(Deficit) for the year		7,389	228,783
<b>NET FINANCIAL POSITION</b>		<b>7,389</b>	<b>228,783</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 01/02 2022 and signed by:



**Clerk of the Assembly  
Jasper M Mutuiri**



**Director Finance & Accounting – County Assembly  
Ndiritu Kimondo  
ICPAK 16861:**



**LAIKIPIA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

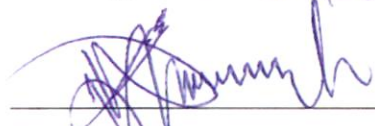
**7.4 STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021**

	Note	2020-2021 KShs	2019-2020 KShs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	567,592,777	527,127,081
Other Receipts	3	-	-
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(246,602,031)	(226,463,746)
Use of goods and services	5	(205,281,015)	(223,299,567)
Subsidies	6	-	-
Transfers to Other Government Entities	7	(15,500,000)	(20,000,000)
Other grants and transfers	8	-	(60,000)
Social Security Benefits	9	-	(2,352,000)
Finance Costs	11	-	-
Other Payments	12	-	-
<b>Adjusted for:</b>			
Prior year adjustment	17	(228,783)	(1,992,646)
Decrease/(Increase) in Accounts receivable:	18	210,000	(210,000)
Increase/(Decrease) in Accounts Payable:	19	(603,399)	603,399
<b>Net cash flows from operating activities</b>		<b>99,587,549</b>	<b>53,352,521</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	100,202,342	54,722,985
<b>Net cash flows from investing activities</b>		<b>100,202,342</b>	<b>54,722,985</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(614,793)</b>	<b>(1,370,464)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>622,182</b>	<b>1,992,646</b>
<b>Cash and cash equivalent at END of the year</b>	13	<b>7,389</b>	<b>622,182</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 01/02 2022 and signed by:



**Clerk of the Assembly**  
**Jasper M Mutuiri**



**Director Finance & Accounting – County Assembly**  
**Ndiritu Kimondo**  
**ICPAK 16861**

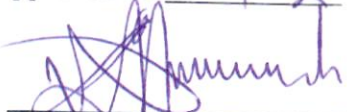
**LAIKIPIA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**7.5 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:**  
**RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
<b>RECEIPTS</b>					
Transfers from the County Treasury/Exchequer Releases	596,786,041	-	596,786,041	567,592,777	95%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	<b>596,786,041</b>	<b>-</b>	<b>596,786,041</b>	<b>567,592,777</b>	<b>95%</b>
<b>PAYMENTS</b>					
Compensation of Employees	303,008,552	(56,405,696)	246,602,856	246,602,031	100%
Use of goods and services	192,185,198	13,100,000	205,285,198	205,281,015	100%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	500,000	43,305,696	43,805,696	15,500,000	35%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	101,092,291	-	101,092,291	100,202,342	99%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
<b>TOTAL</b>	<b>596,786,041</b>	<b>-</b>	<b>596,786,041</b>	<b>567,585,388</b>	<b>95%</b>
<b>SURPLUS/ DEFICIT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,389</b>	<b>-</b>

The entity financial statements were approved on 01/02 2022 and signed by:

  
 Clerk of the Assembly  
 Jasper M Mutuiru

  
 Director Finance & Accounting- County Assembly  
 Ndiritu Kimondo  
 ICPAK 16861



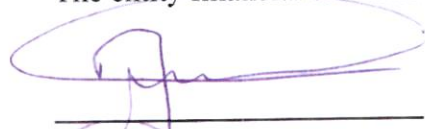
**LAIKIPIA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**7.6 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:**

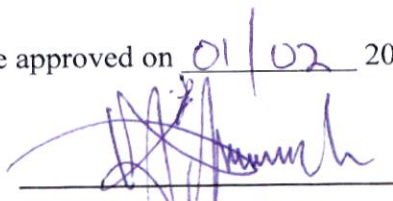
**RECURRENT**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>% Utilisation on difference</b>
	<b>A</b>	<b>B</b>	<b>c=a+b</b>	<b>e=d-c</b>	
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	495,693,750	-	495,693,750	467,388,086	94%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	<b>495,693,750</b>	<b>-</b>	<b>495,693,750</b>	<b>467,388,086</b>	<b>94%</b>
<b>PAYMENTS</b>					
Compensation of Employees	303,008,552	(56,405,696)	246,602,856	246,602,031	100%
Use of goods and services	192,185,198	13,100,000	205,285,198	205,281,015	100%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	500,000	43,305,696	43,805,696	15,500,000	35%
Other grants and trans	-	-	-	-	-
Social Security Benef	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
<b>TOTAL</b>	<b>495,693,750</b>	<b>-</b>	<b>495,693,750</b>	<b>467,383,046</b>	<b>94%</b>

The entity financial statements were approved on 01/02 2022 and signed by:



**Clerk of the Assembly**  
**Jasper M Mutuiriri**



**Director Finance & Accounting—County Assembly**  
**Ndiritu Kimondo**  
**ICPAK 16861**

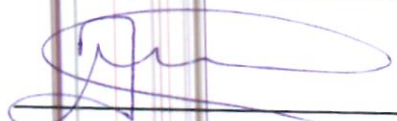
**LAIKIPIA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**7.7 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:**

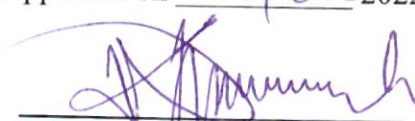
**DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	e=a+b	e=d-c	KShs
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exc	101,092,291	-	101,092,291	100,204,691	99%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	<b>101,092,291</b>	<b>-</b>	<b>101,092,291</b>	<b>100,204,691</b>	<b>99%</b>
<b>PAYMENTS</b>					
Compensation of Employees					
Use of goods and service					
Subsidies	-	-	-	-	-
Transfers to Government En					
Other grants and Social Security B	-	-	-	-	-
Acquisition of Assets	101,092,291 -	-	101,092,291-	100,202,342	-
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
<b>TOTAL</b>	<b>101,092,291</b>	<b>-</b>	<b>101,092,291</b>	<b>100,202,342</b>	<b>99%</b>

The entity financial statements were approved on 01/02 2022 and signed by:



**Clerk of the Assembly**  
**Jasper M Mutuiriri**



**Director Finance & Accounting – County Assembly**  
**Ndiritu Kimondo**  
**ICPAK 168610**



**LAIKIPIA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2021**

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

<b>Programme/Sub-programme</b>	<b>Original Budget 2020-2021</b>	<b>Adjustments</b>	<b>Final Budget 2020-2021</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
<b>Programme 0724004510</b>	-	-	-	-	-
Sub-programme 0724014510 (Legislative and oversight)	596,786,041	-	596,786,041	567,585,388	29,200,653
Sub-programme 2	-	-	-	-	-
Sub-programme 3	-	-	-	-	-
<b>Programme 2</b>	-	-	-	-	-
Sub-programme 1	-	-	-	-	-
Sub-programme 2	-	-	-	-	-
Sub-programme 3	-	-	-	-	-
<b>Total</b>	<b>596,786,041</b>	<b>-</b>	<b>596,786,041</b>	<b>567,585,388</b>	<b>29,200,653</b>

## **7.9 SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

### **2. Reporting entity**

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

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

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

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



**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

**ii) Other Receipts**

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

**b) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**8. Accounts Payable**

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

**9. 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.

**10. 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)**

**11. 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.

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

**12. 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.

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**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.



