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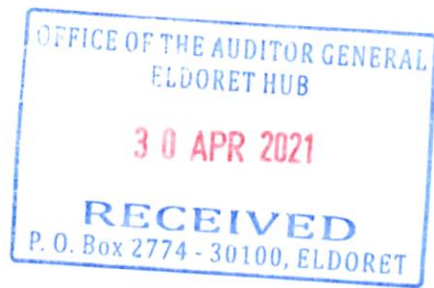
OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF TURKANA

**FOR THE YEAR ENDED
30 JUNE, 2020**



TURKANA COUNTY EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2020

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

**TURKANA COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020**

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council and the ones that have been transferred from the national government.

The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CEC – Finance is financial reporting at the County level.

Vision

A prosperous, peaceful and just county with an empowered community enjoying equal opportunities

Mission

To facilitate socio-economic transformation of Turkana through sustainable use of resources to ensure a high quality of life for the people of Turkana County

Core Values

Commitment to Excellence in Public Service
Integrity & Accountability
Transparency
Efficiency
Innovation
Hospitality
Social Equity

Our Brand Promise



Our Brand Promise is 'Pamoja Tujijenge', which captures the aspiration of full participation of the people of Turkana and the County Government of Turkana towards the development of Turkana County.






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b) Key Management

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

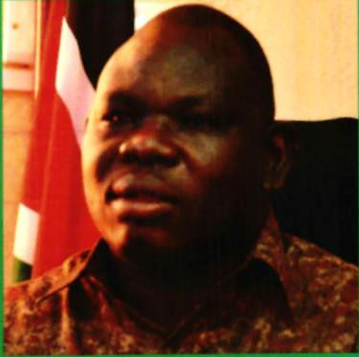


No	Profile	
1.	<p>H.E Josphat Koli Nanok Hon Josphat Koli Nanok is the first and the current Governor of Turkana County. He holds a degree of Political Science and History from the University of Nairobi. He is a seasoned politician having majored in as he served in the 10th Parliament as the Member of Parliament for Turkana South where he facilitated a lot of development. He previously served as the Assistant Minister for the Ministry of Forestry and Wildlife. He is passionate, development oriented, a peacemaker and a great leader who walks the talk and is liked by many.</p>	
2.	<p>Hon. Peter Lotethiro Deputy Governor Hon. Lotethiro is the Second Deputy Governor of Turkana County. He has a Bachelor's degree of Arts and Psychology-University of Nairobi. He is a seasoned politician with over 20 years' experience in Management in the Public Service</p>	

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3.	<p>Mr. Peter Eripete County Secretary</p> <p>Has a Bachelor's degree has a Bachelor Arts Public Administration and has over 20 years' experience in senior Management in the Public Service</p>	
4.	<p>Hon. Linus Ekuwom Chief of Staff</p> <p>Has Bachelor's Degree in Business studies -UNISA and over 10 years experience in Management in the Public Sector</p>	
5.	<p>Hon. Joseph Emathe Namuar CECM – Finance and Economic Planning</p> <p>He holds a Master degree in Project Planning and Management – University of Nairobi and has over 7 years' experience in Senior management in the Public Service.</p>	

<p>6.</p>	<p>Hon.Philip Aemun CECM – Agriculture, Pastoral Economy & Fisheries</p> <p>Hon.Philip Aemun holds Master of Science in Natural Resource Management and Sustainable Agriculture-University of Nairobi. and has over 10 years’ experience in Senior Management in the private sector and 1 year as a senior manager in the Public Service</p>	
<p>7.</p>	<p>Hon. Jane Auru Ajele CECM – Health Services and Sanitation</p> <p>Hon. Jane Auru Ajele holds a Bachelor of Science degree in Medical Laboratory Science-Kenya Methodist University.</p> <p>She has over 15 years’ experience in senior Management in the Public Service</p>	
<p>8.</p>	<p>Hon. Jenniffer Nawoi Longor CECM – Lands, Energy, Housing and Urban Areas Management</p> <p>Hon. Jenniffer Nawoi Longor holds a Master of Science degree in Energy Studies with specialization in Energy Finance – University of Dundee. She has over 10 years senior management experience in finance and 3 years as a senior manager in the public service</p>	

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	<p>9. Hon. Benson Lokwang CECM – Public Service, Administration and Disaster Management</p> <p>Hon. Benson Lokwang has a Bachelor Degree of Arts Economics and over 7 years' experience in Senior Management in the public Service</p>	
	<p>10. Hon. Patrick Lokaimoe CECM – Infrastructure, Transport and Public Works.</p> <p>Hon. Patrick Lokaimoe has a Bachelor degree in Business Management-University of Eldoret. Has over 10 years' experience in Senior Management in the Public Service</p>	
	<p>11. Hon. Christopher Aletia CECM – Water, Irrigation and Mineral Resources</p> <p>Bachelor of science in Agriculture-University of Nairobi. Master Degree in Development Studies-University of free state Has over 10 years' experience in senior management in the public service</p>	

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<p>12.</p>	<p>Hon. George Emoru Emojong CECM-Tourism and Culture</p> <p>Hon. George Emoru Emojong holds Master of Education, Planning, Management and Administration</p> <p>He has over 10 years of experience in Management of the Public service</p>	
<p>13.</p>	<p>CECM – Education, Sports and Human Resource Development</p> <p>Bachelor of Arts in Education</p> <p>Has over 15 years of serving Senior Management in the Public Service</p>	 <p>Hon. Charles Lokiyoto</p>
<p>14</p>	<p>Hon. Esther Lokwei Lokiyo CECM – Trade, Gender and Youth Affairs</p> <p>She has a Master of Arts degree in conflict and Peace Studies and over 15 years of serving Senior Management in the Public Service</p>	

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:







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No.	Profile	
1.	<p>Mr. Peter Eripete County Secretary</p> <p>Has a Bachelor's degree has a Bachelor Arts Public Administration and has over 20 years' experience in senior Management in the Public Service.</p>	
2.	<p>Abraham Losinyen Ekai Chief Officer Finance-Finance Department. Abraham holds a Master of International Development Policy degree and has served in Senior Management in Turkana County Executive for over 7 years</p>	
3.	<p>Jeremiah Apalia Lomari Chief Officer-Economic Planning</p> <p>Jeremiah has a Masters of Arts degree in Economics and has served in Senior Management in the County Executive for over 5 years</p>	
4.	<p>Joseph Ekalale Imoni chief officer-Office of the Governor</p> <p>Joseph holds Bachelor of Arts degree in Sociology and has over 15 years experience in management in the private sector and 3 years in senior management in the public service.</p>	




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No.	Profile	
5.	<p>Abdullahi Yusuf Chief Officer-Fisheries, Livestock and Veterinary</p> <p>Yusuf holds Bachelor of Business Administration (Human Resource Management) and has over 10 years experience in Senior Management in the private sector and 2 years of senior management in the public service</p>	
6.	<p>Dr. Jacob Natade Lolelea Chief Officer-Agriculture and Land Reclamation</p> <p>Dr. Jacob holds Doctor of Philosophy in Education and has over 15 years' experience in management in the private sector and 3 years in senior management in the public service.</p>	
7.	<p>Dr. Roberts Eloto Abok Chief Officer-Health and Sanitation</p> <p>Dr. Robert has Master of Medicine degree in Obstetrics and Genecology and has over 10 Years' experience in Senior Management in public and the private sector</p>	
8.	<p>Joshua Lojock Lemuya Chief Officer- Lands, Energy, Housing and Urban Management</p> <p>Joshua holds a Masters of Science degree in Development Studies and has over 10 years' experience in the private sector and 2 years' experience in Senior management in the Public service.</p>	




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No.	Profile	
9.	<p>Dr. Michael Ekidor Eregae Chief Officer-Trade, Gender and Youth Affairs Dr. Michael holds a Phd in Veterinary Epidemiology. He also has over 15 years' experience in management in the private sector and 2 years in senior management in the public service.</p>	
10.	<p>Rosemary Nchinyei Paringiro Chief Officer-Infrastructure, Transport and Public Works Rosemary has Master of Arts degree in International Journalism. She also has over 6 years of experience in Senior Management in the public service.</p>	
11.	<p>Moses Natome Chief Officer-Water Services, Environment and Mineral Resources Moses holds a Bachelors of Arts degree in Sociology and has served for 6 years in Senior Management in Public service</p>	
12.	<p>Gladys Arika Akiru Chief Officer-Public Service, Administration and Disaster Management Gladys holds Bachelor of Science degree in Health Management Systems and has over 15 years' experience in management in the private sector and 3 years in senior management in the public service.</p>	
13.	<p>Pauline Lokuruka Chief Officer-Education, Sports and Social Protection Bachelor of Education in Home Economics- University of Nairobi. Pauline holds Masters of Professional Studies degree in international Development</p>	



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No.	Profile	
14.	<p>John Ariko Namoit Chief Officer Tourism, Culture and Natural Resource</p> <p>John has Masters of Business Administration degree and has served in senior management in the Public Sector for over 10 years.</p>	

d) Fiduciary Oversight Arrangements

The County's Accounts and Investment Committee has the responsibility of examining the County Government accounts particularly those reporting on appropriation granted by the County Assembly to meet public expenditure.

The County has an Audit committee which was appointed by the Governor for a period of three (3) year with effect from 2nd May 2018.

No	Name	Designation	Up to
1.	Lomobong Moses Lokopu	Chairman	2 nd May 2021
2.	Selina Lokope (Ms)	Member	2 nd May 2021
3.	Edwin Owiti Omindo	Member	2 nd May 2021
4.	Columbus Lokwei	Member	2 nd May 2021
5.	Shemmy Ebulon Ekuwom (Ms)	Member	2 nd May 2021
6.	Michael Otieno Ng'oma	Secretary	2 nd May 2021

The Committee also follows up on:

Audit report from the auditor general.

Adequacy and effectiveness of CGE's internal control system

Adequacy and effectiveness of the entity's risk management

Likely causes of any weaknesses observed, implications and agreed remedies



The Controller of Budget also monitors and controls on the budget limits

e) Entity Headquarters

County Government of Turkana
P.O. Box 11-30500
County Headquarters
Lodwar-Turkana,
KENYA

f) Entity Contacts

E-mail: info@turkana.go.ke
Twitter [@TurkanaCountyKE](https://twitter.com/TurkanaCountyKE)
Website: www.turkana.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
Turkana Branch
Turkana Kenya

h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

i) Principal Legal Adviser

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

2. FORWARD BY THE CEC

It is my pleasure to present the County Government of Turkana's Financial Statements for the year ended 30th June 2020. The financial Statements present the financial performance of the County Government over the past year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Turkana County included business permits, land rates, business plan approval, cess fees and various other administrative charges. The County continues to explore new and innovative ways of increasing its local revenue collections.

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 statements are prepared in accordance with the cash basis of accounting method under the International Public Sector Accounting Standards (IPSAS).

The statements presented include: A statement of Receipts and Payments, a statement of Assets and Liabilities, Cash flow Statement, a statement of Comparative budget and actual amounts, a statement of Pending bills, a summary of significant accounting policies, a statement of outstanding imprest and Notes to the Financial Statements.

Financial Performance

Budget performance for the county Government was fairly impressive as Absorption was at **82** percent of the received revenues. It is important to note that the County received 91 percent of the total allocated resources in the CARA. Most of the funds not received were from the Conditional grants and transfers from other government entities. The County had a final budget of **Kshs. 14,842,631,145** against total received revenues of **Kshs. 10,840,847,983**.

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Table 1.0: Presentation of the CARA allocated revenues against the received

Revenue classification	Budget	Actual	Variance	% realization
Equitable share	10,539,450,000	9,633,057,300	906,392,700	91%
Grants	1,040,250,074	542,672,559	497,577,515	55%
Transfers	684,263,264	482,671,289	201,591,975	71%
TOTALS		10,658,401,148	1,427,576,882	87%

Table 1.1: Total revenues including the Own Source revenues

Revenue classification	Budget	Actual	Variance	% realization
Equitable share	10,539,450,000	9,633,057,300	906,392,700	91%
Grants	1,040,250,074	542,672,559	497,577,515	55%
Transfers	684,263,264	482,671,289	201,591,975	87%
OSR	180,000,000	178,840,112	1,159,888	99%
Unspent balance brought Forward 18-19	2,398,667,807	2,398,667,807	0	100%
TOTALS	14,842,631,145	13,235,909,067	1,606,722,078	

The table indicates that the County Own Source revenue stood at Kshs. **178,840,112** against a target of Kshs. **180,000,000**. However, the County own source revenues improved from a prior year collection of Kshs. **174,345,685** which translates to an increase of about **3 percent**.

