

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF LAIKIPIA

FOR THE YEAR ENDED
30 JUNE, 2024



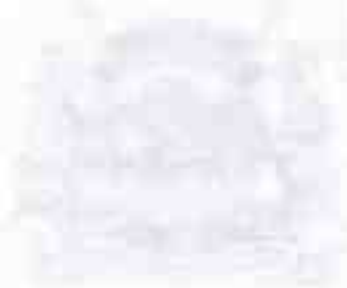
**COUNTY GOVERNMENT OF LAIKIPIA
(EXECUTIVE)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE
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For the year ended June 30, 2024



COUNTY GOVERNMENT OF LAIKIPIA
(INCORPORATED)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024
(IN KES. '000)

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I. ACRONYMS

Acronym	Meaning
AGPO	Access to Government Procurement Opportunities
AO	Accounting Officer
ASDSP	Agriculture Sector Development Support Project
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
CECM	County Executive Committee Member
CFSP	County Fiscal Strategy Paper
CoK	Constitution of Kenya 2010
CO	Chief Officer
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Childhood Development Education
EU	European Union
FIF	Facility Improvement Fund
FLLOCA	Financing Locally Led Climate Action
FY	Financial Year
ICOMS	Integrated County Operations Management System
IDEAS	Instruments for Devolution Advice and Support
KCB	Kenya Commercial Bank
KCSAP	Kenya Climate Smart Agriculture Project
KUIG	Kenya Urban Support Institutional Grant
KUSP	Kenya Urban Support Program
LCDA	Laikipia County Development Authority
LCRB	Laikipia County Revenue Board
LPO	Local Purchase Order
LSO	Local Service Order
MDCs	Mashinani Development Committees
MoH	Ministry of Health
NHIF	National Health Insurance Fund
OSR	Own Source Revenue
PBC	Pending Bills Committee
PFMA	Public Finance Management Act
PPDA	Public Procurement & Disposal Act
PPDR	Public Procurement & Disposal Regulations
PPEs	Personal Protective Equipment
QTR/Q	Quarter
RMLF	Road Maintenance Levy Fund
SPA	Special Purpose Account
THUSCP	Transforming Health Care Systems
UNICEF	United Nations International Children's Emergency Fund
VS	Versus
VTCs	Vocational Training Centres

2. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

Laikipia County is one of the 47 Counties in the Republic of Kenya within the Rift Valley Region. "Laikipia" is a Maasai word equivalent to vast plains reflecting the large highland plateau. It borders 7 counties namely Samburu, Isiolo, Meru, Nyeri, Nyandarua, Nakuru and Baringo to the West. It covers an area of, 9532.2 km² and is ranked as the 15th largest county in the country by land size and has a population of 518,560 as per the 2019 Kenya Population and Housing Census. The County is cosmopolitan with about 23 communities.

Laikipia County comprises of 6 administrative sub counties namely Laikipia East, Laikipia North, Laikipia West, Laikipia Central, Nyahururu and Kirima. The County consists of three constituencies namely Laikipia East, Laikipia North and Laikipia West. The County headquarters is Rumuruti in Laikipia West Sub County.

The County is largely rural in settlement and a member of the Central Region Economic Bloc (CEREB) and Frontier Counties Development Council.

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

The County is constituted as per the Constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

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

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

Our core values:

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

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(b) Key Management team

The County Executive's day-to-day management is under the following key organs:

Office of the Governor
 County Administration & Public Service
 Finance, Economic Planning & County Development
 Health & Medical Services
 Agriculture, Livestock and Fisheries
 Roads, Transport, Infrastructure & Energy
 Education, Social Services, Youth, Gender & Sports
 Trade, Tourism, Cooperatives & Industrialization
 Water, Environment & Natural Resources

(c) Fiduciary Management

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

No.	Designation	Name
1.	CECM Finance County Planning and County Development	Wachira Gachigi
2.	Accounting Officer-County Administration, Public Service	Mike Kemboi
3.	Accounting officer- Finance, County Treasury	Daniel Ngumi
4.	Accounting officer- Economic Planning & County Development	Burje Mohamed
5.	Accounting Officer- Health and Medical Services	Dr Timothy Panga
6.	Accounting Officer- Agriculture & Crops	Elizabeth Wangari
7.	Accounting Officer -Livestock and Fisheries	Mary Gichuru
8.	Accounting Officer – Youth and sports	Jecinta Segetet
9.	Accounting Officer – Education, Social services & Gender	John Mwangi
10.	Accounting Officer- Trade, tourism, Co-operatives and Enterprise	Samuel Njuki
11.	Accounting Officer- Water, Environment & Natural Resources	Samuel Abram
12.	Accounting Officer- Housing and Renewable Energy	Kenneth Irumbi
13.	Accounting Officer- Roads, Transport, infrastructure & power	Eng. Peter Mocharia
14.	Accounting officer – Office of the Governor	Stephen Lapian
No.	Designation-County Treasury Members	Name
1.	CECM Finance County Planning and Enterprise Development	Wachira Gachigi
2.	CO Finance & County Treasury	Daniel Ngumi
3.	CO Economic Planning & County Development	Burje Mohamed

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No.	Designation	Name
4	Head of Accounting Services & Financial reporting	Mary Wachiuri
5	Head of Budget Supplies	Julius Kingori
6	Ag. Head of Internal Audit	Nelson Ochungo
7	Ag. Director Economic Planning	Joseph Mwangi
8	Ag. Head of Supply Chain Management	Josephine Njoki
9	Ag. Head of Debt, Assets & portfolio	Francis Karani

(d) Fiduciary Oversight Arrangements

County Assembly of Laikipia

County Executive Committee

Laikipia County Executive Audit Committee

Senate Public Accounts Committee

Office of the Controller of Budget.

Office of the Auditor-General

Development Partners Oversight

(e) Entity Headquarters

P.O. Box 131- 20321

County Headquarter

Government Road, Opposite DCC's Office

Rumuruti, Kenya

(f) Entity Contacts

Telephone: +254 740031031

E-mail: reports.treasury@laikipia.go.ke

Website: www.laikipia.go.ke

(g) Entity Bankers

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

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5. Family Bank
Nairobi, Kenya

6. ABSA Bank
Nairobi, Kenya

7. National Bank
Nairobi, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

(j) County Legal Adviser

County Attorney
P.O. Box 1271 - 10400
Nanyuki, Kenya

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3. GOVERNANCE STATEMENT

Laikipia County is one of the forty-seven (47) counties established by the Constitution of Kenya (CoK, 2010) Article 176 read together with the First Schedule. Laikipia County is headed by H.E Joshua Wakahora Irungu, EGH who is the Governor and the responsible for the general policy and strategic direction of the County.

Laikipia County comprises of the Laikipia County Assembly, Laikipia County Executive and six (6) semi-autonomous county entities. The Laikipia County Executive comprises of eight (8) Departments headed by the respective County Executive Committee Members (CECM). The CECMs offer support to the Governor and Deputy Governor through carrying out their responsibilities as encapsulated in Article 183 of the CoK read together with Section 36 of the County Governments Act (CGA, No. 17 of 2012) which include but not limited to;

- i. Implementing county legislation;
- ii. Implementing within the county, national legislation to the extent that the legislation so applies;
- iii. Manage, co-ordinate and supervise the functions of the county administration and its departments
- iv. Supervise the service delivery in the county and all decentralized units and agencies in the county;
- v. Formulate and prepare legislative proposals for consideration by the Laikipia County Assembly; and
- vi. Preparation of regular reports to the Laikipia County Assembly on matters relating to Laikipia County.

Below is the top management of the County Executive of Laikipia County;

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H.E. JOSHUA IRUNGU, EGH.
GOVERNOR – COUNTY GOVERNMENT OF LAIKIPIA

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H.E. REUBEN KAMURI
DEPUTY GOVERNOR – COUNTY GOVERNMENT OF LAIKIPIA

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CABINET: COUNTY GOVERNMENT OF LAIKIPIA



County Secretary
Kofunage Wathome



Deputy County Coordinator
Administration, ICT & Public Service



Stephen Kisiro, Trade,
Tourism, Cooperatives & Enterprise
Development



Leah Njeri, Water, Environment and
Natural Resources



Martin Nibos, Roads, Public Works,
Land and Energy



Albert Jusu, Health



Samuel Gachigi, Finance, County
Planning & Development



Dennis Kasoo, Agriculture

Stakeholder Engagement

Public participation, public communication, and stakeholder engagement with the wider public is guided by provisions of the CoK Article 10(2a) read together with Chapter 8 of the County Government Act that provides for citizen participation. It is through these provisions that Laikipia County has established mechanisms to facilitate citizen participation, public communication and access to information with the widest public outreach using available media. Laikipia County has established various structures for public and citizen participation including but not limited to; ICT based platforms, town hall meetings, budget preparation and validation for a, notice boards, development project sites as well as citizen fora at county and decentralized units known as Mashinani Development Committees (MDCs).

Laikipia County has a vibrant Directorate of Public Participation that works actively and in collaboration and co-ordination with the Ward Administrators to form an integral unit that facilitates public participation at the grass-root level. This mechanism has also proven to be effective and efficient by providing critical and timely feedback at all levels on all projects and programs under implementation.

The stakeholder engagement function is further augmented by the Public Communication Directorate and operates multiple public communication outlets among them a regular monthly newsletter, a county website as well as official social media platforms. There are also notice boards erected in strategic areas as well as each department. These notice boards come in handy when communicating pertinent information to the public as well as the staff.

In addition, special publications, media supplements, video clips and documentaries are produced and disseminated around special events, programs and projects in addition to the continuous mainstream media engagement.

Feedback from the public and stakeholders is continuous through mainstream and social media, and direct engagement between the executive and the public in various public fora. There are also several suggestion, complaints and compliments boxes installed in different places to aid in receiving feedback with an aim of improving service delivery to the citizens and other stakeholders.

Ethical Conduct and Commitment

Laikipia County Executive upholds the highest commitment to adherence to the Constitution and the Laws of Kenya. All members of the Laikipia County Executive Committee are compliant with the requirements of provisions of Chapter Six of the Constitution of Kenya. This is further buttressed by the fact that Laikipia County has prepared and adopted the Leadership and Integrity Code for State Officers to which each and every CECM signed upon appointment and engagement with the County. This is as provided by the Leadership and Integrity Act (2012).

The Laikipia County Executive Committee members also ensure that the highest levels of professionalism and ethics are upheld in their respective Departments by the public officers serving in those Departments. This is in line with the Public Officers Ethics Act (2003).

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Regular training and sensitization seminars are also held in Departments to inculcate these ethical values and principles as encapsulated in Article 232 of the Constitution.

Engagement with the Laikipia County Assembly

The County Executive enjoys a consultative and complimentary relationship with the Laikipia County Assembly. To ensure efficiency and effectiveness, the County Assembly works with Committees; standing or ad hoc committees. It is through these Committees that the County Assembly offers oversight to the County Executive.

The County Executive also plays a critical role in the legislative process in the County. The County Assembly has formulated laws on its own volition as required by Article 185 or as legislative proposals from the County Executive or even from members of the public.

The County Assembly has been instrumental in the staffing of the County Executive. This has been made possible by the County Assembly vetting and approving nominees for appointment to hold county public offices; including but not limited to the County Executive Committee members, chief officers, chairperson to county entities etc.

The County Assembly has also played the critical role of approving the budget and expenditure of Laikipia County. This is through the approval of the annual Development Budget as well as supplementary budgets; as and when required.

The County Assembly has also complimented the planning responsibility of the County Executive by approving county development plans including but not limited to the County Integrated Development Plan (CIDP), Annual development Plans, County spatial and sectoral plans.

Compliance

The County Executive adheres to and is bound by all the laws in operation in Kenya. However, with regards to management and administration of the County, there are specific laws and guidelines for which compliance is required in the form of reports and/or regular updates. The Laikipia County Executive is compliant with all the relevant laws but not limited to; County Governments Act (No. 17 of 2012), Leadership and Integrity Act (No. 19 of 2012), Public Finance Management Act 2012 (PFMA) and Public Procurement & Disposal Act 2015 (PPDA).

Risk management

The County Executive has a risk management Framework Policy in place and being utilized to identify, map and mitigate risks. The risk management Framework policy guides the County Executive in the identification, analysis of and categorisation of risks both within the County Executive as well as from external environments

The County Executive also has an established directorate of Assets, Liabilities and Risk management within the Finance, Economic Planning & County Development department. The directorate is mandated with the help of Risk Management Framework policy to focus on identifying, profiling, documenting and management of risks within the County Executive. The respective departments, directorates, sections and entities are expected to maintain their

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respective and continuously updated risk registers. They are then centrally coordinated and managed by the Assets, Liabilities and risk directorate. The internal Audit directorate also plays a critical role in assessing the robustness of internal control measures in place.

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

1. Laikipia County Audit Committee

Section 155 (5) of PFM Act of 2012 and Section 167 of the PFM Regulations (County Governments) of 2015 provides for the establishment of Audit Committees in the County Executive. The Laikipia County Executive Audit Committee is established pursuant to the mentioned provisions.

It consists of 5 members 4 of which are competitively recruited by the Laikipia County Public Service Board (are non-staff personnel) and 1 member appointed to represent the County Treasury. The Head of the Internal Audit is the secretary to the Audit committee. The Internal Audit Directorate offers secretarial support to the Audit Committee. The Committee reports to His Excellency the Governor who is the appointing Authority.

The Audit Committee serves to support the County executive management through oversight in matters to do with; financial & non-financial internal control measures and risk management, review of the County Executive's reporting functions to ensure the integrity of financial reports, monitoring the effectiveness of performance management and performance information, oversight of the internal audit function, monitoring compliance with legislative and regulatory requirements and monitoring the implementation of accepted audit recommendations.

The Laikipia County Executive Audit Committee is guided by an Audit Charter that was approved in the FY 2018/19 and annually reviewed with the most recent review done in the FY 2023/24.

The committee was for the period ended 30th June 2024 comprised of the following members:

No.	Names	Designation	Qualifications
1	James Sambu	Chairperson	B. COM, MBA, CPA(K) ICPAK Member
2	Dr Joseph Kimathi	Member	PhD, MBA, CPA(K) ICPAK Member
3	Robert Angulu	Member	B. COM, CPA(K), ICPAK Member
4	Dumoris Wanjiku	Member	B. COM, MBA, CPA(K) ICPAK Member
5	Mishek Muruthi	County Treasury representative	BA Economics, CPA(K), ICPAK member
6	Nelson Ochiungo	Head of Internal Audit – secretary	Dip. Business Management, CPA 2

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2. Laikipia County Public Service Board

Laikipia County Public Service Board was established by The County Governments Act (No. 17 of 2012). The board members are;

No.	Names	Designation
1	Margaret Mumbi	Chairperson
2	Josphat Lodi Lekamario	Secretary
3	Patricia Wangui	Member
4	John Ekalo	Member
5	Benson Sururu	Member
6	Christine Chepkoech	Member
7	Moses Mwaura	Member

Other boards and committees formulated by Laikipia County Government are;

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

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4. FORWARD BY THE CECM FINANCE, ECONOMIC PLANNING & COUNTY PLANNING

It gives me great pleasure to present the County Government of Laikipia Executive Annual Reports & Financial Statements for the Period ended 30th June, 2024.

These Financial Statements have been prepared in line with the PFM Act 2012 and are in line with the format prescribed by The Public Sector Accounting Standards Board. Section 164 (4) of The PFM Act requires that these statements be submitted to The Auditor General and copies be submitted to The National Treasury, Office of the Controller of Budget and The Commission of Revenue Allocation within 3 months after end of each financial year. Pursuant to the PFM Act 2012 Section 149, I confirm that there was accountability to the County Assembly in ensuring that the resources of the county government were authorized and lawfully utilized in an effective, efficient, economical and transparent manner.

Annual Reports & Financial Statements play a critical role in communicating to its readers (stake holders) the operational, financial performance, position & cash flow situation of the county Executive for decision making and accountability of public resources. The County Executive is therefore alive to the afore mentioned responsibility and is committed to and as guided by the Public Finance Management Act of 2012, exhaustively, preparing and submitting financial statements that reflect a true and fair view of the state of affairs of the county Executive.

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

OPERATIONAL PERFORMANCE

Public Participation

Public participation is an integral part in the county planning cycle as provided by Sec 104 (4) and 115(1) of the County Governments Act of 2012. The County Executive takes the exercise of subjecting its key policy pronouncements to public participation seriously as it not only adds value and insight to the process, but also allows the public to be invested in the direction the county has purposed to follow in meeting its obligations to its citizens.

Below is a summary of how the public participation exercises were conducted.

S/No	Document	Period covered	No. of Days	Ward	Venue	Attendance	Administrative Level of Participation
1	January Mashinani Development Committee (MDCs)	2 nd -4 th August 2023	3	Ngobit ward	1	440	Ward level

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2	Annual Development Plan	25 th -30 th August 2023	5	County Wide	Submissions done Online	4	County Wide Level
3	Finance Bill	18 th -22 nd September 2023	5	All 15 wards	30	750	Ward level
4	Citizens Budget	1 st September-30 th November 2023	60	All 15 Wards	15	1500	Ward level
5	County Fiscal Strategy Paper	15 th &16 th February 2024	2	All 15 Wards	6	309	Sub-county level
6	Budget Estimates	12 th to 14 th April 2024	3	All 15 Wards	64	3620	Village
7	Spatial Plan	19 th - 23 rd June 2023	6	All 15 Wards	9	2003	Ward

Below are the key achievements per department that have been actualized to better serve the public and in direct service delivery to the people.

Department of Agriculture, Livestock and Fisheries

In the FY2023-2024, Laikipia County Department of Agriculture, Livestock and Fisheries continued with development interventions designed in empowering the farmers into practicing profitable agribusinesses. This was done through field schools trainings, distributing high-yielding seeds, disease control programs like livestock vaccinations, improving agricultural infrastructure for enhancement and safety of agricultural products, while also crafting policies that make Laikipia farming and livestock sector competitive and investor-friendly.

Construction of Kinsimba Slaughterhouse in Githiga Ward - the project is near completion



Distribution of pesticides and equipment to aid in the pest fight



Dairy Goat Support Program



The program is meant to empower local farmers with pedigree dairy goats as a complementary economic venture while also enhancing nutrition and overall household wellbeing of farmers.

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Distribution of High Value Fruit Trees Across the County



High Quality Nyota Beans Distribution Program - targeting 1500 farmers



Distributing Fish Fingerlings to Fish Farmers Across the Ward



Modern Livestock Market in Ewaso, Mukogodo West Ward, Laikipia North



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Livestock Vaccination Program Across the County



Maize Seeds Distribution Initiative Across the Ward



The program, majorly targeting areas affected by human-wildlife conflict is meant to create resilience to the affected farmers in the highly productive region of Laikipia West - to scale-up production and shielding county against food shortage.

Workshop: Laikipia County Rangeland Management Bill



The Bill that is on its final stages at County Assembly is meant to guide government and communities on the best way of managing and restoring rangelands effectively. For long, Laikipia County rangelands especially in Laikipia North have been degraded by overgrazing, cutting down of trees and illegal charcoal and logging businesses. This bill seeks to arrest all these issues and put in place structures and protocols of rangeland management.

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Department of Education, Sports, Youth and Social services

In the FY2023/2024, Laikipia County continued to implement youth-centred projects in its overall objective of emancipating Laikipia's youth. This was done by targeting the education sector, both at early childhood centres and at tertiary levels. Talent industry, culture promotion and protecting the vulnerable youth in rehabilitation centres and in drugs and substance abuse was another front that was considered during project conception, budgeting and implementation. The selected images below illustrates some of the projects implemented by close of June 2024, while some overflowed in FY2024/2025.

New Administration Block at Rehabilitation Centre CEDC, Nanyuki Ward



A Joint Government-Private Digital Talent Centre, Ajiry Centre in Nyahururu, Laikipia West



National Government officially handing over Nanyuki public library Ownership Laikipia County



Department of Health

In the FY2023/2024, Laikipia County Department of Health undertook extensive facility improvement especially in equipping various hospitals across the county. These projects included: leasing and maintenance of dialysis equipment at NRCH and NTRH; installation of oxygen infrastructure at Rumuruti sub-county hospital, Ndindika sub-county, NCRH Nyahururu, and NTRH Nanyuki. It also included supply, delivery, installation, testing and commissioning of theatre equipment for Ndindika Subcounty hospital; equipment of Lamuria subcounty hospital theatre (installation in progress); and, conversion of Rumuruti staff houses into offices, among other projects.

Lease Program: Theatre Machines Delivered at Nyahururu County Referral - NCRH



Mapping Exercise of Primary Care Networks (PCN) in Readiness to NHIF-SHIF Transition



Official Opening of NCRH Mother-Child Hospital in Nyahururu, Igwamiti Ward



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NTRH Attains International Accreditation for its Laboratory - ISO 15189



Facelift and Renovations: Rumuruti Sub-county Hospital, Rumuruti Ward



Intern Medics Induction: NTRH Okayed by Ministry of Health for Medical Training



NRCH Hospital Upgrade - Additional Mortuary Fridges



Department of Trade, Tourism, Cooperatives and Enterprise Development

In the FY2023/2024, Laikipia County Department of Trade implemented people-centric interventions across the county to stimulate businesses, budding and existing ones. The department has been nurturing markets for easy access for traders and buyers, constructing and repairing bodaboda sheds, installing solar panels to extend working hours and enhancing security at night. Additionally, installing water tanks to guarantee hygiene in the market, giving traders affordable credit through revolving fund and enterprise fund, giving facelifts to tourism sites, training and capacity-building Cooperative leaders on the best financial practices, among other development interventions. Below are selected projects and programs initiated in the FY2023/2024.

Kenya Bureau of Standards training for County Entrepreneurs



Cooperatives Leaderships Trained on Best Financial Practices



Sanitation block at Matanya Shopping Centre, Tigithi Ward



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Facelift and Renovations at Nyahururu Water Falls



Renovations of Open Air Market, Nyahururu town



Self Help Group receiving Revolving Fund Cheque - Marmanet Ward



Self-Help Group receiving Revolving Fund Cheque - Mukogodo East, Laikipia North



Department of Water, Environment, Natural Resources and Climate Change

In the FY2023/2024, the department for the last one year have initiated several water projects across the fifteen wards in the effort of realizing Governor's manifesto that "no Laikipia resident shall walk more than three kilometres by 2027". The programs include but not limited to: water harvesting tanks for kitchen gardens, drinking in schools and health facilities; supply and delivery of borehole consumables countywide; rehabilitation and repair of nine boreholes; rehabilitation and repair of eight boreholes; supply and delivery of personal protective equipments(Ppes) countywide; supply and delivery of detergents; supply and delivery of skip bins countywide; supply and delivery of tree seedlings; supply and delivery of personal protective equipments(Ppes) countywide

Various Projects on Water, Environment Conservation and Restoration



Borehole Drilling - CAIP Rumuruti Ward



Borehole Drilling - CAIP Rumuruti Ward



Borehole at Mithuri Centre Sosian ward



Chuma Borehole Rehabilitation - Tigithi Ward



Rehabilitation of Munyu Borehole, Marmanet Ward



Rehabilitation of Naiperrre 2 borehole, Laikipia

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Climate Change Initiative for Forest Restoration



Reclaiming and restoring Laikipia's first game-reserve - Kirinun - in Saisai Ward



Rumuruti Forest Restoration - Rumuruti Ward



Wetlands Conservation - Munguo, Ewaso Ng'iro



River clean-up Initiative - Nanyuki River



Urban Centre Waste Management - bin installation



Community Engagement on Environment Conservation

Department of Roads, Public Works, Lands, and Urban Planning

Proper road network is key enabler of development, especially in the rural areas. The roads connect people to schools, to the hospitals, to urban centres, and transportation of raw materials from the farms to factories is eased, not to mention stimulation of trade. County Department of roads undertook various road projects across the county. Below are selected projects: culvert installation works at various crossing; routine maintenance of cluster 1 roads in Nyahururu town; routine maintenance of cluster 4 roads in Nyahururu town; grading and graveling; rehabilitation of Mariakani Lumumba park lunatic stadium-muhoya-Ibis and Iriri roads; tenure regularization in Likii A Settlement and improvement of Ngama Stage Grading, graveling, culverts and drainage Cleaning.

Various Projects on Water, Environment Conservation and Restoration



Rehabilitation of high mast lights at Sigili Market and Nyahururu Main Stage - Enhancing trade & security



Plot Verification Likii Estate, Nanyuki Ward

Plot verification in Maina Village, Igwamiti Ward



Public Participation on land title processing in Likii Estate - 834 plots have been cleared for allotment letters by National Land Commission and County Government, Department of Lands

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Kande forest road in marmanet ward – with county acquired roller



Ongoing road opening in Mukogodo East



Ongoing Lease program projects in Segera ward



Olpejeta road, grading and gravelling- Tigithi ward



Ndaragwiti-Wangaci & Sipili Pry School Ribs - Ol moran



Chem Chemi PCEA Igwamiti



Mhurungulia Mirera Rd Thingithu Ward



Public Participation and Civic Education on Land Regularization Processes - Sossian Ward



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Major Urban Centre Roads Upgrade



Overlaying of tarmac in Nyahururu town, Igwumiti



Tarmac Patching along Lunatic Road, Nanyuki Ward



Motor vehicle inspection road, Nyahururu town



Street marking outside standard - Nanyuki Ward

FINANCIAL PERFORMANCE

1. Revenue

In the period ended 30th June 2024, the County realized Kshs 5,390,366,893 as its revenue representing 76% of its revenue budget realisation as illustrated in the table below.