**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2021, this amounted to KShs 0 compared to KShs 603,399 in prior period as indicated on note 13A. *There were no other restrictions on cash during the year.*

**7. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year 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.

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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.

**13. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on 15<sup>th</sup> July 2021 for the period 1<sup>st</sup> July 2020 to 30 June 2021 as required by law. There was one supplementary budgets passed in the year. The supplementary budgets were approved on 10<sup>th</sup> June 2021. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**14. Comparative figures**

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

**15. 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.



**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**16. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**17. Related party transactions**

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

**7.10 NOTES TO THE FINANCIAL STATEMENTS**

**1. Transfers from the County Treasury/Exchequer Releases**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Transfers from the County Treasury for Q1	51,295,937	71,100,000
Transfers from the County Treasury for Q2	146,656,944	158,825,000
Transfers from the County Treasury for Q3	110,517,236	120,560,504
Transfers from the County Treasury for Q4	259,122,660	176,641,577
<b>Cumulative Amount</b>	<b>567,592,777</b>	<b>527,127,081</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. OTHER RECEIPTS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Tender fees received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**LAIKIPIA COUNTY ASSEMBLY**  
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**For the year ended June 30, 2021**

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**NOTES TO THE FINANCIAL STATEMENTS**

**4. COMPENSATION OF EMPLOYEES**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Basic salaries of permanent employees	246,602,031	226,463,746
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	-	-
<b>Total</b>	<b>246,602,031</b>	<b>226,463,746</b>

**LAIKIPIA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5. USE OF GOODS AND SERVICES**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Utilities, supplies and services	2,029,575	1,390,820
Communication, supplies and services	2,019,823	5,115,698
Domestic travel and subsistence	37,616,445	42,598,570
Foreign travel and subsistence	43,799,650	52,679,056
Printing, advertising and information supplies & services	7,381,727	7,029,487
Rentals of produced assets	-	4,684,656
Training expenses	5,799,636	3,958,350
Hospitality supplies and services	11,897,436	15,690,858
Insurance costs	28,356,800	22,154,697
Specialized materials and services	543,150	1,643,404
Office and general supplies and services	7,400,000	8,044,011
Fuel, oil and lubricants	3,287,350	2,133,450
Other operating expenses	52,588,089	53,784,290
Routine maintenance – vehicles and other transport equipment	2,095,482	2,392,220
Routine maintenance – other assets	465,852	-
<b>Total</b>	<b>205,281,015</b>	<b>223,299,567</b>



**LAIKIPIA COUNTY ASSEMBLY**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**6. SUBSIDIES**

Description	2020-2021	2019-2020
	KShs	KShs
Subsidies to County Corporations		
<i>See list attached</i>	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
<i>See list attached</i>	-	-
(insert name)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

(Provide explanations as to what subsidies relate to)

**7. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	KShs	KShs
<b>Transfers to National Government entities</b>	-	-
<b>Transfers to other County Assembly entities</b>		
Car & mortgage Loan Scheme fund	15,000,000	20,000,000
Other current transfers, grants and subsidies(donations)	500,000	-
Others (insert name of budget agency)	-	-
<b>TOTAL</b>	<b>15,500,000</b>	<b>20,000,000</b>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**8. OTHER GRANTS AND TRANSFERS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
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	-	-
Other current transfers, grants and subsidies	-	60,000
<b>Total</b>	-	<b>60,000</b>

**9. SOCIAL SECURITY BENEFITS**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Government pension and retirement benefits	-	-
Social security benefits	-	2,352,000
Employer Social Benefits	-	-
<b>Total</b>	-	<b>2,352,000</b>



**LAIKIPIA COUNTY ASSEMBLY**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**10. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	29,496,778
Refurbishment of Buildings	84,702,342	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	7,500,000	25,226,207
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	8,000,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total acquisition of non- financial assets</b>	<b>100,202,342</b>	<b>54,722,985</b>
<b><u>Financial Assets</u></b>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
<b>Total acquisition of financial assets</b>	<b>-</b>	<b>-</b>
<b>Total acquisition of assets</b>	<b>100,202,342</b>	<b>54,722,985</b>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**11. FINANCE COSTS**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Bank Charges	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
<b>Total</b>	-	-

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

**12. OTHER PAYMENTS**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-



**LAIKIPIA COUNTY ASSEMBLY**  
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**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	2020 - 2021	2019 - 2020
			KShs	KShs
CBK,	1000193786	Recurrent	7,320	1,856
EQUITY, Acc No 0270261206585	0270261206585	Recurrent	-	-
CBK	1000339691	Development	69	16,927
CBK		Deposits		603,399
<i>Name of Bank, Account Name &amp; currency</i>		Deposit		
<b>Total</b>			<b>7,389</b>	<b>622,182</b>

**13B. CASH IN HAND**

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Cash in hand should be analysed as follows:

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**LAIKIPIA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

**14. ACCOUNTS RECEIVABLE**

<i>Description</i>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	-	210,000
Salary Advance	-	-
Clearance accounts	-	-
<b>Total</b>	-	<b>210,000</b>

<i>Breakdown of imprest and salary advance per department</i>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
<b>Imprests</b>		
Department	-	-
Department	-	-
Department	-	-
<b>Sub-Total</b>	-	-
<b>Salary advance</b>		
Department	-	-
Department	-	-
<b>Sub-Total</b>	-	-
<b>Grand Total</b>	-	-

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

**15. ACCOUNTS PAYABLE**

<b>Description</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Deposits and retentions	-	603,399
<b>Total</b>	-	<b>603,399</b>



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**16. FUND BALANCE BROUGHT FORWARD**

<b>Description</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	622,182	1,992,646
Cash in hand	-	-
Accounts Receivables	210,000	-
Accounts Payables	(603,399)	-
<b>Total</b>	<b>228,783</b>	<b>1,992,646</b>

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

**17. PRIOR YEAR ADJUSTMENTS**

<b>Description of the adjustment</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Adjustments on bank account balances	622,182	1,992,646
Adjustments on cash in hand	-	-
Adjustments on payables	(603,399)	-
Adjustments on receivables	210,000	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>228,783</b>	<b>1,992,646</b>

*Prior year adjustments refers to funds returned to CRF for financial year 2020-2021 and 2019-2020*

**18. CHANGES IN RECEIVABLE**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Opening Account Receivables	210,000	-
Closing Account Receivables	-	(210,000)
Change in Account Receivables	210,000	(210,000)