Since the establishment of the Turkana County Government, a lot of progress in terms of development have been registered. The County embarked on an infrastructural development program of building infrastructure for Health facilities and Early Childhood Development (ECD) schools. The health facilities have improved access to health care through reduction of distance to health facilities from 30kms before to almost 5kms presently, while the ECD centres have improved transition rates to primary education and enrolment figures as well.

Some of the County flagship projects include the County headquarters, tarmacking of roads within urban centres, reducing incidences of livestock disease prevalence, and Tobongu Lore cultural festival, among others.

The County headquarter is almost complete with finishes done on the various sub-contracts awarded. The building when fully complete will house a number of critical County offices including the Office of the Governor and the Deputy Governor.

The County also initiated and completed ICU and HDU units at the Lodwar County Referral Hospital, these has help the county to be better prepared for any serious Covid19 cases.

On livestock disease prevention, the County has invested a lot of resources on animal vaccinations, deworming and livestock treatment. These has greatly improved livestock health and even translated to increase in income from livestock sales.



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The County continues to invest in these interventions alongside other stakeholders to ensure Turkana County is a Disease Free Zone. To this extent, there has been great value for money spent on these projects as the outcomes are comprehensively significant.

The County faced a number of challenges that affected budget implementation during the reporting period. These challenges include; In the month of April 2020 the Budget had to be reorganize to create funds for fighting the new pandemic (COVID 19), There were delays in uploading the budget at the National Treasury further delaying access to funds. Most critical projects were to be deferred for the whole country to focus on keeping our people free from the Corona virus.

The County is still focussed on IFMIS implementation and capacity building of users, there is great improvement on e-procurement and accounting modules use. However, we still face gaps such as down time in IFMIS and Internet Banking systems which results in delayed payments.

b) Cash flows

In the FY 2019/2020, we have not had many liquidity disruptions. This was as a result of proper planning by the County and timely disbursements by the National Treasury. The cash and cash equivalents reduced from **KShs 3,429,053,696** as at 30th June 2019 to **KShs 1,857,302,373** as at 30th June 2020.

c) Accounts receivables

Imprest management is a critical area of focus in Turkana County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. Going into FY 2020/2021, we will place more emphasis on complying with the PFM regulations with regards to imprests management.

d) Pending bills

The pending bills for financial year 2019/2020 are Kshs **266,379,218.48**. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

e) Fixed assets

The County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. We are in the process of developing a comprehensive asset management policy, which we hope to finalize in FY

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2020/2021. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and maintenance of master asset register.

Conclusion

FY 2019/2020 was a good year in general. Good progress was made and the momentum has been created to enable Turkana County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years. The response to COVID 19 was excellent, the completion of ICU and HDU units further reinforced our readiness to fight the virus.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of each entity whom we have worked hand in hand to ensure that the County Government achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Turkana County.



Sign
County Executive Committee Member, Finance and Economic Planning
Turkana County Government

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

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

Strategic development objectives

The County's 2018-2022 CIDP has identified five key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

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

The key development objectives of the Turkana County's 2018-2022 CIDP are to:

- a) To Improve Food and Nutrition security and strengthen communities' livelihoods
- b) Water development, Mineral Exploration and Natural resource management
- c) To provide safe and clean water for human and livestock
- d) To Enhance County investment levels through Public Private Partnership
- e) Resource mobilization and ensure prudent resource utilization
- f) Peace Building and Conflict Management Initiative.

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

Department	Objective	Outcome	Indicator	Performance
Governance	To promote peace within the county and among neighboring communities	Peaceful coexistence and stability of our internal and external boundaries enhanced for development	Local structures supporting peace	6 Peace Committees operationalized in FY 19/20



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Department	Objective	Outcome	Indicator	Performance
	To Enhance County investment levels through Public Private Partnership	Increased resources for development through partnerships and investment augmentation	No of PPP initiated by TCG	21 MoUs have been signed between the Government and partners.
	To promote peace within the county and among neighboring communities	Peaceful coexistence and stability of our internal and external boundaries enhanced for development	Programs initiated	6 Cross Boarder peace dividends program initiated against the initially planned target. The additional 5 were circumstantially instigated
Finance and Economic Planning	To enhance efficiency and effectiveness for county planning and development.	Improved County Government performance (KDSP)	Operational and Digital Citizen Resource Centre	In FY 19/20 , Completion of citizen resource centers in Kanamkemer, Lorugum and Kerio
	To Enhance efficiency and effectiveness for county planning and development.	Improved County Government performance (KDSP)	Qualifying for Level II grant	Achieved 81 points from 54 points KDSP scoring previously, thereby attracting KES 112 million as Level II funding;
	To strengthen policy formulation, planning, budgeting and implementation of the CIDP 2018-2022		Number of policy Annual Reports.	Preparation of the Annual Development Plan 19/20 prepared
			No. Annual Progress Report prepared.	Annual County Performance Assessment Reports Prepared
			No. of policy documents prepared.	CBROP 19/20, CFSP 20/21
Water, Environment and Mineral Resources	To provide adequate and quality water	Strengthened sustainable water supply services	Number of operational rural water supply systems	Development and utilization of Lodwar (Napuu) Aquifer has increased access to safe and clean drinking water within Lodwar Town and its surroundings
				In FY 19/20 , the department initiated Construction of four mega dams in Kotome, Letea, Kalemung'orok and Napeitom currently ongoing
	To strengthen community participation in water resource management so as to mitigate conflict over the resource		Desilting and rehabilitation of water pans and rock catchments	8 water pans desilted out of the targeted 14
		Strengthened sustainable water supply services	Extension of water to health facilities and institutions	4 out of the 7 facilities targeted connected to water supply



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Department	Objective	Outcome	Indicator	Performance
		Strengthened sustainable water supply services	Improvement of water supply	Rehabilitation of Lorugum Water Infrastructure
		Strengthened sustainable water supply services	Equipping of boreholes with submersible pumps and solar panels	In FY 19/20 ,Initiated drilling of 20 boreholes and carried out survey of 43 more boreholes
		Optimal, sustainable and equitable development and use of water resources in the County	No. of Riparian and degraded catchment areas demarcated, rehabilitated and protected	1 Riparian and degraded catchment areas demarcated, rehabilitated and protected, Community was Involved in acquisition of land
	To promote mining and quarrying activities in Turkana county	Mining and quarrying industry that will improve community livelihood and contribute to the economy of Turkana Count	No. of Mining equipment bought to ease mining	3 Gold detectors purchased for Nakalale, Loima (Namorpath) and Lapur ward registered mining groups
Health and Sanitation Services	To promote health and prevent communicable and non-communicable conditions	Increased access to and utilization of quality preventive and promotive health services	Number of Community Units Functional	151 functional Community units managed by CHEW.
				Roll out of the Community Health Strategy
				29500 reached during emergencies.
			Proportion of vulnerable House Holds (HHs) reached with WASH interventions	2,550 TB cases identifies with an annual expected identification rate of 20%,
			Quarterly TB Case identification rate	Distribution of LLITNs, increasing its utilization by 40%.
			Proportion of target population utilizing LLITNs	73 % HIV/AIDS Viral suppression in the County against the global target of 90% Viral suppression. Reduced the county HIV prevalence rate from 7.6% to the current 3.2%
			Viral suppression rate	Identification and treatment of 514 Kalazar patients in FY 19/20. This equates to 100% of the Identified cases
			Proportion of Kala azar cases identified put on treatment	3 facilities namely LCRH, Lopiding and Kakuma Mission hospitals with functional x-ray equipment.



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Department	Objective	Outcome	Indicator	Performance
	To provide curative healthcare services		Number of facilities offering radiology services	995640 that is Almost 83% of the population in Turkana accessed the health services in the FY 19/20
		Improved nursing services	Number of clients provided with nursing services	150 targeted health facilities receive funds on regular basis based on their budgets in the various wards and the 7 Sub counties
		Increased access to health care through increased rural facilities operations	Number of health facilities receiving funds	The health department purchased three (3) ambulances in place of the UHC truck. In FY 2019/20
		Universal Healthcare coverage (UHC)	UHC roadmap and Health Financing Strategy	106 facilities out of the existing 150 accredited with NHIF
			Number of Health facilities accredited	In FY 19/20 ,228 equipped with required commodities and equipment
	To ensure all health facilities have adequate health commodities	Improved management of health products	Number of health facilities equipped with adequate health commodities	Construction of 14 market stalls across the county to benefit over 600 traders.
Trade ,Youth and Gender Affairs	To promote Orderly growth of trade Activities	Increased contribution of commerce to the economy	Operational Modernized Markets	In FY 19/20, Registered 9 new cooperatives.
	Trade licensing regulation and control	Trade licensing regulation and control	No. of certificates of registration and societies bylaws available	Renewal of key dormant Co-operative Societies namely. Lokichoggio Multipurpose , Katilu Farmers, Lomidat Pastoral Multipurpose Co-operative Society Ltd , Lotubae Irrigation Farmers, Turkana Fishermen Co-operative Society
				Renewal of licenses for 7,000 businesses and issuance of licenses to 300 new startups.
			Number of Licenses issued /renewed	In FY 19/20, The department recruited 100 local producers to benefit from the identified six external market linkages through Export Promotion Council.
	To develop and enhance SMEs capacity in trade development	Increased contribution of MSMEs to trade development	No. of MSMEs accessing business development & training services	1,900 Micro-Small Medium Enterprises operators trained on savings and credit skills



TURKANA COUNTY EXECUTIVE
Reports for the year ended June 30, 2020

Department	Objective	Outcome	Indicator	Performance
				Modernization of Lodwar Fresh Produce, retail and boutique markets currently at 70% complete. Modernization of Lokitaung Fresh Produce and Retail Market currently 80% complete.
	To promote Orderly growth of trade Activities	Increased contribution of commerce to the economy	No. of operationalized markets	Projected number of 300 traders are expected to benefit
				operational modernized markets
				1,500 youths trained on rare entrepreneurial skills, capacity building and mentorship
	To develop and enhance SMEs capacity in trade development	Increased contribution of MSMEs to trade development	No. of MSMEs accessing business development & training services	1,500 youths trained on rare entrepreneurial skills, capacity building and mentorship
				911 ECD Centres received food with the support from Mary's Meals International
Education, Sports and Social Protection	To provide education geared towards holistic development of the child's capability	Improved access to basic education	Number of ECD centres supplied with food	1 % of the pupils enrolled to school.
			% enrolment, rates	350 centres were supplied with instructional materials. The remaining will be supplied once schools re-open after covid-19 pandemic
			Number of ECD centres supplied with instructional materials	Most ECDE Centres have no power connection, and teachers have not yet been trained on the use of digital tools
			Number of ECD centres supplied with ICT materials	37,028 Students received the allocation the amount per student was scaled down to cater for all those who applied.
	Facilitate needy students to access secondary and tertiary education	An empowered community with requisite skills for the job market	Number of Students Supported with bursary	One Twin Workshop constructed in Lokichar VTC. Construction of another Twin Workshop in Lokori Ongoing

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TURKANA COUNTY EXECUTIVE
Reports for the year ended June 30, 2020