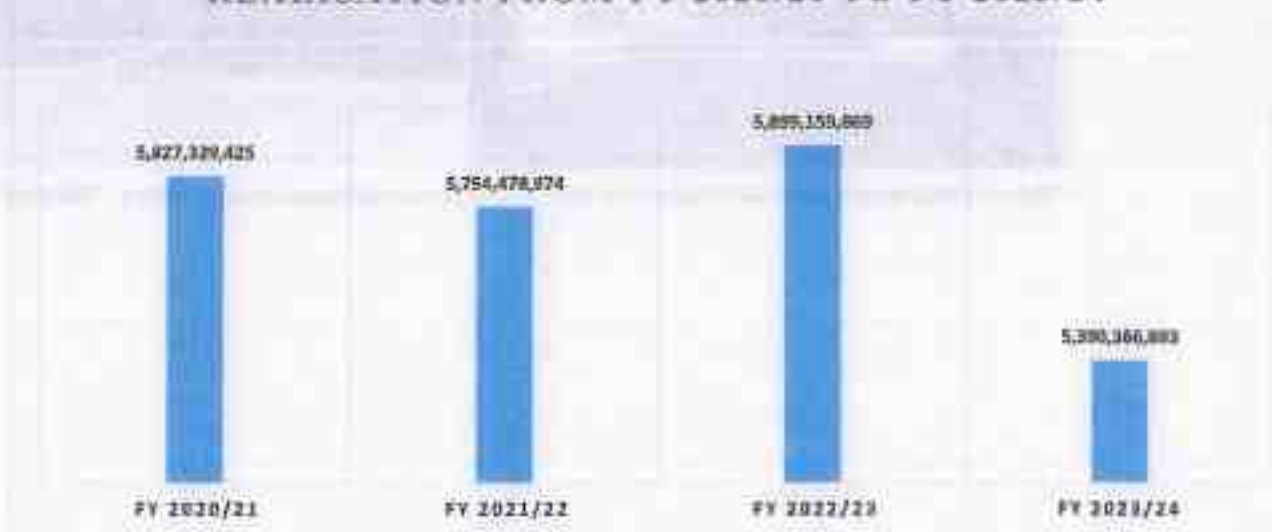
Table 1: Budget realisation FY 2023/24

Revenue Item	Approved Budget	Actual on Comparable Basis	Budget Realisation Difference	% of Utilisation
	A	B	C= A-B	D= C/B
	Kshs	Kshs	Kshs	%
Exchequer releases	7,053,349,077	5,363,059,747	1,690,289,330	76%
Opening Bank Balances	27,307,146	27,307,146	-	100%
Total	7,080,656,223	5,390,366,893	1,690,289,330	76%

Table 2: Analysis of Comparative Revenue Realisation from FY 2020/21 to 2023/24

Receipt Item	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Transfers From CRF	5,544,104,214	5,227,842,240	5,866,950,627	5,363,059,747
Opening Balances	283,225,211	526,636,734	20,209,242	27,307,146
Miscellaneous Receipts	-	-	12,000,000	-
Total Revenue Realisation	5,827,329,425	5,754,478,974	5,899,159,869	5,390,366,893

COMPARATIVE EXECUTIVE REVENUE REALISATION FROM FY 2020/21 TO FY 2023/24



2 Payments

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

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The County Executive attained 74% budget utilization as at the end of the period ended 30th June, 2024 of the FY 2023/24. The highest expenditure category for the period was Compensation of employees followed by Transfers to Other Government Units. The Analysis is further illustrated in the below table:

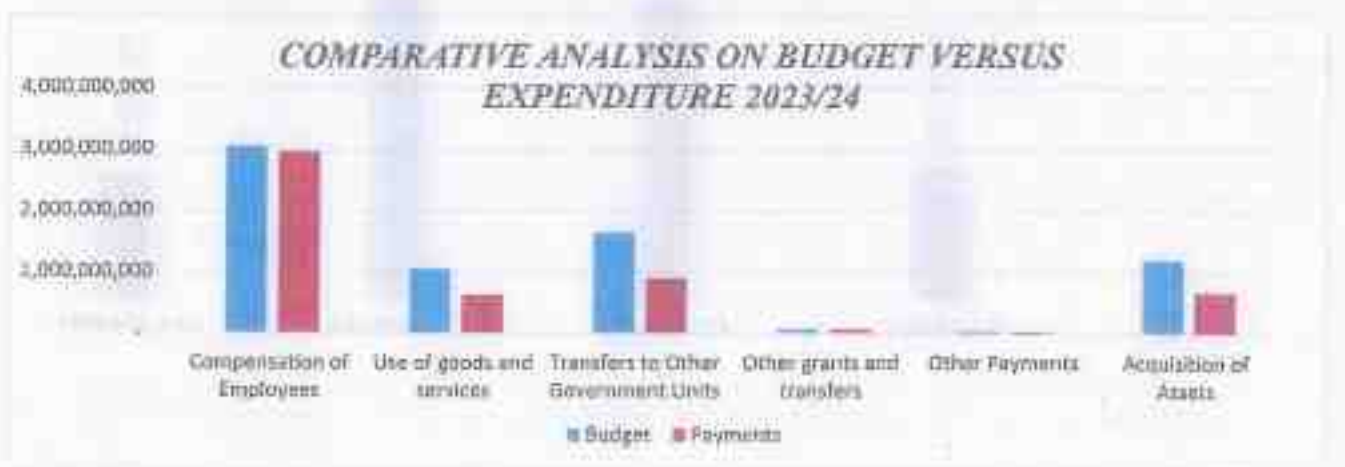
Table 3: Budget utilization as at 30th June 2024

Expense Item	Final Budget (Kshs)	Actual on Comparable Basis (Kshs)	Budget Utilisation Difference (Kshs)	Utilisation %
	A	B	C= A-B	D = B/A
Payments				
Compensation of Employees	3,046,955,793	2,949,101,094	97,854,699	97%
Use of goods and services	1,052,393,867	634,753,611	417,640,256	60%
Transfers to Other Government Units	1,654,371,397	904,674,180	749,697,217	55%
Other grants and transfers	82,500,000	75,771,900	6,728,100	92%
Other Payments	45,054,500	24,528,856	20,525,644	54%
Acquisition of Assets	1,199,380,666	671,511,615	527,869,050	56%
Total	7,080,656,223	5,260,341,257	1,820,314,966	74%

Table 4: Comparative Analysis on Budget versus Expenditure 2023/24

Expenditure category	Budget	Payments
Compensation of Employees	3,046,955,793	2,949,101,094
Use of goods and services	1,052,393,867	634,753,611
Transfers to Other Government Units	1,654,371,397	904,674,180
Other grants and transfers	82,500,000	75,771,900
Other Payments	45,054,500	24,528,856
Acquisition of Assets	1,199,380,666	671,511,615
Total	7,080,656,223	5,260,341,256

Table 5: Comparative category Expenditure Analysis from FY 2020/21 to 2023/24



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Payments	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
Compensation of Employees	2,747,751,301	2,624,226,998	3,536,889,453	2,949,101,094
Use of goods and services	873,777,224	1,220,827,102	1,401,782,478	634,753,611
Transfers to Other Government Entities	810,687,946	990,231,902	229,145,292	904,674,180
Other grants and transfers	74,144,000	59,732,900	50,546,510	75,771,900
Acquisition of Assets	757,795,488	878,860,928	620,339,447	671,511,615
Other Payments	33,686,337	7,780,452	32,982,996	24,528,856
Total Payments	5,297,842,296	5,781,660,282	5,871,686,175	5,260,341,257

Table 6: Comparative Departmental Expenditure Analysis from FY 2020/21 to 2023/24

Departments	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
County Administration	3,184,174,230	3,302,495,630	3,828,408,804	3,210,402,000
Finance and Economic Planning	763,494,564	372,019,818	562,363,613	689,531,023
Health and Medical Services	471,179,759	671,832,532	919,717,513	639,215,086
Agriculture, Livestock and Fisheries	361,204,454	333,315,764	129,888,031	99,945,276
Infrastructure, Roads and Public Works	276,211,832	700,142,245	197,402,439	237,029,613
Education and Sport	87,349,614	174,297,227	138,287,935	111,974,461
Trade, Tourism and Cooperative	65,058,553	45,505,440	25,818,267	97,036,127
Gender and Social Services	-	-	-	38,214,121
Water, Environment and Natural Resources	44,607,349	133,095,949	62,816,430	120,153,635
Nanyuki Municipality	-	-	-	7,000,000
Rumuruti Municipality	44,561,940	48,955,676	6,983,144	9,839,914
Total	5,297,842,296	5,781,660,282	5,871,686,175	5,260,341,257

**COMPARATIVE DEPARTMENTAL EXPENDITURE
FROM FY 2020/21 TO 2023/24**



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3. Cash flow

The county experienced constraints in cash inflow due to partial-disbursement of conditional grants and equitable share for the first three quarters of the financial year. The situation however improved in the fourth quarter whereby most of the equitable share tranches and conditional grants were released. The county has since realised 76% of its revenue budget. This has enabled the county executive to utilize 74% of its expenditure budget. Below we present a breakdown of total receipts and expenditure per quarter to illustrate the cash flow movement within the financial year.

Table 7: Breakdown of total receipts and expenditure per quarter FY 2023/24

Quarters FY 2023/24	Total Receipts FY 2023/24	Realisation %	Total Expenditure FY 2023/24	Utilisation %
Q1	1,091,787,228	20%	1,042,747,164	20%
Q2	985,527,734	18%	1,023,945,068	19%
Q3	1,307,869,142	24%	1,316,265,416	25%
Q4	2,005,182,789	37%	1,877,383,609	36%
Totals	5,390,366,893	100%	5,260,341,257	100%

TOTAL RECEIPTS & PAYMENTS PER QUARTER FY 2023/24 (KSHS)



Further details on realisation and utilization of revenues and expenditure are more elaborated under the statement of budget verses actual.

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FUTURE OUTLOOK

Budget Outlook for FY 2024/25

In the FY 2024/25 the County Government of Laikipia has budgeted to raise Kshs 8,045,258,946 as illustrated below.

Revenue Estimates for FY 2024/25

Revenue Source	Amount	% of total revenue
Equitable Share	5,569,687,183	69%
Own Source revenue	872,500,000	11%
Appropriations in Aid	602,500,000	7%
Conditional Grants	850,571,763	11%
Pending CAIP grant transfer	150,000,000	2%
Total revenue Estimates	8,045,258,946	100%

The revenue estimates are expected to be applied as follows in the discharge of services, County Assembly operations and county development as follows.

FY 2023/24 Sectors Allocation

Sectors	Recurrent	Development	Total	Total Budget (%)
County Administration, Public Service and Office of The Governor	3,758,000,877	19,900,000	3,777,900,877	46.96%
Finance, Economic Planning and County Treasury	156,998,355	448,910,951	605,909,306	7.53%
Health and Sanitation	206,475,000	822,200,000	1,028,675,000	12.79%
Agriculture, Livestock and Fisheries	16,000,000	285,385,842	301,385,842	3.75%
Infrastructure and Public Works	35,000,000	770,796,042	805,796,042	10.02%
Education and Youth	97,700,000	71,910,000	169,610,000	2.11%
Trade, Tourism and Enterprise Development	13,410,000	425,890,000	439,300,000	5.46%
Gender, Culture and Social Services	4,200,000	2,000,000	6,200,000	0.08%
Water, Environment and Natural Resources	17,000,000	138,600,000	155,600,000	1.93%
Rumuruti Municipality	2,000,000	5,000,000	7,000,000	0.09%
Nyahururu Municipality	2,000,000	-	2,000,000	0.02%
Nanyuki Municipality	37,000,000	82,214,879	119,214,879	1.48%
County Assembly	548,716,069	77,950,931	626,667,000	7.79%
Total	4,894,500,301	3,150,758,645	8,045,258,946	100%

Operationalization & Autonomy of County Nyahururu Municipality & Health Facilities

In the FY 2024/25 Nyahururu Municipality Board will be operationalized to offer municipality management services to the residents of Nyahururu and has been allocated 2 million for kick starting its operations. Nanyuki Municipality which was formulated towards the end of the FY 2022/23 is now operational.

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There has been changes in the statutory and structural realignment in own source revenue collected from Hospitals and health facilities in the Country that resulted with the enactment of the Facility Improvement Financing Act of 2023 during the period. This has resulted in re-categorization of Revenue Collected from the Hospitals & health facilities as Appropriation in Aid (AIA). These collections have further been exempted from being swept into the CRF but rather collected in separate Facility Improvement Fund Accounts for the respective entities.

Consequently, Nanyuki Teaching & Referral Hospital (NTRH), Nyahururu County Referral Hospital (NCRH) as well as other level 4 hospitals have gained financial and operational autonomy. They therefore will with the oversight of their respective management boards and departmental leadership collect, account for, spend and report for revenue (AIA) and expenditure at the facility levels.

This will result to the reduction of the Own Source Revenue recognizable by County Executive and also reported as received into the CRF. We are however working towards enhancing compliance and efficiency in revenue collection so as to raise the Own Source revenue generated in subsequent financial years.

Transition from Cash to Accrual Accounting

The national government through the Cabinet approved the transition of Ministries, Departments and Agencies of the National Government and County governments from cash to Accrual basis of Accounting with effect from 1st July 2024. The County Executive through the County Treasury will continue to sensitize its public service particularly staff involved in the Public Finance management (Accounting Officers, Accountants, Finance officers, Economists & Procurement Officers among others) on the realignments and reforms expected to take place with the transition.

The transition provides great opportunities to the County Government such as recognition of pending bills, property Plant, Equipment, Investments, and Inventory among others in the substantive financial statements. This will enhance the quality of financial reporting with the ultimate result of raising the standards of transparency accountability and openness to the public. The County Executive is ready to prepare its 1st Accrual Financial Statement with the preparation of 1st Quarter FY 2024/25 financial statement.

Conclusion

I wish to pass my sincere gratitude to H.E the Governor and the Deputy Governor for their stewardship of the county government during the period. Under your leadership Laikipia County has benefited from a citizen centred, development oriented and inclusive governance. Secondly, I wish to thank the County Executive Committee Members, the Accounting Officers and the entire Laikipia County Staff for their commitment, dedication, hard work and teamwork in ensuring service delivery to the people of Laikipia County. Further, I would also like to thank the entire County Assembly led by the able leadership of the Speaker and the Clerk to the County Assembly for their legislative and oversight role.

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



Wachira Gachigi

CECM Finance, County Planning and Development
Laikipia County Government



5. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

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

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

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

The County's 2023-2027 CIDP has identified several key strategic development objectives aligned to the eight departments. Broadly, these objectives were identified through a participatory process and incorporated the development priorities of the Governor's Manifesto, the national planning framework as founded by the Constitution of Kenya 2010, Kenya Vision 2030, the Third Medium Term Plan (MTP III), the Bottom - up Economic Transformative Agenda (BETA) and the National Spatial Plan, as well as the international commitments such as the Sustainable Development Goals (SDGs) and African Union Agenda 2063.

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

Progress in attainment of strategic development objectives

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

The key development objectives in Laikipia County's 2023-2027 CIDP are to:

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Department of County Administration objectives

- 1) Efficient and effective implementation of legislative, intergovernmental relations, manage and coordinate functions of the administration and its units
- 2) Effectively and efficiently manage human capital
- 3) Reduce incidences of insecurity
- 4) Ensure public safety, effective law enforcement and response to emergencies
- 5) Actively involve members of the public in decision making and ownership of county programs implementation

Department of Finance, Economic Planning and County Development objectives

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

Department of Health and Medical services objectives

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

Department of Agriculture, Livestock and Fisheries objectives

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

Department of Infrastructure, Lands and Urban Development objectives

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

Department of Education and Social Services objectives

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

Department of Trade, Industrialization and Co-operatives objectives

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

Department of Department of Water and natural Resources objectives

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

Below we present the progress made in attaining the objectives of the CIDP (2023-2027) for Laikipia County.

COUNTY ADMINISTRATION, PUBLIC SERVICE & OFFICE OF THE GOVERNOR

Sub-Programme	Output	Performance Indicator	Performance	Remarks
Programme Name: County Administration Objective: Efficient and effective implementation of intergovernmental relations, manage and coordinate functions of the administration and its units.				
Decentralized Services	Improved access to government services	Level of operationalization of county decentralized service units	100% operationalization achieved	Decentralized services units at sub county and ward level operational
		Levels of operationalization of town management committees/boards	88% operationalization achieved	Nanyuki municipality fully functional. Nyahururu municipality ongoing
	Relocation of the County Headquarters to Rumuruti	Level of operationalization of the Official County Headquarters at Rumuruti	90% operationalization achieved	Work in progress
	Construction of the County	Completion level of the County HQ 12 storey	0% construction level	Resource constraints affected the

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
	Headquarters at Rumuruti	building		implementation
Legal Services/Office of the County Attorney	Digitized legal records	Level of digitization of county legal records	80% digitization achieved	work in progress
	Drafted laws and amendments	No. of laws/amendments	11 laws/ amendments drafted	Target achieved as planned
	Public engagement fora on legal services	No. of county citizenry engagement	5 public participation engagements held	public is receptive to public participation
	Disputes/cases resolved through ADR	No. of disputes/cases resolved	18 disputes	ADR gaining acceptance as a way of dispute resolution
Fleet Management	Effective management of County fleet	Level of maintenance of county fleet	90% of county fleet maintained	Continuous repair and maintenance of vehicles
Executive Support Services	Well-coordinated service delivery systems	Level of coordination of executive order/ resolutions	100%	Service Delivery on Track
	Well-coordinated Intra and Inter Government relations	Level of coordination of Intra and Inter Government relations	100%- Intra and Inter Government relations coordinated	Work in progress
	Implemented initiatives under Amaya Triangle	Level of implementation of development initiative	70% of development initiative implemented	Work in progress
Programme Name: Human Resource Management and Development				
Objective: Effectively and efficiently manage human capital				
Human Resource Management and Development Strategy	Efficiently and effectively managed public service	Implementation level of County Human Resource Management & Development (HRM&D) Strategy	50% of HRM&D Strategies implemented	Work in progress
	Motivated and productive work force	Levels of annual staff Remuneration	Staff remuneration achieved at 100%	Target achieved as planned
	Trained staff	Percentage of employees trained annually	30% of staff trained	Resource constraints affecting implementation
	Improved Employee welfare	Percentage of staff on car and mortgage arrangements	20% of staff on car mortgage	State officers e.g. CECMs and COs
		Percentage of staff benefitting from medical	100% of staff benefitting	Health insurance renewed

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
		insurance		
		Percentage of staff on pension scheme	100% of staff benefitting	Service Delivery on Track
	Internship program	Percentage of interns trained	10% of interns	Resource constraints hindered the achievement of target as planned
County Public Service Board Services	Improved service delivery	Implementation levels of boards decisions/resolutions	87% decisions/ resolutions implemented	Implementation of resolutions ongoing
		Percentage implementation of the county Organizational structure	80%	Process Ongoing
Information and Records Management	Effective management of administrative records	Percentage level of digitization of county records	30% of county records digitized	Process Ongoing
	Establishment of archives and archival records	Percentage of records archived	70% of records	Ongoing process
	Management of records through (IRMS)	Operationalization level of Information and records management system (IRMS)	IRMS operating at 20%	Budget constraints affecting implementation
Programme Name: Public Safety, Security, Enforcement and Disaster Management				
Objective: Ensure public safety, effective law enforcement and response to emergencies				
Security and Enforcement Services	Enhanced security	Percentage of implementation of County Security Oversight Committee resolutions	68% of resolutions attended to	Task relies on joint working between security institutions
	Well- equipped and Coordinated Enforcement unit	Percentage of Enactment of the Enforcement Legislation	Enactment at 48% complete	Scheduled for completion in the next FY
Disaster Risk Management	Finalized County emergency contingency plan	Percentage of development of the County Emergency Contingency Plan(CECP)	CECP at 88% complete	Ongoing process
	Well-coordinated disaster response	Percentage of implementation of disaster risk reduction interventions	87% implementation achieved	Ongoing process
	Well-coordinated collaboration on Ending Drought Emergencies	No of collaboration on Ending Drought Emergencies achieved	10 collaborations attained	Collaborations mostly with national government
Fire Response	Efficient	Percentage level of fire	85% of incidences	Additional truck

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
Services	responses to fire incidences	incidences responded in time	attended in time	needed to increase the response rate
Liquor Control program	Regulated liquor industry	Proportion of licensed liquor outlets	91%	Liquor Licensing is an ongoing control process
Programme Name: Public Participation and Civic Education Objective: To actively involve members of the public in decision making and ownership of county programs and projects implementation				
Public Participation and Stakeholders Fora	Increased public participation in county development processes	Proportion of citizens participation in CIDP/ ADP for a	54% of population participation achieved	Resource constraints affecting implementation
		Proportion of citizens participation in County Fiscal Strategy Paper (CFSPs) fora – February		
		Proportion of citizens participation in the Programme Based Budget (PBBs) fora – April		
		Proportion of citizens participation in Annual Governors' Dialogue Forums (AGDFs) – September		
		Proportions of citizens participation in bills' fora		
Civic Education	Informed citizenry on county governance	Proportions of participants in training programmes realized for •Members of the County Assembly (MCAs) •County Executive Committee Members (CECM) •Chief Officers (COs) •Sub-County & Ward Administrators •Public Participation Advisory Committee (PPAC) •Ward and Village Public Participation Committees (WPPC& VPPC)	40%	Resource Constrains

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
	Collaboration with Civil Society Organizations (CSOs)	Proportions of collaborations with Civil Society Organizations (CSOs)	54% of collaborations actualized	Resource constraints affecting implementation
Grievance Redress Mechanism (GRM)	Efficient redress of all complaints raised	Proportions of complaints solved	47%	Low complaints received
Programme Name: Information Communication and Technology & E-Government Objective: Improved connectivity and ICT platforms and coverage				
ICT Infrastructure and Connectivity	Increased ICT connectivity and coverage	Level of roadmap implementation	20% of implementation level achieved	Resource constraints affecting implementation
	Increased access to information	Functionality level of the county e-government system	e-government system functioning at 85%	Work in progress
Public Service Systems and E-governance	Efficient and effective delivery of E-government service	Level of operationalization of public service systems	100% functional	Achieved as planned

DEPARTMENT OF FINANCE, ECONOMIC PLANNING & ENTERPRISE DEVELOPMENT

Sub-Programme	Output	Performance Indicator	Performance	Remarks
Programme Name: Administration and Personnel Services Objective: To ensure efficient delivery of financial and planning services				
Personnel Services	Staff compliant with SPAS and under capacity development	Percentage of staff under SPAS	100%	All staff in the department under SPAS
		No. of staff under Staff Capacity development	120	Staff trained on different areas of specialization
Administrative Services	supported administrative services	Level of support to departments administrative services	100%	Target achieved
Infrastructural facilities	Conducive working environment	Percentage of staff with designated working space and specialized office equipment and installations	78%	Underperformance attributed to inadequate budgetary allocation to put up more offices in Rumuruti.

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Sub-programme	Output	Performance Indicator	Performance	Remarks
Programme Name: Revenue management services				
Objective: Increase own source revenue				
Collection services	Collected Own source revenue	Amount of revenue collected annually	2.177 B collected in the two years	Under-performance of the Kshs 0.743 B largely attributed to downtimes in economic performance within the county
	Approved Policies and legislations	No of policies and legislations approved	3 policy and legislation frameworks formulated	Target achieved as planned
Revenue management services	Supported Revenue management services	Level of support to revenue management services	16 revenue streams were automated. 4 revenue modules were configured with USSD 15 ward offices were connected to the internet	- 2 revenue streams, 4 revenue modules at testing stage. - All revenue offices connected with internet as planned.
Revenue management infrastructures	Developed Revenue infrastructures	No. of Revenue infrastructure developed	3 revenue offices were renovated and 1 weigh bridge maintained	1 revenue office not renovated due to budgetary constraints.
Programme Name: Development planning services				
Objective: Ensure integrated development planning and participatory budgeting				
Integrated Planning Services	Approved Integrated development Planning output reports	Approved CIDP 2023-2027	100%	CIDP 2023 – 2027 was approved by the county assembly, launched and disseminated to the public.
		Publication of Popular CIDP 2023-2027	100%	Launched and disseminated CIDP 2023 – 2027 popular version to the public
		Approved Annual Development Plans (ADP)	100%	ADP 22/23 and 23/24 were prepared and approved by the County assembly

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Sub-programme	Output	Performance Indicator	Performance	Remarks
		Sector Working Reports (SWRs)	Achieved 8 sector working group reports	8 Sector Working Group Reports for the year 23/24
		County Annual Progress Report (CAPR)	2 CAPR done	Target achieved as planned
Research and Statistics Services	Published research and statistics reports	No. of research reports formulated /published	1 research was crafted.	The research policy is scheduled to be continued.
		No. of County Statistical Abstracts/CSA	2CSA	Published, launched and disseminated County Statistical Abstract 2022 and 2023
Programme Monitoring and Evaluation	Monitoring and Evaluation (M&E) Reports	No. of Quarterly M&E reports	Formulated Annual M&E report for 2022/23 FY to 100%	Process entailed report formulation and field verification of projects. A similar project is scheduled for the FY 2023/24 projects.
		No. of Annual M&E reports		
Participatory planning and budget support Services	Public participation Reports	No. of public participation reports	Complied 7 public participation reports	Public participation reports on CIDP, ADP, CFSP and PBB
Programme Name: Budget Management				
Objective: Increased participatory budgeting in development process				
Budget planning and implementation	Formulated budget output papers.	No. of budget output papers formulated	Formulated to completion 8 budget output papers.	Budget circular, CBROP, CFSP and DMSP.
	Approved Programme Based Budgets	No. of approved Programme based budgets	2 PBB reports	2 PBB reports were prepared and disseminated to the public with in the period.
	Funds transferred to county departments and entities.	Amount of funds transferred	10.819 B absorbed	99%
	Submitted Budget implementation reports	No. of budget implementation reports prepared and submitted to	Prepared 8 quarterly reports and	Quarter 1,2,3and 4 CRF Budget implementation

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Sub-programme	Output	Performance Indicator	Performance	Remarks
		treasury	Weekly CRF reports	reports prepared and shared with management for decision making
Participatory budgeting support	Consolidated public participation reports	No. of consolidated public participation reports	4 reports	Reports on public participation forums for CFSP 2023 and 2024 and PBB 23/24 and 24/25.
Programme Name: Public Finance Management Services				
Objective: To ensure efficient and effective delivery of financial services				
Supply Chain Management Services	Consolidated procurement plan	Level of Consolidation procurement plan	8 departmental Procurements plans consolidated into one	Prioritize capacity building/ training on formulation of procurement plans
	Quarterly reports formulated	No. of quarterly reports formulated	8 reports were prepared quarterly in 2 years	The four quarterly plans informed the annual plan.
	Formulated annual reports	No. of annual reports	1 report formulated	Met the target
	Reservations for special groups	Reservations level for special groups	25% of (AGPO)	Reservation done for youth, women and PWDs
	Finalized contracts administered	Level of contracts administration	100% finalized and administered contracts	Target achieved as planned
	Finalized Assets disposal plan	No of Assets disposal plan	Assets disposal plan finalized to 100%	Process finalized awaiting disposal committee
	Finalized bi-annual register of prequalified suppliers	No of bi-annual register of prequalified suppliers	Register of prequalified suppliers finalized to 100%	Target achieved as planned
Treasury Accounting and Reporting Services	Finalized and disseminated financial reports	No. of financial reports formulated and disseminated	Prepared and submitted 10 annual and quarterly reports for 2 years	Level of compliance at 100%
	Enhanced compliance with Public Financial Management laws and procedures.	Level of compliance	Achieved 100% compliance with the PFM laws and procedures	Level of compliance at 100%

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Sub-programme	Output	Performance Indicator	Performance	Remarks
Internal Audit Services	Reports of internal audit assignments	No. of audit Reports disseminated to departments	26 departmental audit exercises were held	Budgetary constraints limited achievement of 34 planned audit exercises.
	Operational audit committee	No. audit committee meeting reports	6 audit committee meetings were held	2 committee meetings were not held in the two-year period due to budgetary constraints.
Risks, Debts and Asset Portfolio Management	Asset Management Policies	No. of Policies formulated	1 policy on risks, debts and asset portfolio management was formulated	Lack of funds hindered the realization of the policy planned to be formulated in the year 23/24
	Annual Debt management strategy papers	No. of annual Debt management strategy papers	2 ADMSP formulated and approved as planned	There is need to strengthen staff capacity through training
	Annual Asset and liabilities inventories	No. of annual asset and liabilities inventories	9 asset and liabilities Registers Updated into one county register	Allocate more funds to enhance the process
	Quarterly Risk Management committee reports	No. of quarterly Risk Management committee reports	Updated 5 Risk Management committee reports	Allocates funds to train and sensitize the risk management committee
Programme Name: Strategic Partnerships and collaboration (LCDA)				
Objective: Enhance resource mobilization				
Collaborations Establishment	Enhanced resource mobilizations	Amount of resources mobilized(Ksh)	96, 149,000	Improved trust by partners in the county government led to the achievement
			347,000,000	267 tanks were mobilized from development partners.