**19. CHANGES IN ACCOUNTS PAYABLE**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Accounts Payables	(603,399)	-
Closing Accounts payables	-	603,399
Change in Accounts payables	<b>(603,399)</b>	<b>603,399</b>

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**OTHER DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>Balance b/f FY 2019/2020</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2020/2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	28,597,864	35,646,975	57,364,483	6,880,356
Construction of civil works	-	-	-	-
Supply of goods	6,199,129	4,580	6,199,129	4,580
Supply of services	-	7,856,321	-	7,856,321
<b>Total</b>	<b>34,796,993</b>	<b>43,507,876</b>	<b>63,563,612</b>	<b>14,741,257</b>

**2. PENDING STAFF PAYABLES (See Annex 2)**

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



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**3. OTHER PENDING PAYABLES (See Annex 3)**

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
<b>Total</b>	-	-	-	-

**4. EXTERNAL ASSISTANCE**

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
<b>Total</b>	-	-

*a) External assistance relating loans and grants*

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
<b>Total</b>	-	-

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*b) Undrawn external assistance*

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
<b>Total</b>		-	-

*c) Classes of providers of external assistance*

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-



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*d. Non-monetary external assistance*

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

*e. Purpose and use of external assistance.*

PAYMENTS MADE BY THIRD PARTIES		
Description	FY 2020/2021	FY 2019/2020
	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 and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	-	-

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

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

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

*Classification by Source*

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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

<b>PAYMENTS MADE BY THIRD PARTIES</b>		
<b>Description</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Other Payments	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**6. RELATED PARTY DISCLOSURES**

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

The following comprise of related parties to the County Assembly:

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

**LAIKIPIA COUNTY ASSEMBLY**  
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**Related party transactions:**

	<b>2020- 2021</b>	<b>2019- 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	121,814,062	95,654,533
Key Management Compensation (Clerk and Heads of departments)	17,516,540	15,725,761
<b>Total Compensation to Key Management</b>	<b>139,330,602</b>	<b>111,380,294</b>
<b><u>Transfers to related parties</u></b>		
Transfers to other County Government Entities such as car and mortgage schemes	15,000,000	20,000,000
Transfers to County Corporations	-	-
Transfers to non-reporting entities e.g. ECD centres, welfare centres, donations etc	500,000	-
<b>Total Transfers to related parties</b>	<b>15,500,000</b>	<b>20,000,000</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the County Executive- Exchequer	-	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
<b>Total Transfers from related parties</b>	<b>-</b>	<b>-</b>

**7. Contingent Liabilities**

<b>Contingent liabilities</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Court case - against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.1	Statement of receipts and payments	Unreconciled variances	Resolved	
1.2	Statement of Assets and Liabilities	Unreconciled variances	On-going	End of financial year 2021/2022
2.0	Acquisition of assets	Inadequate documentation for payments	Resolved	
3.0	Fixed Assets Register The assets register maintained do not indicate the category of assets, date of acquisition and current condition of the assets. Some parcels of land were not included in the register.	The asset register has been updated to include the missing details and the missing assets included.	Resolved	
Other Matters 1	Pending bills	Pending bills	On going	End of financial year 2021/2022
2	Overall budget performance	Low absorption of development budget	On going	End of financial year 2021/2022
3	Delayed construction of ward offices	Contract not completed within contract timeframe	Resolved	
4	Non-Compliance with	On going		Next

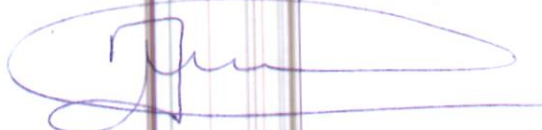
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Ethnic Diversity			recruitment
5	Doubtful procurement process for hotels and conference facilities	No clear process to identify hotels.	Resolved	

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Clerk of the County Assembly



Sign

Date... 01/02/2022



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**ANNEXES**

**ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
<b>Construction of buildings</b>							
SOYAMA HARDWARE		27,300,410	-	-	21,032,363	6,268,047	Project ongoing
GOLDEN CAPITAL VENTURES		8,346,834	-	-	7,734,255	612,579	Project ongoing
<b>Construction of civil works</b>		<b>35,647,244</b>			<b>28,766,618</b>	<b>6,880,626</b>	
<b>Sub-Total</b>							
<b>Supply of goods</b>							
NAWASCO	15.06.21	4,580				4,580	Payment in FY 2021/22
<b>1. Sub-Total</b>		<b>4,580</b>				<b>4,580</b>	
<b>Supply of services</b>							
Geminia Insurance	24.06.21	207,932	-	-	-	207,932	Payment in FY 2021/22
Mediamax	15.04.21	134,560	-	-	-	134,560	Payment in FY 2021/22
Toyota Kenya Ltd	24.06.21	102,915	-	-	-	102,915	Payment in FY 2021/22
ICPAK	09.06.21	65,000	-	-	-	65,000	Payment in FY 2021/22
Aberdare Prestige & Royal Cottage	19.02.21	585,890	-	-	-	585,890	Payment in FY 2021/22
Nanyuki Vocational Training Centre	02.03.21	284,560	-	-	-	284,560	Payment in FY 2021/22
KISM	21.10.20	152,760	-	-	-	152,760	Payment in FY 2021/22
Dr. Susan Gitau	19.02.20	145,000				145,000	Payment in FY 2021/22
College of HR Management	09.11.20	153,900				153,900	Payment in FY 2021/22

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Greenhill Hotel Nyeri	26.02.20	135,100				135,100	Payment in FY 2021/22
Village Masters Ltd	22.06.21	758,999				758,999	Payment in FY 2021/22
Ibis Hotel	25.09.19	65,450				65,450	Payment in FY 2021/22
PCEA Milele Resort	21.01.21	60,000				60,000	Payment in FY 2021/22
Shuttle Auto Garage	25.05.21	154,200				154,200	Payment in FY 2021/22
Maandy Computer	26-09-20	7,656				7,656	Payment in FY 2021/22
Jeesura General	5.10.20	30,000				30,000	Payment in FY 2021/22
Standard Group	15.04.21	703,800				703,800	Payment in FY 2021/22
Divinity Pure Sound	04.03.21	300,000				300,000	Payment in FY 2021/22
Sharp Elonex	05.05.21	513,639				513,639	Payment in FY 2021/22
Thomson Fall Lodge	14.05.21	32,000				32,000	Payment in FY 2021/22
Mutembei Njagi & CO	03.12.20	274,000				274,000	Payment in FY 2021/22
Kazoo Ventures	22.02.21	78,000				78,000	Payment in FY 2021/22
Jaqanaz Resort	27.01.21	308,000				308,000	Payment in FY 2021/22
Bantu Mountain Lodge	26.01.21	56,450				56,450	Payment in FY 2021/22
Institute of Internal Auditors	20.11.20	1,027,200				1,027,200	Payment in FY 2021/22
Kasarani Sport View	26.11.20	89,600				89,600	Payment in FY 2021/22
College of HR Management	17.09.19	58,000				58,000	Payment in FY 2021/22
Miriam Wanjiru Mwangi	02.07.19	98,600				98,600	Payment in FY 2021/22
Computer Society of Kenya	02.12.20	342,570				342,570	Payment in FY 2021/22
The CPST	19.02.20	37,500				37,500	Payment in FY 2021/22