Department	Objective	Outcome	Indicator	Performance
	Foster appropriation of the peoples educational capacities with the new social-economic conditions to support self-employment and entrepreneurship	Promotion tertiary education	Number of twin workshops constructed	One showroom constructed in Lokichoggio VTC. Due to insufficient resources the activity could not be implemented fully
			Number of show rooms constructed	Achieved.
			Number of VTC centres supplied with instructional materials	Support of Partners pushed the enrolment necessitating construction of additional Polytechnics
			Number of Youth Polytechnics Constructed	750 children received requirements and training facility.
	To enhance social protection development	Promotion of social equity	Number of children supported with school requirements and trainings	4 ball Games supported by the Government.
	To promote sports and talent development in	Increased competitiveness of the local talents and broadened sources of income	Number of ball games supported	12 Monthly Payroll Records Produced
Public Service, Administration and Disaster management	To enhance efficiency and effectiveness in service delivery	Improved Service Delivery	No. of payroll records produced	90 % of the trainings were undertaken as per UPN Requests.
			No. of trainings undertaken. No. of UPN requests	70 % of the total number employees engaged in performance contracts
			No. of employees engaged on performance contracts and SPAS level	Achieved
	To prepare for, mitigate against, respond to, and support recovery efforts to disasters and emergencies	A more aware community on disaster risks and hazards	County Emergency Operation Plans and Standard Operation Procedures (SOPs)	Achieved all 6 including two extra KFSSG and Drought assessments for the year.
			Established County Floods Contingency Plan; Quarterly Coordination Forums	101528 People received relief food
			One relief food cycle distributed	Cabinet approved, awaiting county assembly's further approval before having it printed and final launching.
			DRM Policy launched	65 % of officer were trained

TURKANA COUNTY EXECUTIVE
Reports for the year ended June 30, 2020

Department	Objective	Outcome	Indicator	Performance
	To establish, equip and enhance effectiveness of the County inspectorate	Support the enforcement of the County laws and regulation	Number of officers trained	The directorate purchased the uniform for officers
			Purchase of Enforcement uniforms	6 officers trained
Infrastructure, Transport and Public Works		An efficient and effective road transport network for social economic development	No of staff trained	1,050 kilometres of road network invented annually and road mapped
			Availability of Road network inventory annually and roads mapped	13 Survey Equipments to improve efficiency and effectiveness in service delivery
			No of working kits	876 KM of road gravelled and graded
			Km of road network gravelled and graded	2 (Lochor ekaal and Lokichar) Rivers Protected
		An efficient and effective road transport network for social economic development	Rivers protected	25 Drifts constructed in the entire county
			No of drift constructed	42 acreage of land was ploughed Floods harvesting technology enhanced and climate smart agriculture practice adopted
Agriculture ,Pastoral Economy and Fisheries	To improve food security and strengthen Communities livelihoods	To Increase agricultural productivity and crop yields to make Turkana food secure	% acreage of land ploughed	1000 farmers accessed market due awareness creation
			No. of farmers accessing market	26200 farmers were reached with extension messages. Improvement in extension, research and development due to collaboration with academia institution
			No. of farmers reached with extension messages	1200 farmers received farm inputs both from TCG and partners seed subsidy support
			No. of farmers to be supported with farm inputs	80 control support from National government, ACTED,PWJ,FAO
			No. of pest surveillance and control missions conducted in the county	The plan has been developed and reviewed



TURKANA COUNTY EXECUTIVE
Reports for the year ended June 30, 2020

Department	Objective	Outcome	Indicator	Performance
			county gender and social inclusion action plan developed and reviewed	50 Microproject proposal are under implementation
	To increase agricultural productivity and profitability of targeted rural communities in selected wards in Turkana County, and in the event of an Eligible Crisis or Emergency, to provide immediate and effective response	Increased agricultural productivity and profitability	# of Micro-projects implemented# disaggregated by windows (Sustainable Land Management (SLM) and Value Chain (VC), Vulnerable and Marginalized Groups (VMGs), Livelihood, and Nutrition)	investments identified in each VC, 4 Sub-committees formed awaiting request for proposal to be developed
			# Public-Private Partnerships (PPPs) established by POs (Number)	2109 animals were vaccinated and treated due to support from livestock health partners
	To safeguard Human and Veterinary health and make Turkana a livestock disease free county.	Improved Livestock Health	% (800,000 target) of animals vaccinated and treated	28,624 carcasses inspected due to increased awareness to the community on importance of slaughtering livestock in the designated slaughterhouses only.
			# of carcasses inspected in the slaughterhouses	Ongoing at 85%
			No. of regional laboratories expanded and improved	For Lokitaung, work ongoing at 70% completion, the other for Lokori has been deferred to the next financial year.
			No. of cold chains established in the sub counties	FAO/VSF G:407 Ton TCG: Delivered 168.9 tons
	Improve livestock production and productivity	Improved household income	Tons of feed produced and stored; supplementary feeds purchased	660 acres of land under pasture as result of Support from GIZ (20),TUPADO (400),VSF G(200),ApAD(10),Child Fund(15)FAO(5),DRSLP(10).



TURKANA COUNTY EXECUTIVE
Reports for the year ended June 30, 2020

Department	Objective	Outcome	Indicator	Performance
			No of acres under pasture and fodder	5524 individuals benefited from extension services in support from TCG and Partners (WFP, TUPADO, NARIGP, FAO, ILRI, Caritas, GIZ, RPLRP, Save the Children, SAPCONE, DRSLP, LOKADO, World Vision, AAHI, Practical Action, JICA)
			Number of beneficiaries of Extension services including : Farm visits, On farm Demonstrations, Field days, Exposure Tours, Pasture week exhibitions, County agricultural shows, pastoral Field schools etc.	30 Tourism products in all Sub Counties
Tourism, Culture and Natural Resource Management	: Promote and encourage the development of diverse tourism product across the supply chain focusing on value addition	An enhanced institutional framework for efficient and effective service delivery	No of products	1 gallery constructed in Lodwar but finishing to be done in the subsequent FY
		Developed diverse tourism product across the supply chain focusing on value addition	Lodwar Tourism Gallery in place	Fully facilitated during the time under review: 1. Bench marking on wildlife conservation by senior ministry and county assembly 2. Community engagements in Turkana south County 3. Engagements with community rangers in Turkana south.
		Enhanced Community Livelihood from forestry and Wildlife Resources	No. of wildlife education, extension services and public awareness done	Fully completed, final validated report presented to the CEC, CO and Directorate
			Number of community wildlife management plan	160,192 seedlings because of favourable soil moisture, timely facilitation, procurement, financial, though request made timely
			Tree Seedlings planted and served	The Directorate achieved its target of clean environment.
Lands, Energy, Housing & UAM	To plan for, provide and manage urban infrastructure &	Ordered, coordinated and development controlled urban areas	No of solid litter bins and transfer stations, cleaning	The board was established to improve the functionality of Lodwar Town



TURKANA COUNTY EXECUTIVE
Reports for the year ended June 30, 2020

Department	Objective	Outcome	Indicator	Performance
	services		services	
			Establishment of a functional Municipality board	Finalized installation of 100 solar powered streets lights along Kerio Junction to Ekaales centre, part of Kanamkemer and installed six floodlights in Ekaales Centre, California and Lodwar fresh produce market in a bid to improve security and increase business operating hours
			No of solar lights installed	



4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

REPORTING

Turkana County Government exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on five (5) pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

1. Sustainability strategy and profile

Sustainability of programmes and projects initiated by the county government is very important if at all economic growth and development is to be achieved for the Turkana people. To ensure sustainability in its programmes and projects, the county has done the following;

- **Legal framework**

The government has formulated bills and policies that ensure prudent utilization of public resources. They include; Youth and Women empowerment act, Biashara fund act, Turkana Skill Development Fund act etc.

- **Organizational/Institutional framework**

To ensure sustainability in county government's development agenda, institutions/departments are established. This institution /departments are responsible for implementation of various programmes and projects initiated by the county.

- **Technology**

The county has embraced technology in its operations for effectiveness and efficiency in its operations and to close revenue/resource leakages that might be occasioned by manual revenue systems.

2. Environmental performance

The County Government of Turkana believes that, by nature, our operations have a minimal impact on the environment. However, we acknowledge that there are inevitable environmental impacts associated with our daily operations. We aim to minimize any harmful effects and consider the development and implementation of environmental standards to achieve this to be of great importance. As such, we strongly encourage the internationally established 3 Rs: Reduce, Re-use and Recycle.

- Development of environmental Policy
- In the course of our operations we seek to identify opportunities to optimise consumption of energy, water and other natural resources;
- We strive to re-use and recycle where possible and dispose of non-recyclable items responsibly, thereby minimizing negative impact of waste on the environment; (Construction of plastic re-use centre)
- We actively encourage our staff to plant trees duped (Greening of Turkana to mitigate against climate change) in our County departments with a view to conserving the environment.



3. Employee welfare

Our success as a county government is largely dependent on our human capital (people). We seek to recruit, retain, reward and develop the best talent.

We recognise the need to inculcate among our employees the culture of being sensitive to matters of safety, security, society and the environment. This ensures that employees act with integrity and responsibility with the people they deal with and the environment they interact with.

We train employees to value each other, provide necessary support systems for people with different needs and have a system in place that encourages acceptance of cultural diversity.

Further, we continually seek to improve the welfare and skills of our employees through structured programs for personal and professional development.

We actively seek to ensure gender parity and where possible recruit persons with disability and from the minority groups of our society. (Compliance in the recruitment of persons to serve the county public service in respect to gender (above 35%), Youth representation (above 60%) and inclusion of persons with disabilities (above 3%).

4. Market place practices.

In a bid to ensure best market place practices, the county government of Turkana has made the following efforts;

- Responsible competition practice.

In ensuring responsible competition, the county government employees do not do business with the government thus eliminating issues of conflict of interest, the citizens of Turkana County are served equally without considering their political, tribal, racial or racial background and no special treatment is given to any individual that may lead to an unfair advantage over other county residents.

- Responsible Supply chain and supplier relations.

The county government maintains excellent chain and supply relations with its clients by ensuring that they are paid their dues on time, sign contracts on time for them to deliver the goods and services, information on available tenders is availed to them through various modes of communication.

- Responsible marketing and advertisement.

The government advertises its open tenders on different media outlets that have national coverage. This gives an opportunity to Kenyans from all corners of the county and country an opportunity to apply for the tenders wherever they are.

- Product stewardship.

The Consumer Protection function entails: assessment of the needs and wants of customers within the County and providing a forum for redress against unfair competition; in addition, ensuring compliance with the laid down code of practice; ensuring that the quality of services provided meet consumer expectations; enforcement of policies, rules, regulations and procedures relating to the rights of consumers



The weights and measures directorate ensures that Consumers obtain the best services and value from the service providers within the county. It is also responsible for informing, educating and protecting consumers and thus ensuring services provided in the county are of the highest standards, comparable to that in other parts of the country and hence consumers are also informed of their rights and responsibilities.

5. Community Engagements.

The Turkana County Government aims to ensure a safe and healthy working environment for all its employees and customers. The Turkana County Government aims to comply with all relevant legislation or regulations and best practice guidelines recommended by the national health and safety authorities/arms of government.

The County Government also liaises with staff regarding existing policies and practices to ensure that we continue maintaining a healthy, safe and enjoyable work environment.

The County Government of Turkana in consideration of its corporate social responsibilities, carried out other CSR activities during the year. These included but not limited to:

- Resettlement of conflict displaced communities through Building of resettlement centres in insecure areas within Turkana County
- The Drought Response through provision of food assistance to West Pokot County
- Financial management training for youth and women groups 38. Disbursement of youth and women empowerment fund (220M)
- Training of small-scale miners in Nakalale ward
- Revival of 5 Co-operative Societies.
- Provision of food stuff and school requirements to Street children.
- Supported individual athletes and sports men/women participate in various sports disciplines within and outside Turkana county.
- Establishment of Rescue Centres
- Procured and commissioned seven emergency vehicles for disaster response
- Trained 4520 pastoralists.
- Beach cleaning and sensitization exercise in Promoting beautification of Lake Turkana Beaches.

All these activities and many others were aimed at supporting communities and stakeholders who the County Government interacts with in one way or the other as it carries out its mandate.



5. 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.

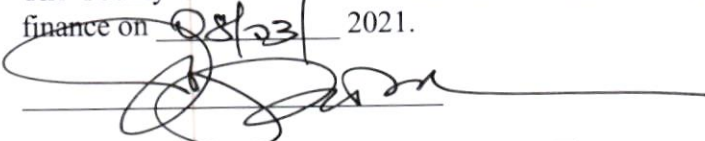
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2020, 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 Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 08/23 2021.