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DEPARTMENT OF HEALTH & MEDICAL SERVICES

Sub-Programme	Output	Performance Indicator	Performance	Remarks
Programme Name: General Administrative and Planning Services				
Objective: To increase efficiency, effectiveness and productivity				
Human Resources Development	Trained staff as per training needs	Number of staff trained	888 staff trained on different areas of specialization	Training of staff done in partnership with the development partners
	Adequately staffed department	Number of staff	3,274	Adequate resource allocation to human resource development and high prioritization of staff matters
	Program based action plans;	Number of programs with action plans	3 Programmes	Maternal and Child Health, Nutrition, community health, Non-communicable Diseases (NCDs), climate change
	Increased partner support	Number of health programs support by partners	3 Programmes	
Health Infrastructure Development	24 operational dispensaries	Number of level 2 health facilities constructed	20 health facilities	Budget constraints hindered the achievement of planned targets
	5 level 4 hospitals	Number of sub county hospitals upgraded	2 hospitals	
	2 level 5 hospitals	Number of level 4 hospitals upgraded	2 hospitals	
	3 modern thermal incinerators	Number of incinerators constructed	1 incinerators	
	114 facilities with power supply	Percentage of facilities with electricity and renewable source of energy	30% facilities	
Programme Name: Curative and Rehabilitative Health				
Objective: To improve quality of care and access to health services				
Health Products and Technologies Support Services	health facilities well stocked with medical commodities	Percentage of commodity stock-outs	80%	Budget constraints hindered the achievement of planned targets
Programme Name: Preventive Health Services				
Objective: To eliminate communicable diseases, halt the rising burden of non-communicable conditions and reduce the burden of violence and injuries				

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
Family Planning, Maternal and Child Health Services	100% access for family planning services	Percentage of Women of Productive Age (WRA) accessing family planning	52.3%	Budget constraints hindered the achievement of planned targets
	Reduction of maternal deaths	Maternal death ratio per 10000	91.9%	
	Reduction of peri-natal deaths	peri-natal death ratio per 1000	87%	
	Increased 4th ANC attendance	Percentage of 4th ANC attendance	54.6%	Support training of CHVs and community on reproductive health services to better the performance
	Early initiation of ANC	Percentage of mothers attending first ANC within 1st trimester	18%	
	Increased facilities equipped with reproductive health tools and equipment including FP and Post Abortion care (PAC)	Percentage of facilities with Reproductive Health (RH) tools and equipment including Family Planning (FP) and Post Abortive Care (PAC)	40%	Budget constraints hindered the achievement of planned targets
	Reduced teenage pregnancies	(%) of pregnant women who are Adolescents (10-19 years)	15%	Underperformance due to inadequate access to sexual and reproductive health information and low budget allocations
	Increased number of fully immunized children	Proportion of under 1 st Fully immunized	91.7%	Support outreaches and community engagement to better performance
Injury and violence	Timely and comprehensive SGBV care to survivors	Percentage of SGBV survivors who have received comprehensive SGBV services within 72hrs-	46%	Underperformance due to lack of community awareness and stigmatization
Cardiovascular Diseases (CVD) and Diabetes mellitus (DM) Cervical Cancer	Increased number of diabetes patients achieving control	Proportion of diabetes patients tested for Hemoglobin A1c tests (HBA1c)	29%	Insufficient information on NCDs and low staff levels lead to underperformance
	Increased number of diabetes patients achieving control	Proportion of persons living with diabetes achieving control (HBA1c <7%)	24.6%	
	Increased number of diabetes patients achieving control	Proportion of persons living with hypertension achieving control (<	14.2%	

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
		140/90)		
	Increased screening for cervical cancer	Percentage of women of reproductive age screened for cervical cancer	43.6%	Support outreaches/ community engagement and eliminate harmful cultural practices to better performance
HIV/AIDS & Viral Diseases	Increased community and Health facility Testing	Proportion of People Living with HIV (PLHIV) identified	86%	Stigma for PLHIV
	Increased enrolment and initiation of PLHIV on ART	Proportion of PLHIV enrolled on ART	86%	Support a holistic approach and community engagement to achieve planned results
	Increased treatment success rate	% PLHIV virally suppressed	94%	
	Increased identification and initiation of most at-risk persons on PrEP	Proportion offered Pre-Exposure Prophylaxis (PrEP)	100%	Target achieved as planned
PMTCT	Increased identification of HIV positive pregnant and breastfeeding women	Proportion of HIV pregnant and breastfeeding women identified in ANC, L&D and PNC	61.5%	Underperformance due to lack of community awareness and stigma
	Increased and early enrolment of HIV-positive pregnant women into Antiretroviral therapy (ART)	Proportion of HIV-positive pregnant women who received ART	74%	
	Increased and early enrolment of HEI to infant prophylaxis	Proportion of infant prophylaxis	76%	Target achieved as planned
Tuberculosis (TB)	Increased TB diagnosis	Percentage of case notification	41%	Underperformance due to lack of community awareness to and stigma
	Increase TB treatment success rate	% of TB patients completing treatment	82%	More resources required to strengthen patient follow ups
Social Health Insurance	Increased Linda Mama coverage	Percentage of population on Linda Mama	4%	Implementation done in partnership

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
Scheme: Universal Health Coverage				with National government

DEPARTMENT OF AGRICULTURE, LIVESTOCK AND FISHERIES

Sub-Programme	Output	Performance Indicator	Performance	Remarks
Programme Name: Administrative and Support Services				
Objective: Provision of efficient and effective agricultural support services				
Personnel Services	Training needs assessment	No of training needs assessment achieved	1 training need assessment achieved	
Administrative and office support services	Increased compliance for effective service delivery	Level of compliance	70% Level of compliance	Performance above average
Legislation and proposals development	Policies and proposals developed	No of policies and proposals developed	2 policies and proposals develop	The remaining policies are planned for the coming years
Programme Name: Crop Development				
Objective: To increase agricultural productivity and production				
Land and Crop Productivity Management	Soil testing	No. of soil samples tested & results shared with farmers	5,350 Soil samples tested	Subsidy by partners
	High-value fruit trees and assorted drought escaping Seeds distributed	No of assorted fruit tree Seedlings	26,425 Tree seedling	Coffee, Macadamia, Avocado were distributed
		No of tons of assorted drought escaping Seeds distributed	6.75 Tonnes	Assorted varieties
	Farmers adopted climate smart agriculture technologies, innovations & Management practices	No. of farmers adopting CSA technologies; (CA, ZAI Pits & Seed Systems)	4,500 Farmers adopted CSA	Inadequate budgetary allocation
	Farmers supported with logistics and storage of subsidized Fertilizer and purchased affordable fertilizers	No. of farmers supported with logistics and storage of subsidized Fertilizer	8,405 Farmers supported	Support channeled to farmers through community farmer groups
		No. of farmers purchasing affordable fertilizers	8,150 Farmers	
	Fruit tree nurseries	No. of fruit tree nurseries	100 Fruit tree	

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
	established	established by farmers	established	
	Coffee, avocado & Macadamia seedlings procured	No. of coffee, avocado & Macadamia seedlings procured	26,425 Seedlings procured	
	Farmers received and growing coffee seedlings	No. of farmers receiving and growing coffee seedlings	12,735 Farmers	
Strategic Food Security Services & post-harvest management	Operational ware house receipt system in the three ware houses	No. of training on WRS done on ware house operators	500	Training done to community groups
	farmers trained and acquire grain storage skills	No. of farmers trained and acquire grain storage skills	4,600	
Agribusiness Marketing & value addition	Farmers trained and adopted agro-processing and value addition skills	No. of farmers trained & adopted agro-processing & value addition skills	4,100	Trained farmers practicing agro-processing & value addition skills
	Farmers engaged and received awards in agribusiness competition	No. of farmers participating in farm judging	650	Rewarded farmers serving as role models for other farmers
	Farm business plans developed and adopted	No of farm business plans developed and promoted	2,600	Target achieved as planned
		No. of Farmers adopting FBPs	2,600	
	Demos on devices done and energy saving installed	No. of demos on energy saving devices	550	Install at household levels
		No of energy devices installed	550	
Programme Name: Irrigation Development and Management				
Objective: To increase agricultural productivity for food security and income generation				
Water Harvesting and Irrigation Technologies	H/H utilizing efficient water harvesting technologies	No. of H/H utilizing efficient water harvesting technologies	4,600 Households	Prioritize allocation of more funds to make the projects more impactful
		No. of farms utilizing ponds, shallow wells, community water pans	22,000 Farms	
	H/H trained on efficient water use	No. of H/H trained on efficient water use	3,000 Households	
	Hectares of land under irrigation	No. hectarage of new land under irrigation	475 Ha	
	irrigation model	No. of irrigation model	103 Irrigation	

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
	farms established	farms established	models	
Irrigation Infrastructure Development	Excavated and repaired irrigation schemes	No. of dams/pans excavated / desilted	34 dams/pans	
Programme Name: Livestock Resource Development and Management				
Objective: Improve livestock productivity and incomes from livestock-based enterprises				
Livestock Resource Development and Management	Farmers visited for farm interventions	Number of farms visited.	1,650 farm visits	Projects implementation geared towards strengthening extensions services in the county
	Farmers trainings conducted	Number of farmers trained	206 trainings	
	Demonstrations held	Number of farmers attended demos	395 demos	
	Sensitization barazas held	Number of sensitizations barazas	88 barazas	
	Field days held	Number of field days held	14 field days	
	Shows / exhibitions held	Number of shows / exhibitions held	7shows/ Exhibitions	
	Farmer tours conducted	Number of farmer tours conducted	5 tours conducted	
	Superior Boran bulls distributed.	Number of superior Boran bulls distributed.	8 superior Boran bulls	Prioritize allocation of more funds to make the projects more impactful
	Superior Galla bucks distributed.	Number of superior Galla bucks distributed.	50 superior Galla bucks	
	Superior Dorper rams distributed.	Number of superior Dorper rams distributed.	100 superior Dorper ram	
	Superior Somali Camels bulls distributed.	Number of superior Somali Camels bulls distributed.	32 superior Somali Camels	
	Improved kienyeji poultry (cocks) distributed	Number of improved kienyeji poultry distributed.	1,000 improved kienyeji poultry (Cock)	
	Pig production Promoted & supported	Number of Pig production groups formed and supported	25 groups supported	
	Poultry Eggs Incubators (528 eggs) distributed	Number of Poultry Eggs Incubators (528 eggs) distributed to groups.	15	
	Improved pasture/ fodder seeds distributed.	No. of acres established	1,200 Acres	
	Bee-keeping groups supported with hives & their accessories	Number of Bee-hives & accessories sets distributed to groups.	500 sets	

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
	Demided land reseeded	Acreage of land reseeded	1,150 Acres	
	Rabbit Production Promoted & supported	Number of Rabbit production groups supported.	2 Groups	
	Constructed Strategic feed reserves	Number of strategic feed reserve stores.	3 Stores	
	Controlled invasive plant species.	Acreage of controlled invasive plant species	100 Acreage	Promote Collaborative efforts in eradication of the invasive plant
	Training manuals and pamphlets Produced / distributed	Number of training manuals & pamphlets produced / distributed	200 trainings	
	Published / enacted livestock policies / bills	Number of published / enacted livestock policies / bills.	2 livestock policies / bills	Bills to forwarded to the CA for enactment
	Feedlot production systems supported.	Number of new feedlot production systems established.	2 feedlots	Implemented in partnership with stakeholders and development partners
	Livestock Insured	Number of Livestock with insurance cover under DRIVE / KLIP	3,390 livestock insured	
	Surveys conducted	Number of EWS (Drought condition) surveys conducted	4 surveys	Target achieved as planned
	Signed MOUs between community and Conservancies & Kenya Forest Service (KFS)	Number of MOUs signed between Community and Conservancies / KFS.	2 MOUs	
	Updated contingency plan (CP) for livestock production sector	Number of CP reviewed.	1 CP	
Livestock Marketing and Value Addition	Operational milk coolers	Number of new milk coolers installed	2 milk coolers	Operational
		Number of milk cooler facilities fenced	1	
	Milk cooperatives supported with milk safety equipment	Number & type of milk safety equipment sets distributed to milk co-ops.	27	Target achieved as planned
	Milk cooperatives supported to go into	Number of milk coops supported to do	2	

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
	Value addition (processing)	processing		
	Milk coops trained & supported in business enterprise development	Number of milk cooperatives trained & supported in business enterprise development	8	More funds required to train more cooperatives
	New modern Livestock Markets constructed	Number of new modern livestock markets constructed	2	Complete and operational
	Livestock Markets repaired and equipped with the necessary facilities & equipment	Number of Livestock Markets repaired and equipped with the necessary facilities & equipment	2	Complete and operational
	Livestock Marketing Associations (LMAs) trained	Number of LMAs formed, capacity build and supported	4	Target achieved as planned
	Livestock markets linked to KLMIS system & supported	Number of Livestock markets linked to KLMIS system & supported	4	
	Market aggregators trained and supported	Number of Livestock market aggregators capacity build & supported	3	
	Livestock enterprises under contract farming	Number of Livestock enterprises under contract farming	2	
Programme Name: Veterinary Services Management				
Objective: Improve and maintain livestock health for livestock market access				
Animal Health, Disease Management and market access	Livestock vaccinated against notifiable diseases	No of livestock vaccinated	691,854 livestock	Supported by Impact Kenya, Ol Pejeta and individual farmers
	County vaccine bank established with KEVEVAPI	No of doses of vaccines stocked	43,000 doses	Continued low budget allocation for disease control
	Dogs and cats vaccinated against rabies	No of dogs and cats vaccinated	30,725 dogs and cats	Carried out in collaboration with Impala Research centre. Getting enough vaccines was a challenge
		No of rabies vaccines procured	30,725 rabies vaccines	Implemented in partnership with development

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
				partners
	Livestock Disease Surveillance system activated	No of surveillance equipment (assorted) procured	1 surveillance equipment	Provided by veterinary international
		No of samples analyzed,	260 samples analyzed,	Allocate funds for active disease surveillance
		No. of surveillance missions undertaken	997 surveillances	
	Movement permits issued and routes inspected	No of livestock issued with movement permits	8,865 livestock	There was restriction of livestock movement in some places due to outbreaks of CBPP, LSD and FMD
		No of movement permit books procured	80 of movement permit books	
	Liters of acaricides procured	No of liters of acaricides procured	120 Liters	Strengthen the PMC to ensure project sustainability Kinamba slaughter house awaiting equipping.
	Cattle dip committees trained on dip management	No of dip committees trained	5 committees	
	Slaughterhouses rehabilitated and upgraded	No of slaughterhouses rehabilitated and upgraded	3 slaughterhouses	
Quality Assurance and Regulatory Services	Staffs trained on meat hygiene	No of staffs trained	5 staffs trained	Allocate more funds for staff training and maintenance of Slaughterhouses
	Meat containers/carrier licensed.	No of meat containers/carriers licensed.	394 meat containers/carriers	
	Slaughterhouse hygiene materials (assorted) procured	No of SH hygiene materials procured	12 hygiene materials	
	Hides and skins curing premises licensed	No of slaughter men and curing premises licensed	275 slaughter men	More people joined leather value chain enterprise
	Private A.I. service providers licensed	No of A.I Service providers licensed	31 A.I service providers	Allocate funds to carry out monitoring and enforcement
	Staffs trained on anti-microbial resistance and one health	No of staffs trained	2 Staffs trained	FAO Kenya facilitated training of TOTs
Programme Name: fisheries development and management				
Objective: increased fish production and productivity				

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
Fisheries Development and Management	Fish fingerlings stocked, harvested and marketed	Number of fish fingerlings procured and stocked	330,000 fish fingerlings	Stocked in dams and in ponds
		Kg of fish harvested	2000 Kg Fish harvested	Drawn from ponds and dams
		Kg of fish marketed	3000Kg Fish marketed	Importation from other areas
	Fish farmers trained	No. of fish farmers trained using various extension methods	300 Farmers trained	Accomplished in collaboration with development partners
	Exhibitions and farmers exchange tours undertaken	No of exhibitions undertaken	10 Exhibitions	-Achieved as planned.
		No of farmers exchange tours undertaken	4 Exchange tours	- Accomplished in collaboration with development partners
	farm visits done	Number of farm visits done	500 Farm visits	
	Field days	Number of field days done	150 Field days	
	farmers and extension staff trainings done	Number of farmers and extension staff trainings done	300 farmers and extension staff	
	Barazas held	Number of sensitizations barazas held	220 barazas	

DEPARTMENT OF INFRASTRUCTURE LANDS & URBAN DEVELOPMENT

Sub-Programme	Output	Performance Indicator	Performance	Remarks
Programme Name: Administration, Personnel, Planning and Support Services				
Objective: To enhance service delivery and improve coordination, administration and operations				
Administration Services	Improved work environment	Percentage of staff with adequate office space and equipment	70%	Allocate more funds for office spaces, equipment, staff promotion and training
Personnel services	Improved workforce	Percentage of staff promoted	10%	
		Percentage of staff trained	5%	
Programme Name: Physical Planning and Land Survey Services				
Objective: To have a well-planned and sustainable human settlement with security of tenure				
Land Use Planning and Survey	Finalized County Spatial Plan	Level of completion of county spatial Plan	95%	100% level target not achieved since there are pending payments to be made to the consultant

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
	Additional centres with approved Land Use Plans	No. of centres with approved Land Use Plans	1	Approved plan for Rumuruti Municipality under implementation and Process derailed by inadequate funds
	Operational County Land Information and Management System	Level of Completion of the County Land Information and Management System	30%	50% target not achieved due to inadequate funds
	Surveyed urban and Market centres	No. of surveyed urban and market centres	1	Rumuruti municipality fully surveyed more funds needed to ensure survey of more trading centres
	Operational GIS Lab	Level of establishment and Implementation of the GIS Lab	95%	Further establishment and Implementation scheduled for next year
	Allotment Letters Issued by National Land Commission	No. of Allotment letters issued by National Land Commission	741	A list of over 800 beneficiaries from Likii forwarded to the NLC to process allotment letters, but 741 were received.
	Operational Building enforcement and Inspection unit	Level of establishment of a Building enforcement and inspection unit	40%	Additional technical personnel and equipments (vehicles and motorbikes) required
	Approved development applications	No. of Development applications and approvals	505	Strengthen inspection, enforcements and public sensitization on approval processes

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
	Resolved Land Related disputes	No of Disputes Resolved	2	Target achieved as planned-Court cases and land related disputes
Programme Name: Urban Development and Management Objective: To provide quality, convenient and sustainable urban services				
Urban Infrastructure improvement	Fully constituted Municipalities	Number of Municipalities formed	1	Target achieved as planned
	Fully operational Municipalities	Number of operational Municipalities	2	Nanyuki municipality operationalized. Operationalization of Nyahururu ongoing
Programme Name: Renewable Energy Services Objective: To increase access to green energy for households and institutions				
County Energy Plan, Policies and Framework	Finalized County Energy Plan	Percentage of Energy Plan Completed	10%	Additional funds required to finalize the plan
Renewable energy solutions	Public Institutions Served with renewable energy	No. of new public institutions served	1	Strengthen sensitization and adoption of renewable energy
	Households Served with renewable energy	No. of new households served (Pilot)	30	
	Renewable Energy Projects Supported	No. of projects supported	1	
Street lighting	Operational streetlights	No. of monthly bills paid	24 Months	Target achieved
		No. of new streetlights installed	15	Allocate more funds for new installations and maintenance services
		No. of streetlights and floodlights maintained and repaired	80	
Clean cooking technologies	Adopted improved Cook stoves	No. of cook stoves provided to Households	2,000	Project implemented in partnership with ministry of energy
Programme Name: Public Works Services Delivery Improvement Objective: Provide all county building projects with necessary public works services				
Building construction designs for proposed County structures.	Approved building construction drawings.	Percentage of structures with approved drawings.	100%	Target achieved as per requests
Quality public,	Increased number of	Percentage of structures	100%	

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
private buildings and bridges.	safe and functioning structures	inspected		
Building construction estimates for budget and funding purposes.	Designed structures issued with Building construction Bills of quantities	Percentage of designed structures issued with Building construction Bills of quantities	100%	
Programme Name: Housing Improvement Services				
Objective: Provide all county with quality and affordable housing				
Affordable housing	Achieved partnerships in housing development & management.	No. of partnership agreements for affordable housing.	2	Target achieved as planned
	Affordable housing units constructed	No. of affordable housing units constructed	200	The plan in place to construct more houses in Nyahururu.
Maintenance and improvement of existing County housing	Completed register for maintenance and improvement of existing County housing	Percentage Completion of county housing maintenance and improvement register	70%	80% completion level not achieved due to delays influenced by data collection challenges due to subletting
Programme Name: Road network development and maintenance				
Objective: Develop and maintain an effective and efficient road network				
Road network improvement	Passable and well-maintained road network	Km of roads opened and graveled	563 Km	Target achieved as planned Use of leased equipment
		Km of paved roads maintained	7Km	Additional funds required for road pavement
	Improved urban roads	Percentage of ongoing works supervised	100%	Target achieved as planned
		Percentage of urban roads provided with NMT, Green areas, walkways, parking spaces and road furniture	10%	Additional funds required for NMT, Green areas, walkways, parking and road signages
Bridges infrastructural services	Functional and safe bridges	No. of bridges constructed	1	Installation of Box culverts at Salama
Transport	Completed Nanyuki	Percentage level of	50%	Additional funds

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
Services	Bus Park	completion of the bus park		required to cabro pave the remaining 50%
Mechanization services	Acquired and maintained road construction machinery	No. of Equipment acquired	1 compactor	
		No. of equipment maintained	3 graders,3 trucks,2 excavators and 1 compactor	Allot funds for maintenance to keep the equipment operational

DEPARTMENT OF EDUCATION AND SOCIAL SERVICES

Sub-Programme	Output	Performance Indicator	Performance	Remarks
Programme Name: Administration, Planning and Support Services				
Objective: Coordinate management of sub sectors for effective and efficient delivery of services				
Administration Services	Formulated Annual /quarterly departmental fiscal and non-fiscal documents.	No. of documents prepared and implemented	8	Target achieved as planned
	Operational Sports and Social services bus	No. of buses purchased.	1	
Personnel Services	Trained and appraised staffs	Percentage of staff appraised and trained	100%	
Programme Name: Education and Training				
Objective: Increase access, retention, completion and transition rates at various levels				
Vocational Education and Training	Operational vocational training centres	No. of new VTC units developed, equipped, staffed and operational.	1	Establishment of VTC ongoing
		No. of VTC infrastructures constructed	4 VTCs	More funds required to construct more workshops
	Competent and employable graduates.	No. of trainees graduating with marketable hands-on skills	1,725 trainees	Allocate more bursary to avert trainee's dropout
Collaboration and partnerships on skills and technology transfer	Established partnerships and collaborations	No. of partnerships and collaboration implemented.	3	Implementation done in partnership with development partners
Early Childhood Development Education	Constructed/operational upgraded comprehensive ECDE	No. of comprehensive ECDE facilities upgraded and constructed.	27 ECDE classrooms constructed	Construction of 3 classrooms ongoing

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
	facilities			
	Increased ECDE enrolment and transition rates.	No. of ECDE learners enrolled and transited.	678 pupils enrolled	More sensitization and follow ups required in Laikipia north
	Deployed ECDE teachers	No. of ECDE teachers employed.	520 ECDE teacher employed	Target achieved as planned.
Education empowerment.	Bursary and scholarships awards	No. of students benefiting from bursaries.	12,987 beneficiaries	Surpassed the target of 10,000
Programme Name: Sports, Youth, Talent and Social Development				
Objective: To promote talent development through increase of recreation facilities and provision of social services				
Sports, talent Development and Promotion.	Upgraded sports facilities, sports kits and tournaments held.	No. of facilities upgraded	2	Targets achieved as planned
		No. of sports tournaments held.	4	
		No. of sports kits purchased	80	
Youth Empowerment	Empowered youths	No. of Youth empowered	1,200	Target achieved as planned
Social and Cultural Development	Beneficiaries to social protection interventions	No. of beneficiaries.	500	Additional funds required to increase the coverage
	Upgraded and constructed social and cultural facilities.	No. of social and cultural facilities developed.	3	Target achieved as planned
Childcare and rehabilitation services	Rescued and rehabilitated children	No. of vulnerable children rehabilitated and reintegrated.	200	200 cases under our rescue program.