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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Nation Media Group	23.06.21	573,040				573,040	Payment in FY 202122
Lichi Security Systems	11.06.21	28,000				28,000	Payment in FY 202122
Cherry Gold Technologies	17.06.21	292,000				292,000	Payment in FY 202122
<b>Sub-Total</b>		<b>7,856,321</b>				<b>7,856,321</b>	
<b>Grand Total</b>		<b>43,508,145</b>				<b>14,741,527</b>	

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**ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES**

<b>Name of Staff</b>	<b>Job Group</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2020/2021</b>	<b>Outstanding Balance 2019/2020</b>	<b>Comments</b>
			a	b	c=a-b		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							



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**ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Amounts due to County Govt Entities</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Amounts due to Third Parties</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**ANNEX 4 – SUMMARY OF NON-CURRENT ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs) 2019/20</b>	<b>Additions during the year (KShs)</b>	<b>Disposals during the year (KShs)</b>	<b>Transfers in/(out)</b>	<b>Historical Cost c/f (KShs) 2020/2021</b>
Land					
Buildings and structures	29,496,778	84,702,342	-	-	114,199,120
Transport equipment	25,226,207	7,500,000	-	-	32,726,207
Office equipment, furniture and fittings	-	8,000,000	-	-	8,000,000
ICT Equipment	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-
Infrastructure Assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work In Progress	-	-	-	-	-
<b>Total</b>	<b>54,722,985</b>	<b>100,202,342</b>	<b>-</b>	<b>-</b>	<b>154,925,327</b>



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**ANNEX 5 – ANALYSIS OF ACCOUNTS RECIVABLES**

**(a) Government Imprest**

Imprest register									
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
7/10/2014	61,400.00	1936923	29/10/2014	30/6/2015	1936923	61400	-	Nicholas lempaira	Purchase of pro
6/2/2014	54100	1796791	8/2/2014	30/6/2015	1796791	54100	-	Nicholas lempaira	purchase of boo
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
7/02/2014	110,000.00	1936617	24/02/2016	12/4/2016	1936617	110000	-	John Ngethe	Facilitation of tr
31/3/2016	15000	1936632	7/4/2016	27/4/2016	1936632	15000	-	John Ngethe	Hire of transpor
6/2/2017	30000	1936683	13/2/2017	26/06/2017	1936683	30000	-	John Ngethe	purchase of mot
1/3/2017	150000	1936686	8/3/2017	30/06/2017	1936686	150000	-	John Ngethe	repairs of motor
7/03/2017	30000	1936692	24/3/2017	26/06/2017	1936692	30000	-	John Ngethe	air ticket to Mo
20/07/2017	15000	1936732	27/07/2017	25/07/2017	1936732	15000	-	John Ngethe	transport servic
14/9/2017	116600	1936736	21/9/2017	31/10/2017	1936736	116600	-	John Ngethe	proposed repair
9/11/2017	205000	1936801	16/11/2017	28/11/2017	1936801	205000	-	John Ngethe	members tracks
27/02/2019	50000	1936878	30/06/2019	29/04/2019	1936878	50000	-	John Ngethe	office imprest
20/03/2019	200000	1936880	27/03/2019	25/03/2019	1936880	200000	-	John Ngethe	purchase of ict
9/24/2019	150000	3452059	10/1/2019	8/10/2019	3452059	150000	-	John Ngethe	Purchase of gar
3/11/2020	50000	3452097	10/11/2020	2/6/2021	3452097	50000	-	John Ngethe	purchase of lov
15/02/2021	60000	3452110	22/02/2021	23/2/2021	3452110	60000	-	John Ngethe	transport servic
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
b/d	50,000.00			8/7/2014	1,936,544	50,000.00	-	James irungu	speaker officia



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9/2014	200,000.00	1936916	1/10/2014	31/03/2015	1936916	200000	-	James irungu	speaker's offic
21/10/2014	300,000.00	1936918	23/10/2014	2/2/2015	1936918	300000	-	James irungu	young leaders
17/03/2015	150,000.00	1936927	19/03/2015	30/03/2015	1936927	150000	-	James irungu	attend kepsha
9/7/2015	80,000.00	1936946	11/7/2015				-	James irungu	speaker's offic
29/01/2016	100,000.00	1936608	4/2/2016	21/03/2015	1936608	100,000	-	James irungu	Speakers trave
2/3/2016	50,000.00	1936623	9/3/2016	21/03/2016	1936623	50,000	-	James irungu	Speakers office
				17/05/2016	1936946	80,000	-	James irungu	
17/05/2016	50,000.00	1936638	24/05/2016	13.06.2016	1936638	50,000	-	James irungu	Office operatio
8/11/2016	50,000.00	1936671	30/06/2017	13/09/2017	1936671	50,000	-	James irungu	Office operatio
4/05/2018	50,000.00	1936851	21/05/2018	25/06/2018	1936851	50000	-	James irungu	Office operatio
1/06/2018	30,000.00	1936857	28/06/2018	30/06/2018	1936857	30000	-	James irungu	towing of wrecl
0/08/2018	175,000.00	1936821	27/08/2018	4/9/2018	1936821	175000	-	James irungu	casa imprest
0/08/2018	50,000.00	1936822	30/06/2019	17/06/2019	1936822	50000	-	James irungu	office imprest
1/2/2018	50,000.00	1936873	30/06/2019	17/06/2019	1936873	50000	-	James irungu	office maintena
8/20/2019	50,000.00	1936900	8/27/2019	3/11/2020	1936900	50000	-	James irungu	office imprest
9/9/2019	350,000.00	3452056	9/16/2019	3/14/2020	3452056	350,000.00	-	James irungu	casa imprest
0/15/2019	50,000.00	3452062	10/22/2019	11/5/2020	3452062	50000	-	James irungu	catering expense
2/20/2019	90,000.00	3452074	12/27/2019	4/6/2020	3452074	90000	-	James irungu	faciliation fee- t
3/12/2020	550,000.00	3452102	10/12/2020	29/03/2021	3452102	550000	-	James irungu	faciliation fee- t
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
9/09/2014	250,000.00	1936907	18/09/2014	17/11/2014	1936907	250000	-	Veronica Mwangi	Standing imprest
9/09/2014	500,000.00	1936911	25/09/2014	12/11/2014	1936911	500000	-	Veronica Mwangi	Standing imprest
12/12/2014	239,000.00	1936934	12/12/2014	16/4/2015	1936934	239000	-	Veronica Mwangi	end of year exper
4/2/2016	100,000.00	1936612	11/2/2016				-	Veronica Mwangi	Office expenses
6/3/2016	33,000.00	1936624	13/03/2016				-	Veronica Mwangi	Beyond zero regi