County Executive Committee Member – Finance



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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF TURKANA FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Turkana set out on pages 1 to 80, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation - recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Turkana as at 30 June, 2020, and 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 Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Cash and Cash Equivalents - Unauthorised Operation of Bank Accounts

The statement of assets and liabilities as at 30 June, 2020 reflects bank balances of Kshs.1,857,302,373. Review of records provided revealed that the County Executive operated six (6) accounts at Kenya Commercial Bank. Management did not provide for audit review authorisation by the County Treasury to open and operate the accounts in a Commercial Bank. This was contrary to regulation 82 of the Public Finance Management (County Governments) Regulations, 2015 which requires that all county government bank accounts be opened at the Central Bank of Kenya except with the approval of the County Treasury.

Consequently, Management was in breach of law in operating unauthorized bank accounts.

2.0 Unreconciled Exchequer Releases

The statement of receipts and payments for the year ended 30 June, 2020 reflects exchequer releases of Kshs.10,175,729,859 as disclosed under note 1 to the financial statements. However, the bank statement for Turkana County Revenue Fund for period under review indicates that exchequer totalling Kshs.11,727,769,873 was received, resulting in an unexplained and unreconciled variance of Kshs.1,552,040,014.

Consequently, the accuracy and completeness of the exchequer releases of Kshs.10,175,729,859 for the year ended 30 June, 2020 could not be confirmed.

3.0 Unreconciled Transfers from Other Government Entities

The statement of receipts and payments for the year ended 30 June, 2020 and disclosed under note 3 to the financial statements reflects transfers from other government entities of Kshs.482,671,289. Included in this amount is Kshs.303,794,289, Kshs.42,555,000 and Kshs.136,322,000 in respect of receipts from Road Maintenance Levy Fund, Ministry of Health (COVID 19 Health care allowances) and Ministry of Health (COVID 19 grant) respectively. This differed from the amounts reflected in the bank statements and schedule provided for audit amounting to Kshs.192,139,640 resulting in an unexplained and unreconciled variance of Kshs.290,531,649.

As a result, the accuracy and completeness of transfers from other government entities figure of Kshs.482,671,289 for the year ended 30 June, 2020 could not be confirmed.

4.0 Unreconciled Transfers to Other Government Units

The statement of receipts and payments for the year ended 30 June, 2020 and disclosed under Note 14 to the financial statements reflects transfers to other county government Entities of Kshs.2,465,309,062. However, records provided for audit review indicated that a total amount of Kshs.2,257,259,138 was received resulting in an unexplained and unreconciled variance of Kshs.208,049,924.

Consequently, the accuracy and completeness of the transfers to other government units amount of Kshs.2,465,309,062 for the year ended 30 June, 2020 could not be confirmed.

5.0 Inaccuracies in Fixed Assets

5.1 Lack of a Fixed Assets Register

Annex 5 to the financial statements reflects a summary of fixed assets register comprising assets with a historical cost of Kshs.3,175,520,539 which includes additions during the year of Kshs.1,725,858,526. However, it was noted that the balances in the annexure on the fixed assets were not supported with a fixed asset register.

Consequently, the accuracy and completeness of the fixed assets balance of Kshs.3,175,520,539 as at 30 June, 2020 could not be confirmed.

5.2 Assets and Liabilities from the Defunct Local Authorities

Annex 5 to the financial statements indicates total fixed assets balance of Kshs.3,175,520,539 as at 30 June, 2020. However, as reported in the previous year, the balance did not include fixed assets inherited from defunct local authorities.

In the circumstances, the ownership, valuation, and existence of the fixed assets valued at Kshs.3,175,520,539 as well as those inherited from the defunct local authorities as at 30 June, 2020 could not be confirmed.

6.0 Unsupported Accounts Receivable - Outstanding Imprests

The statement of assets and liabilities as at 30 June, 2020 reflects accounts receivable - outstanding imprests amount of Kshs.266,098,254 as disclosed under Note 22 to the financial statements. However, the figure was not supported with a schedule, imprests register and imprest warrants. Further, a review of accountable documents for KUSP revealed that payments worth Kshs.21,837,856 were not supported.

In addition, a review of Urban Institutional Grant (UIG) revealed that imprests amounting to Kshs.2,076,250 were issued to various officers. However, as at 30 June, 2020, the imprests had not been surrendered as required by regulation 93(5) of the Public Finance Management Regulations, 2015.

Consequently, the accuracy and completeness of the accounts receivable of Kshs.266,098,254 as at 30 June, 2020 could not be confirmed.

7.0 Undisclosed Long Outstanding County Debts - Ministry of Health

The Ministry of Health paid salaries of Kshs.155,882,042 on behalf of the County Executive of Turkana during the financial year 2013/2014. The funds were to be recovered in the same financial year. However, only an amount of Kshs.87,372,822 was paid while the balance of Kshs.68,509,220 has been outstanding. Management has not disclosed the balance of Kshs.68,509,220 as a pending bill in the financial statements for year ended 30 June, 2020.

In the circumstances, the accuracy and completeness of the pending bills amount of Kshs.266,379,218 as at 30 June, 2020 could not be confirmed.

8.0 Unsupported Transfers to Turkana Fuel and Road Maintenance Levy Fund

The statement of receipts and payments and as disclosed under Note 14 to the financial statements reflects an amount of Kshs.197,001,356 in respect of transfers to Turkana Fuel and Road Maintenance Levy fund. Included in this amount is Kshs.11,058,400 paid to various officers as imprests. However, Management did not provide documents and explanations on the expenditure for audit review.

Consequently, the validity of the expenditure of Kshs.11,058,400 on imprest could not be confirmed.

9.0 Irregular Transfers to the Frontier Counties Development Council (FCDC) and the Council of Governors

The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers to other Government Units of Kshs.2,465,309,062 which includes an amount of Kshs.3,000,000 in respect of payments made to the Frontier Counties Development Council (FCDC) and Kshs.6,526,126 in respect of payments made to the Council of Governors. This was contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that expenses of institutions established by the Act shall be met from the budget of the National Government.

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

Key Audit Matters

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

Other Matter

1.0 Budget Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.14,842,631,145 and Kshs.13,239,515,790 respectively resulting to an under-funding of Kshs.1,603,115,355 or 11% of the budget. Similarly, the County Executive expended Kshs.12,231,754,950 against an approved budget of Kshs.14,842,631,145 resulting to an under-expenditure of Kshs.2,610,876,195 or 18% of the budget.

The under absorption of the approved budget by 18 % is an indication that activities and projects in the annual work plan were not implemented by the County Government which is likely to have a negative effect on delivery of goods and services to the residents of Turkana County.

2.0 Delayed Exchequer Releases

The County Executive received exchequer releases amounting to Kshs.10,175,729,859. Included in this amount is Kshs.2,268,257,590 received in the month of June 2020 and an amount of Kshs.1,013,156,979 received in the months of July and August, 2020 totaling to Kshs.3,281,414,569. The funds were to be utilized to finance activities and

projects for the financial year 2019/2020. Also, an amount of Kshs.149,584,640 was received on 2 July, 2020 for Roads Levy Maintenance Fund.

Consequently, the delay in disbursements of funds by the National Treasury adversely affected implementation of projects for financial year 2019/2020.

3.0 Unpaid Pending Bills

According to 7.9 (1) Other Important disclosures and Annex 2 to the financial statements, the County Executive had pending accounts payable totalling Kshs.266,379,218 as at 30 June, 2020. A review of the final budget for the year indicated that an allocation of Kshs.2,788,976,685 was set aside for pending bills and commitments. However, no explanation was provided for failure to pay the suppliers in time despite sufficient budgetary allocation in the year. Management has not explained why the bills were not settled during the year.

Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

4.0 Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues nor given any explanation for failure to resolve the issues. Further, Management has indicated that the matters have remained unresolved as the Senate has not met to deliberate on the same.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Projects Status

1.1 Construction of Fire Station and Installation and Commissioning of Street Lights in Lodwar Municipality

The County Executive entered contract agreement for the installation of lighting within Lodwar Municipality which was to run for fifty-two (52) weeks commencing 11 July, 2019 to 10 July, 2020. However, the site visit revealed that the project was still ongoing. The County Executive made payment of Kshs.33,980,600 during the year under review.

Further, physical verification of the project confirmed that the project was moved from a site near county's department of Water, Environment and Mineral Resources offices to a new location along Lodwar-Kitale road.

In addition, Management paid the whole amount and did not cater for the retention amount to cater for any defects during the defect's liability period. The management has not explained this anomaly.

Consequently, value for money has not been realised in the implementation of the project.

1.2 Construction of Modern Business Centre in Lodwar

The County Executive entered into a contract for the construction of a modern business centre in Lodwar at a contract sum of Kshs.132,390,490. The contract was to run for a period of five (5) years beginning 23 May, 2016 with an expected completion date of 20 June 2020. The County Executive paid Kshs.22,195,934 towards the contract. However, physical verification of the project in January 2020 confirmed that the contractor had deserted the site and hence the project had stalled for over seven (7) months after its expected completion date.

Consequently, value for money has not been realised in the implementation of the project.

1.3 Construction of Nakwamoru Irrigation Scheme

The County Executive entered into a contract for the construction of the Nakwamoru Irrigation Scheme in 2016 at a contract sum of Kshs.119,473,887. During the year under review, Management paid Kshs.25,470,597 towards project. Review of the status report provided for audit indicated that an amount of Kshs.107,526,498 or 90% of the contract sum had been paid towards the project as at 30 June, 2020. However, a site visit confirmed poor workmanship, silted canals and growth of vegetation indicating the project was abandoned.

1.4 Delayed Rehabilitation of Kaputir Irrigation Scheme

The County Executive of Turkana entered into a contract for rehabilitation of Kaputir irrigation scheme at a contract sum of Kshs.78,423,200. However, review of the status report provided for audit indicated that Kshs.47,053,920 had been paid towards the project which was sixty percent (60%) complete eight months after the expected completion date.

The delay in completion of the project affects service delivery to the residents of Turkana County and value for money may not be achieved.

1.5 Construction of Nangitony Irrigation Scheme

Included in the construction and civil works expenditure of Kshs.288,683,383 is a payment of Kshs.6,893,263 being retention monies towards construction of Nangitony Irrigation Scheme. The contract was awarded to a construction company at a contract sum of Kshs.68,932,627 in April 2015. A certificate of completion was issued on

2 August, 2016 with the defects and liability period ending on 2 February, 2017. The final certificate of completion was subsequently issued on 18 May, 2018. Physical verification of the project confirmed that the irrigation scheme was not operational. Management has not provided explanation on how the payment of Kshs.6,893,263 in respect of the retention money was made despite evidence that the project was not operational.

Consequently, the value for money has not been realised on the expenditure of Kshs.68,932,627 on the project.

2.0 Livestock Veterinary Drugs and Animal Feeds

The County Executive incurred expenditure of Kshs.62,991,216 towards the supply of animal feeds, supply of livestock veterinary drugs and reagents. However, the criteria used in distribution of drugs and distribution schedules to show how the veterinary drugs and livestock feeds were distributed at the various sub-counties were not provided for audit review.

Consequently, it was difficult to confirm that the veterinary drugs and livestock feeds were distributed to deserving recipients and that value for money was realised.

3.0 Compensation of Employees

3.1 Recruitment of Staff without an Approved Staff Establishment

A review of the payroll records during the year indicated that the County Executive recruited two hundred and twenty-eight (228) officers. However, there was no evidence that all vacancies were declared including the number of vacancies, date of occurrence and other relevant details as required under Section B.5(2) of the County Public Service Human Resource Manual, 2013.

In addition, no explanation was provided for recruiting staff without an authorized staff establishment to show availability of the vacancies. Further, advertisements and board minutes of selection process were not provided for audit review.

It was therefore not possible to confirm whether the recruitments were carried out competitively as required by section B.6 of the County Public Service Human Resource Manual, 2013.

3.2 Recruitment of Staff from the Dominant Ethnic Community

A review of personnel records indicated that during the year the County Executive had three thousand and sixty-three (3,063) staff members as at 30 June, 2020 out of which seventy-two percent (72%) were from one dominant ethnic community. Further review confirmed the County Public Service Board recruited two hundred and twenty-eight (228) employees in which two hundred and nineteen (219) were from one dominant ethnic community. This was contrary to Section 65(1)(e) of the County Government Act, 2012 which require that the Public Service Board when selecting candidates to employ should

consider the need to ensure that at least 30% of the vacant positions at the entry level are filled by candidates who are not from the dominant ethnic community.