DEPARTMENT OF TRADE, TOURISM AND COOPERATIVE DEVELOPMENT

Sub-Programme	Output	Performance Indicator	Performance	Remarks
Programme Name: Administration, planning and support services				
Objective: Ensure efficient and effective delivery of services				
Administration services	Complaints/ compliments received and resolved.	Percentage of complaints/ compliments received and resolved.	100 %	
Law and policy development	laws and regulations enacted and implemented	No. of laws and regulations enacted and implemented	3	Drafted Laikipia enterprise fund, Strategic Plan and

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
				Risk Management Policy
Programme Name: Trade development and promotion				
Objective: Enhanced ease of doing business				
Market infrastructure development	Markets developed	No of markets developed (constructed/ rehabilitated)	18	Target achieved as planned
Trade development and promotion	Promotional events and trainings held	No of trade/investment promotion events held	7	
		No of enterprises trained	385	Exceeded target of 350 as a result of partnership with Stanbic Foundation
Enterprise Development Fund	Enterprises funded	No of enterprises funded	134 groups	Underperformance (Target 200 groups) attributed to submission of incomplete applications
	Trainings /public engagement held	No. of trainings/public engagements held	8	Public engagements attracted 561 participants
	Partnerships and collaborations established	No. of partnerships established	2	Established partnerships with financial institutions (Stanbic, KCB foundation)
Investment promotion and product development	Investment opportunities identified and exploited	No. of key investments opportunities identified and exploited	1	Investment profile booklet published;3 proposals developed
Industrial development	Industrial spaces developed	No of industrial spaces developed/constructed	1	Construction of CAIPs ongoing
Metrological Laboratory Services	Equipment verified and calibrated	No of equipment's verified/calibrated	2,286	Target of 4,200 not achieved due to shortage certified personnel
	Equipped meteorological lab	No of functional set of Metrological equipment's	1	Additional funds required to acquire 3 additional equipments
Informal sector	Boda boda, shoe shiner	No of boda-boda shades	16	Target achieved as

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
development	shades, stalls and ablution blocks constructed	constructed		planned
		No of shoe shiner shades constructed	9	Target of 6 exceeded
		No of stalls constructed	38	Additional funds
		No of ablution blocks constructed	7	required to construct more stalls and ablution blocks as needed
Programme Name: Tourism development and promotion				
Objective: Promote tourism development for the County economic growth				
Tourism promotion and marketing	Increased tourists' arrival	No of additional tourists' arrivals	296,339	61,739 new arrivals were registered from 2021/22 number of 94,000 due to enhanced marketing activities).
Tourism infrastructure development	Upgraded tourists' sites	No. of tourists' sites upgraded/ developed	4	Additional funds required to develop more sites
Creative economy	-Mapped local assets -Developed partnerships -Developed creative industry	No. of creative local assets mapped	7	Target of 30 not achieved due to inadequate budget
		No. of trainings and partnerships made	1	Target of 5 not achieved due to inadequate budget
Programme Name: Cooperative Development and Marketing				
Objective: Ensure a robust and competitive co-operative movement to drive the County economy				
Cooperative promotion	Trainings undertaken	No. of trainings undertaken	200	Target achieved as planned
	Increased savings	Amount of savings mobilized	7.85B	Target of 1.3B additional savings by 1.5B
	Co-operative database	No. of data reports compiled	2	Target achieved as planned
	Registration of new cooperative societies	No. of new cooperatives registered	18	
	Revival of dormant cooperatives	No. of cooperatives Revived	2	
Cooperative governance and ethics	Governance and ethics inspection	No. of inspection reports	47	Additional funds required to achieve
	Conflict resolution	No. of intervention	47	better impacts

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
		meetings held		
Cooperative marketing and value addition	Trained cooperatives	No. of cooperatives trained on value addition	25	
	New products developed	No. of value-added products	7	
	Market linkages established	No. of market linkages created	7	
Cooperative auditing	Audited cooperative societies	No. of cooperatives audited	200	Target achieved as planned
	Audited Cooperative societies	No. of cooperative societies presenting audited reports	200	
Cooperative infrastructure development	Facilities developed	No. of facilities constructed /rehabilitated and equipped	1	Target of 6 not achieved due to inadequate budget
Cooperative research	Research reports	No. of completed research reports	4	Target achieved as planned
Promotion of affordable and accessible housing	Housing linkages established	No. of housing linkages established	3	Target achieved as planned
Laikipia County Development Revolving Fund	Cooperative funded	No. of Co-operatives funded	29	Target achieved as planned
	Loan recoveries	Percentage of loans recovered	90%	Ensure policy review and development to strengthen recovery
	Trainings /public engagement held	No. of trainings/public engagements	4	Target achieved as planned
	Partnerships and collaborations established	No. of partnerships established	4	

DEPARTMENT OF WATER, ENVIRONMENT & NATURAL RESOURCES
DEPARTMENT

Sub-Programme	Output	Performance Indicator	Performance	Remarks
Programme Name: General Administration, Planning and Support Services				
Objective: To promote good governance in the management of water resources and environment components				
Administrative and Planning Services	Office supplies and service delivery support	Percentage increase in level of office supplies and service delivery support	85%	Ongoing
Personnel Services	Staff performance appraisal	Percentage of staff achieving their performance appraisal	92%	Ongoing

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
		targets		
Strategic Project Monitoring and intervention (EDE)	Water tracking	No. of cubic metres of water tracked	4,000M ³	Allocate more funds for fuels and maintenance
Programme Name: Water Development				
Objective: To enhance access to clean, safe reliable and affordable water and sanitation services				
Urban Water, Sanitation and Sewerage	New water connections to households	No. of households connected to piped water	3,147 HH	Connections in areas under urban water companies
		No. of Km of water pipeline extension	77.64 Km	At Taji, Nuru, Nyahururu and Oljabet
	Replacement of decayed NAWASCO water pipeline	Length of pipeline replaced	2.702 Km	Various sizes HDPE pipes replaced in Nanyuki.
	Reduced Non-Revenue Water	Level of reduction of NRW	2%	NRW reduced from 30% to 28% for NAWASCO
Rural water supply and sanitation	County Hydrogeological survey carried out	Level of completion of the survey report	73%	Heavy rains affected the progress
	Water infrastructure development equipment acquired	No. of equipment acquired	1	County Drilling rig acquired
	Water boreholes drilled and equipped	No. of boreholes drilled and equipped	2 boreholes equipped	Boreholes drilled under FLLoCA. Limited funding
	Boreholes rehabilitated/ fuel subsidy	No. of boreholes rehabilitated	17 boreholes	Targets not met due to limited funding
	Community Water Dams/ Pans rehabilitated	No. of water dams/ pans rehabilitated	1 dam rehabilitated	Limited funding
	Water storage tanks constructed (225M ³ each)	No. of water storage tanks constructed	1	Limited funding
	Water pipeline extension completed	No. of Km of pipeline extension completed	18.2 Km of pipeline	Water pipeline extension done in community water projects.
	Formation of Rural Water Company	No. of companies formed	1	Established but no operational

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
	Plastic water storage tanks (3,000L) supplied to the households	No. of storage water tanks supplied	50 water tanks supplied	Tanks supplied by Habitat for Humanity, Kenya
	Water harvesting structures in public institutions	No. of public institutions supported	23 Schools	20 schools supported with 10,000L water tanks by NDMA
	Sand dams constructed	No. of sand dams constructed	6	4 by Permaculture and 2 by IMPACT
Water Conservation, Protection and Governance	WRUAs, CPAs and Water project committees training	No. of WRUAs, CPAs and water committees trained	16	7 WRUAs and 9 Water project committees
Programme Name: Environment and Natural Resources				
Objective: To ensure clean, safe and secure environment				
Solid Waste Management	Waste collected and disposed	Tonnage of waste collected and disposed	218,454	Ongoing
	Tools and PPEs supplied	No. of Tools and PPE supplied	1,005 PPEs	Overalls, Gumboots, Dustcoats and gloves supplied
	Clean-up campaigns	No. of Clean-up campaigns carried out	30	In Nyahururu, Nanyuki, Rumuruti and Juakali
	Three-tier litter bins installed	No. of Three-tier litter bins installed	16	3 in Juakali and 13 in Nanyuki (funded by LEO project and Olpejeta)
	Skip bins installed	No. of skip bins installed	7	Installed in major towns within the county
	Garbage collection trucks acquired	No. of Garbage collection trucks acquired	3	Trucks in use
	Dumpsites compacted and access roads gravelled	No. of dumpsites compacted and access roads gravelled	3	In Nanyuki, Nyahururu and Rumuruti
	Beautification of public parks	No. of parks maintained/created	3	In Nanyuki, Nyahururu and Rumuruti
Human-Wildlife Conflict Prevention	Eclectic fence installed	No. of Km of electric fence installed	4.5 Km	Limited funding
	Electric fence maintained	No. of Km of electric fence maintained	209.5	Electric fence maintained by fence attendants
Natural Resources	Forests restoration	Level of formulation of	95%	FOLAREP draft in

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Sub-Programme	Output	Performance Indicator	Performance	Remarks
Management	strategy formulated	the strategy		place awaiting review and approval
	County Conservancies Act formulated and enacted	Level of formulation and enactment of the Act	70%	County Conservancies bill zero draft in place supported by COPAD
	Laikipia National game reserve operationalized	Level of operationalization of the game reserve	15%	Task force formed, co-planning team in place
	Coordinated approach to environmental management	Percentage support to County Environmental Committee	100%	CEC meetings fully supported
Climate Change Adaption and Mitigation	Ward climate change planning committees (WCCPC) formed and operationalized	No. of committees formed and operationalized	15	All committees in operation
	Climate change vulnerability done	Level of completion of the Assessment	100%	15 ward reports consolidated into one plan
	County Climate Change action formulated	Level of formulation of the plan	100%	15 ward action plans consolidated into one plan
	Climate change fund accessed by communities	No. of projects funded	19 projects	19 water boreholes drilled
	Ward climate change planning committees trained	No. of Ward climate change planning committees trained	9 committees	Trained on roles and responsibilities
	Trees planted	No. of tree seedlings grown	1,877,450	In collaboration with National government and partners
Integrated rangeland rehabilitation	Degraded rangelands rehabilitated	Acreage of rangeland restored	148 acres	Additional funds require to expand project coverage
	Invasive plant species eradicated/ managed	Acreage of Opuntia eradicated	250 acres	

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were

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identified for reasons of tracking progress and performance measurement. Below we provide the progress on attaining the stated objectives:

PROGRESS ON ATTAINMENT OF DEVELOPMENT OBJECTIVES FROM ANNUAL DEVELOPMENT PLAN

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

Sub-Programme	Output	Indicator	Performance
Programme: Public Safety, Security, Enforcement and Disaster Risk Management			
Objective: Public Safety, Security, Enforcement and Disaster Risk Management			
Public Safety, Security, Enforcement and Disaster Risk Management	Enhancement of security Services	Percentage of implementation of County Security Oversight Committee resolutions	68%
	Well-equipped and coordinated Enforcement unit	Percentage of Enactment of the Enforcement Legislation	48%
	Finalized County emergency contingency plan	Percentage of development of the County emergency contingency plan	88%
	Well-coordinated disaster response	Percentage of implementation of disaster risk reduction interventions	87%
	Well-coordinated collaboration with National government agencies on Ending Drought Emergencies	No of collaboration on Ending Drought Emergencies	10
Fire Response Services	Efficient responses to fire incidences	Percentage reduction of time taken to respond to fire incidences	85%
Alcohol Control Programme	Regulated liquor industry	Proportion of licensed liquor outlets	91%
Programme: Public Participation and Civic Education			
Objective: To actively involve members of the public in decision making and ownership of county programs and projects implementation			
Civic Education	Informed citizenry on county governance	Proportions of participants in training programmes	40%
	Collaboration with Civil Society Organizations (CSOs)	Proportions of collaborations with Civil Society Organizations (CSOs)	80%
Public Participation	Increased public participation in county	Proportion of citizens participation in public	54%

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Sub-Programme	Output	Indicator	Performance
	development processes	participation fora	
Grievance Redress Mechanism (GRM)	Efficient redress of all complaints raised	Proportions of complaints solved	47%
Programme: Human Resource Management and Development Strategy			
Objective: To effectively and efficiently manage the human capital			
Human Resource Management and Development Strategy	Capacitated and trained staff	Percentage of employees trained annually.	30%
	Staff remunerated	Percentage of annual remuneration	80%
	Motivated and productive work force	Percentage Job Satisfaction levels	60%
	Improved Employee welfare	Percentage of staff on car and mortgage arrangements	20%
		Percentage of staff insured	95%
		Percentage of staff on pension scheme	98%
County Public Service Board	County Organizational Structure	Implementation level of the county Organizational structure	80%
	Improved staff performance job satisfaction and adherence to the principles of the public service	Implementation levels of boards decisions/ resolutions	87%
		Implementation level of work load analysis	85%
	Efficient and effective management of staff Performance	Percentage of staff on performance management system	40%
Information and Records Management	Effective management of administrative records	Percentage of record digitization	30%
	Establishment of archives and archival records	Percentage of records archived	70%
	Records management through records information management system	Percentage of Operationalization of an Information and records management system (IRMS)	20%
Programme: County Administration			
Objective: To improve access to government services			
Decentralized Administration Support Services	Improved access to government services	Levels of operationalization of county decentralized service units	100%
		Levels of	88%

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Sub-Programme	Output	Indicator	Performance
		operationalization of town management committees/boards	
	Relocation of the County Headquarters to Rumuruti	Level of operationalization of the Official County Headquarters at Rumuruti	90%
Fleet Management	Effective and efficient management of County fleet	Percentage level of maintained fleet	90%
Executive Support Services	Well-coordinated service delivery systems	Level of coordination of Executive orders/ resolutions	100%
	Well-coordinated Intra and Inter Government relations	Level of coordination of relations	100%
	Improved Amaysa Triangle intergovernmental development initiatives	Level of implementation of development initiative	70%
			65%
Legal Services	Digitized legal records	Level of digitization of county legal records	80%
	Drafted laws and amendments	No. of laws/amendments	11
	Public engagement fora on legal services	No of county citizenry engagement	5
	Disputes/cases resolved through Alternative Dispute Resolution (ADR) methods	No of disputes/cases resolved	18 disputes
Programme: Information Communication Technology and E-Government			
Objective: Improved connectivity and ICT platforms and coverage			
ICT and EGovernment Services	Increased access to information	Functionality level of the county e-government system	85%
	Supportive ICT System and infrastructure	Completion level of ICT infrastructure	95%
	Efficient and effective delivery of E-government service	Level of operationalization of public service systems	70%

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**DEPARTMENT OF FINANCE, ECONOMIC PLANNING & ENTERPRISE
DEVELOPMENT**

Sub-Programme	Outputs	Indicators	Performance
Programme: Development planning services			
Objective: Integrated development planning and participatory budgeting			
Integrated Planning Services	Finalised Integrated development Planning output reports	Level of finalization and publication of the County Development Planning documents	-100% Published launched and disseminated CIDP 2023-2027 (main and summarized version). -100% Finalized ADP 2024/25 and Sector Working Group Reports 2024/25
Research and Statistics Services	Finalised/ published research and statistics reports	Level of formulation of County Statistical Abstracts and other research reports	-100% Published, launched and disseminated County Statistical Abstract 2023
Programme Monitoring and Evaluation	Formulation of M&E/ progress reports	Level of formulation of M&E/ progress reports	-100% Formulated Annual M&E report for 2022/23 FY to 100%
Participatory planning and budget support Services	Budget Output Papers and Public Participation Reports	No. of Budget Output Papers formulated and Public Participation Reports compiled	-4 Budget Output Papers formulated (CBROP 2023, CFSP 2024, DMSP 2024 and PBB 2024/25 FY). -Achieved 2 Public Participation forums and formulated 2 reports (CFSP 2024 and PBB 2024/25)
Programme: Public Finance Management Services			
Objective: To ensure efficient and effective delivery of financial services			
Internal Audit Services	Reports of internal audit assignments	No. of audit Reports disseminated to departments	-16 departmental audit exercises conducted and reported.
	Operational audit Committee meeting reports	No. audit committee meeting reports	-3 audit committee meeting held and reported.
Treasury Accounting and Reporting	Annual and quarterly financial reports	No of financial reports	-5 annual and quarterly reports

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Sub-Programme	Outputs	Indicators	Performance
Services			prepared and submitted.
	Compliance with Public Financial Management laws and procedures.	Level of compliance	-100% compliance with the PFM laws and procedures
	Quarterly and Monthly Management reports and Reconciliations 1. Payables 2. Imprest status 3. Expenditure Analysis (Quarterly) 4. Payroll reconciliation 5. Bank reconciliations	Level of compliance	-100% prepared and submitted quarterly and monthly management reports and reconciliations
	Timely supply of Accountable documents upon request	Turnaround time	-All accountable documents supplied to relevant users within 7 days
Supply Chain Management Services	Consolidated procurement plan	Level of Consolidation procurement plan	-100% consolidated eight departmental procurements plans into one.
	Quarterly reports formulated	No. of quarterly reports formulated	-4 Quarterly reports prepared.
	Formulated annual reports	Level of Formulation of annual reports	-Formulated to 100% one annual report
	Special groups Reservations	Reservations level for special groups	-20% of procurement opportunities reserved for special groups (AGPO)
	Contracts administration	Level of contracts administration	-100% finalized and administered contracts
	Formulation of Assets disposal plan	Level of formulation of Assets disposal plan	-Assets disposal plan finalized to 100%
	Formulation of register of prequalified suppliers	Level of formulation of register of prequalified suppliers	-Register of prequalified suppliers finalized to 100%
Budget Management Services	Budget output papers formulated	No of budget output papers formulated	-4 budget output papers prepared and disseminated
	Approved programme-based Budgets	No of approved programme-based Budgets	-2 Programme based budgets

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Sub-Programme	Outputs	Indicators	Performance
	Funds transferred to County departments & entities	Amount of Funds transferred to County departments & entities	-KSh 5,952,137,614.4 of which we managed to transfer KSh 5,948,541,768.90 representing 99.9% performance
	Budget implementation reports prepared and submitted to treasury	No of budgets-implementation reports prepared and submitted to treasury	-4 quarterly reports and Weekly CRF reports prepared.

DEPARTMENT HEALTH & MEDICAL SERVICES

Sub-Programme	Output	Indicator	Performance
Program: General Administrative and Planning Services			
Objectives: To increase efficiency, effectiveness and productivity			
Human Resource for Health Development	Trained staff as per training needs	Percentage of staff trained	111%
	Adequately staffed department	Percentage of staff trained	91%
Leadership and Governance	Enacted bills in health	Number of health-related bills enacted	33%
	Program-based action plans on RMNCAH, Nutrition, Community Health, NCDs and Climate Change adaptation	Proportion of programs with action plans	33%
	Increased partner support	Number of health programs with support from partners	67%
Health Infrastructure Development	Twenty-four (24) operational dispensaries constructed and equipped	Number of level 2 health facilities constructed	70%
	114 health facilities with power supply	Number of facilities connected to solar/ renewable energy power	10%
Programme: Curative, Rehabilitative and Palliative Health Services			
Objectives: To improve quality of care and access to health services			
Health Products and Technologies Support Services	Health facilities well stocked with medical commodities	Percentage of essential health commodity stock-outs	133%
Programme: Preventive and Promotive Health Services			
Objectives: To eliminate communicable diseases, halt the rising burden of non-communicable conditions and reduce the burden of violence and injuries			

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Sub-Programme	Output	Indicator	Performance
Family Planning, Maternal, Neonatal, Child and Adolescent Health (RMNCAH)	100% access to family planning	Percentage of WRA accessing family planning	80
	Reduction of maternity death	Maternal death ratio per 10000	92%
	Reduction of peri-natal death	Peri-natal death ratio per 1000	87%
	Increased 4th ANC attendance	Percentage of 4th ANC attendance	84%
	Early initiation of ANC	Percentage of mothers attending first ANC within the 1st trimester	51%
	Increased facilities equipped with reproductive health tools and equipment including FP and Post Abortion Care (PAC)	Percentage of facilities with RH tools and equipment including FP and PAC	40%
	Reduced teenage pregnancies	Percentage of pregnant women who are adolescents	60%
	Increased number of fully immunized children	Proportion of under 1s fully immunized	85
	Increased access of teenage girls to sanitary packs	Number of girls reached	0
Mental Health	Mental health clinics services scheduled at all Level 4 and 5 hospitals	Number of mental health clinics in levels 4 and 5 hospitals	67%
Injury and Violence	Timely and comprehensive SGBV care to survivors	Percentage SGBV survivors who have received comprehensive services within 72 hours	90%
CVD and DM	Increased number of diabetes and hypertension patients achieving control	Proportion of diabetes patients with HbA1c	33%
		Proportion of persons living with diabetes achieving control (HbA1c below 7)	55%
		Proportion of people living with hypertension achieving control (BP below 140/90)	50%
Cervical Cancer	Increased screening for cervical cancer	Percentage of women of reproductive age screened for cervical cancer	34%

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Sub-Programme	Output	Indicator	Performance
	Increased HPV immunization coverage for 10-year-old girls	Proportion of 10-year-old girls who have received HPV vaccine	10%
Public Health Services	Effective and timely environmental health services	Percentage coverage of environmental health services in all sub locations	30%
	Effective and timely disease surveillance	Percentage reporting of notifiable diseases and water sample results	100%
	Effective and timely PH enforcement services	Automation and universal registration of all food handlers in the county	0
Community Strategy	Universal access to health services	Percentage of households with NHIF cover and active	67%
	Functional level 1 of health services (community health)	Number of months per year for which each CHW was on a stipend of 3000 shillings per month (average). Total 1000 CHWs	33%
Health Promotion	Effective health promotion services	Percentage provision of health promotion services	20%
Nutrition	Effective nutrition services in health facilities and in the community	Percentage provision of preventive nutrition services	50%
	Increased community and health facility testing for HIV	Proportion of PLHIV identified	91%
	Increased enrolment and initiation of PLHIV on ART	Proportion of PLHIV enrolled on ART	91%
	Increased treatment success rate	Percentage of PLHIV virally suppressed	99%
	Increased identification and initiation of most at-risk persons on PrEP	Proportion offered PrEP	100%
PMTCT	Increased identification of HIV positive pregnant and breastfeeding women	Proportion of HIV pregnant and breastfeeding women identified in ANC, L&D and PNC	64%
	Increased and early enrolment of HIV-positive pregnant women into ART	Proportion of HIV-positive pregnant women who received ART	59%

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Sub-Programme	Output	Indicator	Performance
	Increased and early enrolment of HEI to infant prophylaxis	Proportion on infant prophylaxis	57%
Tuberculosis	Increased TB diagnosis	Percentage of case notification	95%

DEPARTMENT OF AGRICULTURE LIVESTOCK AND FISHERIES

Sub Programme	Output	Indicator	Performance
Programme: Administrative and Support Services			
Objective: Improve service delivery			
Personnel services	office supplies and service delivered and supported	Levels of office supplies and service delivery support	100% supply of office supplies as requested
	Training needs assessment	No. of training needs assessment reports	1 Report completed
	Staffs trained	No. of staffs trained	25 Staffs trained
Administrative and support services	Services delivered	Percentage of staffs appraised	100% staffs appraised
Agriculture Sector Extension Management (ASEM)	Timely extension services and service delivery support	Percentage of extension services and service delivery	100% delivery of extension services as planned
Programme: Crop Development			
Objective: To increase agricultural productivity and production			
Land and crop productivity enhancement and management	Soil testing	No. of soil samples tested	2,850 soil samples tested and reported
	High-value fruit trees distributed	No. of fruit tree seedlings distributed	5,580 seedlings distributed
	Farmers reached through Extension services	No. of farmers reached	62,000 farmers
	Pest and disease surveillance & Control Undertaken	No. of surveillance & Control interventions done	5 Interventions
	Farmers adopted climate smart agriculture technologies, innovations & Management practices	No. of farmers adopting CSA technologies	2,000 Farmers
Strategic Food Security Service	Farmers facilitated with Food security subsidies	No. of farmers facilitated with farm inputs	3,150 farmers
	Farmers on Warehouse Receipting system	No. of farmers on WRS	500 Farmers
	farmers trained on grain storage	No. of farmers trained and acquired grain storage skills	2,600 Farmers

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Sub Programme	Output	Indicator	Performance
	Farmers trained and adopted agro-processing and value addition skills	No. of farmers trained and adopted agro-processing and value addition skills	2,600 Farmers
Agribusiness and Information Management	Operational agro-processing and value addition facilities	No. of agro-processing and value addition facilities established	40 Facilities Established
	Contracted farmers on value chains	No. of farmers recruited into value chains	150 Farmers recruited
		No. of farmers on contract	321 Farmers on Contract
	Farmers engaged and received awards in agribusiness competition	No. of farmers participating in farm judging	350 Farmers
		No. of farmers receiving farm awards	70 Farmers received awards
	Farm business plans developed and adopted	No. of farm business plans developed and promoted	1,600 Plans developed
		No. of Farmers adopting FBPs	1,600 Farmers adopted FBPs
Programme: Irrigation Development and Management			
Objective: To increase agricultural productivity for food security and income generation			
Water Harvesting and Irrigation Technologies Development	H/H utilizing efficient water harvesting technologies	No. of H/H utilizing efficient water harvesting technologies	2,600 households
		No. of farm ponds, shallow wells, water pans, earth dams excavated.	12,000
	H/H trained on efficient water use	No. of H/H trained on efficient water use	2000 Households
	Hectares of land under irrigation	No hectareage of new land under irrigation	250 Ha
	irrigation model farms established	No. of irrigation model farms established	3 Irrigation models
Irrigation Development and Management	Operational Farm Pond	No. of ponds lined	300 pond liners
	Household water pans excavated	No. of pans excavated	20 pans
Irrigation Infrastructure Development	Excavated /desilted dams/pans and installed storage tanks	No of dams/pans excavated /desilted	20 Dams desilted
		No. of storage tanks procured and installed	80 Tanks
	Installed Affordable dam liners	No. of dam liners installed	12 Dam liners
Programme: Livestock Resource Development and Management			
Objective: Improve livestock productivity and incomes from livestock-based enterprises			
Livestock	Established Livestock	No. of acres established	1,000 Acres

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Sub Programme	Output	Indicator	Performance
production and management	Fodder/Pasture		
	Established Range land	No. of acres established	800 Acres
	Established and operational Apiculture.	No. of Apiaries established and stocked.	25 Apiaries
	Livestock policy developed	No. of Published Livestock policy	1 Policy
	Livestock Bills developed	No. of Livestock bills developed	1 Bill
	Farmers reached with new innovative technologies (TIMPS)	No. of farmers reached with new innovative technologies (TIMPS)	10,550 Farmers reached
	Super napier cuttings distributed	No. of super napier cuttings distributed	8,000 Cuttings
	Dairy Goats distributed	No. of Dairy goats (German Alpine) distributed	46 Goats
	Pigs distributed	No. of Pigs (Boars & Sows) distributed.	25 Pigs
	Soya beans distributed	Number of kilos of Soya bean seeds distributed and planted.	13,300 Kgs
	Livestock Value Chain Producer Organizations trained	No. of livestock value chain POs capacity build.	4 POs
	Group ranch committees trained	No. of Group ranch committees' capacity build.	5 Group ranch committees
Livestock products, value addition and marketing	Operational livestock Markets	No of Modernized Livestock Markets	1 modernized
	Operational loading ramps	No. of Loading Ramps constructed	2 Loading Ramps constructed at Rumuruti and Ewaso Koja Livestock Markets.
	Functional milk Safety Equipment	No. of Milk Safety Equipment distributed	9 Milk Safety Equipment (Alcohol Testing gun)
	Operational milk cooperatives	No. of Milk cooperatives formed	1 Milk cooperatives
	Well performing Livestock value chain enterprises.	No. of Livestock Value chain enterprises nurtured and supported	20 Enterprises
	Operational Pig cooperatives	No. of Pig cooperatives formed, trained and supported.	2 Pig cooperatives

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Sub Programme	Output	Indicator	Performance
Programme: Veterinary Services management			
Objective: Improve and maintain livestock health for livestock market access			
Animal Health and Disease Management	Livestock vaccinated	No. of livestock vaccinated against trade sensitive diseases	637,801 Animals Vaccinated
	Dogs and cats vaccinated against rabies and analyzed samples	No. of dogs and cats vaccinated against rabies	15,275 dogs and cats
		No. of samples analyzed	343 Samples
	Disease surveillance	No. of surveillance done	445 Surveillance
	County vaccine bank established with KEVEVAPI	No. of doses of vaccines stocked	23,000 Vaccines
	Movement permits issued and routes inspected	No. of livestock issued with movement permits	4,231 Livestock
		No. of stock routes inspected	195 stocks
	Dip committees trained	No. of dip committees trained	3 dip committees
	livestock emergency response interventions achieved	No livestock emergency response interventions carried out	163 Interventions
Quality assurance and regulatory services	Inspection records and trained staff	No. of carcasses inspected	120,494 Carcasses
		No. of staff trained on meat inspection	1 Staff Trained
	Renovated slaughterhouses, licensed meat carries and slaughterhouses materials procured	No. of facilities, meat transport carries/transport licensed	163 Transport carries
		Number of slaughterhouses /slabs renovated	3 slaughterhouses
		No. of SH hygiene materials (assorted) procured	6 materials
	Licensed A.I. Service providers	No. of A.I. Service providers licensed	13 Service providers licensed
	Farmers sensitized-on animal welfare issues	No. sensitized-on animal welfare issues	1 Farmer sensitized
	Veterinary staff trained on antimicrobial resistant	No. trained on antimicrobial resistant	3 veterinary staff trained
	Licensed slaughter men	No of slaughter men and curing premises licensed	76 slaughter men licensed
Programme: Fisheries Development and Management			
Objective: Improve Fisheries productivity and incomes from livestock-based enterprises			
Aquaculture Development	Fish fingerlings stocked, harvested and marketed	No. of fish fingerlings stocked	180,000 Fish fingerlings
		No. Kg of fish harvested	2000 Kg Fish

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Sub Programme	Output	Indicator	Performance
			harvested
		No. Kg of fish marketed	3000Kg Fish marketed
	Fish farmers trained	No. of fish farmers trained using various extension methods	200 Farmers trained
	Exhibitions and farmers exchange tours undertaken	No of exhibitions undertaken	6 Exhibitions
		No of farmers exchange tours undertaken	2 Exchange tours

DEPARTMENT OF INFRASTRUCTURE, ROADS, PUBLIC WORKS AND URBAN DEVELOPMENT

Sub-Programme	Output	Performance Indicator	Performance
Programme: Physical Planning and Land Survey Services			
Objective: To have a well-planned and sustainable human settlement with security of tenure			
Land Use Planning and Survey	Finalized County spatial Plan	Level of completion of County spatial Plan	95%
	Additional centres with approved Land Use Plans	No of centres with approved Land Use Plans	1
	Operational County Land Information and Management System	Level of Completion of the County Land Information and Management System	30%
	Surveyed urban and Market centres	No of surveyed urban and Market centres	1
	Operational GIS Lab	Level of establishment and Implementation of the GIS Lab	95%
	Allotment Letters Issued by National Land Commission	No. Of Allotment Letters Issued by National Land Commission	741
	Operational Building enforcement and Inspection unit	Level of establishment of a Building enforcement and Inspection unit	40%
	Approved development applications	No of Development Applications and approvals	1,835
	Resolved Land Related disputes	No of Disputes Resolved	10
Programme: Renewable Energy Services			
Objective: To increase access to clean, reliable and affordable energy for households and institutions			
County Energy Plan, Policies and Framework	Finalized County Energy Plan	Percentage of Energy plan completed	10%
Renewable energy solutions	Public Institutions Served with renewable energy	No. of new public institutions served	1