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				3/5/2016	1936624	33000	-	Veronica Mwangi	
5/5/2016	284,850.00	1936653	23/2/2016	24/05/2016	1936653	284850	-	Veronica Mwangi	seminar fees and t
				13/06/2016	1936612	100000	-	Veronica Mwangi	
11/2016	100,000.00	1936678	30/06/2017	30/06/2017	1936678	100000	-	Veronica Mwangi	Office imprest
3/2/2017	300,000.00	1936684	22/02/2017	30/06/2017	1936684	300000	-	Veronica Mwangi	Office imprest
5/9/2017	500000	1936733	14/9/2017	30/06/2018	1936733	500000	-	Veronica Mwangi	Office imprest
10/2018	250000	1936833	30/06/2019	30/06/2019	1936833	250000	-	Veronica Mwangi	Office imprest
9/1/2019	100,000.00	3452053	9/1/2019	16/03/2020	3452053	100000	-	Veronica Mwangi	Office imprest
1/31/2019	300,000.00	3452066	11/6/2019	20/12/2019	3452066	300000	-	Veronica Mwangi	Office imprest
1/20/2019	400000	3452075	12/27/2019	16/03/2020	3452075	400000	-	Veronica Mwangi	team building
6/4/2020	100000	3452090	30/06/2020	30/06/2020	3452090	100000	-	Veronica Mwangi	Office imprest
1/06/2020	210,000	2200B		30/08/2020	2200B	210000	-	Veronica Mwangi	Office imprest
1/10/2020	300,000	3452096	30/06/2021	30/06/2021	3452096	300000	-	Veronica Mwangi	Office imprest
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
9/2/2014	600,000.00	1936908	11/2/2014	16/02/2014	1936908	600000	-	Dinah Kathure	office operating
1/11/2014	192,000.00	1936926	12/11/2014	16/11/2014	1936926	192000	-	Dinah Kathure	budget assembly
2/3/2016	80,000.00	1936621	9/3/2016	21/3/2015	1936621	80000	-	Dinah Kathure	Paying for ESA/
10/05/2016	45,000.00	1936643	27/05/2016	6/6/2016	1936643	45000	-	Dinah Kathure	Registration fees
2/5/2017	20,000.00	1936727	9/5/2017	14/5/2017	1936727	20000	-	Dinah Kathure	icpak training f
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
3/9/2014	850,000.00	1936910	5/9/2014	30/06/2015	1936910	850000	-	Wilson Macharia	operating expen
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>



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2014	50,000.00	1936919	21/10/2014	16/06/2015	1936919	50000	-	Margeret mbuthia	refreshment at s
17/7/2015	50000	1936948	19/07/2015	29/06/2016	1936948	50000	-	Margeret mbuthia	office expenses
29/3/2018	50000	1936810	7/4/2018	27/06/2018	1936810	50000	-	Margeret mbuthia	office imprest
4/10/2018	50000	1936850	30/06/2019	27/06/2019	1936850	50000	-	Margeret mbuthia	office imprest
3/02/2019	100000	1936877	30/06/2019	27/06/2019	1936877	100000	-	Margeret mbuthia	office imprest
3/23/2019	150,000.00	3452058	9/30/2019	24/06/2020	3452058	150000	-	Margaret Mbuthia	Facilitation of C
3/11/2020	50,000.00	3452095	30/06/2021	30/06/2021	3452095	50000	-	Margaret Mbuthia	office standing in
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
1/10/2014	50,000.00	1936920	16/10/2014	30/06/2015	1936920	50000	-	Ann Githinji	Facilitation for t.
4/3/2014	64000	1936938	26/03/2014	24/06/2015	1936938	64000	-	Ann Githinji	payment obituari
1.09.2015	64500	1936601	18/09/2015	29/3/2015	1936601	64500	-	Ann Githinji	public participati
1/03/2017	30000	1936715	24/03/2017	29/03/2017	1936715	30000	-	Ann Githinji	air ticket-Momba
1/03/2018	135000	1936852	21/05/2018	14/06/2018	1936852	135000	-	Ann Githinji	public participati
1/02/2018	30000	1936809	26/02/2018	14/06/2018	1936809	30000	-	Ann Githinji	facilitation for pr
1/11/2018	90000	1936868	28/11/2018	14/05/2019	1936868	90000	-	Ann Githinji	public participati
8/4/2019	150000	1936885	15/4/2019	14/05/2019	1936885	150000	-	Ann Githinji	legislative summi
1/05/2019	474000	1936891	7/6/2019	17/06/2019	1936891	474000	-	Ann Githinji	ASK show
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
11/2014	163,400.00	1936925	7/11/2014	29/06/2015	1936925	163400	-	Ann Wambui	Vaccination of m
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
11/2014	140,000.00	1936928	17/11/2014	9/3/2015	1936928	140000	-	Carol Kirichu	Laikipia west asse
<b>Date</b>	<b>Imprest</b>	<b>imprest</b>	<b>date due</b>	<b>date</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>



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issued	due	no	for surrender	surrendered					
12/2014	50,000.00	1936929	17/12/2014	4/5/2015	1936931	50000	-	Danilo Legei	Laikipia west ass
3/3/2016	21,000.00	1936626	10/3/2016	21/3/2016	1936626	21000	-	Danilo Legei	Repair and servic
1/03/2016	25,500.00	1936630	7/4/2016	18/04/2016	1936630	25500	-	Danilo Legei	purchase of comp
2/9/2016	50,000.00	1936662	30/06/2017	16/11/2016	1936662	50000	-	Danilo Legei	office expenses
1/3/2017	50,000.00	1936685	30/06/2017	30/06/2017	1936685	50,000.00	-	Danilo Legei	office imprest
12/4/2017	30,000.00	1936724	19/04/2017	19/04/2017	1936724	30,000.00	-	Danilo Legei	airticket-momba
5/05/2018	471,000.00	1936853	22/05/2018	1/6/2018	1936853	471000	-	Danilo Legei	ASK SHOW
9/10/2018	50,000.00	1936858	30/06/2019	30/05/2019	1936858	50000	-	Danilo Legei	office standing in
9/3/2019	50,000.00	3452051	9/10/2019	27/02/2020	3452051	50000	-	Danilo Legei	office imprest
9/03/2021	50,000.00	3452117	30/06/2021	16/05/2021	3452117	50000	-	Danilo Legei	office imprest
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
5/11/2014	105,000.00	1936930	27/11/2014	1/12/2014		105000	-	Leshornai sein	laikipaia east as
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
2/12/2014	100,000.00	1936933	4/12/2014	30/6/2015	1936933	100000	-	moses waweru	printing of bills
16.04.2015	30,000.00	1936939	18/04/2015	21.04.2015	1936939	30000	-	moses waweru	printing of bills
4/12/2015	40,000.00	1936603	6/12/2015	28/01/2016	1936603	40000	-	moses waweru	
4/2/2016	150,000.00	1936614	11/2/2016	30/05/2016	1936614	150000	-	moses waweru	publication of t
14/03/2016	75,000.00	1936628	21/03/2016	12/5/2016	1936628	75000	-	moses waweru	printing of bills
19/04/2016	50,000.00	1936636	26/04/2016	23/05/2016	1936636	50000	-	moses waweru	publication of l
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
12.06.2014	94,640.00	1936549	14/06/2014	28/10/2014	1936549	94640	-	Francis Lemaos	Bills payment