Consequently, the County Executive Management was in breach of law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1.0 Revenue Collection System

The County Executive entered into a contract for automation of revenue collection process at a sum of Kshs.35,930,979 and an annual maintenance contract of Kshs.4,317,592 per year for 2018 and 2019. The system was to have modules that would generate reports and perform bank reconciliations. Review of the contract document revealed that the system could not generate the reports and that bank reconciliations were performed manually.

2.0 Lack of Risk Management Policy

The County Executive Management had not put in place risk management policy, strategies and risk register to mitigate against risk. It was, therefore, not clear how the management manages risk exposures. This is in contravention of Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to ensure that the county government entity develops risk management strategies, which include fraud prevention mechanism; and the county government entity develops a system of risk management and internal control that builds robust business operations.

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 processes

and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date

of my audit report. However, future events or conditions may cause the County Executive to cease to continue sustaining its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gatungu, CBS
AUDITOR-GENERAL

Nairobi

03 December, 2021


TURKANA COUNTY EXECUTIVE
Financial Statements
For the year ended June 30, 2020


7. FINANCIAL STATEMENTS

7.1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2020

		2019/2020	2018/2019
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	10,175,729,859	11,064,416,273
Proceeds from Domestic and Foreign Grants	2	0	10,641,040
Transfers from Other Government Entities	3	482,671,289	283,569,986
Proceeds from Domestic Borrowings	4	0	0
Proceeds from Foreign Borrowings	5	0	0
Proceeds from Sale of Assets	6	0	0
Reimbursements and Refunds	7	0	0
Returns of Equity Holdings	8	0	0
County Own Generated Receipts	9	178,840,112	174,345,685
Returned CRF issues	10	3,606,723	36,476,456
TOTAL RECEIPTS		10,840,847,983	11,569,449,440
PAYMENTS			
Compensation of Employees	11	3,802,674,787	3,459,823,611
Use of goods and services	12	2,836,654,239	3,430,765,943
Subsidies	13	0	0
Transfers to Other Government Units	14	2,465,309,062	1,775,141,684
Other grants and transfers	15	787,133,262	1,433,820,219
Social Security Benefits	16	0	0
Acquisition of Assets	17	1,725,858,526	1,449,662,013
Finance Costs, including Loan Interest	18	0	0
Repayment of principal on Domestic and Foreign borrowing	19	0	0
Other Payments	20	614,125,074	0
TOTAL PAYMENTS		12,231,754,950	11,549,213,470
SURPLUS/DEFICIT		- 1,390,906,967	20,235,970

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 8.3.2021 and signed by:


 Chief Officer
 Name: Abraham Losinyen Ekai



 Head of Treasury
 Name: Emmanuel Lochor
 ICPAK Member Number: 11784

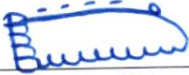
TURKANA COUNTY EXECUTIVE
Financial Statements
For the year ended June 30, 2020

7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020

		2019/2020	2018/2019
	Note	Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,857,302,373	3,429,053,696
Cash Balances	21B	0	0
Total Cash and cash equivalents		1,857,302,373	3,429,053,696
Accounts receivables – Outstanding	22	266,098,254	44,473,056
TOTAL FINANCIAL ASSETS		2,123,400,627	3,473,526,752
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	141,615,200	100,834,359
NET FINANCIAL ASSETS		1,981,785,427	3,372,692,393
REPRESENTED BY			
Fund balance b/fwd	24	3,372,692,393	3,352,456,423
Prior year adjustments	25	-	0
Surplus/Deficit for the year		- 1,390,906,967	20,235,970
NET FINANCIAL POSITION		1,981,785,427	3,372,692,393

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 8.8.2021 and signed by:


 Chief Officer
 Name: Abraham Losinyen Ekai


 Head of Treasury
 Name: Emmanuel Lochor
 ICPAK Member Number: 11784

TURKANA COUNTY EXECUTIVE
Financial Statements
For the year ended June 30, 2020

7.3 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

		2019/2020	2018/2019
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	10,175,729,859	11,064,416,273
Proceeds from Domestic and Foreign Grants	2	0	10,641,040
Transfers from Other Government Entities	3	482,671,289	283,569,986
Reimbursements and Refunds	7	0	0
Returns of Equity Holdings	8	0	0
County Own Generated Receipts	9	178,840,112	174,345,685
Returned CRF issues	10	3,606,723	36,476,456
		10,840,847,983	11,569,449,440
Payments for operating expenses			
Compensation of Employees	11	3,802,674,787	3,459,823,611
Use of goods and services	12	2,836,654,239	3,430,765,943
Subsidies	13	-	-
Transfers to Other Government Units	14	2,465,309,062	2,275,203,735
Other grants and transfers	15	787,133,262	933,758,168
Social Security Benefits	16	0	0
Finance Costs, including Loan Interest	18	0	0
Other Payments	20	614,125,074	0
		10,505,896,424	10,099,551,457
Adjusted for:			
Changes in receivables		-221,625,198	- 44,473,056
Changes in payables		40,780,841	100,834,359
Prior year adjustments	25	-	0
Total Adjustments		- 180,844,357	56,361,303
Net cash flows from operating activities		154,107,203	1,526,259,287
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	0	0
Acquisition of Assets	17	-1,725,858,526	-1,449,662,013
Net cash flows from investing activities		- 1,725,858,526	- 1,449,662,013
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	4	0	0
Proceeds from Foreign Borrowings	5	0	0
Repayment of principal on Domestic and Foreign borrowing	19	0	0
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		- 1,571,751,323	76,597,273
Cash and cash equivalent at BEGINNING of the year		3,429,053,696	3,352,456,423
Cash and cash equivalent at END of the year		1,857,302,373	3,429,053,696
As per statement of assets		1,857,302,373	3,429,053,696



TURKANA COUNTY EXECUTIVE
Financial Statements
For the year ended June 30, 2020

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 8.3.2021 and signed by:



Chief Officer
Name: Abraham Losinyen Ekai



Head of Treasury
Name: Emmanuel Lochor
ICPAK Member Number 11784

Financial Statements

For the year ended June 30, 2020

7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases -Equitable share	10,323,000,000	216,450,000	10,539,450,000	9,633,057,300	906,392,700	91%
Exchequer releases-Donor funds received as per CARA	611,816,742	428,433,332	1,040,250,074	542,672,559	497,577,515	52%
Proceeds from Domestic and Foreign Grants(FAO)	0	0	0	0	0	0%
Transfers from Other Government Entities	684,263,264	0	684,263,264	482,671,289	201,591,975	71%
Proceeds from Domestic Borrowings	0	0	0	0	0	0%
Proceeds from Foreign Borrowings	0	0	0	0	0	0%
Proceeds from Sale of Assets	0	0	0	0	0	0%
Reimbursements and Refunds	0	0	0	0	0	0%
Returns of Equity Holdings	0	0	0	0	0	0%
County Own Generated Receipts	250,000,000	(70,000,000)	180,000,000	178,840,112	1,159,888	99%
Returned CRF issues	-	-	-	3,606,723	(3,606,723)	0%
Unspent Balance B/F FY 2018 -2019	2,398,667,807	(0)	2,398,667,807	2,398,667,807	(0)	0%
TOTAL	14,267,747,813	574,883,332	14,842,631,145	13,239,515,790	1,603,115,355	89%
PAYMENTS						
Compensation of Employees	3,641,431,202	161,243,585	3,802,674,787	3,802,674,787	0	100%
Use of goods and services	2,635,998,469	216,653,769	2,852,652,238	2,836,654,239	15,997,999	99%
Subsidies	0	0	0	0	0	0%
Transfers to Other Government Units	2,229,733,652	1,050,555,814	3,280,289,466	2,465,309,062	814,980,404	75%
Other grants and transfers	1,347,756,040	(302,557,799)	1,045,198,241	787,133,262	258,064,979	75%
Social Security Benefits	0	0	0	0	0	0%
Acquisition of Assets	4,412,828,449	(1,165,137,111)	3,247,691,339	1,725,858,526	1,521,832,813	53%
Finance Costs, including Loan Interest	0	0	0	0	0	0%
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	0	0%
Other Payments	0	614,125,074	614,125,074	614,125,074	(0)	0%
TOTAL	14,267,747,813	574,883,332	14,842,631,145	12,231,754,950	2,610,876,195	82%

The changes between original budget and final was due to reallocation between votes to create funds to respond to COVID-19 pandemic.

The entity financial statements were approved on 8-3-2021 and signed by:

Chief Officer

Name: Abraham Losinyen Ekai

Head of Treasury Accounts

Name: Emmanuel Lochor

ICPAK Member Number: 11784



Financial Statements

For the year ended June 30, 2020

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 JUNE 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases -Equitable share	7,226,100,000	828,926,996.0	8,055,026,996	7,940,284,378	114,742,618	99%
Exchequer releases-Donor funds received as per CARA	180,732,567	65,446,016.0	246,178,583	176,398,477	69,780,106	72%
Proceeds from Domestic and Foreign Grants(FAO)	0	0	0	0	-	0%
Transfers from Other Government Entities	0	0	0	178,877,000	(178,877,000)	0%
Proceeds from Domestic Borrowings	0	0	0	0	-	0%
Proceeds from Foreign Borrowings	0	0	0	0	-	0%
Proceeds from Sale of Assets	0	0	0	0	-	0%
Reimbursements and Refunds	0	0	0	0	-	0%
Returns of Equity Holdings	0	0	0	0	-	0%
County Own Generated Receipts	250,000,000	(70,000,000.0)	180,000,000	178,840,112	1,159,888	99%
Returned CRF issues	0	0	0	1,618,385	(1,618,385)	0
Unspent Balance B/F FY 2018 -2019	967,726,349	666,965,761.5	1,634,692,110	1,634,692,110	-	100%
TOTAL	8,624,558,916	1,491,338,773.5	10,115,897,689	10,110,710,462	5,187,227	100%
PAYMENTS						
Compensation of Employees	3,641,431,202	161,243,585.0	3,802,674,787	3,802,674,787	0	100%
Use of goods and services	2,616,952,769	50,699,469.3	2,667,652,238	2,667,652,239	(0)	100%
Subsidies	0	0	0	0	0	0%
Transfers to Other Government Units	1,366,228,598	617,668,497.8	1,983,897,096	1,983,897,096	-	100%
Other grants and transfers	657,242,776	(309,057,799.0)	348,184,977	347,447,802	737,176	100%
Social Security Benefits	0	0	0	0	0	0%
Acquisition of Assets	342,703,569	356,659,947.1	699,363,516	350,965,643	348,397,874	50%
Finance Costs, including Loan Interest	0	0	0	0	0	0%
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	0	0%
Other Payments	0	614,125,074.0	614,125,074	614,125,074	0	0%
TOTAL	8,624,558,915	1,491,338,774.2	10,115,897,689	9,766,762,640	349,135,050	97%

The underutilization in funds was due to delay in funds transfer and the impact of covid-19 restrictions put in place to stop the spread of the virus.

The entity financial statements were approved on 8-3-2021 and signed by: _____



Chief Officer
Name: Abraham Losinyen Ekai



Head of Treasury Accounts
Name: Emmanuel Lochor
ICPAK Member Number:11784

TURKANA COUNTY EXECUTIVE

Financial Statements

For the year ended June 30, 2020

7.5 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases -Equitable share	3,096,900,000	(612,476,996)	2,484,423,004	1,692,772,922	791,650,082	68%
Exchequer releases-Donor funds received as per CARA	431,084,175	362,987,316	794,071,491	366,274,082	427,797,409	46%
Proceeds from Domestic and Foreign Grants(FAO)	0	0	0	0	0	0%
Transfers from Other Government Entities	684,263,264	0	684,263,264.0	303,794,289	380,468,975	44%
Proceeds from Domestic Borrowings	0	0	0	0	0	0%
Proceeds from Foreign Borrowings	0	0	0	0	0	0%
Proceeds from Sale of Assets	0	0	0	0	0	0%
Reimbursements and Refunds	0	0	0	0	0	0%
Returns of Equity Holdings	0	0	0	0	0	0%
County Own Generated Receipts	0	0	0	0	0	0%
Returned CRF issues	0	0	0	1,988,339	(1,988,339)	0%
Unspent Balance B/F FY 2018 -2019	1,430,941,458	(666,965,762)	763,975,697	763,975,697	(0)	100%
TOTAL	5,643,188,897	(916,455,442)	4,726,733,456	3,128,805,328	1,597,928,127	66%
Compensation of Employees	0	0	0	0	0	0%
Use of goods and services	19,045,700	165,954,300	185,000,000.0	169,002,000	15,998,000	91%
Subsidies	0	0	0	0	0	0%
Transfers to Other Government Units	863,505,053	432,887,316	1,296,392,369.6	481,411,966	814,980,404	37%
Other grants and transfers	690,513,264	6,500,000	697,013,264.0	439,685,461	257,327,803	63%
Social Security Benefits	0	0	0	0	0	0%
Acquisition of Assets	4,070,124,880	(1,521,797,058)	2,548,327,822.22	1,374,892,883	1,173,434,939	54%
Finance Costs, including Loan Interest	0	0	0	0	0	0%
Repayment of principal on Domestic and Foreign borrowing	0	0	0	0	0	0%
Other Payments	0	0	0	0	0	0%
TOTAL	5,643,188,897	(916,455,441)	4,726,733,455.8	2,464,992,310	2,261,741,146	52%

The underutilization in funds was due to delay in funds transfer and the impact of covid-19 restrictions put in place to stop the spread of the virus.