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Sub-Programme	Output	Performance Indicator	Performance
	Households Served with renewable energy	No. of new households served (Pilot programme)	30
	Renewable Energy Projects Supported	No. of projects supported	1
Urban lighting	Operational streetlights	No. of monthly bills paid	12 months
		No. of streetlights and floodlights maintained and repaired	80
Clean cooking technologies	Adopted improved Cook stoves	No. of cook stoves provided to Households	2,000
Programme Name: Road network development and maintenance			
Objective: Develop and maintain an effective and efficient road network			
Road network improvement	Passable and well-maintained road network	Km of county roads upgraded and maintained to all weather roads status	280 Km
Leased equipment/ hire of machinery	Efficient and operational road machinery	No. of machinery maintained and services	3 graders, 3 trucks, 2 excavators, 1 compactor
Programme Name: Administration, personnel, planning and support services.			
Objective: To enhance service delivery and improve co-ordination, administration and operations			
Administration services	Improved work environment	Percentage of staff with adequate office space and furniture	70%
Personnel services	Improved workforce	Percentage of staff promoted	10%
		Percentage of staff trained	5%

DEPARTMENT OF EDUCATION AND SOCIAL SERVICES

Sub-Programme	Output	Indicator	Performance
Programme: Administration, Planning and Support Services			
Objective: Coordinate management of sub sectors for effective and efficient delivery of services			
Administrative Services	Formulated Annual/quarterly departmental fiscal and non-fiscal documents.	No. of formulated fiscal and non-fiscal documents.	4
	Operational Sports and Social services bus	No. of buses purchased	1
Personnel Services	Trained and appraised staffs in sports and education directorates	Percentage of staff appraised and trained	100%
Programme: Education and Training			

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Sub-Programme	Output	Indicator	Performance
Objective: To increase access, retention, completion and transition rates for students with quality education, employability and ICT skills			
Early childhood education development	Constructed/operational upgraded comprehensive ECDE facilities	No. of ECDE centres constructed annually	15 ECDE classrooms
	Increased ECDE enrolment and transition rate	No. of ECDE learners enrolled and transitioned	678 pupils enrolled
	Deployed ECDE teachers	No. of ECDE teachers employed	520 ECDE teachers
Vocational education and training	New VTC infrastructures constructed	No. of New VTC infrastructures constructed	4 VTCs
	Competent and employable graduates	No. of trainees graduating with marketable hands-on skills annually	1,014 trainees
Collaboration and partnerships on skills and technology transfer	Established partnerships and collaborations	No. of partnerships and collaboration	2
Education empowerment	Bursary and scholarships awards	No. of students benefiting from bursaries	12,987
Programme: Sports, Talent Development, Social and Cultural Services			
Objective: To promote talent development through increase of recreation facilities and provision of social services			
Sports development and promotion	Upgraded sports facilities and tournaments held	No. of facilities upgraded	1
		No. of sports tournaments held	4
Youth Empowerment	Empowered youths	No. of Youth empowered	600
Social and cultural development	Beneficiaries of social protection	No. of vulnerable persons benefiting	200
Child care services	Rescued and rehabilitated children	No. of street children rehabilitated	100

DEPARTMENT OF TRADE, TOURISM AND COOPERATIVE DEVELOPMENT

Programme	Output	Indicator	Performance
Programme: Administration, Planning and Support services			
Objective: Ensure efficient and effective delivery of services			
Administration Services	Supplies and service delivery support	Level of supplies and service delivery support	70%
Personnel Services	Improved staff performance	Percentage of staff fully realizing their performance targets annually	85%
Programme: Trade Development and Promotion			
Objective: Improve business environment and promote enterprise development			

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Programme	Output	Indicator	Performance
Market Infrastructural Development	Improved business facilities	No. of upgraded and operational markets	8 upgraded operational modern markets
Trade Promotion and MSMEs Support	Promotions/ business fora/fairs/ exhibitions held/ participated	No. of promotions/ business fora/fairs/ exhibitions held/ participated	3 business promotions/ fairs/ exhibitions held
	Enterprises offered business training	No of enterprises offered business Training	186 enterprises offered training
	Partnerships established	No of partnerships established	Established 2 new partnerships
Weights and Measures Services	Equipment verified/calibrated	No. of equipment verified/calibrated	Verified/ calibrated 1500 equipment's.
	Business premises inspected	No of business premises inspected	Inspected 500 business
	Functional set of metrological labs maintained	No. of functional set of metrological labs maintained	1 functional metrological lab maintained
Informal Sector Development	Stalls constructed and operationalized	No. of stalls constructed and operationalized	Constructed and operationalized 8 stalls
	Ablution blocks constructed and operationalized	No. of ablution blocks constructed and operationalized	Constructed and operationalized 1 ablution block
	Boda-boda sheds constructed and operationalized	No. of boda-boda sheds constructed and operationalized	Constructed and operationalized 8 boda-boda sheds
	Shoe shiner shed constructed and operationalized	No. of shoe shiner shed constructed and operationalized	Constructed and operationalized 0 shoe shiner sheds
Laikipia County Enterprise Fund	Increased accessed and affordable revolving fund for wealth and employment creation	No of Groups	Funded 114 enterprises/ groups
		Amount recovered	Recovered Ksha of 10.1M of loans offered.
		No of trainings/public engagements held	Held 256 Trainings
Programme: Tourism Development and Promotion			
Objective: Promote tourism development for the county's economic growth			
Tourism Promotion and Marketing	Increased tourists' arrivals	No. of tourists	156,339 persons visited T-Falls
Tourism Infrastructure Development	Tourist sites/ upgraded/developed	No. of tourist sites/ upgraded /developed	2 tourist sites/ upgraded / developed
Film Promotion and	Film making destinations	No of film making	1 film making

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Programme	Output	Indicator	Performance
Development		destinations	destinations made
Programme: Co-operative Development and Marketing			
Objective: Ensure a robust and competitive co-operative movement to drive the county's economy.			
Cooperative Development and Promotion	Societies registered, trained and revived annually	No. of societies registered, trained and revived annually	90
	Savings mobilized	Amount of savings mobilized	7.85B
	Audited accounts and inspections	No. of audited accounts and inspections	75 cooperative accounts were audited
	Cooperative societies with contract farming	No. of cooperative societies with contract farming	
	Cooperative Forum (Ushirika Day) held	No. of Cooperative forums held	Held 1 cooperative forum
	Cooperative Newsletter produced	No. of newsletters produced	Release 1 cooperative newsletter within the year
	ICT support for Cooperatives	No of societies linked to a software provider	Linked 35 societies to a software provider
Cooperative Research and Industrial Development	Enhanced knowledge management	No. of new innovations	2
	Complete Researches reports	No of complete Researches reports	2 complete research reports
Cooperative Marketing and value addition	Value-added products	No. of value-added products	Added 4 value products
Cooperative auditing	Audited cooperative societies	No. of audit cooperatives	75 cooperative audits
Cooperative Infrastructure development (Value Addition Products)	Facilities developed, rehabilitated and equipped	No. of facilities constructed /rehabilitated and equipped	Constructed /rehabilitated and equipped 1 facility
Promotion of affordable and accessible housing	Linkages established	No. of linkages established	2 linkages established
Cooperative Governance and ethics	Inspection reports done	No. of inspection reports	35 inspection reports
Co-operative Fund Revolving	Increased accessed and affordable revolving fund for wealth and employment creation	No of societies	17 cooperative societies issued with loans
		Amount of loans Disbursed	Kshs 33.3 M was

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Programme	Output	Indicator	Performance
			issued in loans
	Promoted agro-processing and value addition for employment and wealth creation	No of value Chain	4 new value chains added
	Awareness created and public engaged	No of training /engagement	Held 2 training engagements
	Partnership and Collaboration established /proposal developed	No of Partnership/ proposal	2 partnerships developed/ Collaboration established
Programme: Industrialization and SME development			
Objective: To promote enterprise development			
Enterprise Development Fund	Enterprises funded	No of enterprises funded	114 enterprises funded
	Trainings /public engagement held	No of trainings/ public engagements held	256 trainings/ public engagements held
	Monitoring and evaluation	Loan follow ups Repayments	Kshs 10.1M repaid
Investment promotion and product development	Profiling and mapping of resources and opportunities under investments	Number of Investment profile booklet	1
	Development of investment proposals	No of proposals developed	3 proposals developed
Industrial development	Industrial spaces developed	No of industrial spaces developed/constructed	Developed/constructed 1 industrial spaces
	Trainings /public engagement held	No of trainings/public engagements held	4 trainings/public engagements undertaken
	Monitoring and evaluation	Loan follow ups Repayments Defaulters follow ups Jobs created	Recovered Kshs 32.9 M

DEPARTMENT OF WATER, ENVIRONMENT & NATURAL RESOURCES

Sub Programme	Output	Indicator	Performance
Programme: General Administration, Planning and Support Services			
Objective: To promote good governance in the management of water resources and environment components			
Administrative and Planning Services	Office supplies and service delivery support	Percentage Increase in the level of office supplies and service delivery support	85%
Personnel Services	Staff performance appraisal	Percentage of staff meeting their performance appraisal	92%

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Sub Programme	Output	Indicator	Performance
		targets	
Strategic Project Monitoring and	Water tracking	No. of cubic metres of water tracked	4,000M ³
Programme: Water Development			
Objective: Increased/improved access to clean and safer water			
Urban Water, Sanitation and Sewerage	New water connections to households	No. of additional households connected to piped water	1,219 HH
		No. of Km of water pipeline extension	77.64 Km
	Replacement of decayed NAWASCO water pipeline	Length of pipeline replaced	2.702 Km
	Reduced non-revenue water	Percentage reduction of NRW	2%
Rural water supply and sanitation	County Hydrogeological survey carried out	Level of completion of the survey report	73%
	Water boreholes drilled and equipped	No. of boreholes drilled and equipped	1 borehole equipped
	Boreholes rehabilitated/ fuel subsidy	No. of boreholes rehabilitated	4 boreholes
	Construction of Mutara common intake	Level of completion of the common intake	10%
	Community Water Dams/ Pans rehabilitated	No. of water dams/ pans rehabilitated	1 dam rehabilitated
	Water pipeline extension completed	No. of Km of pipeline extension completed	6.2Km
	Plastic water storage tanks (3,000L) supplied to the households	No. of storage water tanks supplied	50 water tanks supplied
	Water harvesting structures in public institutions	No. of public institutions supported	20 Schools
	Sand dams constructed	No. of sand dams constructed	6
Water Conservation, Protection and Governance	Establishment of a rural water company	No. of rural water supply company established	1
	WRUAs, CFAs and Water project committees training	No. of WRUAs, CFAs and Water committees trained	7 WRUAs trained
Programme Name: Environment and Natural Resources and Climate Change			
Objective: To ensure clean, safe and secure environment			
Solid Waste Management	Waste collected and disposed	Tonnage of waste collected and disposed	132,890
	Tools and PPEs supplied	No. of Tools and PPE supplied	1,005 PPEs
	Clean-up campaigns	No. of Clean-up campaigns carried out	14

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Sub Programme	Output	Indicator	Performance
	Three-tier litter bins installed	No. of Three-tier litter bins installed	16
	Skip bins installed	No. of skip bins installed	4
	Dumpsites compacted and access roads gravelled	No. Dumpsites compacted and access roads gravelled	3
	Public parks beautified	No. of public parks maintained	3 Parks
Human-Wildlife Conflict Prevention	Electric fence maintained	No. of Km of electric fence maintained	53 Km
Natural Resources Management	Forests restoration strategy formulated	Level of formulation of the strategy	95%
	County Conservancies Act formulated and enacted	Level of formulation and enactment of the Act	70%
	Laikipia National game reserve operationalized	Level of operationalization of the game reserve	15%
Climate Change Adaptation and Mitigation	Ward climate change planning committees (WCCPC) formed and operationalized	No. of committees formed and operationalized	15
	Climate change vulnerability assessment – Participatory Climate Risk Assessment (PCRA) done	Level of completion of the Assessment	100%
	County Climate Change Action Plan formulated	Level of formulation of the plan	100%
	Climate change fund accessed by communities	No. of projects funded	19 projects
	Ward climate change planning committees trained	No. of Ward climate change planning committees trained	9 committees
	Trees planted	No. of tree seedlings grown	1,123,450
	Climate change fund regulations developed	Level of formulation of the regulations	95%

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6. ENVIRONMENTAL & SUSTAINABILITY REPORTING

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

Sustainability strategy and profile

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

- Ensuring continuous compliance with government laws, regulations, policies and standards
- Institutionalizing the use of evidence-based policy formulation and planning by preparation and use of Annual County Statistical Abstract
- A risk management Framework Policy put in place and being utilized by the county executive to identify, map and mitigate risks.
- Engaging citizens through public participation to incorporate their ideas and contributions on County development matters.

Environmental Performance

The County Executive is guided by the Environmental Management & Coordination Act (EMCA) Cap387 and its regulations which is the overall National policy regulation guiding environmental management both at National and County levels as well as a draft County Environmental Management Plan which is implemented through Environmental Impact Assessments (EIA), Environmental Social Safeguards (ESS) and in Solid and Liquid Waste Management. The policy is also used in water regulation (irrigation, livestock and domestic use) as well as in Riparian and wetlands protection i.e. Ewaso Narok Management Plan in Rumuruti, Pesi, Oljabet and Orbolosat in Nyahururu

The County Executive has a climate change directorate fully operational with staff, office and equipment, it also has a climate change policy 2020, climate change Act 2021 and climate change regulations that has been submitted to the Assembly. There is a climate change technical working group comprising of all stakeholders in the county working on climate related initiatives.

The County Executive has embraced renewable sources of energy such as Solar Street lighting in most towns within the County, it has also optimized solarization of boreholes as opposed to gensets or fuel energy. The county has a policy requirement that ECDE Centres and Hospitals be equipped with solar energy when constructed to reduce power consumption and enhance the use of clean energy

Restoration of eco habitat is done at the departmental level through collaboration with other stakeholders i.e. the restoration of Lusoi Hill in Solio through electric fencing and planting of 40,000 tree seedlings in collaboration with Kenya Forest Service and SACDEP, Restoration of the indigenous Mukogodo forest in collaboration with FAO, ILMAMUSI, KFS and KEFRI,

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Restoration of Marmaret forest in collaboration with Safaricom, Kenya Prisons Service, KFS and KWS, restoration of Lariak Forest, restoration of rangelands in Laikipia North through eradication of invasive plant species and reseedling to regenerate the ground cover and rangeland health.

The Solid waste management policy emphasizes separation of waste, recycling and re-use of waste. Vegetation around the dumpsites is regularly cleared and dumpsites compacted for maximum utilization of the dumpsites space. The compaction of dumpsites as opposed to burning ensures reduced gas emissions to the atmosphere and air pollution. This is aimed at reducing emissions into the atmosphere of greenhouse gases that are the main cause for the depletion of the ozone layer and the resultant global warming.

Employee Welfare

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

The County Executive has a Policy on Recruitment, Selection, Appointment, Promotions and Transfer of officers in the county public service which outlines the rules, guidelines and procedures governing the aforementioned activities in the County Public Service.

The purpose of this policy is to ensure that the County attracts the widest pool of applicants to provide the greatest opportunity to pick the most suitable candidates who meet the requirements of the job. The policy enhances promotion of equality in employment and the Laikipia County Public Service Board endeavours to have a gender balanced County Public Service by ensuring that not more than 2/3 of positions in its establishment are filled by either gender. The policies are reviewed after every three years, the current version having been reviewed in 2019.

The County Public Service Board in executing its mandate of recruitment on behalf of the County Executive ensures that the Laikipia Public Service reflects the ethnic and regional diversity of Laikipia County and the Country at large. It also ensures that People living with Disabilities are not marginalised in recruitment opportunities by according them equal chances.

The County public Board has adopted the Career Guidelines (for County Governments) in the management of employee career progression developed in 2021 by The Council of Governors in conjunction with Ministry of State for Public Service- Department of Management Consultancy Service. The Board has also prepared a Report on Review of Organizational Structure and Staffing of the County Government of Laikipia, July, 2021 which contains the County compliment.

The board in its recruitment function adopts a stakeholder's approach by incorporating technical expertise from departmental heads during interviews. The departmental heads also participate in the preparation of Human resource and annual recruitment plans. The County Executive also adheres to guidelines and directions issued by the Salaries and Remuneration Commission (SRC) on remuneration of all officers in the County Public Service. This is done with the aim of ensuring equal pay for work of equal value as well as compliance with Government policy.

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Human Resource management

The County Executive has established cordial working relationship with Labour Unions. It has continued to encourage the staff to develop themselves through issuance of course approvals and has continually supported staff to prepare and attend KICOSCA games.

The County has Training Needs Assessment (TNA) undertaken in 2015. It has also adopted the Public Service Commission training policies as below: -

- Guidelines on Managing Training in the Public Service, 2017
- Guidelines on the Bond for Training in the Public Service, July, 2018

The County Executive manages its succession Planning through promoting/upgrading staff, reviewing of organization structure and staff establishment, re-designations, continuous recruitment of critical cadres and filling of positions that fall vacant due to staff exits.

The county public service board has issued a policy on Work Environment Health and Safety which provides guidelines and standards for the prevention and protection of officers against accidents and occupational hazards arising at the work place. The policy provides procedures and modalities on administration and payment of compensation for work related injuries and accidents contracted during and outside the course of work as per the Occupational Safety and Health Act (OSHA) of 2007. Authorized Officers have the responsibilities of maintaining a healthy and safe working environment in their respective Departments. Officers as well have the responsibility to ensure safety to themselves and others when performing their duties.

Market place practices

The County Executive is guided by the Public Procurement and Disposal of Assets Act 2015 and the public procurement and Disposal of Assets Regulations 2020 on procurement matters to ensure compliance with laws and regulations which leads to fair competition, good business practices, honouring contracts and ethical project supervisions.

The County Executive maintains good business practices with the suppliers by having a detailed and fair supplier agreement, maintaining regular communication, keeping in touch with market trends, updating the vendor profile, giving timely feedback, choosing suppliers that align with the organizational values and according prequalified suppliers an equal opportunity to do business with the County Executive.

The County Executive has put in place efforts to safeguard the rights and interests of its citizens in regards to provision of goods, works and services by procuring goods, works and services at the right time, right quality, right quantity and within the budget allocation of the financial year and ensuring that the delivery of the same is done to the specified location/ office. There is an established comprehensive database of pre-qualified/registered suppliers which is regularly updated hence ensuring that only credible and reliable vendors are engaged in county projects, services and goods delivery.

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The County executive in collaboration with other government entities such as the National Treasury conducts periodic trainings to suppliers and contractors on various public procurement matters such as IFMIS Supplier Portal as well AGPO requirements to the Youth, Women and PWDs. Continuous training of staff both internally and through professional bodies is undertaken on procurement trends in compliance with industry demands and professional requirements.

Community Engagements

The County Executive being aware that it exists among the surrounding communities within Laikipia County strives to practise and promote responsible Community relations with all stakeholders. A few of its demonstrable responsible community relations among others include;

- Engaging citizens to identify their demands and needs, holding social community activities e.g. Sports, leaders and elders' engagements
- Through the Laikipia County Emergency Fund and the County Administration Department, and in partnership with the National Government Administration at the county level the County Executive Spearheads the restoration of livelihoods through provision of basic household necessities to families that have been struck by calamities such as floods and fires. The Emergency Fund has also in collaboration with the Education Department initiated a school feeding program whereby they provided fortified porridge flour to ECDE centres in 10 wards with the aim of fighting malnutrition especially during the drought period.
- The County Government has fully embraced public participation in key decision making e.g. budget making, Finance Act and CFSP that are all subject to public participation where public views are taken into consideration and included in the final document.
- Civic education to the public on county programs. Co-opting qualified members of the public in various Adhoc and standing committees e.g. audit committee, pending bills committee and bursary fund ward committees.

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7. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes; Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; 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; Safeguarding the assets of the county Executive; Selecting and applying appropriate accounting policies; and Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 23rd September, 2024



Wachira Gachigi

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



REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Laikipia set out on pages 1 to 47, which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows,

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

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

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

Basis for Qualified Opinion

1. Unsupported Payments on Supply of Fuel, Oil and Lubricants

The statement of receipts and payments and Note 4 to the financial statements reflect a balance of Kshs.634,753,611 under the use of goods and services which includes Kshs.42,652,059 for fuel, oils and lubricants. During the year under audit, Management made payments for fuel, oil and lubricants to local filling station amounting to Kshs.13,391,205. However, no evidence was provided to confirm fuel usage, such as fuel registers, fuel detail orders and motor vehicle work tickets.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.42,652,059 on fuel, oils and lubricants could not be confirmed.

2. Casual Employees

2.1 Variance on Basic Wages for Temporary Employees

The statement of receipts and payments and Note 3 to the financial statements reflects a balance of Kshs.2,949,101,094 with respect to compensation of employees. Included in this balance is Kshs.159,312,438 relating to the basic wages for temporary employees. However, review of IFMIS payment records per department revealed that the actual payments for temporary employees totaled Kshs.166,847,112 resulting in an unexplained variance of Kshs.7,534,674.

In the circumstances, the accuracy and completeness of basic wages for temporary employees totaling Kshs.159,312,438 could not be confirmed.

2.2 Misclassification of Casual Workers' Payments

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects a balance of Kshs.904,674,180 being transfer to other government entities. This balance includes current grants to government agencies and other levels of government balance of Kshs.634,357,322 out of which payment of Kshs.35,602,667 was made to various banks for casual workers' payments in various hospitals under the County Government of Laikipia. However, this amount was not classified under compensation of employees resulting in an understatement of the wage bill.

In the circumstances, the accuracy and completeness of the reported basic wages of temporary employees of Kshs.159,312,438 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects the final receipts budget and actual on a comparable basis of Kshs.7,080,656,223 and Kshs.5,390,366,893 respectively, resulting in an underfunding of Kshs.1,690,289,330 or 24% of the budget. Similarly, the County Executive spent an amount of Kshs.5,260,341,257 against an approved budget of Kshs.7,080,656,223, resulting in an under-expenditure of Kshs.1,820,314,966 or 26% of the budget. Management has attributed the low absorption to late disbursement of the exchequer by The National Treasury.

The under-funding and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

2. Late Exchequer Releases

The statement of receipts and payments and Note 1 to the financial statements reflects exchequer releases totalling Kshs.5,363,059,747. Included in this balance is an amount of Kshs.423,822,066 received by the County Government from The National Treasury on 28 June, 2024. In addition, other exchequer releases amounting to Kshs.585,852,379 were disbursed by The National Treasury after the closure of the financial year under review. In the circumstances, the late exchequer releases hurt the implementation of the planned activities in the year under review.

My opinion is not modified in respect of these matters.

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

Other Matter

Unresolved Prior-Year Issues

In the previous audit report, 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.

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However, although the Management has indicated that some of the issues have been resolved, the matters remained unresolved as the Senate and County Assembly had not deliberated on the same.

Other Information

In connection with my audit on the County Executive of Laikipia financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Prepare and Submit Financial Statements for Level 4 Hospitals

The County Management did not prepare and submit for audit financial statements for Ndindika and Lamuria Level 4 Hospitals as prescribed by the Public Sector Accounting Standards Board (PSASB) and communicated through The National Treasury Circular Ref. No. AG.4/16/3 Vol. II (66) of 06 July, 2022. This was contrary to Section 164(1) of the Public Finance Management Act, 2012 which provides that at the end of each financial year, the accounting officer for a County Government entity shall prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board.

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

2. Compensation of Employees

The statement of receipts and payments and Note 3 to the financial statements reflects Kshs.2,949,101,094 in respect of compensation of employees. Review of records revealed the following anomalies:

2.1 Over-Expenditure on Temporary Employees' Wages

The County Executive of Laikipia had an approved budget of Kshs.141,994,815 for basic wages of temporary employees. However, the reported expenditure of Kshs.159,312,438

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exceeded the approved budget by Kshs.17,317,623. No explanation or justification was provided for this over-expenditure.

2.2 Non-Compliance with the Law on Fiscal Responsibility on Wage Bill

During the year under review, payments totalling Kshs.2,949,101,094 were made in respect of compensation of employees which represents 55% of the total receipts of Kshs.5,363,059,047 which is higher than the allowable level contrary to Section 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Government expenditure on wages and benefits for public officers should not exceed 35% of the County Government's total revenue.

2.3 Non-Compliance with a Third of Basic Salary Rule

Review of the County Executive payroll revealed that seven hundred and thirty-three (733) employees earned net salaries of less than a third (1/3) of their basic salary. This was contrary to Section 19(3) of the Employment Act, 2007 which states that the total amount of deduction from the wages of an employee shall not exceed two-thirds (2/3) of such wages.

2.4 Non-Compliance with Regulation and Guidelines on Acting Positions

During the year under review, Management paid two (2) of its staff members acting allowance for eleven (11) months. This was contrary to Section C.14(1) of the Public Service Commission, Human Resource Policies and Procedures Manual for the Public Service of 2016 C.14 (1) which states that acting allowance will not be payable to an officer for more than six (6) months.

2.5 Non-Compliance to the Law on Ethnic Composition

Review of records revealed that the County Executive had a total of two thousand, five hundred and forty-seven (2,547) employees out of which one thousand, eight hundred and one (1,801) or seventy-one (71%) were from the dominant ethnic community in the County. This was contrary to Section 7 (2) of the National Cohesion and Integration Act, 2008 which states that no public establishment shall have more than one-third of its staff from the same ethnic community. Further analysis revealed that the Management had a total of seventeen (17) directors out of which fourteen (14) or 82.4% were from the dominant Community

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

3. Irregularities in the Procurement and Delivery of Dialysis Equipment

During the year under review, the Department of Health entered into a contract agreement for a sum of Kshs.96,297,500 with a local supplier for the supply of ten (10) dialysis beds, ten (10) dialysis machines, one (1) water treatment plant to Nyahururu Level 4 Hospital and five (5) dialysis beds and five (5) dialysis machines to Nanyuki Teaching and Referral Hospital. However, an audit inspection carried out in September 2024 revealed that (7) seven beds were operational at Nyahururu Level 4 Hospital and Management explained that two were faulty and returned to the supplier while one broke down, with none

replaced. At Nanyuki Teaching and Referral Hospital, only three (3) sets dialysis beds and machines were delivered instead of five (5) sets.

In addition, documents relating to procurement processes such as appointment of inspection and acceptance committee, signed professional opinion and approved user requisition were not provided for audit review.

In the circumstances, value for money on this expenditure Kshs.96,297,500 for the dialysis equipment could not be confirmed.

4. Irregularities in Procurement and Payment for ICT Equipment

During the year under review, the County Executive paid Kshs.1,045,740 for the supply and delivery of two phones and three laptops through request for quotations (RFQ) procurement method. However, the following anomalies were noted:

- i. Only one out of the three companies that were sent request for quotations was prequalified, violating Section 106(2) of the Public Procurement and Asset Disposal Act, 2015, which mandates that the accounting officer must issue requests for quotations only to persons that are registered by the procuring entity.
- ii. No market survey was conducted, contrary to Paragraph 91(4) of the Public Procurement and Asset Disposal Regulations, 2020.
- iii. The payment was delayed from the 2021/2022 financial year to the 2023/2024 financial year, breaching Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which mandates that debt service payments be a first charge on the County Revenue Fund.