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8/2016	13,200.00	1936615	15/02/2016	23/1/2015	1936615	13200	-	Francis Lemaos	Drycleaning of
2/10/2017	95,000.00	1936743	9/10/2017	11/10/2017	1936743	95000	-	Francis Lemaos	purchase of out
4/11/2018	36,000.00	1936872	11/11/2019	15/01/2019	1936872	36000	-	Francis Lemaos	purchase of flag
9/4/2019	136,510.00	1936886	16/4/2019	24/04/2019	1936886	136510	-	Francis Lemaos	payment for rep
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
5.09.2014	196,000.00	1936906	18/09/2014	7/10/2014	1936906	196000	-	Simon ledepe	facilitation ward
9/09/2020	50,000.00	3452094	7/10/2020	4/11/2020	3452094	50000	-	Simon ledepe	office fumigation
1/03/2021	120,000.00	3452118	7/4/2021	2/6/2021	3452118	120000	-	Simon ledepe	office fumigation
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
9/6/2014	222,000.00	1936548	11/6/2014	11/7/2014	1936548	222000	-	shepelo getrude	facilitation for ru
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
1/11/2014	20,000.00	1936924	6/11/2014	30/06/2015	1936924	20000	-	mary ngubia	office standing ir
1/09/2015	50000	1936950	25/09/2015	1/12/2015	1936950	50000	-	mary ngubia	office imprest
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
1/05/2014	86,600.00	1936541	29/05/2014	27/05/2014	1936541	86600	-	Samuel irungu kabuchwa	prayer day expen
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
12/2013	400,000.00	1796771	18/12/2013	6/8/2014	1796771	400000	-	miriam nderitu	staff training
05/2014	28000	1936543	29/05/2014	10/11/2014	1936543	28000	-	miriam nderitu	interview refund
09/2014	30000	1936915	31/09/2014	27/11/2014	1936915	30000	-	miriam nderitu	catering expenses



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7/10/2014	50000	1936922	26/10/2014	11/3/2015	1936922	50000	-	miriam nderitu	kitchen expenses
4/2/2016	50000	1936611	11/2/2016	30/6/2016	1936611	50000	-	miriam nderitu	catering expenses
7/02/2021	100000	3452112	30/06/2021	14/06/2021	3452112	100000	-	miriam nderitu	office standing in
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
7/05/2014	65,100.00	1936542	29/05/2014	24/09/2014	1936542	65100	-	timothy kiok	building material
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>balance</b>	<b>person</b>	<b>Details</b>
0/12/2013	60000	1796776	22/12/2013	16/08/2014	1796776	60,000.00	-	peter thomi	pac committee
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>balance</b>	<b>person</b>	<b>Details</b>
2/04/2014	50000	1936527	24/04/2014	23/02/2015	1936527	50000	-	patrick mariru	speaker facilitati
12/2/2015	100000	1936935	14/02/2015	30/06/2015	1936935	100000	-	patrick mariru	travel allowance
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>balance</b>	<b>person</b>	<b>details</b>
8/4/2014	400000	1936517	10/4/2014	17/10/2014	1936524	400,000.00	-	martin mutahi	facilitation mert
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>balance</b>	<b>person</b>	<b>details</b>
16/04/2015	20000	1936940	18/04/2015	16/06/2015	1936940	20,000.00	-	stephen gitau	taxi expenses rr
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>balance</b>	<b>person</b>	<b>details</b>
20.04.2015	70,000.00	1936941	22/04/2015	30/06/2015	1936941	70,000.00	-	micheal murithi	hire of vehicles
04.02.2016	40,000.00	1936613	11/2/2016	9/2/2016	1936613	40000	-	micheal murithi	Assembly pray
31/05/2016	200000	1936646	7/6/2016	22/07/2016	1936646	200000	-	micheal	Printing of bill



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12/2017	150000	1936746	25/12/2017	10/12/2017	1936746	150000	-	murithi	
9/11/2017	50000	1936802	16/11/2017	19/11/2017	1936802	50000	-	micheal murithi	Printing of bills
5/11/2018	267000	1936865	22/11/2018	22/11/2018	1936865	267000	-	micheal murithi	public particip
2/11/2018	85000	1936870	29/11/2018	30/11/2018	1936870	85000	-	micheal murithi	publicattion of
7/09/2018	170000	1936829	4/10/2018	4/10/2018	1936829	170000	-	micheal murithi	publication of v
2/10/2018	166750	1936830	9/10/2018	9/10/2018	1936830	166750	-	micheal murithi	publication of a
7/10/2018	114000	1936834	24/10/2018	30/06/2019	1936834	114000	-	micheal murithi	Gazette of laikij
6/03/2019	94300	1936881	3/4/2019	3/4/2019	1936881	94300	-	micheal murithi	facilitation of hi
11/1/2019	97,200.00	3452069	11/1/2019	2/12/2019	3452069	97200	-	micheal murithi	publication of la
1/25/19	105,000.00	3452072	12/1/2019	9/12/2019	3452072	105000	-	Michael Murithi	Disaster bill put
0/11/20	143800	3452101	19/11/2020	17/11/2020	3452101	143800	-	Michael Murithi	Public Participa
5/1/2021	151600	3452120	22/04/2021	28/04/2021	3452120	151600	-	Michael Murithi	publishing laikij
3/5/2021	152400	3452121	5/5/2021	4/5/2021	3452121	152400	-	Michael Murithi	publishing comr

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
09.2015	10,000.00	1936947	25/09/2015	28/9/2015	1936947	10,000.00	-	jasper mutuiru	fuel and other of
02/2016	50,000.00	1936619	3/3/2016	27/4/2016	1936619	50000	-	jasper mutuiru	Expenses during
8/4/2016	150000	1936634	12/4/2016	30/06/2016	1936634	150000	-	jasper mutuiru	fuel and other of
03/2017	30000	1936721	24/03/2017	30/03/2017	1936721	30000	-	jasper mutuiru	airticket to moml

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
09.2015	5,000.00	1936949	19.09.2015	1/12/2015	1936949	5,000.00	-	lucy wamucii	Send mails and p

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	balance	person	details
02/2016		1936616	23/02/2016	15/02/2016	1936616		-	Agnes	Registering mv w