The entity financial statements were approved on 8.8.2021 and signed by: _____

Chief Officer
Name: Abraham Losinyen Ekai

Head of Treasury Accounts
Name: Emmanuel Lochor
ICPAK No: 11784

7.6 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE 2020

EXPENDITURE CLASSIFICATION	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL EXPENDITURE	BUDGET UTILIZATION	%BUDGET UTILIZATION
VOTE: GOVERNANCE	655,333,688	594,285,946	520,565,528	73,720,418	88%
PI GENERAL ADMINISTRATION AND SUPPORT SERVICES	324,684,193	281,424,451	256,730,941	24,693,510	91%
SP 1.1 General Administration, Planning and Support Services- Office of the Governor	269,534,193	228,714,451	208,698,461	20,015,990	91%
SP 1.2 General Administration, Planning and Support Services- Liaison Office	25,300,000	25,135,000	21,243,063	3,891,937	85%
SP 1.3 General Administration, Planning and Support Services-Office of County Secretary	29,850,000	27,575,000	26,789,417	785,583	97%
P2 GOVERNMENT COORDINATION	44,957,122	36,894,122	26,327,460	10,566,662	71%
SP 2.1 Cabinet Affairs	5,000,000	5,000,000	-	5,000,000	0%
SP 2.2 Performance and Efficiency	13,703,287	14,608,728	14,000,000	608,728	96%
SP 2.3 Interdepartmental Relations	3,500,000	3,500,000	-	3,500,000	0%
SP 2.4 Intergovernmental Relation	18,903,287	9,589,846	9,526,126	63,720	99%
SP 2.5 Strategy Development, Review, Support and Operationalization	3,850,548	4,195,548	2,801,334	1,394,214	67%
P3 PUBLIC COMMUNICATIONS, MEDIA RELATIONS AND IT SUPPORT	12,456,691	12,256,691	11,569,046	687,645	94%
SP 3.1 Media Advertisement and Placements	2,775,822	2,775,822	2,500,000	275,822	90%
SP 3.2 Documentation, communication policy and strategy	3,701,096	3,501,096	3,425,719	75,377	98%

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SP 3.3 Civic Education and Public Sensitization	3,851,643	3,851,643	3,518,727	332,916	91%
SP 3.4 Production of County Newspaper and Newsletter	2,128,130	2,128,130	2,124,600	3,530	100%
P4 STRATEGY AND DELIVERY	22,000,000	22,000,000	9,716,450	12,283,550	44%
SP 4.1 Economic and Private Sector Advisory Services	2,200,000	2,200,000	750,000	1,450,000	34%
SP 4.2 Political and Intergovernmental Advisory Services	2,200,000	2,200,000	1,300,000	900,000	59%
SP 4.3 Legal Advisory Services	2,200,000	2,200,000	654,000	1,546,000	30%
SP 4.4 Security and cross border Advisory Services	2,200,000	2,200,000	2,180,500	19,500	99%
SP 4.5 Oil And Gas Advisory Service	2,200,000	2,200,000	210,000	1,990,000	10%
SP 4.6 Gender and Partnership Advisory Services	2,200,000	2,200,000	1,950,000	250,000	89%
SP 4.7 Special Interest groups	2,200,000	2,200,000	675,000	1,525,000	31%
SP 4.8 Climate Change advisory services	2,200,000	2,200,000	654,950	1,545,050	30%
SP 4.9 Education and youth Advisory services	2,200,000	2,200,000	810,000	1,390,000	37%
SP 4.10 Culture, Arts and Heritage advisory services	2,200,000	2,200,000	532,000	1,668,000	24%
P5 PARTNERSHIPS AND INVESTMENTS	16,493,389	16,793,389	9,000,000	7,793,389	54%
SP 5.1 Joint Program Cordination UN/TCG	3,100,000	3,100,000	-	3,100,000	0%
SP 5.2 Public Private Partnerships	9,179,109	9,479,109	9,000,000	479,109	95%
SP 5.3 Donor and Partner Coordination	4,214,280	4,214,280	-	4,214,280	0%
P6 GOVERNOR'S PRESS SERVICE	5,014,280	5,014,280	5,000,000	14,280	100%
SP 6.1 Governors Press support	5,014,280	5,014,280	5,000,000	14,280	100%

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P7 AUDIT	21,551,643	21,551,643	14,742,653	6,808,990	68%
SP 7.1 Internal Audit	5,300,000	5,300,000	5,000,000	300,000	94%
SP 7.2 Quality Assurance	4,251,643	4,251,643	614,818	3,636,825	14%
SP 7.3 Support to Audit Committees	12,000,000	12,000,000	9,127,835	2,872,165	76%
P8 PEACE BUILDING AND CONFLICT MANAGEMENT	188,176,370	198,351,370	187,478,977	10,872,393	95%
SP 8.2 Operationalization of peace building structures and institutions	33,876,370	47,151,370	42,239,071	4,912,299	90%
SP 8.3 Resettlement Infrastructural Programme	138,100,000	130,000,000	125,226,321	4,773,679	96%
SP 8.4 Cross Border peace dividends programme	16,200,000	21,200,000	20,013,585	1,186,415	94%
P9 UPGRADE OF KEY COUNTY PREMISES	20,000,000	-	-	-	0%
SP 9.4 Construction of Deputy Governor Residence	20,000,000	-	-	-	0%
VOTE: DEPUTY GOVERNOR	36,040,532	36,040,532	27,659,418	8,381,114	77%
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	18,840,532	18,338,532	17,659,418	679,114	96%
SP 1.1 General Administration, Planning and Support Services	18,840,532	18,338,532	17,659,418	679,114	96%
P2 GOVERNMENT PROGRAMMING AND MANAGEMENT	17,200,000	17,702,000	10,000,000	7,702,000	56%
SP 2.1 Government Programming	6,500,000	7,002,000	7,000,000	2,000	100%
SP 2.2 Community Engagement	3,000,000	3,500,000	-	3,500,000	0%
SP 2.3 Government Stakeholder Engagement and Coordination	3,700,000	3,200,000	3,000,000	200,000	94%
SP 2.4 Government Transformation	4,000,000	4,000,000	-	4,000,000	0%

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VOTE: OFFICE OF THE COUNTY ATTORNEY	124,020,085	138,150,049	84,622,066	53,527,983	61%
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	18,520,085	51,087,995	36,927,584	14,160,410	72%
SP 1.1 General Administration, Planning and Support Services	18,520,085	51,087,995	36,927,584	14,160,410	72%
P2: LEGAL SERVICES	74,500,000	62,626,073	41,199,585	21,426,488	66%
SP 2.1 Litigation Matters	57,000,000	47,986,749	41,199,585	6,787,164	86%
SP 2.2 Government Agreements/Contracts	11,500,000	9,594,488	-	9,594,488	0%
SP 2.3 Legal Audit and Compliance	6,000,000	5,044,836	-	5,044,836	0%
P3 RESEARCH AND LEGISLATIVE DRAFTING	24,000,000	21,015,981	5,760,000	15,255,981	27%
SP 3.1 Legislative Drafting and Bills	15,000,000	16,855,709	4,560,000	12,295,709	27%
SP 3.2 Policy and Legal Briefs	9,000,000	4,160,272	1,200,000	2,960,272	29%
P4 CAPACITY BUILDING	7,000,000	3,420,000	734,897	2,685,103	21%
SP 4.1 Training of Legal Counsels	2,500,000	1,900,000	-	1,900,000	0%
SP 4.2 Legal Training and Awareness for County Staff and Residents	4,500,000	1,520,000	734,897	785,103	48%
VOTE: FINANCE AND ECONOMIC PLANNING	760,710,106	2,140,270,830	1,736,955,728	403,315,102	81%
P 1 GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	302,628,048	344,669,559	222,145,015	122,524,544	64%
SP 1.1 General Administration, Planning and Support Services - Finance	142,722,233	191,382,333	107,890,564	83,491,769	56%
SP 1.2 General Administration, Planning and Support Services - Economic Planning	89,905,815	83,287,226	63,940,146	19,347,080	77%
SP 1.3 County Headquarters Offices	65,000,000	65,000,000	46,478,487	18,521,513	72%
SP 1.4 Security Access Installation	5,000,000	5,000,000	3,835,817	1,164,183	77%

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P 2 COUNTY REVENUE PROGRAM	40,941,137	27,974,433	11,562,001	16,412,433	41%
SP2.1 Awareness and Campaigns on Revenue at Ward Level	3,834,913	3,741,153	2,500,000	1,241,153	67%
SP2.2 Strengthening Revenue Sources	19,588,656	6,965,000	4,422,001	2,542,999	63%
SP 2.3 Automated Revenue Collection	4,540,650	4,331,370	2,540,000	1,791,370	59%
SP 2.4 Revenue Bills and Policies	950,548	910,548	200,000	710,548	22%
SP 2.5 Revenue Forecast and Revenue Budget Preparation	1,400,000	1,399,992	800,000	599,992	57%
SP 2.6 Automated Revenue Solution System	1,126,370	1,126,370	1,100,000	26,370	98%
SP 2.7 Completion of Lokirama Revenue Centre	9,500,000	9,500,000	-	9,500,000	0%
P 3 COUNTY PROCUREMENT PROGRAMME	7,590,103	7,105,607	2,150,325	4,955,282	30%
SP 3.1 Support to Procurement Committees.	2,501,096	2,220,100	2,150,325	69,775	97%
SP 3.2 Project/Contract Management	1,700,000	1,496,500	-	1,496,500	0%
SP 3.3 Procurement Systems	1,675,822	1,675,822	-	1,675,822	0%
SP 3.4 Supplier Engagement and Awareness	1,713,185	1,713,185	-	1,713,185	0%
P 4 RESOURCE MOBILIZATION	6,423,287	5,728,910	5,728,910	-	100%
SP 4.1 Resource Mobilization	6,423,287	5,728,910	5,728,910	-	100%
P 5 ACCOUNTING SERVICES	151,549,611	1,452,652,919	1,311,889,184	140,763,734	90%
SP 5.1 Financial Reporting and Assurance	10,067,109	623,825,074	511,003,246	112,821,828	82%
SP 5.2 Specialized Training	9,514,319	9,514,319	8,500,000	1,014,319	89%
SP 5.3 Asset Management and Valuation	6,361,307	6,161,307	698,799	5,462,508	11%