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

5. Irregular Procurement of Internet Services

County Executive of Laikipia engaged a supplier to supply and deliver installation of internet services at a cost of Kshs.3,216,867 through a request for quotation as the preferred method of procurement. This was contrary to the provisions of the Second Schedule prescribed in Regulation 91(1) of the Public Procurement and Asset Disposal Regulations, 2020 which puts the maximum threshold for expenditure under the method to Kshs.3,000,000 for goods and services.

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

6. Irregular Payment to the Council of Governors

During the year under review, the Management made payments totaling Kshs.3,000,000 to the Council of Governors. This was contrary to Section 37(b) of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the Council of Governors should be provided for in the annual estimates of the revenue and expenditure of the National Government.

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

7. Irregular Payment of Allowances to Laikipia County Administration Police Welfare Account

During the year under review, the County Department of Administration incurred an expenditure of Kshs.6,529,320 for allowances and PAYE deductions paid to administration police officers assigned to the County Executive premises and the Governor's residences. However, the allowances were paid directly to the Laikipia County Administration Police Welfare Account instead of The National Treasury, which contravenes Section 104(3) of the National Police Service (Amendment) Act, 2014 which stipulates that any payment for the private use of police services must be remitted to the Treasury.

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

8. Unsupported Expenditure on the Supply and Delivery of Tyres

The statement of receipts and payments and Note 4 to the financial statements reflect the use of goods and services balance of Kshs.634,753,611 which includes Kshs.21,096,873 for routine maintenance of vehicles and other transport equipment. Out of this balance, Management incurred an expenditure amounting to Kshs.6,859,203 for the supply and delivery of tyres. However, the expenditure was not supported by motor vehicle maintenance logbooks showing repairs, driver defects reports, and pre- and post-repair inspection reports.

In the circumstances, value for money on the expenditure of Kshs.6,859,203 on the supply and delivery of tyres could not be confirmed.

9. Pending Bills Not Paid as First Charge

During the year under review, the County Executive of Laikipia had pending bills amounting to Kshs.2,168,777,615. However, pending bills totalling Kshs.2,018,917,691 were meant to be paid as a first charge in financial year 2023/2024 but were still outstanding as at 30 June 2024. Some of these payables date back to the year 2015. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the accounting officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

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

10. Irregular Commitments for Supply of Goods and Services

Review of procurement records indicated that ninety-eight (98) sets of expenditure commitments and contracts for various supplies of goods and services totalling Kshs.94,412,495 were made after 31 May, 2024 without the written approval of the Accounting Officers. This was contrary to Regulation 50(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that all commitments for the supply of goods or services shall be done not later than the 31 May each year except with the express approval of the Accounting Officer in writing.

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

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11. Unremitted Statutory Deductions

Note 16 to the financial statements details annexures under other important disclosures. Annex 16.2 (b) reflects a balance of Kshs.394,917,845 as payables to third parties. Included in this balance is Kshs.105,055,570 being unremitted statutory deductions. The deductions were made up of LapTrust, LapFund, LAPTRUST defunct local authorities (interest levied), NSSF (outstanding contributions), and NSSF (interest levied and penalties). However, no explanation was provided for the failure to remit the deductions to the various bodies. This was contrary to Section 19(4) of the Employment Act, Cap 226, which states that an employer who deducts an amount from an employee's remuneration in accordance with subsection (1)(a), (f), (g) and (h) of the Act shall pay the amount so deducted in accordance with the time period and other requirements specified in the law, agreement, court order or arbitration as the case may be.

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

12. Failure to Operate Fully on the E-Procurement Platform

Review and inquiry from the procurement department regarding the utilization of the e-procurement module in IFMIS revealed that while all procurement plans were developed in IFMIS, some procurement of goods, works, and services was conducted manually. Consequently, the requisition, approval of requisitions, tendering, issuance of purchase orders, and invoicing for goods and services were processed manually. This contravenes Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020 and Executive Order No. 2 of 2018, Part IV (B), which mandated that as of 01 January 2019, all public procuring entities must carry out all procurement activities through the e-procurement module.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Internal Audit Function and the Audit Committee

Review of the County Executive of Laikipia Internal Audit function and the Audit Committee revealed the following:

a) Ineffective Internal Audit Department

The department lacked financial and functional independence due to insufficient budget allocation. Audit plans and programs did not cover critical areas such as hospitals, revenue collection, and verification of infrastructural projects. Despite the county executive managing multiple funds and entities, the internal audit department produced only six reports during the year under review, primarily focusing on cash management issues.

b) Action on Internal and External Audit Reports by the Audit Committee

The internal audit presented six audit reports. However, none of these reports were discussed by the audit committee and resolved. In addition, the Auditor General had issued reports for the year 2022/2023 for eight (8) funds, the receiver of revenue, revenue board, county revenue fund, county corporation, and the County executive financial statements but none had been discussed by the audit committee.

In the circumstances, effectiveness of the internal audit function and audit committee could not be confirmed.

2. Payment of Staff Outside the Integrated Personnel and Payroll Database (IPPD)

During the year, Management paid Kshs.159,312,438 to employees outside the IPPD system through a manual payroll system. These employees included drivers, unskilled laborers, ECDE teachers, and health workers. Further, Management made Kshs.35,602,667 to casual workers in various hospitals under current grants. The Management could not provide reasons to support the practice which is prone to errors and misstatements.

In the circumstances, the adequacy and effectiveness of internal controls in processing wages through a manual payroll system could not be confirmed.

3. Weakness in Management of Fixed Assets

Audit of summary of fixed assets and asset register revealed the following weaknesses:

3.1 Lack of Land and Buildings' Register

The County Executive did not maintain a register of land and buildings. They did not record each parcel of land and the terms on which it was held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, lease hold terms, maintenance contracts and other pertinent management details.

3.2 Failure to Tag Assets

The County Executive's assets were not tagged as a mechanism of tracking them and the Management had not established policies and procedures on assets management as required by Section 132(2) of Public Finance Management (County Government) Regulations, 2015 that provides that an Accounting Officer shall ensure that processes and procedures both electronic and manual are in place for the effective, efficient, economical and transparent use of the county government entity's assets.

3.3 Non-disposal of Obsolete and Unserviceable Assets

Defective and unserviceable motor vehicles have been grounded in parking yards in the County for a considerable period of time. However, no explanation was given as to why the unserviceable motor vehicles and transport equipment have not been bonded and earmarked for disposal in line with Section 163(1) of the Public Procurement and Asset Disposal Act, 2015 which requires that an accounting officer shall establish a disposal committee as and when prescribed for the purpose of disposal.

3.4 Doubtful Ownership of Assets

Management did not provide for audit ownership documents for motor vehicles, land and buildings. Consequently, their ownership could not be confirmed.

3.5 Failure to Maintain Asset Register in the Prescribed Format

The asset register maintained was not prepared in a format prescribed by IPSAS 17 whose minimum requirements are; Identification or serial number, acquisition date, description of asset, location, class, cost of acquisition, accumulated depreciation, net book value.

In the circumstances, the existence of effective internal controls on management of fixed assets could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to going concern and using the applicable basis of accounting unless Management is aware of the intention 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 comply 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 Executive's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu CBS
AUDITOR-GENERAL

Nairobi

23 December, 2024

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9. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024.

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
RECEIPTS			
Transfers from the CRF	1	5,363,059,747	5,866,950,627
Miscellaneous Receipts	2	-	12,000,000
TOTAL RECEIPTS		5,363,059,747	5,878,950,627
PAYMENTS			
Compensation of Employees	3	(2,949,101,094)	(3,536,889,453)
Use of goods and services	4	(634,753,611)	(1,401,782,478)
Transfers to Other Government Entities	5	(904,674,180)	(229,145,292)
Other grants and transfers	6	(75,771,900)	(50,546,510)
Acquisition of Assets	7	(671,511,615)	(620,339,446)
Other Payments	8	(24,528,856)	(32,982,996)
TOTAL PAYMENTS		(5,260,341,257)	(5,871,686,175)
SURPLUS/DEFICIT		102,718,490	7,264,452

This statement is prepared on a cash basis as required and therefore does not report on revenue opening balances amounting to Kshs. 27,307,146; as these amounts were received in the previous financial year and reported as receipts in FY 2022/2023. The Statement of Comparison of Budget & Actual Amounts under page No. 5 reports on all the revenue available for use as Kshs. 5,390,366,893 (being Cash Receipts of Kshs. 5,363,059,747 and Opening Balances of Kshs. 27,307,146) against all payments made of Kshs. 5,260,341,257 in FY 2023/24 reporting the actual surplus for the year as Kshs. 130,025,636.

The County Executive's financial statements were approved on 23rd September, 2024 and signed by:



Chief Officer- Finance &
County Treasury
Daniel Ngumi
ICPAK Number: 8207




Head of Accounting Services
Mary W. Wachuri
ICPAK Number: 3055




Ag Asst. Director FRU
Mishek M. Gacheru
ICPAK Number: 26623

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10. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2024

Description	Date	2023-2024 Kshs	2022-2023 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9	136,615,218	37,013,942
Cash Balances		-	-
Total Cash and cash equivalents		136,615,218	37,013,942
Accounts Receivables – Outstanding Imprests	10	-	-
TOTAL FINANCIAL ASSETS		136,615,218	37,013,942
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and Retentions	11	(6,589,583)	(9,540,250)
NET FINANCIAL ASSETS		130,025,635	27,473,693
REPRESENTED BY			
Fund balance b/fwd	12	27,473,693	20,249,757
Prior year adjustments	13	(166,548)	(40,517)
Surplus/(Deficit) for the year		102,718,490	7,264,452
NET FINANCIAL POSITION		130,025,635	27,473,693

The County Executive's financial statements were approved on 23rd September, 2024 and signed by:



Chief Officer- Finance &
 County Treasury
 Daniel Ngumi
 ICPAK Number: 8207




Head of Accounting Services
 Mary W. Wachira
 ICPAK Number: 7055




Ag Asst. Director FRU
 Mishek M. Gacheru
 ICPAK Number: 26623

COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE
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For the year ended June 30, 2024

11. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2024.

Description	Note	2023-2024 Kshs	2022-2023 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the CRF	1	5,363,059,747	5,866,950,627
Miscellaneous receipts	2	-	12,000,000
Payments for operating expenses			
Compensation of Employees	3	(2,949,101,094)	(3,536,889,453)
Use of goods and services	4	(634,753,611)	(1,401,782,478)
Transfers to Other Government Units	5	(904,674,180)	(229,145,292)
Other grants and transfers	6	(75,771,900)	(30,546,510)
Other Payments	8	(24,528,856)	(32,982,996)
Adjusted for:			
Decrease/(Increase) in outstanding imprest	14	-	-
Increase/(Decrease) in deposits and retention	15	(2,950,667)	(127,571,772)
Other Adjustments-Prior year Adjustments	13	(166,548)	(40,517)
Net cash flows from operating activities		771,112,891	499,991,609
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets	7	(671,511,615)	(620,339,446)
Net cash flows from investing activities		(671,511,615)	(620,339,446)
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		99,601,275	(120,347,837)
Cash and cash equivalent at BEGINNING of the Period	9	37,013,942	157,361,779
Cash and cash equivalent at END of the Period		136,615,218	37,013,942

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 23rd September, 2024 and signed by:

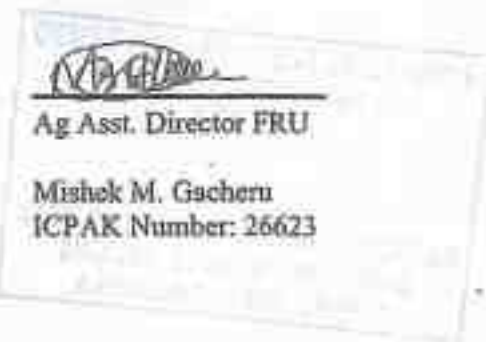

Chief Officer- Finance & County Treasury
Daniel Ngumi
ICPAK Number: 8207




Head of Accounting Services
Mary W. Wachungu
ICPAK Number: 7055




Ag Asst. Director FRU
Mishek M. Gacheru
ICPAK Number: 26623



COUNTY GOVERNMENT OF LAIKIPIA-EXECUTIVE
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**12. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS (RECURRENT AND DEVELOPMENT
 COMBINED) FOR THE YEAR ENDED 30TH JUNE 2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	A Kshs	B Kshs	C=(A+B) Kshs	D Kshs	E= C-D Kshs	F= D/C %
Receipts						
Transfers from the CRP	6,650,868,468	402,480,609	7,053,349,077	5,363,059,747	1,690,289,330	76%
Opening Bank Balances	-	27,307,146	27,307,146	27,307,146	-	100%
Total	6,650,868,468	429,787,755	7,080,656,223	5,390,366,893	1,690,289,330	76%
Payments						
Compensation of Employees	(3,047,155,793)	200,000	(3,046,955,793)	(2,949,101,094)	(97,854,699)	97%
Use of goods and services	(998,676,974)	(53,716,893)	(1,052,393,867)	(634,753,611)	(417,640,256)	60%
Transfers to Other Government Units	(1,316,064,763)	(338,306,632)	(1,654,371,397)	(904,674,180)	(749,697,217)	55%
Other grants and transfers	(82,500,000)	-	(82,500,000)	(75,771,900)	(6,728,100)	92%
Other Payments	(45,054,500)	-	(45,054,500)	(24,528,856)	(20,525,644)	54%
Acquisition of Assets	(1,161,416,436)	(37,964,230)	(1,199,380,666)	(671,511,615)	(527,869,050)	56%
Total	(6,650,868,468)	(429,787,755)	(7,080,656,223)	(5,260,341,257)	(1,820,314,966)	74%
Surplus	-	-	-	130,025,636	(130,025,636)	

The adjustment in budget was due to a supplementary budget passed in the 2nd quarter of the FY 2023/24

Under-realisation of the Revenue Budget

Under realisation of Revenue Budget was due to undisturbed Equitable Share and Conditional Grants amounting to kshs 428,659,722 and kshs 629,802,964 respectively as well as non-realisation of own Source Revenue amounting to kshs 684,650,473 during the FY 2023/24 (Further explained in the Annual Reports and Financial Statements for the Laikipia County Revenue Fund FY 2023/24)

Under-utilization of the expenditure budget

Underutilization in Use of Goods & Services (60%), Transfer to Other Government Units (35%), Other Payments (54%) and Acquisition of Assets (56%) was due to the under realisation of Equitable Share, conditional grants and own source revenue into the County Revenue Fund, as explained above.

COUNTY GOVERNMENT OF LAIKIPIA-EXECUTIVE
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RECONCILIATION OF RECEIPTS IN STATEMENT OF RECEIPTS AND PAYMENTS AGAINST STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS

Description	Statement of Receipts and Payments	Statement of Appropriation	Variance	Remarks
	A	B	C = A - B	
Equitable Share	5,363,059,747	5,363,059,747	-	
Opening Bank Balances:				
Vocational Training Grant (Youth Polytechnics)	-	26,097	(26,097)	Opening Bank Balance
Road Maintenance Levy Fund	-	66,862	(66,862)	Opening Bank Balance
Laikipia County Health Services Account	-	35,115	(35,115)	Opening Bank Balance
Laikipia County Primary Health Care	-	84	(84)	Opening Bank Balance
Kenya Climate Smart Agriculture Project (KCSAP)	-	4,870,868	(4,870,868)	Opening Bank Balance
Laikipia County Ideas	-	10,119,996	(10,119,996)	Opening Bank Balance
KDSP Level 1 - Capacity Building	-	3,043	(3,043)	Opening Bank Balance
Laikipia County Agricultural Sector Development Support Program Account	-	2,400,000	(2,400,000)	Opening Bank Balance
Laikipia County Kenya Urban Support Program	-	2,339,915	(2,339,915)	Opening Bank Balance
KDSP Level 2 - Investment	-	286,323	(286,323)	Opening Bank Balance
Laikipia County Climate Change Fund	-	7,087,150	(7,087,150)	Opening Bank Balance
Laikipia County Emergency Fund A/C	-	71,693	(71,693)	Opening Bank Balance
GRAND TOTAL	5,363,059,747	5,390,366,893	(27,307,146)	

The County Executive's financial statements were approved on 23rd September, 2024 and signed by:


Chief Officer- Finance & County Treasury
Daniel Ngumi
 ICPAK Number: 8207 **23 SEP 2024**


Head of Accounting Services
Mary W. Wachira
 ICPAK Number: 2055 **23 SEP 2024**


Ag. Asst. Director FRU
Mishek M. Gachetu
 ICPAK Number: 26623

COUNTY GOVERNMENT OF LAIKPIA - EXECUTIVE
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12A. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	A	B	C=(A+B)	D	E=C-D	F=D/C
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Exchequer releases	4,306,117,600	75,906,303	4,382,023,903	3,960,708,015	421,315,888	90%
Opening Bank Balances	-	74,820	74,820	74,820	-	100%
TOTAL	4,306,117,600	75,981,123	4,382,098,723	3,960,782,835	421,315,888	90%
EXPENDITURE						
Compensation of Employees	(3,047,155,793)	360,000	(3,046,955,793)	(2,949,101,094)	(97,854,699)	97%
Use of goods and services	(580,681,690)	(59,716,893)	(640,398,583)	(512,128,223)	(128,270,360)	80%
Transfers to Other Government Units	(579,300,117)	(5,000,000)	(584,300,117)	(403,535,316)	(180,764,801)	69%
Other grants and transfers	(81,500,000)	-	(81,500,000)	(75,771,900)	(5,728,100)	92%
Other Payments	-	-	-	-	-	-
Acquisition of Assets	(17,480,000)	(11,464,230)	(28,944,230)	(17,785,122)	(11,159,108)	61%
TOTAL	(4,306,117,600)	(75,981,123)	(4,382,098,723)	(3,958,321,656)	(423,777,067)	98%
SURPLUS/DEFICIT	-	-	-	2,461,179	2,461,179	

The cause of the variances is as explained in 12 above.

The County Executive's financial statements were approved on 23rd September, 2024 and signed by:


Chief Officer - Finance & County Treasury
Daniel Ngumi
 ICPAK Number: 8207




Head of Accounting Services
Mary W. Wachira
 ICPAK Number: 7035




Ag Asst. Director FRU
Mishek M. Gachori
 ICPAK Number: 26623



COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE
Annual Reports and Financial Statements
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12B. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	C=(A+B)	D	E=C-D	F=D/C
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Exchequer Transfers	2,344,750,868	326,574,306	2,671,325,174	1,402,351,732	1,268,973,441.95	52%
Opening Bank Balances	-	27,232,326	27,232,326	27,232,326	-	100%
TOTAL	2,344,750,868	353,806,632	2,698,557,500	1,429,584,058	1,268,973,442	53%
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	(417,995,284)	6,000,000	(411,995,284)	(122,625,388)	(289,369,897)	30%
Transfers to Other Government Units	(736,764,648)	(333,306,632)	(1,070,071,280)	(501,138,863)	(568,932,417)	47%
Other grants and transfers	(1,000,000)	-	(1,000,000)	-	(1,000,000)	-
Other Payments	(45,054,500)	-	(45,054,500)	(24,528,856)	(20,525,644)	54%
Acquisition of Assets	(1,143,936,436)	(26,500,000)	(1,170,436,436)	(653,726,494)	(516,709,942)	56%
TOTAL	(2,344,750,868)	(353,806,632)	(2,698,557,500)	(1,302,019,601)	(1,396,537,899)	48%
SURPLUS/DEFICIT	-	-	-	127,564,457	(127,564,457)	

The cause of the variances is as explained in 12 above.

The County Executive's financial statements were approved on 23rd September, 2024 and signed by:



Chief Officer- Finance & County Treasury
Daniel Ngumi
 ICPAK Number: 8207





Head of Accounting Services
Mary W. Wachira
 ICPAK Number: 7055





Ag Asst. Director FRU
Mishek M. Gachera
 ICPAK Number: 26623



COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2024

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Original Budget KShs	Adjustments KShs	Final Budget KShs	Actual KShs	Budget utilization difference KShs	% Utilization
101003000			5,500,000	19,602,837	25,102,837	9,507,562	15,595,275	38%
	101014510	Soil Sampling	400,000	-	400,000	400,000	-	100%
	101024510	Promotion of drought Escaping ,Fruits and Vegetables	1,000,000	-	1,000,000	964,910	35,090	96%
	101034510	Seedling Support Initiative	1,000,000	4,000,000	5,000,000	4,464,552	535,448	89%
	101044510	Fertilizer Support Initiative	1,500,000	-	1,500,000	1,452,200	47,800	97%
	101054510	Conservation Agriculture	-	15,602,837	15,602,837	650,000	14,952,837	4%
	101074510	Policy management , public mobilization and participation	1,600,000	-	1,600,000	1,575,900	24,100	98%
102003000			-	10,119,996	10,119,996	-	10,119,996	-
	102014510	Agricultural Produce Warehousing	-	10,119,996	10,119,996	-	10,119,996	-
103003000			236,421,783	14,100,000	250,521,783	56,774,883	193,746,900	23%
	103014510	Use of goods and services	39,200,000	9,100,000	48,300,000	41,039,384	7,260,616	85%
	103024510	Finance Services	3,500,000	5,000,000	8,500,000	4,872,314	3,627,686	57%
	103034510	Agriculture Sector Extension Management	193,721,783	-	193,721,783	10,863,185	182,858,598	6%
104003000			11,000,000	-	11,000,000	10,979,668	20,332	100%
	104024510	Livestock Production and Management	5,600,000	-	5,600,000	5,597,800	2,200	100%
	104034510	Livestock Product Value Addition and Marketing	5,400,000	-	5,400,000	5,381,868	18,132	100%
106003000			2,300,000	-	2,300,000	2,240,600	59,400	97%

COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2024

	106014510	Report Writing	2,300,000	-	2,300,000	2,240,600	59,400	97%
107003000			3,000,000	-	3,000,000	2,998,566	1,434	100%
	107054510	Disease Surveillance	3,000,000	-	3,000,000	2,998,566	1,434	100%
108003000			7,500,000	-	7,500,000	6,791,027	708,973	91%
	108024510	Slaughter House Development Initiative	7,500,000	-	7,500,000	6,791,027	708,973	91%
110003000			5,000,000	-	5,000,000	4,989,575	10,425	100%
	110014510	Fish Pond Farming	5,000,000	-	5,000,000	4,989,575	10,425	100%
111003000			20,990,000	-	20,990,000	15,519,874	5,470,126	74%
	111014510	Water Reservoirs Development	20,990,000	-	20,990,000	15,519,874	5,470,126	74%
112003000			27,500,000	-	27,500,000	18,972,812	8,527,188	69%
	112014510	Survey Equipment	14,000,000	-	14,000,000	12,394,182	1,605,818	89%
	112024510	County Spatial plan preparation	5,000,000	1,055,360	6,055,360	4,916,090	1,139,270	81%
	112034510	SP3 Strategic project monitoring and intervention	2,000,000	1,055,360	944,640	944,640	-	100%
	112044510	SP4 policy management public mobilization and participation	6,500,000	-	6,500,000	717,900	5,782,100	11%
113003000			21,000,000	-	21,000,000	1,964,132	19,035,868	9%
	113014510	Housing improvement	-	-	-	-	-	-
	113024510	Housing policy development	21,000,000	-	21,000,000	1,964,132	19,035,868	9%
114003000			3,500,000	-	3,500,000	960,670	2,539,330	27%
	114044510		3,500,000	-	3,500,000	960,670	2,539,330	27%
115003000			344,919,610	-	344,919,610	189,235,407	155,684,203	55%
	115014510	Road network development	279,919,610	5,300,000	274,619,610	162,824,797	111,794,813	59%
	115034510	Road Network Maintenance	10,000,000	5,300,000	15,300,000	153,679	15,146,321	1%
	115044510	Heavy Equipment Maintenance	10,000,000	-	10,000,000	7,440,460	2,559,540	74%
	115054510	Mechanization Services	30,000,000	-	30,000,000	13,908,400	16,091,600	46%

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2024

117003000	115094510		15,000,000	-	15,000,000	4,908,071	10,091,929	33%
	117044510	Strategic Food Security Service	-	50,000,000	50,000,000	-	50,000,000	-
118003000			-	50,000,000	50,000,000	-	50,000,000	-
	118014510	County renewable/Green energy services	32,000,000	10,000,000	42,000,000	32,864,192	9,135,808	78%
301003000			32,000,000	10,000,000	42,000,000	32,864,192	9,135,808	78%
			6,150,000	650,000	5,500,000	5,042,528	457,472	92%
	301014510	Use of goods and services	4,350,000	-	4,350,000	3,899,529	450,471	90%
	301044510	Policy Implementation	1,800,000	650,000	1,150,000	1,143,000	7,001	99%
302003000			8,800,000	-	8,800,000	6,968,340	1,831,660	79%
	302024510	Co-operative Revolving fund	6,500,000	-	6,500,000	5,114,140	1,385,860	79%
	302034510	Research and Development	2,300,000	-	2,300,000	1,854,200	445,800	81%
304003000			379,250,000	650,000	379,900,000	83,511,374	296,388,626	22%
	304014510	Trade promotion services	19,850,000	3,000,000	22,850,000	5,298,742	17,551,258	23%
	304024510	Enterprise development fund	1,400,000	650,000	2,050,000	1,301,200	748,800	63%
	304054510	Investment Promotion and County Branding	356,500,000	-	356,500,000	76,911,432	279,588,568	22%
	304064510	Informal Sector Development	1,500,000	-	1,500,000	-	1,500,000	-
305003000			1,600,000	-	1,600,000	1,513,885	86,115	95%
	305014510	Tourism promotion initiatives	1,600,000	-	1,600,000	1,513,885	86,115	95%
401003000			991,858,500	-	991,858,500	563,379,797	428,478,704	57%
	401014510	Health infrastructure development initiative	209,250,000	-	209,250,000	179,095,286	30,154,714	86%
	401034510	Emergency response services	150,000,000	-	150,000,000	63,218,600	86,781,400	42%

COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2024

401064510	Emergency Referral and Rehabilitative Services	632,608,500	-	632,608,500	321,065,911	311,542,589	51%
402003000		54,832,080	-	54,832,080	45,167,740	9,664,340	82%
402014510	Use of goods and services	10,000,000	-	10,000,000	9,979,033	20,967	100%
402024510	Human Resource for Health Management and development	25,000,000	-	25,000,000	18,496,618	6,503,382	74%
402034510	Standards and Quality Assurance	10,000,000	-	10,000,000	8,038,670	1,961,330	80%
402044510	Health leadership and governance	5,832,080	-	5,832,080	5,681,919	150,161	97%
402054510	Health policy, governance, planning and financing	2,000,000	-	2,000,000	1,986,150	13,850	99%
402064510	Health information standards and quality assurance	2,000,000	-	2,000,000	985,350	1,014,650	49%
405003000		45,350,000	10,000,000	35,350,000	33,075,808	2,274,192	94%
405014510	Family Planning, maternal, and child health services	2,000,000	-	2,000,000	1,957,550	42,450	98%
405024510	Non-communicable diseases control and prevention	2,000,000	-	2,000,000	1,561,650	438,350	78%
405034510	Public health promotion and nutrition services	9,350,000	-	9,350,000	9,298,391	51,609	99%
405044510	Community health Strategy, Advocacy and surveillance	12,000,000	-	12,000,000	10,527,692	1,472,308	88%
405054510	TB/HIV/AIDS prevention and control	14,000,000	10,000,000	4,000,000	3,843,025	156,975	96%
405064510	Social Health Insurance Scheme	6,000,000	-	6,000,000	5,887,500	112,500	98%
501003000		75,000,000	-	75,000,000	75,000,000	-	100%

COUNTY GOVERNMENT OF LAIKIPIA - EXECUTIVE
Annual Reports and Financial Statements
For the year ended June 30, 2024