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	11,000.00					11,000.00		Muthoni	
02/2016	10,000.00	1936618	3/3/2016	23/3/2016	1936618	10,000.00	-	Agnes Muthoni	Car hire to N.T.S.
09/2017	20,000.00	1936738	3/10/2017	7/11/2017	1,936,738.00	20,000.00	-	Agnes Muthoni	cleaning,mowing,
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>balance</b>	<b>person</b>	<b>details</b>
01/2016	50,000.00	1936607	2/2/2016	30/06/2016	1936607	50,000.00	-	Irene Wanjiku	Office expenses -
2/9/2016	30,000.00	1936661	9/9/2016	11/6/2017	1936661	30,000.00	-	Irene Wanjiku	standing imprest
09/2017	50,000.00	1936742	30/06/2018	27/6/2018	1936742	50,000.00	-	Irene Wanjiku	standing imprest
08/2018	50,000.00	1936823	30/06/2019	19/06/2019	1936823	50,000.00	-	Irene Wanjiku	standing imprest
12/2020	50,000.00	3452104	31/06/2021	24/06/2021	3452104	50,000.00	-	Irene Wanjiku	standing imprest
04/2021	100,000.00	3452119	30/06/2021	30/06/2021	3452119	100,000.00	-	Irene Wanjiku	standing imprest
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>balance</b>	<b>person</b>	<b>details</b>
2/2/2016	3,000.00	1936610	9/2/2016	5/2/2016	1936610	3,000.00	-	Joseph Thuo	Wheel balancing
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
5/08/2014	300,000.00	1,936,905	17/08/2014	22/10/2014	1,936,528	60,000	-	Ndiritu kimondo	office imprest
8/09/2014	100,000.00	1936909	20/09/2014	2/2/2015	1936905	300,000	-	Ndiritu kimondo	expenses for cor
27/11/2014	70,000.00	1936932	29/11/2014	4/3/2015	1936909	100000	-	Ndiritu kimondo	Airticket to Eth
11/5/2015	330,000.00	1936943	17/11/2015	27/05/2015	1936943	330000	-	Ndiritu kimondo	counsultation fe
				30/06/2015	1936932	70000	-	Ndiritu kimondo	
17/03/2017	30000	1936719	31/03/2017	25/03/2017	1936719	30000	-	Ndiritu kimondo	airticket to mor
15/09/2017	400,000.00	1936737	22/09/2017	30/09/2017	1936737	400000	-	Ndiritu kimondo	induction of
18/01/2018	100,000.00	1936807	25/01/2018	20/02/2018	1936807	100000	-	Ndiritu kimondo	training casb/b
30/03/2018	200,000.00	1936813	13/04/2018	11/5/2018	1936813	200000	-	Ndiritu kimondo	botswana visit



**LAIKIPIA COUNTY ASSEMBLY**  
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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
17/03/2016	15000	1936627	24/03/2016	30/06/2016	1936627	15000	-	Paul muchiri	Renovation of
24/03/2016	30000	1936629	31/03/2016	30/06/2016	1936629	30000	-	Paul muchiri	speakers house
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
30/03/2016	10000	1936631	7/4/2016	30/06/2016	1936631	10000	-	Caroline wairimu	postage and de
19/07/2016	5000	1936658	26/07/2016	17/11/2016	1936658	5000	-	Caroline wairimu	Registry exper
17/11/2016	10000	1936675	24/11/2016	17/11/2016	1936675	10000	-	Caroline wairimu	postage and de
31/03/2017	10000	1936723	7/4/2017	30/06/2017	1936723	10000	-	Caroline wairimu	postage and de
4/10/2017	10000	1936744	11/10/2017	4/6/2018	1936744	10000	-	Caroline wairimu	postage and de
16/03/2020	20000	3452084	23/03/2020	20/05/2020	3452084	20000	-	Caroline wairimu	postage and de
17/10/2020	30,000	3452092	30/06/2020	16/06/2021	3452092	30000	-	Caroline wairimu	postage and de
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
7/4/2016	135000	1936633	14/4/2016	2/5/2016	1936633	135,000.00	-	Joanina ngatia	public participa
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
13/4/2016	30000	1936635	20/4/2016	25/04/2016	1936635	30000	-	Mercy wanjiru	office mainten
27/09/2017	467630	1936741	4/10/2017	9/11/2017	1936741	467630	-	Mercy wanjiru	purchase of ite
11/14/2019	50000	3452070	11/21/2019	30/06/2020	3452070	50,000	-	Mercy wanjiru	office expense:
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
18/5/2016	15000	1936639	25/5/2016	30/5/2016	1936639	15000	-	samuel waweru	fuel



**LAIKIPIA COUNTY ASSEMBLY**  
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Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
6/2016	60000	1936654	17/6/2016	21/07/2016	1936654	60000	-	Nicholas kishoyan	procurement of spe
1/2017	200000	1936750	16/11/2017	8/12/2017	1936750	200000	-	Nicholas kishoyan	imprest for kicosca
5/2019	10000	1936888	14/05/2019	11/6/2019	1936888	10000	-	Nicholas kishoyan	procurement of har
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
5/2016	9000	1936640	26/5/2016	2/6/2016	1936640	9000	-	Simon kitur	making of suggesti
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
5/2016	350000	1936641	26/05/2016	29/06/2016	1936641	350000	-	Ann wanjiru	ASK show prepart
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
10/2016	1890500	1936665	7/11/2017	20/02/2016	1936665	1890500	-	john kihanda	facilitate travel to 1
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
11/2016	127500	1936671	9/11/2017	30/06/2017	1936671	127500	-	Grace muthoni	public participatio
03/2017	30000	1936717	24/03/2017	25/03/2017	1936717	30000	-	Grace muthoni	airticket-mombasa
05/2019	274000	1936890	24/05/2019	3/6/2019	1936890	274000	-	Grace muthoni	public participatio
25/2019	90000	3452061	10/2/2019	7/2/2020	3452061	90000	-	Grace muthoni	public participatio
2/2/2021	300000	3452109	22/2/2021	18/5/2021	3452109	300000	-	Grace muthoni	public participatio
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
12/2016	1670300	1936679	9/12/2016	17/03/2017	1936679	1670300	-	ann wanjiru	facilitation for che
Date issued	Imprest due	imprest no	date due for	date surrendered	imprest no	amount	Balance	Person	Details

**LAIKIPIA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
11/1/2017	980,000.00	1936682	19/01/2017	11/1/2016	1936682	980,000.00	-	mercy wanjiru	facilitation for
17/03/2017	30,000.00	1936713	24/03/2017	30/06/2017	1936713	30000	-	carol irungu	airticket-momt
17/03/2017	30,000.00	1936713	24/03/2017	24/06/2017	1936713	30000	-	arthur gichohi	airticket-momt
12/3/2020	4000	3452083	19/03/2020	11/6/2020	3452083	4000		arthur gichohi	purchase of un
27/09/2017	30,000.00	1936739	4/10/2017	12/6/2018	1936739	30000	-	Esther kaari	buying extensic
18/10/2017	69,500.00	1936745	18/10/2017	8/11/2017	1936745	69500	-	ken kigano	ifmis networkir
2/11/2018	55,000.00	1936864	19/11/2018	3/5/2019	1936864	55000	-	ken kigano	installation of v
4/4/2019	25,000.00	1936884	11/4/2019	18/06/2019	1936884	25000	-	ken kigano	website reconfi
11/6/2019	10,000.00	3452068	11/13/2019	26/06/2020	3452068	10000	-	ken kigano	Repair of hansa
15/2/2021	20,000.00	3452111	22/2/2021	16/06/2021	3452111	20000	-	ken kigano	dstv subscriptic
2/11/2017	30,000.00	1936748	9/11/2017	19/12/2017	1936748	30000	-	monica mbote	kitchen househ
3/11/2017	50,000.00	1936749	12/11/2017	21/6/2018	1936749	50000	-	Charles ndungu	speakers home
15/7/2018	50,000.00	1936818	30/06/2019	15/05/2019	1936818	50000	-	Charles ndungu	office imprest