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SP 5.4 Projects/Supplies Verification	8,155,233	19,391,480	15,375,200	4,016,280	79%
SP 5.5 Construction and Fitting of IFMIS Lab	17,451,643	17,448,800	-	17,448,800	0%
SP 5.6 Emergency Fund	100,000,000	296,000,000	296,000,000	-	100%
SP 5.7 Turkana County COVID-19 Emergency Response Fund	-	480,311,939	480,311,939	0	100%
P 6 COUNTY ECONOMIC PLANNING SERVICES	146,648,848	143,543,268	55,010,395	88,532,873	38%
SP 6.1 Public Participation in Planning Processes	10,654,930	12,483,320	6,660,396	5,822,924	53%
SP 6.2 Development of Plans and Policies	14,283,060	11,312,836	8,850,000	2,462,836	78%
SP 6.3 Development Co-ordination	4,163,068	3,840,000	3,800,000	40,000	99%
SP 6.4 Stakeholder Analysis for Risk Informed and Evidence Based Decision Making	4,294,503	4,793,262	-	4,793,262	0%
SP 6.5 Kenya Devolution Support Programme	30,000,000	99,451,014	30,000,000	69,451,014	30%
SP 6.6 Research and Statistics	7,473,287	6,864,332	2,500,000	4,364,333	36%
SP 6.7 Completion of Citizen Resource Centres	71,500,000	1,500,000	-	1,500,000	0%
SP 6.8 Sector Plans Development	4,280,000	3,298,504	3,200,000	98,504	97%
P 7 STATISTICS, MONITORING AND EVALUATION	14,961,366	19,722,900	19,000,000	722,900	96%
SP 7.1 Monitoring and Evaluation	14,961,366	19,722,900	19,000,000	722,900	96%
P 8 ICT AND E-GOVERNMENT	17,125,742	28,123,211	23,094,391	5,028,820	82%
SP 8.1 Enhancing ICT Capacity	1,842,670	12,901,626	9,469,899	3,431,727	73%
SP 8.2 ICT Infrastructure Development and Improvement	8,000,000	8,000,000	7,100,000	900,000	89%
SP 8.3 Enhancing Communication and Access to Information	1,017,801	989,161	900,000	89,161	91%
SP 8.4 Development and Implementation of ICT Policy and Regulations			2,057,234		94%

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	2,220,657	2,187,810		130,576	
SP 8.5 Acquisition of Information Systems and Equipments	4,044,614	4,044,614	3,567,258	477,356	88%
P 9 BUDGETARY SUPPLY	72,841,964	110,750,024	86,375,508	24,374,516	78%
SP 9.1 Budget Formulation, Co-ordination and Management	54,053,172	82,688,548	70,373,287	12,315,261	85%
SP 9.2 Public Participation in Budgeting	10,073,416	19,561,476	9,802,221	9,759,255	50%
SP 9.3 County Budget and Economic Forum	8,715,376	8,500,000	6,200,000	2,300,000	73%
VOTE: WATER, ENVIRONMENT AND MINERAL RESOURCES	824,415,062	729,048,466	498,123,404	230,925,062	68%
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	374,484,328	441,537,509	334,165,075	107,372,434	76%
SP 1.1 General Administration, Planning and Support Services	374,484,328	441,537,509	334,165,075	107,372,434	76%
P 2 WATER SUPPLY AND SANITATION	377,108,533	213,532,656	138,361,592	75,171,064	65%
SP 2.1 Construction of Dams	70,000,000	-	-	-	0%
SP 2.2 Construction and Desilting of Water Pans/Rock Catchment	117,600,000	85,292,860	41,692,334	43,600,526	49%
SP 2.3 Rehabilitation of Water Infrastructure	52,500,000	43,677,049	25,275,235	18,401,814	58%
SP 2.4 Drilling and Equipping of Boreholes	125,382,163	80,954,517	70,644,001	10,310,516	87%
SP 2.8 Equipment of Quality Analysis Laboratory	8,000,000	-	-	-	0%
SP 2.9 Project Coordination and Management	3,626,370	3,608,230	750,022	2,858,208	21%
P 3 WATER AND CATCHMENT PROTECTION	10,853,404	16,298,876	-	16,298,876	0%
SP 3.1 Water Resources Management	2,053,404	2,025,576	-	2,025,576	0%
SP 3.2 Drought Mitigation	8,800,000	14,273,300	-	14,273,300	0%

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P 4 WATER SECTOR GOVERNANCE	25,205,109	25,596,737	18,546,737	7,050,000	72%
SP 4.1 Planning and Coordination	25,205,109	25,596,737	18,546,737	7,050,000	72%
P 5 ENVIRONMENTAL GOVERNANCE, COMPLIANCE, CONSERVATION, PROTECTION AND MANAGEMENT	17,482,005	12,126,705	7,050,000	5,076,705	58%
SP 5.1 Environmental Governance and Compliance	6,798,601	6,450,601	4,450,000	2,000,601	69%
SP 5.2 Environmental Protection and Conservation	2,453,404	2,608,304	2,600,000	8,304	100%
SP 5.3 Plastic Collection Re-use Facility	5,000,000	-	-	-	0%
SP 5.4 Climate Change and Adaptation	3,230,000	3,067,800	-	3,067,800	0%
P 6 MINERAL RESOURCE MAPPING AND MANAGEMENT	8,754,218	8,016,918	-	8,016,918	0%
SP 6.1 Mineral Resource Mapping	3,053,404	3,001,784	-	3,001,784	0%
SP 6.2 Management of Mining and Quarrying Activities	600,000	-	-	-	0%
SP 6.3 Capacity Building in Exploitation of Mineral Resources	810,329	752,809	-	752,809	0%
SP 6.4 Extractives engagement Bills and Policies	2,290,485	2,262,325	-	2,262,325	0%
SP 6.6 Artisanal Mining Equipment	2,000,000	2,000,000	-	2,000,000	0%
P7. PETROLEUM	10,527,465	11,939,065	-	11,939,065	0%
SP 7.1 Oil and Gas	7,227,465	9,357,465	-	9,357,465	0%
SP 7.2 Establishment of Extractive sector regulations and strategies	3,300,000	2,581,600	-	2,581,600	0%
VOTE: HEALTH SERVICES AND SANITATION	1,216,338,814	1,210,630,340	887,246,327	323,384,013	73%
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	563,019,252	593,611,965	475,729,055	117,882,910	80%



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SP 1.1 General Administration, Planning and Support Services	424,004,284	592,111,965	475,729,055	116,382,910	80%
SP 1.2 Additional Works/Renovations of Health Facilities	139,014,968	1,500,000	-	1,500,000	0%
P 2 PREVENTIVE AND PROMOTIVE HEALTH CARE SERVICES.	152,382,986	148,823,618	110,932,899	37,890,719	75%
SP 2.1 Family Health (THS)	89,487,314	89,120,752	67,802,286	21,318,466	76%
SP 2.2 Public Health	49,610,832	49,543,786	38,484,612	11,059,174	78%
SP 2.3 Health Promotion and Disease Control	13,284,840	10,159,080	4,646,000	5,513,080	46%
P 3 MEDICAL SERVICES	22,450,000	20,829,734	4,619,804	16,209,930	22%
SP 3.1 Laboratory Services	2,250,000	2,273,536	2,000,000	273,536	88%
SP 3.2 Blood Tranfusion Services	2,400,000	1,736,250	-	1,736,250	0%
SP 3.3 Rehabilitative services	2,500,000	1,916,716	-	1,916,716	0%
SP 3.4 Referrals and Emergency Services	2,500,000	2,484,100	1,230,804	1,253,296	50%
SP 3.5 Radiology Services	2,300,000	2,096,416	-	2,096,416	0%
SP 3.6 Dental Services	2,100,000	2,039,296	-	2,039,296	0%
SP 3.7 Clinical Services	2,000,000	1,878,800	-	1,878,800	0%
SP 3.8 Nursing Services	2,000,000	1,389,024	1,389,000	24	100%
SP 3.9 Rural Health Facilities Support	2,400,000	2,158,896	-	2,158,896	0%
SP 3.10 Sub-County Health Facilities Support	2,000,000	2,856,700	-	2,856,700	0%
P4 LODWAR COUNTY AND REFERRAL HOSPITAL	16,700,000	10,134,192	6,589,100	3,545,092	65%
SP 4.1 LCRH Operations and Support Services	7,700,000	10,134,192	6,589,100	3,545,092	65%
SP 4.2 LCRH Infrastructure development			-	-	0%



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	9,000,000	-		-	
P5 MEDICAL SUPPLIES	411,282,467	389,808,440	262,114,528	127,693,912	67%
SP 5.1 Medical Supplies	409,282,467	385,337,760	259,029,873	126,307,887	67%
SP 5.2 Health Commodity Management	2,000,000	4,470,680	3,084,655	1,386,025	69%
P6 POLICY, PLANNING, MONITORING AND EVALUATION	45,504,109	44,780,941	27,260,941	17,520,000	61%
SP 6.1 Health Information and Management	6,328,287	6,239,079	1,626,000	4,613,079	26%
SP 6.2 Quality Assurance	2,000,000	1,926,040	-	1,926,040	0%
SP 6.3 Universal Health Care for Turkana	37,175,822	36,615,822	25,634,941	10,980,881	70%
P7 ALCOHOLIC DRINKS AND SUBSTANCE ABUSE CONTROL	5,000,000	2,641,450	-	2,641,450	0%
SP 7.1 Rehabilitation and Treatment	950,000	570,000	-	570,000	0%
SP 7.2 Public Education, Advocacy and Awareness	950,000	220,000	-	220,000	0%
SP 7.3 Liquor licensing	2,150,000	1,461,250	-	1,461,250	0%
SP 7.4 Training and Capacity Building	950,000	390,200	-	390,200	0%
VOTE: TRADE, GENDER AND YOUTH AFFAIRS	379,931,182	365,616,259	318,229,606	47,386,654	87%
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	95,506,321	107,591,247	106,888,792	702,455	99%
SP 1.1 General Administration, Planning and Support Services	95,506,321	107,591,247	106,888,792	702,455	99%
P 2 TRADE DEVELOPMENT AND PROMOTION	106,130,323	89,517,374	48,537,381	40,979,993	54%
SP 2.1 Trade Licensing, Regulations and Control	1,380,438	1,199,881	1,057,000	142,881	88%
SP 2.2 Region Trade & Export			-		0%

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	967,911	299,700		299,700	
SP 2.3 Business Training & Development Services	1,500,548	1,303,580	1,000,000	303,580	77%
SP 2.4 Lease and Management of Biashara Centre	1,700,000	1,700,000	-	1,700,000	0%
SP 2.5 Trade Research & Policy	809,263	184,263	-	184,263	0%
SP 2.6 Business Financing & Incubation of MSMEs	1,300,000	1,099,653	1,050,000	49,653	95%
SP 2.7 Field Metrology Services	1,758,020	1,434,032	1,400,000	34,032	98%
SP 2.8 Consumer Right Education	700,000	569,768	350,800	218,968	62%
SP 2.9 Training for Weights and Measures Technical Professionals	675,274	538,500	-	538,500	0%
SP 2.10 Standards and Anti-Counterfeit Services	851,252	562,664	-	562,664	0%
SP 2.11 Market Infrastructure Development	39,465,000	29,000,000	28,464,813	535,187	98%
SP 2.12 Industrial Development and Investments	9,545,700	9,148,416	9,050,000	98,416	99%
SP.2 13 Biashara Fund	36,000,000	36,000,000		36,000,000	0%
SP 2 .15 North Rift Economic & FCDC Blocs	6,476,917	6,476,917	6,164,767	312,150	95%
SP 2.16 Purchase of Calibration Equipment	3,000,000	-	-	-	0%
P 3 CO-OPERATIVE DEVELOPMENT AND MANAGEMENT	10,338,842	6,517,642	5,500,000	1,017,642	84%
SP 3.1 Cooperative extension and advisory services	2,340,000	1,404,400	1,250,000	154,400	89%
SP3.2 Co-operative Marketing, Value Addition, Surveys & Research	2,310,000	1,457,600	1,400,000	57,600	96%
SP3.3 Co-operative Education, Training, Exchange and Ushirika Day Celebration	2,688,459	1,112,296	1,100,000	12,296	99%
SP3.4 Strengthening of Key Dormant Co-operative Societies	2,000,000	1,872,972	1,750,000	122,972	93%
SP3.5 Formulation of Cooperative Policy and Legal Frame Work	1,000,383	670,374		670,374	0%
P4 PROMOTION OF GENDER EQUALITY AND EMPOWERMENT			12,047,872		83%