	501034510	County Bursary Fund	75,000,000	-	75,000,000	75,000,000	-	100%
502003000			9,110,000	-	9,110,000	9,067,800	42,200	100%
	502014510	Use of goods and services	4,110,000	-	4,110,000	4,100,000	10,000	100%
	502024510	Headquarter Services	3,000,000	500,000	3,500,000	3,490,900	9,100	100%
	502044510		2,000,000	500,000	1,500,000	1,476,900	23,100	98%
505003000			4,990,000	600,000	3,400,000	3,102,680	297,320	91%
	505014510	ICT infrastructure Improvement	4,000,000	600,000	3,400,000	3,102,680	297,320	91%
506003000			41,800,000	500,000	41,300,000	4,740,579	36,559,421	11%
	506014510	ECDE Infrastructure Improvement	39,800,000	500,000	39,300,000	2,805,979	36,494,021	7%
	506034510	ECDE Teacher Services	2,000,000	-	2,000,000	1,934,500	65,400	97%
511003000			40,000,000	500,000	40,500,000	24,010,882	16,489,118	59%
	511014510	Vocational Education and Training	40,000,000	-	40,000,000	23,529,169	16,470,831	59%
	511044510	Education Empowerment	-	500,000	500,000	481,713	18,287	96%
701003000			3,229,605,793	-	3,229,605,793	3,087,390,497	142,215,296	96%
	701034510	County Administration- Laikipia East	1,800,000	-	1,800,000	1,546,569	253,431	86%
	701044510	County Administration- Laikipia West	400,000	-	400,000	316,324	83,676	79%
	701054510	County Administration- Laikipia North	450,000	-	450,000	369,696	80,304	82%
	701064510	Compensation to Employees	3,226,955,793	-	3,226,955,793	3,085,157,907	141,797,886	96%
702003000			17,200,000	-	17,200,000	14,912,826	2,287,174	87%
	702054510	Public participation	2,400,000	-	2,400,000	2,397,300	2,700	100%
	702064510	Decentralized Services	13,000,000	-	13,000,000	10,875,426	2,124,574	84%
	702074510		800,000	-	800,000	640,100	159,900	80%
	702084510	County services delivery and result	1,000,000	-	1,000,000	1,000,000	-	100%

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705003000		reporting	7,900,000	-	7,900,000	5,022,998	2,877,002	64%
	705014510	Compensation to employees	3,000,000	-	3,000,000	2,965,924	34,076	99%
	705024510	Current grants to Other levels of Government- CPSB	3,400,000	300,000	3,700,000	1,370,974	2,329,026	37%
	705034510	Enforcement And Disaster Management	1,100,000	300,000	800,000	599,000	201,000	75%
	705044510	Alcohol Control Committee	400,000	-	400,000	87,100	312,900	22%
706003000			36,000,000	-	36,000,000	36,000,000	-	100%
	706044510	Revenue collection services	36,000,000	-	36,000,000	36,000,000	-	100%
707003000			119,454,500	109,083,799	228,538,299	83,677,427	144,860,872	37%
	707044510	Revenue management services	43,900,000	-	43,900,000	43,900,000	-	100%
	707064510	County Treasury Administrative Services	20,000,000	119,083,799	139,083,799	15,177,791	123,906,008	11%
	707074510	Laikipia County Emergency Fund	55,054,500	10,000,000	45,054,500	24,128,856	20,925,644	54%
	707084510	Financial Automation Services	500,000	-	500,000	470,780	29,220	94%
708003000			35,450,000	24,500,000	59,950,000	55,837,794	4,112,206	93%
	708014510	Economic planning and development services	29,500,000	24,500,000	54,000,000	51,233,874	2,766,126	95%
	708024510	Legal Services	4,900,000	-	4,900,000	4,313,660	586,340	88%
	708034510		1,050,000	-	1,050,000	290,260	759,740	28%
709003000			508,215,334	44,981,123	553,196,457	531,502,480	21,693,977	96%
	709014510	Generation administration and support services	508,215,334	44,981,123	553,196,457	531,502,480	21,693,977	96%
722003000			18,000,000	-	18,000,000	17,631,630	368,370	98%
	722024510	County Public Service Board	16,000,000	-	16,000,000	15,669,380	330,620	98%
	722034510	Information and	2,000,000	-	2,000,000	1,962,250	37,750	98%

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723003000		Records management	6,000,000	-	4,000,000	2,000,000	2,000,000	-	100%
	723024510	Urban Facilities Management Services	6,000,000	-	4,000,000	2,000,000	2,000,000	-	100%
725003000			20,500,000	500,000	500,000	21,000,000	19,292,240	1,707,760	92%
	725014510	County Treasury Accounting and Reporting Services	3,900,000	-	-	3,900,000	3,624,924	275,076	93%
	725024510		3,600,000	-	-	3,600,000	3,089,580	510,420	86%
	725034510	Internal Audit Services	5,000,000	-	-	5,000,000	4,685,482	314,518	94%
	725044510	Budget Management	8,000,000	500,000	500,000	8,500,000	7,892,254	607,746	93%
726003000			19,990,000	-	-	19,990,000	18,487,419	1,502,581	92%
	726014510	Integrated Planning Services	2,200,000	-	500,000	1,700,000	1,191,150	508,850	70%
	726024510	Participatory Budgeting support services	4,550,000	400,000	400,000	4,950,000	4,549,981	400,019	92%
	726034510	Research Statistics and Documentation services	2,250,000	100,000	100,000	2,350,000	1,756,288	593,712	75%
	726064510	Strategic Partnership and Collaboration	10,990,000	-	-	10,990,000	10,990,000	-	100%
901003000			6,100,000	7,400,000	7,400,000	13,500,000	10,015,678	3,484,322	74%
	901014510	Use of goods and services	6,100,000	7,400,000	7,400,000	13,500,000	10,015,678	3,484,322	74%
902003000			18,600,000	300,000	300,000	18,900,000	18,581,695	218,305	99%
	902034510	Talent identification Programme	8,000,000	-	-	-	-	-	-
	902044510	Youth mainstreaming initiative	500,000	500,000	500,000	1,000,000	976,897	23,103	98%
	902054510	Sports promotion services	2,500,000	15,200,000	15,200,000	17,700,000	17,604,798	95,202	99%
	902064510	SP6 Sports Facility Improvement	7,600,000	7,500,000	7,500,000	100,000	-	100,000	-
903003000			6,600,000	500,000	500,000	7,100,000	6,045,500	1,054,500	85%
	903014510	Cultural events promotion services	5,100,000	2,000,000	2,000,000	7,100,000	6,045,500	1,054,500	85%

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	903034510	Social services infrastructure	1,500,000	(1,500,000)	-	-	-
904003000			6,900,000	(100,000)	6,800,000	3,226,449	3,573,552
	904014510	Children institutions support program (CEDC)	6,900,000	(100,000)	6,800,000	3,226,449	3,573,552
1001003000			15,300,000	1,020,000	14,280,000	9,651,198	4,628,802
	1001024510	Water supply projects	15,300,000	1,020,000	14,280,000	9,651,198	4,628,802
1003003000			22,000,000	5,000,000	27,000,000	26,137,816	1,381,305
	1003014510	Goods and services	22,000,000	5,000,000	27,000,000	26,137,816	1,381,305
1006003000			178,670,868	149,520,000	328,190,868	106,547,228	221,643,640
	1006014510	Solid Waste Management	21,300,000	2,020,000	23,320,000	11,804,438	11,515,562
	1006024510	Human-Wildlife Conflict Prevention	500,000	(500,000)	-	-	-
	1006044510	Climate Change Adaptation & Mitigation	156,370,868	148,500,000	304,870,868	94,742,790	210,128,078
	1006054510	Integrated Range Land Development	500,000	(500,000)	-	-	-
		Grand Total	6,650,868,468	429,787,755	7,080,656,223	5,260,341,257	1,820,334,987
							74%

14. SIGNIFICANT ACCOUNTING POLICIES

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

A. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

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

- i) Receivables that include imprests and salary advances and
- ii) Payables that include deposits and retentions.

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

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

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

B. REPORTING ENTITY

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

C. RECOGNITION OF RECEIPTS AND PAYMENTS

i) Recognition of receipts

The County Executive recognises all receipts from the various sources when the event occurs, and the related cash has actually been received into County Executive CBK operation accounts.

a) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

ii) Recognition of payments

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

a) Compensation of employees

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

b) 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.

c) Interest on borrowing

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

d) Repayment of borrowing (principal amount)

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

e) Acquisition of fixed assets

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

D. IN-KIND CONTRIBUTIONS

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

D) Third Party Payments

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

E. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash in hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya at the end of the financial year. Balances in commercial banks and unbanked revenue at the end of the financial year do not form part of cash and cash equivalent but they are included as disclosures.

I) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs 6,589,583 compared to Kshs 9,540,250 in prior period as indicated on note 11.

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F. ACCOUNTS RECEIVABLE

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

G. 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 other important disclosures and further annexed to the financial statements.

H. NON-CURRENT ASSETS

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

I. PENDING BILLS

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods, works and services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

J. CONTINGENT LIABILITIES

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

A contingent liability is:

- i. 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
- ii. A present obligation that arises from past events but is not recognised because:
 - a) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - b) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, letters of comfort/support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in other important disclosures to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 5 (under other important disclosures) and Annex 7 of this financial statement is a register of the contingent liabilities in the year.

Contingent Assets

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

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K. BUDGET

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 14th July 2023 for the period 1st July 2023 to 30th June 2024 as required by law. Further, the supplementary budget was approved by the county Assembly on 3rd January 2024.

L. COMPARATIVE FIGURES

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

M. SUBSEQUENT EVENTS

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

N. 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.

O. RELATED PARTY TRANSACTIONS

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

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15. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM THE CRF

Description	2023-2024	2022-2023
	Kshs	Kshs
Total Exchequer Transfers for quarter 1	1,091,787,228	783,412,853
Total Exchequer Transfers for quarter 2	985,527,734	1,196,424,142
Total Exchequer Transfers for quarter 3	1,307,869,142	1,163,026,289
Total Exchequer Transfers for quarter 4	1,977,875,643	2,724,087,343
TOTAL	5,363,059,747	5,866,950,627

The total budget for exchequer transfers for FY 2023/24 was Kshs 7,053,349,077 (as passed in the supplementary budget). The significant decrease in exchequer transfer as compared to comparative FY 2022/23 is attributed to non-disbursement equitable share amounting to Kshs 428,659,722 and conditional grants amounting to Kshs 629,802,964 as well as non-realisation of own Source Revenue amounting to Kshs 684,650,473

2. MISCELLANEOUS RECEIPTS

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfer from Deposit Account	-	12,000,000
	-	-
Total	-	12,000,000

The miscellaneous transfer in the FY 2022/23 relates to KDSP projects counterpart funding

3. COMPENSATION OF EMPLOYEES

Description	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	(2,458,082,103)	(2,897,915,125)
Basic wages of temporary employees	(159,312,438)	(398,192,254)
Personal allowances paid as part of salary	(1,375,000)	(945,810)
Pension and social security contributions	(330,331,553)	(239,836,264)
TOTAL	(2,949,101,094)	(3,536,889,453)

The decrease in compensation of Employees for the FY 2023/24 as compared to a comparative FY 2022/23 was due to non-payment of June 2024 salary by the close of financial year FY 2023/24 attributed to the undisbursed June 2024 Equitable share

4. USE OF GOODS AND SERVICES

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	(38,114,512)	(69,150,213)
Communication, supplies and services	(2,816,050)	(8,979,314)
Domestic travel and subsistence	(111,838,724)	(157,917,610)
Foreign travel and subsistence	(7,771,412)	(14,230,439)
Printing, advertising and information supplies & services	(9,991,572)	(13,286,018)
Rentals of produced assets	(20,555,412)	(73,283,786)
Training expenses	(7,605,642)	(11,044,967)
Hospitality supplies and services	(41,661,123)	(58,718,999)
Insurance costs	(142,577,257)	(265,863,522)
Specialized materials and services	(63,260,547)	(434,898,253)

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Office and general supplies and services	(36,284,238)	(100,030,593)
Other operating expenses	(83,371,491)	(83,307,172)
Routine maintenance – other assets	(5,156,700)	(12,306,812)
Routine maintenance – vehicles and other transport equipment	(21,096,873)	(21,060,236)
Fuel, oils and lubricants	(42,652,059)	(77,704,544)
TOTAL	(634,753,611)	(1,401,782,478)

The decrease of expenditures for use of goods and services as compared to FY 2022/23 was due to non-disbursement of equitable share and conditional grants as well as non-realisation of Own Source Revenue

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2023-2024	2022-2023
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	(634,357,322)	(83,768,104)
Laikipia County Assembly	-	-
Laikipia County Revenue Board	(79,900,000)	(66,600,000)
Laikipia County Development Authority	(10,990,000)	(3,500,000)
Laikipia County Health Institutions	(15,751,772)	(19,668,216)
Laikipia County VTCs	(18,378,100)	(22,845,150)
Nanyuki Municipality Board	(7,000,000)	-
Rumuruti Municipality Board	(9,839,914)	(6,983,144)
Laikipia County-Co-operative Fund	-	-
Laikipia County Leasing Fund	(83,457,072)	(25,780,678)
Laikipia County Enterprise Fund	-	-
Laikipia County Car and Mortgage Fund	(45,000,000)	-
TOTAL	(904,674,180)	(229,145,292)

The increase of expenditures for Transfers to other Government Entities as compared to FY 2022/23 was due to re-categorization of FIF expenditures categories to Current Grants to Government Agencies and other Levels of Government i.e., Compensation of employees and use of goods & services.

6. OTHER GRANTS AND TRANSFERS

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfer to Bursary Fund Account	(75,621,900)	(50,546,510)
Emergency Relief and Refugee Assistance	(150,000)	-
TOTAL	(75,771,900)	(50,546,510)

The increase in other grants and payments as compared to FY 2022/23 was due to increase in budgetary allocation to Bursary Fund.

7. ACQUISITION OF ASSETS

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of Buildings	(160,107,495)	(137,751,136)
Refurbishment of Buildings	(26,761,425)	(33,841,620)
Construction of Roads	(220,739,429)	(171,009,566)
Construction and Civil Works	(134,465,172)	(111,827,798)
Purchase of Vehicles and Other Transport Equipment	(25,665,220)	(15,400,000)
Overhaul of Vehicles and Other Transport Equipment	(5,363,720)	(2,504,312)

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Overhaul and Refurbishment of Construction and Civil Works	(15,702,252)	(10,868,280)
Purchase of Household Furniture and Institutional Equipment	-	(5,936,950)
Purchase of Office Furniture and General Equipment	(21,942,607)	(19,958,436)
Purchase of Specialised Plant, Equipment and Machinery	(45,244,996)	(69,161,177)
Purchase of Certified Seeds, Breeding Stock and Live Animals	(9,277,710)	(6,978,607)
Research, Studies, Project Preparation, Design & Supervision	(6,241,590)	-
Rehabilitation of Civil Works	-	(35,101,564)
TOTAL	(671,511,615)	(620,339,446)

8. OTHER PAYMENTS

Description	2023-2024	2022-2023
	Kshs	Kshs
Emergency Fund	(24,528,856)	(32,982,996)
Total	(24,528,856)	(32,982,996)

The intent of the Emergency fund is to cater for urgent and unforeseen events for which there is no specific legislative authority or budgetary allocation such as in mitigation of effects of epidemics, catastrophes, drought, fire & floods & Security matters.

9. CASH AND BANK BALANCES
BANK BALANCES

Name of Bank & Account No.	Account Number	Recurrent/ Development	2023-2024 Kshs	2022-2023 Kshs
Central Bank of Kenya Accounts				
Laikipia County Urban Institution Grant Account	100414235	Development	-	-
Laikipia County Development Account	1000171162	Development	157,950	105,033
Laikipia County Recurrent Account	1000171208	Recurrent	726	18,971
Laikipia County Deposit Account	1000285834	Development	6,589,583	9,540,250
Laikipia County Roads Maintenance Levy Fund Account	1000285842	Development	66,862	66,862
Laikipia County Health Services Account -	1000285858	Development	16,290	35,115
Laikipia County Ideas-Led Account	1000363312	Recurrent/ Development	-	10,119,996
Laikipia County Kenya Climate Smart Agriculture Project Account	1000367717	Recurrent/ Development	-	4,870,868
Laikipia County Village Polytechnic Project	1000368896	Recurrent/ Development	26,097	26,097
Laikipia County Agricultural Sector Development Support Program Account	1000372087	Development	-	2,400,000
Laikipia County Kenya Urban Support Program	1000372141	Development	-	2,339,915
Laikipia County Health FIF Account	1000392959	Recurrent	523	42,544
Laikipia County Kenya Devolution Support Program	1000418451	Development	3,043	216,323
Laikipia County Kenya Devolution Support Program	1000427728	Recurrent	286,323	3,043
Laikipia County Emergency Fund	1000451181	Recurrent/	14,985,452	71,692

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		Development		
Laikipia County Climate Change Fund – 1000546786	1000546786	Development	104,769,740	7,087,150
Laikipia County Primary Health Care	1000574046	Recurrent	212,630	84
Laikipia County Industrial Park acc	1000744707	Development	-	-
Laikipia County Food System Resilience	1000737767	Development	9,500,000	-
TOTAL			136,615,218	37,013,942

10. OUTSTANDING IMPRESTS

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	-
Total	-	-

11. DEPOSITS AND RETENTION

Description	2023-2024	2022-2023
	Kshs	Kshs
Deposits and Retentions	(6,589,583)	(9,540,250)
Total	(6,589,583)	(9,540,250)

These are monies held for third parties

12. FUND BALANCE BROUGHT FORWARD

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts	37,013,942	157,361,779
Accounts Payables	(9,540,250)	(137,112,022)
Total	27,473,693	20,249,757

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

13. PRIOR YEAR ADJUSTMENTS

Description of the error	2023-2024	2022-2023
	Kshs	Kshs
Adjustments on bank account balances	(166,548)	(40,517)
Total	(166,548)	(40,517)

The Kshs 166,548 prior year adjustment under bank balances relates to (Kshs 42,544 for Laikipia County Health FIF A/c Kshs 18,971 for Recurrent A/c and Kshs 105,033 for Development A/c) that at the close of FY 2022/23 were listed as bank balances but were returned to CRF in the FY 2023/24

13 A. PRIOR YEAR ADJUSTMENTS FY 2023/24

Description of the error	Balance B/F FY 2022-2023 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance B/F FY 2022-2023
Bank Account Balances	37,013,942	(166,548)	36,847,394
Total	37,013,942	(166,548)	36,847,394

This further explains the prior adjustments for FY 2022/23 whereby there were returns to CRF of Kshs 166,548 in the current FY 2023/24

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14. INCREASE/ (DECREASE) IN OUTSTANDING IMPRESTS

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Account Receivables as at 1st July 2023 - A	-	-
Closing Account Receivables as at 30th June 2024 - B	-	-
Increase/ Decrease in Receivables C = B - A	-	-

The note shows the changes receivables during the periods.

15. INCREASE/ (DECREASE) IN DEPOSITS AND RETENTION

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Account Payables as at 1st July 2023 - A	9,540,250	137,112,022
Closing Account Payables as at 30th June 2024 - B	6,589,583	9,540,250
Increase/ (Decrease) in payables C = B - A	(2,950,667)	(127,571,772)

The note shows the changes payables during the periods.

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16. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLES (SEE ANNEX 2)

Description	**Balance B/F for FY 2022/2023	Additions During the FY 2023/24	Paid during the FY 2023/24	Adjustment during the FY 2023/24	Balance C/F in the FY 2023/24
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings	242,702,799	26,361,136	55,312,753	165,438	213,916,620
Construction of civil works	540,027,040	139,998,704	72,453,928	-	607,571,816
Supply of goods	919,607,720	39,199,417	149,831,306	(345,509,917)	463,465,914
Supply of services	316,580,132	225,885,952	178,656,966	36,845,195	400,654,313
Total	2,018,917,691	431,445,210	456,254,953	(308,499,284)	1,685,608,663

*** The restatement of the Balance brought forward from FY 2022/23 is as a result of re-categorisation of the pending bills into more appropriate categories. The total of kshs 2,018,917,691 however remains unchanged. An analysis of the pending accounts payables per department is provided under annex 2.*

1 A. Balance B/F Analysis per Department from FY 2022/2023

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
County Administration	56,494,763	43,451,951	25,324,029	113,035,280	238,306,023
Finance and Economic Planning	4,859,134	23,916,639	7,414,223	83,119,478	119,309,474
Health and Medical Services	59,123,108	6,937,312	738,927,367	23,607,167	828,594,955
Agriculture, Livestock and Fisheries	1,458,917	5,893,016	15,061,551	455,400	22,868,884
Infrastructure, Roads and Public Works	-	216,321,955	32,256,315	60,826,249	309,404,519
Education and Sport	71,362,407	8,914,009	27,754,924	6,847,986	114,879,326
Trade, Tourism and Cooperative	49,404,469	-	-	9,361,048	58,765,517
Gender and Social Services	-	-	-	-	-
Water, Environment and Natural Resources	-	234,592,158	72,869,311	19,327,523	326,788,992
Total	242,702,799	540,027,040	919,607,720	316,580,132	2,018,917,691

1 B. Analysis of Additional Pending Bills per Department for FY 2023/2024

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
County Administration	2,343,954	7,588,633	12,409,770	218,800,277	241,142,634
Finance and Economic Planning	-	-	1,253,800	3,278,595	4,532,395
Health and Medical Services	-	-	-	-	-
Agriculture, Livestock and Fisheries	-	-	927,755	-	927,755
Infrastructure, Roads and Public Works	2,767,957	126,043,702	15,422,000	-	144,233,659
Education and Sport	-	-	1,626,742	-	1,626,742
Trade, Tourism and Cooperative	21,249,225	-	-	808,000	22,057,225
Gender and Social Services	-	-	7,559,350	2,999,080	10,558,430
Water, Environment and Natural Resources	-	6,366,369	-	-	6,366,369
Total	26,361,136	139,998,704	39,199,417	225,885,952	431,445,210

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1 C. Analysis of Paid Pending Bills per Department for FY 2023/2024

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
County Administration	15,370,023	11,083,237	8,162,521	148,442,573	183,058,354
Finance and Economic Planning	2,174,571	11,700,520	567,683	24,317,496	38,760,270
Health and Medical Services	7,597,142	-	128,055,798	790,103	136,443,043
Agriculture, Livestock and Fisheries	1,267,485	-	6,365,200	120,000	7,752,685
Infrastructure, Roads and Public Works	-	23,887,249	-	4,595,794	28,483,043
Education and Sport	17,044,097	3,803,877	4,406,320	391,000	25,645,294
Trade, Tourism and Cooperative	11,859,435	-	-	-	11,859,435
Gender and Social Services	-	-	-	-	-
Water, Environment and Natural Resources	-	21,979,045	2,273,784	-	24,252,829
Total	55,312,753	72,453,928	149,831,306	178,656,966	456,254,953

1 D. Analysis of Adjustment of Pending Bills per Department for Annual FY 2023/2024

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
County Administration	-	-	-	54,659,695	54,659,695
Finance and Economic Planning	-	-	(313,000)	(13,997,370)	(14,310,370)
Health and Medical Services	165,438	-	(339,636,117)	(3,817,130)	(343,287,809)
Education and Sport	-	-	(5,266,500)	-	(5,266,500)
Water, Environment and Natural Resources	-	-	(294,300)	-	(294,300)
Total	165,438	-	(345,509,917)	36,845,195	(308,499,284)

1 E. Analysis of Balance C/F per Department for FY 2023/2024

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
County Administration	43,468,694	39,957,347	29,571,278	238,052,680	351,049,999
Finance and Economic Planning	2,684,563	12,216,119	7,787,340	48,083,207	70,771,229
Health and Medical Services	51,691,404	6,937,312	271,235,452	18,999,934	348,864,102
Agriculture, Livestock and Fisheries	191,432	5,893,016	9,624,106	335,400	16,043,954
Infrastructure, Roads and Public Works	2,767,957	318,478,408	47,678,315	56,230,455	425,155,136
Education and Sport	54,318,310	5,110,132	19,708,846	6,456,986	85,594,274
Trade, Tourism and Cooperative	58,794,259	-	-	10,169,048	68,963,306
Gender and Social Services	-	-	7,559,350	2,999,080	10,558,430
Water, Environment and Natural Resources	-	218,979,482	70,301,227	19,327,523	308,608,232
Total	213,916,619	607,571,816	463,465,914	400,654,312	1,685,608,662

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2. OTHER PENDING PAYABLES

Description	Balance b/f FY 2022/2023	Additions for the period 2023/2024	Paid during the year 2023/2024	Balance c/f FY 2023/2024
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	121,435,851	356,694,500	336,337,742	141,792,609
Amounts due to third parties	105,055,570	289,862,275	-	394,917,845
Total	226,491,421	646,556,775	336,337,742	536,710,454

2a. Payables to county entities

Description	Balance b/f FY 2022/2023	Allocations F/Y 2023/2024	Transfers in F/Y 2023/2024	Balance F/Y 2023/2024
	Kshs	Kshs	Kshs	Kshs
Laikipia County Revenue Board	20,244,787	79,900,000	79,900,000	20,244,787
Laikipia County Development Authority	12,140,000	10,990,000	10,990,000	12,140,000
Laikipia county Car & mortgage Fund	7,500,000	45,000,000	45,000,000	7,500,000
Laikipia county Enterprise Fund	6,582,538	750,000	-	7,332,538
Laikipia county bursary Fund	25,000,000	75,000,000	75,621,900	24,378,100
Laikipia county Emergency fund	20,981,029	45,054,500	24,528,856	41,506,673
Laikipia County Co-operative Fund	500,000	500,000	-	1,000,000
Laikipia County Economic Stimulus Fund	42,450,000	-	-	42,450,000
Laikipia County leasing fund	3,653,258	85,000,000	83,457,072	5,196,186
Rumuruti Municipality	(17,615,761)	7,500,000	9,839,914	(19,955,675)
Nanyuki Municipality	-	7,000,000	7,000,000	-
Totals	121,435,851	356,694,500	336,337,742	141,792,609

2b payables to third parties

Description	Balance b/f FY 2022/23	Additions F/Y 2023/24	Paid in F/Y 2023/24	Balance F/Y 2023/24
	Kshs	Kshs	Kshs	Kshs
LAPFUND defunct local authorities (interest levied)	19,524,324	-	-	19,524,324
Laptrust/CPF Interest Levied (Contingent Penalties)	17,636,283	-	-	17,636,283
LAPTRUST defunct local authorities (interest levied)	32,184,619	-	-	32,184,619
NSSF (outstanding contributions)	3,551,540	-	-	3,551,540
NSSF (interest levied & penalties)	32,158,804	-	-	32,158,804
May 2024 Salary Unison Sacco	-	19,596,853	-	19,596,853
June 2024 Salary	-	270,265,422	-	270,265,422
Total	105,055,570	289,862,275	-	394,917,845

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3. RELATED PARTY DISCLOSURES

Related party transactions

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	107,064,972	85,026,139
Total Key Management Compensation	107,064,972	85,026,139
Transfers to related parties		
Transfers to other County Government Entities	943,812,578	102,863,822
Transfers to non-reporting entities (VTCs & hospitals)	34,129,872	42,513,366
Total Transfers to related parties	977,942,450	145,377,188
Transfers from related parties		
Transfers from the Exchequer	5,363,059,747	5,866,950,627
Transfer from Deposit Account	-	12,000,000
Total Transfers from related parties	5,363,059,747	5,878,950,627

4. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established	Location	Accounting Officer responsible
Nanyuki Water and Sewerage Company Ltd	14/12/2005	Nanyuki	Eng. Kennedy Gitonga
Nyahururu Water and Sanitation Company Ltd	18/02/2002	Nyahururu	Benard Mwauna
Laikipia County Bursary Fund	19/06/2014	Nanyuki	John Mwangi
Laikipia County Enterprise Fund	19/06/2014	Nanyuki	Raphael Jomo
Laikipia County Co-operative Fund	6/1/2015	Nanyuki	Richard Mungu
Laikipia County Executive Car and Mortgage Fund	12/15/2014	Nanyuki	Daniel Ngumi
Laikipia County Development Authority	19/06/2014	Nanyuki	James Mugambi
Laikipia County Revenue Board	19/06/2014	Nanyuki	Elijah Kamunya
Laikipia County Public Service Board	19/06/2014	Nyahururu	Josphat Lodi Lekumario
Laikipia County Leasing Fund	14/06/2020	Nanyuki	Daniel Ngumi
Laikipia County Emergency Fund	14/06/2020	Nanyuki	Daniel Ngumi
Laikipia County Economic Stimulus Fund	27/10/2020	Nanyuki	Daniel Ngumi
Rumuruti Municipality Board	22/03/2023	Rumuruti	Jackson Kibocha
Nanyuki Municipality Board	27/08/2018	Nanyuki	Alexander Maima

5. CONTINGENT LIABILITIES

S/NO	Contingent liabilities	2023-2024	2022-2023
		Kshs	Kshs
1	NYERI ELRC NO.197 OF 2015	-	1,400,000
2	NANYUKI CMCC NO.54 OF 2017	-	1,902,662
3	HCC 1 of 2017	-	26,441,632
4	NANYUKI HCC NO.2 OF 2017	-	46,761,000

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5	NANYUKI CMCC NO.1 OF 2017	-	70,941,173
6	NYERI ELRC NO.250 OF 2018	-	3,423,855
7	NYERI ELC NO.35 OF 2018	-	500,000
8	NYAHURURU MISC NO.72 OF 2019	-	201,759
9	NYERI JR NO.2 OF 2019	-	760,615
10	NYAHURURU CMCC NO. 206/2019	-	69,140
11	NANYUKI CMCC NO.25 OF 2020	-	56,775
12	NANYUKI CMCC NO.32 OF 2020	-	141,000
13	CMCV 3 of 2020	-	3,550
14	NANYUKI CMCC NO.69/2020	-	3,650
15	NANYUKI CMCC NO.68/2020	-	3,650
16	NANYUKI CMCC NO.71/2020	-	3,550
17	NANYUKI CMCC NO.70/2020	-	3,650
18	CMCC 101 of 2020	-	1,096,412
19	NYAHURURU MISC NO. E001 OF 2020	1,400,000	1,400,000
20	NYERI PETITION NO. E002 OF 2020	-	4,000,000
21	NYAHURURU ELC NO.50 OF 2020	2,000,000	2,000,000
22	NANYUKI PETITION NO.3 OF 2020	45,595,000	45,595,000
23	NYAHURURU MELC NO 50/2021	9,000,000	9,000
24	NANYUKI CIV SUIT NO E023/2021	-	1,400,000
25	NYAHURURU ELC CASE NO.073/2021	12,250,000	12,250,000
26	NYERI ELRC NO.14 OF 2020	-	6,012,000
27	NANYUKI CMCC NO. 68/2022	-	2,662,079
28	NYERI CMCC NO. E102/2022	-	4,550
29	PPRA Smart Towns (Warugita)	-	112,142,956
30	PPRA Smart Towns	56,466,613	56,466,613
31	PPRA Smart Towns	-	79,990,556
32	Nanyuki CM Civil suit 53 of 2023	4,000,000	4,000,000
33	NYK HCC 1 OF 2024	255,781,865	
34	RENTCO AFRICA LTD ARBITRATION	915,710,209	-
Total		1,302,203,687	483,646,828

Further details on contingent liabilities are listed under annex 7

6. STAFF ESTABLISHMENT

Description	FY 2023/24	FY 2022/23
Permanent Employees	1,836	2,338
Contractual Employees	800	336
Casual Workers	914	637
ECDE Teachers	181	282
Totals	3,731	3,593

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17. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
2021/22				
BASIS FOR QUALIFIED OPINION				
1.	Un-Explained Variances Between Financial Statements and Supporting Schedules The statement of receipts and payments and as disclosed in Notes 4 and 5 to the financial statements reflect amounts of Kshs 990,231,902 and Kshs 59,732,900 in respect to transfer to other government entities and other grants and payments respectively. However, the balances in the financial statements and the supporting schedules had variances.	Originally there was a mix up of the schedules availed for audit under this observation as this relates to transfers to self-reporting entities in the County. Consequently, upon review the County identified the correct schedules and submitted them for audit review.	Resolved	FY 2022/2023
2.	Unsupported Pending Bills Annex 2 to the financial statements reflects pending accounts payables amounting to Kshs 1,680,915,846 which included additions during the totalling Kshs 1,677,413,008 which were not supported by invoices, local purchase orders, local service orders and procurement documents. Further, pending bills amounting to Kshs 23,484,545 were omitted from list of bills, therefore understating the total bills by Kshs 23,484,545. In the circumstance, the accuracy and completeness of pending accounts payables of Kshs 1, 680,915,846 could not be confirmed.	The County engaged a Pending Bills Verification Committee who verified the bills and produced a report on the eligible and ineligible bills. The process of implementing their recommendations is still ongoing and entails cleaning up of the Pending Bills register and ensuring all eligible bills have their complete supporting documents to facilitate preparation of an updated Payment plan on First-in- First out basis. The Register will also continue being updated with the relevant information for completeness. We confirm that no pending bill has been paid or shall be paid without adequate and appropriate supporting documents. The amount totalling to Kshs. 23,484,545 relates to work in progress whose requisite documents had not been submitted to the office of the Accounting Officer at the	Resolved	FY 2022/2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
3.	Doubtful Payment of Legal Fees The statement of receipts and payments and as disclosed under Note 3 to the financial statements reflects payment of use of goods and services totalling Kshs.1,220,827,102 which includes Kshs.125,800,557 in respect to other operating expenses out of which Kshs.23,815,918 was paid in relation to legal fees. However, there was no evidence that the payments were based on the Advocates' Remuneration Order which sets out the scale for payment of legal fees. In addition, there was no evidence of engagement between the legal department and external lawyers attempting to negotiate or review the fee. In the circumstances, the validity and value for money of the expense of Kshs.23,815,918 included under other operating expenses could not be confirmed.	close of the year hence it was a commitment that could not have been factored as a pending bill. a) Evidence that payments are based on the Advocates Remuneration Order (ARO) states that the Order shall apply to the remuneration of an advocate of the High Court by his client in contentious and non-contentious matters, the taxation thereof and the taxation of costs as between party and party in contentious matters in the High Court, in subordinate courts (other than Muslim courts), in tribunal appointed under the Landlord and Tenant (Shops, Hotels and Catering Establishments) Act and in a tribunal established under the Rent Restriction Act. It further states under Order 3 that no advocate may agree or accept his remuneration at less than that provided by this Order. This therefore means that the ARO provides for a baseline which sets out the scale of professional legal fees to be charged by advocates, providing for a minimum scale of fees based on the nature of transaction. The guiding principle is the instruction fees which is mainly informed by the subject matter which ought to be determined from the pleadings, judgment or settlement. At all times, all fees are drawn to scale meaning reference is made to the ARO. It's prudent to note that every instruction differs from the value of the suit property.	Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		the amount of work to be done by the advocate, where relevant the subject matter of the suit as well as the prevailing economic and political conditions b) Evidence on negotiations with external lawyers. There is no principle in law that mandatorily requires us to negotiate fees, however, we negotiate where necessary and on a case to case basis. We are informed by several factors as highlighted above and importantly protection of public funds. To contextualize the above, I make reference to Nyeri ELRC JR NO. 1 of 2020 The Kenya County Government Workers Union & 2 Others vs County Government of Laikipia & Aror; In this matter, the County Government undertook public service reforms and as part of the process in embarking on staff restructuring exercise some positions were declared redundant. At the end of the staff evaluation Page 5 of 210 exercise, the functions of one hundred and seventy-two (172) employees were declared obsolete. The Kenya County Government Workers Union, The Union of Civil Servants and the Kenya Union of Nurses moved to the Employment and Labor Relations Court (ELRC) in a bid to seek for prohibitory orders, stay of the decision among other prayers. We filed our pleadings, proceeded for hearing and the Court delivered its judgment in our favor, dismissing the applicant's case with no		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		orders as to cost as they had failed to exercise the doctrine of exhaustion. The Applicants being dissatisfied with the decision of the Honorable Court filed a Notice of Appeal at the Nyeri Court of Appeal. Subsequent to that, one hundred and ten (110) appellants filed their appeals at the Public Service Commission, all parties have filed their submissions, the matter awaits Ruling. From the above sampled case it demonstrates the stages in which the matter has proceeded to date i.e. through the High Court, Court of Appeal and PSC, further the nature of the case involved one hundred and seventy-two (172) employees, political affiliation among others. Correspondence with the auditor included a letter showing our negotiation and approval of the same, instruction note, pleadings and judgement. The nature of negotiations and reasoning have applied mutatis mutandis in all matters. Generally, in our negotiations on legal fees consider factors such as; i) Complexity of the engagement, difficulty and novelty of the questions presented, skills, specialized knowledge and responsibility of the lawyer. ii) The extent to which counsel may, or will forgo other opportunities in order to satisfy our requirements; iii) Number and importance of documents prepared or reviewed; iv) Circumstances under which services are		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		rendered v) Customary charges of other lawyers of equal standing and vi) the nature of the results ultimately achieved for the County.		
OTHER MATTERS				
I.	Budgetary Control and Performance The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs 8,340,703,410 and Kshs. 5,801,910,038 respectively, resulting to an underfunding amounting to Kshs 2,538,793,372 or 30% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs. 8,340,703,410 and Kshs. 5,781,660,282 respectively, resulting to an underperformance amounting to Kshs 2,559,043,129 or 31% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public	The underutilization of expenditure budget was caused by the under realization of revenue budget which are relatively of similar amounts/percentages i.e. 30% & 31%. This is because, the revenue and expenditure budgets of Kshs 8,340,703,410 were also both realized and utilized at nearly the same percentages of 70% and 69% respectively which implies that the resources were utilized to the extent that they were available to the county executive. The cause of revenue under realization as indicated below the statement of appropriation combined was majorly due to: a) Partial disbursement of conditional grants amounting to Kshs. 428,926,117 and undisbursed June 2022 equitable share totalling to Kshs 410,901,253. b) Non-realization of proceeds from borrowing (infrastructure bond of Kshs 1,247,627,355) occasioned by the Senate going for indefinite recess before approving the bond. c) and under realization in own source revenue amounting to Kshs 411,458,821 attributed	Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
2.	Project Implementation Status The statement of receipts and payments and as disclosed in Note 6 to the financial statements, reflects payments for acquisition of assets amounting to Kshs.878,860,928. However, the County Executive did not provide the project implementation status report (PIS) for audit review to confirm the status of all the budgeted and implemented projects in the year under review. In the circumstance, it has not been possible to confirm the status of the projects that were planned, budgeted for and implemented during the year. Pending Bills The financial statement other importance disclosures under Note 1 reflects pending account payables balance of Kshs.1,680,915,846 which includes additional pending accounts payable amounts of Kshs. 1,677,413,008 for the year. Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged	to unrealized revenue from contribution in lieu of rates by the close of FY 21/22 and reduced Cess collection (livestock Cess, slaughtering fees and other horticultural Cess fees occasioned by the prevailing drought situation in the country). The county at the time was preparing the project report as per the requirements of the reporting templates. However, the same has since been enhanced/ improved to present more information to the user. Page 7 of 210 The improved report has since been resubmitted to the office of auditor general for further review having captured the additional details e.g. Date of completion and project status. We have resubmitted the Project Implementation Status report for your further review The pending bills mostly occur as a result of non-realization of full Own source Revenue Budget as well as delayed release of the equitable share. The County Executive have always endeavoured to clear the same based on their ageing chronology unless the same have been audited and found ineligible for various reasons. Further, the timeliness of project completion also determines the settlement of pending bills and the time it takes to settle them. A Payment Plan has always been developed and implemented each financial year to ensure transparency in settlement of the bills in line with the PFM Act 2012 requirements. Out of the	Resolved	FY 2022/23
3.			Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		Kshs 1,680,915,846, the County Executive has settled Kshs 778,288,873 as at 30th April 2024. Further, the County has settled several eligible bills worth Kshs 2,061,454,114 from July 2020 to April 2024 albeit the new bills that arise by close of each year due to the facts disclosed above. The County Government has continued to intentionally budget, track and settle pending bills each FY e.g. the County in the FY 2022/2023 budgeted for Kshs 320,465,359 and in the FY 2023/2024 has budgeted for Kshs 390,000,000. The payment plan for FY 2022/ 2023 was fully settled and a new one has been developed for FY 2023/2024 to ensure all eligible bills are settled in a transparent manner based on age		
4.	Unresolved Prior Year Matters In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.	The County Executive only includes issues that have been discussed and resolved with the County Assembly and Senate parliament. In this case, the prior audits had not been discussed and resolved for them to qualify for inclusion in the Status of prior year audit issues. The management is continuously implementing the Auditor's Recommendations and has been consistently appearing before the County Assembly and the Senate oversight committees (PIC/ PAC) to deliberate on the unresolved audit issues. We commit to continue complying with these oversight bodies towards resolving the issues fully and promptly.	Resolved	FY 2022/23
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
1.	Compensation of Employees 1.1 Non-Compliance with the Law on Fiscal Responsibility- Wage Bill. The statement of receipts and payments and as disclosed under Note 2 to the financial statements reflects compensation of employees' expenditure of Kshs 2,624,226,998 which represents 50% of the total receipts of Kshs 5,275,273,304. This is contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the county government expenditure on wages and benefits for public officers should not exceed 35% of the county total revenue. In the circumstance, Management was in breach of the law	The County Government inherited a bloated wage bill from Former Local authorities and the National Government. E.g. devolved departments of Trade, Infrastructure, Agriculture and Health. Specifically, the Department of Medical Services and Public Health Wage bill has been very high comprising 58% of the total County payroll (PPD) as at 30th June 2023. It is worth noting that the two County Teaching & Referral Hospitals, due to their location, serve 6 other counties apart from Laikipia i.e. Nanyuki serves two other counties while Nyahururu serves four other counties due to their proximity and quality of services hence the high wage bill. To address this wage bill matter, the County Government has attempted to right size the workforce by retrenching some members of staff whose positions are obsolete to save Kshs 8,176,965 per month which is approximately Kshs 100 million Per annum. In addition, the Government is not replacing some cadres who have exited service in addition to exploring other possible ways of maintaining the required legal threshold such as increasing the revenue. The wage bill trend has relatively gone down from 48% in 2018/2019 to 45.3 % in 2021/2022 in relation to actual receipts save for 2019/2020 which was an exception due to delayed receipt of the Equitable Share. Generally, the salary review by Salary Remuneration Commission also lead to some increase on wage bill.	Unresolved	FY 2022/23
	1.2 Non-compliance to A-Third of Basic	There was a tax waiver (PAYE relief) by the	Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	Salary Role Test During the year ended 30 June, 2022, seventy-one (71) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section 19 (3) of the Employment Act, 2007 which states that the total amount of deduction of the wages of an employee shall not exceed 2/3 of such wages. Management has not explained the failure to comply with the policy. In the circumstance, Management was in breach of the law.	President on 25th March 2020 which did not indicate the end date and this occasioned increase in net salary for the officers. Consequently, the officers borrowed loans based on the resultant net pay most likely to cushion themselves against the effects of COVID-19 pandemic. When the tax waiver was reviewed in January, 2021 the net salary dropped and this affected the one third rule for the officers. The County Executive adjusted the loan deductions for these loans to ensure adherence to the one third rule.		
	1.3 Non-compliance with Regulation and Guidelines on Acting Positions During the year under review, the County Executive of Laikipia paid twenty-four (24) of its staff members acting allowance for a duration exceeding six (6) months contrary to the public service commission, Human Resource Policies and Procedures Manual for the Public Service of May, 2016 C.14 (1) which states that Acting allowance will not be payable to an officer for more than six (6) months. In the circumstance, the Management was in breach of the law	We confirm that all staff who were drawing acting allowance for a duration exceeding six (6) months had the allowances terminated. The management plans to competitively fill these vacant posts.	Resolved	FY 2022/23
	1.4 Unauthorized Payment for Hardship Allowance Included under Note 2 to the financial statements on compensation to employees amount of Kshs.2,624,226,998 is hardship allowance totalling Kshs.3,780,000 paid to seven (7) full time Board members of the County Public Service Board of Laikipia at the	Laikipia is a hardship area and all public officers [including the said Public Service Board members] deployed in Laikipia are entitled to hardship allowance. Indeed, the IPPD automatically generated the said officials pay with the said allowance once their data was uploaded thereon since they are on full-time service	Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	rate of Kshs.45,000 per member per month. This is contrary to the Salaries and Remuneration Commission (SRC) circular no. SRC/TS/CGOVT/3/61 Vol IV (49) of 8 December, 2017 which sets out the remuneration and benefits for Board Members of the County Public Service Board and which has not prescribed any allowance to full time board members other than the set gross monthly remuneration package. Page 11 of 210 In the circumstance, Management was in breach of the law.			
2.	Use of Goods and Services The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects use of goods and services payments of Kshs.1,220,827,102. However, the following unsatisfactory matters were noted. 2.1 Irregular Award of Procurement Contract Included in the use of goods and services expense of Kshs.1,220,827,102 under Note 3 to the financial statements reflects payment of Kshs.8,735,106 in respect to communication, supplies and services out of which expenditure of Kshs.2,281,400 was incurred in respect to installation of call software POE extension phones and configuration of PBX review. However, while, the letter of notification of award was issued on 11 May, 2021 and acceptance letter by the contractor dated 14 May, 2021, the contract agreement with the contractor was signed on 12 April, 2021 which was one month earlier than the contract award	The error related to the signing of the contract was noted and corrected all other documents were consistent with the correct procurement timelines, the tax compliance certificate was unfortunately missed during the review and the county has strengthened the evaluation process by introducing necessary checklists in any procurement process. The Contract document was recalled and duly corrected.	Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe
	and letter of acceptance. Further, review of mandatory requirements revealed that the contractor's tax compliance certificate had expired. In the circumstance, Management is in breach of law in the award of the contract.			
	2.2 Irregular Expenditure on County Assembly Members (MCA) The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects use of goods and services payments of Kshs.1,220,827,102 which includes training expenses of Kshs.30,914,889 out of which Imprest of Kshs. 820,000 was paid in form of allowances to MCAs and staff members during devolution conference on Page 12 of 210 23 and 24 November, 2021 at Maktueni County. It was not clear why this amount was paid yet the County Assembly had its own budget. Further, no documentary evidence including surrender voucher in respect to the expenditure was provided for audit review. This is contrary to Section 42(1) (b) of the Public Finance (County Governments) Regulations, 2015 stating that an Accounting Officer shall ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes for which they were intended and appropriated by the County Assembly. In the circumstance, Management was in breach of the law.	We confirm Kshs 20,000 was paid for the MCAs being conference registration fees and not subsistence allowances as captured. The County Executive agreed to facilitate only this bit (registration) while they were to meet their own Daily Subsistence Allowances, this was consistent with the requirements by the organizers that each county process registration for attendees for the devolution conference before staff could attend and participate, the county executive paid for registration whereas the assembly paid for the subsistence and other associated allowances for its members. However, the County Assembly was informed of this observation and advised to ensure utilization of their budget to fund own activities.	Resolved	FY 2022/23
	2.3 Irregular Payments of Airtime The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects use of goods and services payments of	Initially, the County Executive had been paying Airtime facilitation to various officers for ease of official communication in line with Head of Public Service circular ref:	Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	Kshs.1,220,827,102 which includes communication, supplies and services payments of Kshs.8,735,106 out of which an amount of Kshs.3,540,080 was paid in form of airtime allowances to Laikipia County Executive staff without any approval from the Salaries and Remuneration Commission. Further, there was no evidence of taxation of the airtime benefit to the employees. This is contrary to the 2013 public service commission of Kenya county public service human resource manual section F.1 stating that "The Salaries and Remuneration Commission will be responsible for the review of the Civil Service salaries and allowances." and Section F.14 (1) stating that, "There are other allowances which may be paid to different categories of staff in various circumstances. Such allowances will be determined by the county government with the advice of the SRC." In the circumstance, Management was in breach of the law.	OP/CAB/15 dated 15th March 2010. We sought clarification on this matter from SRC who in turn advised us on how to be paying airtime to eligible officers. The rates contained in the earlier circular are similar to those contained in the SRC advisory letter/ reply dated 11th April 2023. The Kenya Revenue Authority (KRA) also analysed the tax on these payments and same have since been settled.		
	2.4 Irregular Expenditure on Training The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects use of goods and services payments of Kshs.1,220,827,102 which includes Kshs.30,914,889 being payment on training expenses out of Kshs.1 0,619,245 paid for a training on public service transformation from 20 February, 2022 to 5 March, 2022 in Israel. However, it was not clear why the training of leadership and Management Course was undertaken in Israel yet it could have taken	Transformational leadership and management programs are offered by a number of public and private sector institutions in Kenya, region and elsewhere. Israel is a global leader in innovation, including in health and arid farming technologies, two areas of great interest to Laikipia. The program designed by Avnon was structured to specifically equip the participants with skills necessary for the promotion and support of innovation in these and other sectors. This was achieved via an experiential program that combined lectures/		

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	place at the Kenya School of Government to save the high cost of conference, travel and per diem allowances paid to six (6) officers contrary to Section 6 of Treasury Circular No 20/2015 which requires that only international workshops, seminars and study tours that are justified in terms of benefit to the people of Kenya should be undertaken outside the country. Further, copies of stamped passports to support the payment, flight boarding passes and signed attendance sheets were not provided for audit. In addition, air tickets were procured through cash payment thereby flouting procurement laws on procurement of services above the approved thresholds. In the circumstance, Management was in breach of the law.	discussion sessions in a workshop setting with sessions/ engagements and field visits at, inter alia, the following: (a) The Entrepreneurship and Innovation Center, Ashdod (b) Shimon Peres Center for Peace & Innovation, Tel Aviv Yafo (c) Ministry of the Economy, Jerusalem (d) Holon Institute of Technology, Holon. (e) One Best, a consultancy founded by Eli Goldratt (the proponent of the Theory of Constraints etc) that advises retail chains across the globe. Page 14 of 210 (f) Two Kibbutzim near Haifa. It was accordingly felt that the Avnon program offered the best value that would not be achieved by the similar programs in Kenya. Whereas the tickets were purchased by the individual travellers the same was done in such a manner to ensure that they were on reimbursement basis and were surrendered with other travel expenses, this ensured that the most competitive rates were obtained.		
3.	Acquisition of assets The statement of receipts and payments and as disclosed in Note 6 to the financial statements, reflects payments for acquisition of assets amounting to Kshs.878,860,928. However, the following unsatisfactory matters were noted. 3.1. Un-approved Bond on Road Construction The statement of receipts and payments and as disclosed in Note 6 to the financial statements, reflects payments for acquisition of assets amounting to Kshs 878,860,928 out of which Kshs 379, 110,659 were payments for road	We confirm that the Infrastructure Bond funds were factored in the approved 2021/2022 budget estimates. However, just like in any other revenue streams, the County Executive was optimistic that Page 15 of 210 the revenues would be fully realized as budgeted. Further, the executive procures goods, services and works based on approved budget estimates in compliance with the PPAD Act, 2015. However, the County notes that the infrastructure bond guarantee was not received from the national treasury at the close of the financial year June 2023. consequently, the	Resolved	FY 2022/23

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	construction. Review of the documents provided in the year under review revealed that the County Executive committed Kshs.976,953,817 through issuance of Local Purchase Orders for various infrastructural projects to be financed through the Laikipia County Infrastructure Bond. Despite the Bond having been approved by the County Assembly, documents provided for audit revealed that on 2 June, 2022 the Cabinet Secretary for National Treasury and Planning wrote to the Clerk of the Senate seeking the National Assembly's approval of the sessional paper to enable the National Treasury to guarantee the infrastructure Bond. However, at the time of the audit no documentation was provided as to whether the sessional paper was approved by the senate. Further, a review of one of the projects, Improvement of roads in Karuga center, revealed that the contractor had commenced the work and had raised an interim payment certificate of Kshs.23,484,545 which at the time of the audit had not been paid for lack of funding contrary to Section 58(8) of the Public Procurement and Assets Disposal Act, 2015 which states that accounting officer shall not commence any procurement proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its approved budget estimates. In the circumstance, Management was in breach of the law.	county has engaged with the all stakeholders including the contracted suppliers with a view to resolving the works done consistent with other pending bills upon certification and verification. The interim payment certificate of Kshs.23,484,545 had not been settled because all the requisite supporting documents had not been received by the close of year. However, the same will be handled alongside other pending bills if found eligible.		
	3.2 Incomplete Project The statement of receipts and payments and as	During the time of Audit, the works were at an advanced stage to completion. The County	Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	disclosed in Note 6 to the financial statements, reflects payments for acquisition of assets amounting to Kshs.878,860,928 which includes construction of buildings payments totalling Kshs. 116,861,251 out of which an amount of Kshs.20,083,972 was paid to a contractor for various invoices in the year under review for the construction works in Laikipia County Headquarters in Rumuruti. The County Executive entered into a contract with a contractor for the construction of additional floor at a contractual sum of Kshs.44,897,926. This contract was signed on the 14 May, 2019 and the works were to be completed by 12 May, 2022. However, it was noted that, although part of the project that was completed and leased to a commercial bank with the remaining space occupied by the Sub County Administrator, the project was not complete despite the expiry of the contractual period, the contractor had left the site. Further, it was not clear how the property was leased out to the private entity as the lease documents were not provided for audit review. In the circumstance, the citizens of Laikipia County may not have got value for money from the project expenditure of Kshs.44,897,926.	Executive has successfully relocated to Rumuruti Headquarters effective 1st October 2023. Part of the space had been leased out since the Executive had not finalized modalities to occupy the office and did not want the office to remain idle		
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
1.	Payment of Salaries outside the Integrated Payroll and Personnel Data Base Payroll Information provided from manual payment vouchers and supporting schedules indicated	The ECDE teachers were previously paid stipends which could not be accommodated in the IPPD. During the year under review, Laikipia County Public Service Board (LCPSB) undertook a suitability test for ECDE	Resolved	FY 2022/23

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	that salaries amounting to Kshs.353, 261,427 were paid outside the Integrated Payroll and Personnel Data base (IPPD). This includes salaries paid to Early Childhood Development Education (ECDE) teachers and staff without payroll number. No explanation has been provided why personal numbers have taken more than three months to be processed and why the staff members continue to be paid outside the IPPD. In the circumstance, the control system on issuance of personal numbers was not effective.	teachers and issued appointment letters. The County is consolidated the database from results of suitability test with and requested for issuance of the personal numbers.		
2.	Lack of Training Policy During the year under audit, the County government incurred a total of Kshs.30,914,889 on training expenses. However, Management did not provide a training policy for audit verification and there was no evidence to indicate that training needs assessment was undertaken as the basis for training expenses incurred. It was, therefore, not possible to determine whether the training was need driven and whether value for money was realized. In the circumstance, the control system on training was not effective.	Past training needs have been assessed from time to time and some of those informed the partnership with universities such as Dedan Kimathi University of Technology. The HR coordinates the Training Needs Assessments across the departments in line with the Policy.	Resolved	FY 2022/23



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