**LAIKIPIA COUNTY ASSEMBLY**  
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**For the year ended June 30, 2021**

02/2019	150,000.00	1936876	27/02/2019	18/06/2019	1936876	150000	-	Charles ndungu	speakers office ex
1/5/2019	150,000.00	3452055	9/12/2019	30/10/2019	3452055	150000	-	Charles ndungu	Office expenses
24/2019	250,000.00	3452064	10/31/2019	11/5/2020	3452064	250000	-	Charles ndungu	Launch of strategi
31/2019	270,000.00	3452067	10/6/2019	11/5/2020	3452067	270000	-	Charles ndungu	Office imprest
27/2019	150,000.00	3452071	12/4/2019	30/05/2020	3452071	150000	-	Charles ndungu	office imprest
10/2020	10,000.00	3452093	8/10/2020	23/06/2021	3452093	10000	-	Charles ndungu	Dstv payment
02/2021	150,000.00	3452115	30/06/2021	23/06/2021	3452115	150000	-	Charles ndungu	office standing im
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
12/2017	50,000.00	3713	30/06/2018	12/6/2018	1936805	50000	-	shelmith	standing imprest
1/6/2018	30,000.00	1936855	11/6/2018	15/08/2018	1936806	30000	-	shelmith	purchase of books
02/2018	35,000.00	3723	21/02/2018	12/6/2018	1936808	35000	-	shelmith	imprest for kitchen
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
9/4/2018	10,000.00	1936811	16/4/2018	6/6/2018	1936811	10000	-	solomon	cleaning and gene
1/11/2018	10,000.00	1936861	30/06/2019	4/6/2019	1936861	10000	-	solomon	vehicle maintenar
1/25/2020	10,000.00	3452077	3/3/2020	30/06/2020	3452077	10000	-	Solomon Nongiso	vehicle maintenar
1/12/2020	25,000.00	3452103	19/12/2020	22/06/2021	3452103	25000	-	Solomon Nongiso	repair of vehicle
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
5/4/2018	200,000.00	1936812	3/5/2018	15/05/2018	1936812	200000	-	kirega	travel to ethiopia
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details
1/08/2018	15,000.00	1936824	29/08/2018	18/6/2019	1936824	15000	-	kitur	purchase of darts
Date issued	Imprest due	imprest no	date due for surrender	date surrendered	imprest no	amount	Balance	Person	Details



**LAIKIPIA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021**

2018	55,000.00	1936825	30/08/2018	28/08/2018	1936825	55000	-	Agnes wanjiru	imprest to buy
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
6/11/2018	10,000.00	1936859	30/06/2019	12/6/2019	1936859	10000	-	Anthony Maina	vehicle mainte
15/2/2021	10,000.00	3452108	30/06/2021	15/6/2021	3452108	10000	-	Anthony Maina	vehicle mainte
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
6/11/2018	10,000.00	1936860	30/06/2019	4/6/2019	1936860	10000	-	Samuel Maina	vehicle mainte
0/28/2019	10,000.00	3452065	11/4/2019	30/06/2020	3452065	10000	-	Samuel Maina	Vehicle mainte
4/11/2020	10,000.00	3452099	30/06/2021	10/6/2021	3452099	10000	-	Samuel Maina	Vehicle mainte
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
6/11/2018	10,000.00	1936862	30/06/2019	24/06/2019	1936862	10000	-	James Kamau	vehicle mainte
4/11/2020	10,000.00	3452100	30/06/2021	23/06/2021	3452100	10000	-	James Kamau	vehicle mainte
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
0/11/2018	10,000.00	6867193	27/11/2018	27/06/2019	6867193	10000	-	Mary Teresia Wanjiku	vehicle mainte
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
1/11/2018	17,000.00	1936869	28/11/2018	4/2/2019	1936869	17000	-	Jacqueline Awour	Provision of inte
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
3/12/2018	12,300.00	1936874	26/12/2018	20/01/2019	1936874	12300	-	Juliana Kinyua	Official expense
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
5/2/2019		1936879	5/3/2019	28/06/2019	1936879	75000	-	Bernard	Lewa marathon



**LAIKIPIA COUNTY ASSEMBLY**  
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	75,000.00							Nyaga	
10/2020	100,000.00	3452081	17/03/2020	16/03/2020	3452081	100000	-	Benard Nyagah	Lewa Marathon re
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
05/2019	36,500.00	1936888	23/05/2019	24/06/2019	1936888	36500	-	Jecinta koree	replacement of lap
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
9/4/2019	42,100.00	3452052	9/11/2019	10/9/2019	3452052	42100	-	Miriam Gichuki	Purchase of badm
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
12/24/2019	19,000.00	3452060	10/1/2019	24/06/2020	3452060	19000	-	Eunice Wamaitha	Dry cleaning of u
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
1/27/2020	17,000.00	3452078	3/3/2020	5/3/2020	3452078	17000	-	Paul Kironji	Windows and off
3/3/2020	11,000.00	3452080	10/3/2020	5/3/2020	3452080	11000	-	Paul Kironji	Wi-Fi equipment
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
11/11/2020	100,000.00	3452091	7/8/2020	14/11/2020	3452091	100000	-	David Muraguri	publication of pr
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
3/2/2020	100,000.00	3452113	30/06/2021	30/06/2021	3452113	100000	-	Dennis wanderi	office standing ir
3/04/2021	100,000.00	3452122	30/06/2021	30/06/2021	3452122	100000	-	Dennis wanderi	office standing ir
<b>Date issued</b>	<b>Imprest due</b>	<b>imprest no</b>	<b>date due for surrender</b>	<b>date surrendered</b>	<b>imprest no</b>	<b>amount</b>	<b>Balance</b>	<b>Person</b>	<b>Details</b>
3/02/2021	18,600.00	3452116	30/02/2021	15/04/2021	3452116	18600	-	Bernard Njuguna	printing of pass

**LAIKIPIA COUNTY ASSEMBLY**  
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**(b) Salary Advance**

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



**LAIKIPIA COUNTY ASSEMBLY**  
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**For the year ended 30 June 2021**

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**ANNEX 6: CONTINGENT LIABILITIES REGISTER**

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

**LAIKIPIA COUNTY ASSEMBLY**  
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**For the year ended June 30, 2021**  
**ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT**

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*(Attach FO 30 Reports from IFMIS)*