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	19,056,909	14,465,694		2,417,822	
SP4.1 Gender Empowerment and advocacy	9,310,000	8,169,550	8,131,872	37,678	100%
SP4.2 Gender Mainstreaming and Coordination	8,220,657	5,806,000	3,916,000	1,890,000	67%
SP4.3 Legal Compliance and Redress	601,252	490,144	-	490,144	0%
SP4.4 Promotion of Gender Equality and Empowerment	925,000	-	-	-	0%
P 5 YOUTH AFFAIRS DEVELOPMENT	148,898,787	147,524,303	145,255,562	2,268,742	98%
SP5.1 Youth Coordination and Representation	11,960,876	10,681,600	8,605,562	2,076,039	81%
SP5.2 Youth Employment Scheme	2,550,000	2,449,813	2,400,000	49,813	98%
SP5.3 Youth Rare skills	1,387,911	1,392,890	1,250,000	142,890	90%
SP5.4 Youth and Women Fund	133,000,000	133,000,000	133,000,000	-	100%
VOTE: EDUCATION, SPORTS AND SOCIAL PROTECTION	1,139,214,445	995,183,706	739,236,666	255,947,041	74%
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	690,594,540	751,415,489	598,677,788	152,737,701	80%
SP 1.1 General Administration, Planning and Support Services	346,594,540	457,415,489	304,677,788	152,737,701	67%
SP 1.2 Turkana Education and Skill Development Fund	294,000,000	294,000,000	294,000,000	-	100%
SP 1.3 Turkana Higher Education Loans	50,000,000	-	-	-	0%
P 2 EARLY CHILDHOOD EDUCATION	329,907,861	166,991,214	126,659,579	40,331,635	76%
SP 2.1 School Feeding	158,000,000	137,682,664	124,812,666	12,869,998	91%
SP 2.2 Quality Improvement	7,392,201	7,521,070	-	7,521,070	0%
SP 2.3 Infrastructure Development	156,515,660	14,000,000	-	14,000,000	0%
SP 2.4 Support to Pre-Primary Training Institution	8,000,000	7,787,480	1,846,913	5,940,567	24%



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P 3 VOCATIONAL TRAINING	29,180,544	18,771,592	13,899,298	4,872,294	74%
SP 3.1 Youth Polytechnic Infrastructure	10,000,000	-	-	-	0%
SP 3.2 Training and Development	3,226,370	3,147,626	-	3,147,626	0%
SP 3.3 Co-Curricular Activities	2,060,876	1,730,668	-	1,730,668	0%
SP 3.4 Youth Polytechnics- Conditional	13,893,298	13,893,298	13,899,298	(6,000)	100%
P 4 SOCIAL PROTECTION	51,442,410	27,192,292	-	27,192,292	0%
SP 4.1 Child Care and Protection	5,576,917	5,299,739	-	5,299,739	0%
SP 4.2 Turkana County Persons with Disability Development	24,500,000	12,600,160	-	12,600,160	0%
SP 4.3 Marginalized and Minority groups support.	1,365,493	1,292,393	-	1,292,393	0%
SP 4.4 Child Rescue Centers	20,000,000	8,000,000	-	8,000,000	0%
P 5 PUBLIC RELATIONS	2,811,425	2,121,476	-	2,121,476	0%
SP 5.1 Publicity	1,249,120	962,016	-	962,016	0%
SP 5.2 Research and Sensitization	1,562,305	1,159,460	-	1,159,460	0%
P 6 SPORTS AND TALENT DEVELOPMENT	35,277,665	28,691,643	-	28,691,643	0%
SP 6.1 Sports and Talent Development	9,279,109	8,691,643	-	8,691,643	0%
SP 6.2 Stadia	25,998,556	20,000,000	-	20,000,000	0%
VOTE: PUBLIC SERVICE, ADMINISTRATION & DISASTER MANAGEMENT	4,778,735,273	4,492,741,543	4,186,958,166	305,783,377	93%
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	4,145,472,615	4,186,769,874	3,957,295,793	229,474,081	95%

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SP 1.1 General Administration, Planning and Support Services-Public Service	4,099,753,112	4,086,998,583	3,865,545,314	221,453,270	95%
SP 1.2 General Administration, Planning and Support Services-Administartion and Disaster Management	45,719,503	99,771,291	91,750,479	8,020,812	92%
P 2 HUMAN RESOURCE MANAGEMENT	33,601,644	27,400,628	15,193,630	12,206,998	55%
SP 2.1 Payroll and Record Management	1,400,000	1,240,000		1,240,000	0%
SP 2.2 Human Resource Development	7,000,000	7,000,000	6,627,352	372,648	95%
SP 2.3 GHRIS Leave & Performance Module Implementation	3,900,000	3,270,300	3,200,000	70,300	98%
SP 2.4 Digitization and Automation of Human Resource Registry	2,650,000	2,650,000	2,145,600	504,400	81%
SP 2.5 Mainstreaming Public Sector Integrity Programme	4,800,000	2,980,000		2,980,000	0%
SP 2.6 County Performance Management	4,800,000	3,520,000	3,220,678	299,322	91%
SP 2.7 Public Service Week	4,550,000	3,140,000	-	3,140,000	0%
SP 2.8 Records Management	1,500,548	1,120,328	-	1,120,328	0%
SP 2.9 Human Resource Management	3,001,096	2,480,000	-	2,480,000	0%
P 3 DECENTRALIZES SERVICES	79,875,885	56,454,491	42,211,197	14,243,294	75%
SP 3.1 Operationalization of Sub County Administration Offices	12,000,000	19,673,256	14,490,906	5,182,350	74%
SP 3.2 Operationalization of Ward Administration Offices	35,500,000	31,211,800	27,720,291	3,491,509	89%
SP 3.3 Operationalization of Village Administration Offices	4,126,370	1,628,120	-	1,628,120	0%
SP 3.4 Village Council Support Programme	5,902,191	3,941,315	-	3,941,315	0%
SP 3.5 Completion of Kibish Sub County Office	22,347,324	-	-	-	0%
P 4 GOVERNANCE AND PUBLIC PARTICIPATION	17,502,192	27,617,694	15,728,962	11,888,732	57%
SP 4.1 Civic Education Programme			-		0%

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	2,201,096	1,422,416		1,422,416	
SP 4.2 Public Participation and access to information	8,500,000	21,094,620	15,728,962	5,365,658	75%
SP 4.3 County Dialogue Forum	2,500,000	1,600,000	-	1,600,000	0%
SP 4.4 National and County Holidays	2,701,096	2,220,658	-	2,220,658	0%
SP 4.5 Policies design, sensitization and awareness creation	1,600,000	1,280,000	-	1,280,000	0%
P 5 DISASTER RISK MANAGEMENT	454,079,650	148,935,816	135,297,024	13,638,791	91%
SP 5.1 Disaster Preparedness Programmes	2,375,822	1,625,822	-	1,625,822	0%
SP 5.2 Disaster Mitigation Programmes	2,901,096	2,301,096	-	2,301,096	0%
SP 5.3 Stakeholders coordination and Support Programme	1,713,185	1,507,911	-	1,507,911	0%
SP 5.4 Humanitarian Relief Food Programme	445,788,999	142,480,439	135,297,024	7,183,415	95%
SP 5.5 Disaster Risk Managemnet Policy	1,300,548	1,020,548	-	1,020,548	0%
P 6 INSPECTORATE SERVICES	48,203,287	45,563,040	21,231,560	24,331,480	47%
SP 6.1 Establish & equip the Inspectorate Training Institute and Formulation of Enforcement Policy	16,700,000	13,927,708	10,332,567	3,595,141	74%
SP 6.2 Establish Dispute Resolution Committee	4,000,000	3,160,000	898,992	2,261,008	28%
SP 6.3 Regularization of Enforcement Officers	8,103,287	6,661,972	4,819,080	1,842,892	72%
SP 6.4 Capacity Building	5,700,000	5,180,920	5,180,920	-	100%
SP 6.5 Co-ordination and Linkages of the Inspectorate services	6,000,000	5,132,440	-	5,132,440	0%
SP 6.6 Equipping & Kitting of the Inspectorate services	7,700,000	11,500,000	-	11,500,000	0%
VOTE: INFRASTRUCTURE, TRANSPORT AND PUBLIC WORKS	693,375,156	891,121,651	476,146,671	414,974,980	53%
P 1: GENERAL ADMINISTRATION AND SUPPORT PROGRAMME	172,862,923	233,705,413	222,969,290	10,736,123	95%

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SP 1.1 General Administration, Infrastructure and Transport	161,312,923	222,539,881	220,778,158	1,761,723	99%
SP 1.2 General Administration, Public Works	11,550,000	11,165,532	2,191,132	8,974,400	20%
P 2: ROAD DEVELOPMENT AND MAINTENANCE	456,103,123	600,244,872	247,826,543	352,418,328	41%
Professional Capacity Building and Roads Safety Campaigns	2,083,294	2,083,294	-	2,083,294	0%
Upgrading to bitumen standards (3Kms)within Lodwar Town.	125,000,000	28,400,000	28,000,000	400,000	99%
Construction of Roads	20,000,000	10,000,000	10,000,000	-	100%
Roads Maintenance Levy Fund (RMLF)- Sub county linking roads, security and emergency roads	299,169,281	555,261,578	209,826,543	345,435,035	38%
Annual Road Inventory and Condition Survey (ARICS) and mapping	3,000,000	4,500,000	-	4,500,000	0%
Construction, Equipping and operationalizing of material testing Lab	5,000,000	-	-	-	0%
Modern Road design systems and software	1,850,548	(0)	-	(0)	0%
P 3: DEVELOPMENT AND MAINTENANCE OF TRANSPORT	15,806,370	12,344,064	3,266,000	9,078,064	26%
Purchase of plants, machineries, Backup office generators and specialized tools	10,000,000	5,436,150	3,266,000	2,170,150	60%
Heavy machinery/vehicle/plants tracking systems & accessories	3,701,096	3,802,640	-	3,802,640	0%
Feasibility Study and Consultancy Services on viability of Ferry Services	830,000	830,000	-	830,000	0%
Capacity building, road safety campaigns & promotions for transport operators	750,000	1,750,000	-	1,750,000	0%
Professional Capacity Building	525,274	525,274	-	525,274	0%
P 4: PUBLIC WORKS DEVELOPMENT PROGRAM	40,000,000	36,500,000	2,084,838	34,415,162	6%
Protection and Gabioning Works	40,000,000	36,500,000	2,084,838	34,415,162	6%
P 6: STRUCTURAL SERVICES	3,026,370	2,992,827	-	2,992,827	0%

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Structural Services	3,026,370	2,992,827	-	2,992,827	0%
P 7: ELECTRICAL SERVICES	2,000,000	1,852,856	-	1,852,856	0%
Electrical Services	2,000,000	1,852,856	-	1,852,856	0%
P 8: BUILDING INSPECTORATE SERVICES	2,075,822	2,058,271	-	2,058,271	0%
Building Inspectorate Services	2,075,822	2,058,271	-	2,058,271	0%
P 9: ARCHITECTURAL SERVICES	1,500,548	1,423,348	-	1,423,348	0%
Architectural Services	1,500,548	1,423,348	-	1,423,348	0%
VOTE: AGRICULTURE, PASTORAL ECONOMY AND FISHERIES	1,602,729,297	1,221,844,210	898,196,629	323,647,580	74%
P 1: GENERAL ADMINISTRATION AND SUPPORT PROGRAMME	545,183,603	483,078,370	470,496,950	12,581,420	97%
SP 1.1 General Administration and Support Services- Agriculture, Irrigation and Land Reclamation	298,799,098	248,250,585	244,359,005	3,891,580	98%
SP 1.2 General Administration and Support Services- Pastoral Economy and Fisheries	246,384,505	234,827,785	226,137,945	8,689,839	96%
P 2: AGRICULTURE PROGRAMME	69,335,679	60,375,901	43,489,842	16,886,059	72%
SP 2.1 Agricultural Mechanization Services	10,000,000	10,000,000	5,500,000	4,500,000	55%
SP 2.3 Agricultural Market Access and Linkages and Value Chain development	1,647,631	1,386,051		1,386,051	0%
SP 2.4 Agricultural Extension, Research and Development.	7,103,287	7,480,913	4,549,800	2,931,113	61%
SP 2.5 Farm inputs Subsidy and Support	9,728,561	9,468,365	3,893,276	5,575,089	41%
SP 2.6 Horticultural Production	4,476,917	919,518	-	919,518	0%
SP 2.7 Pest Control and Management	6,000,000	4,390,366	4,200,000	190,366	96%

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SP 2.8 Agri-nutrition/Urban & peri-urban agriculture	1,438,459	586,098	-	586,098	0%
SP 2.9 Smart agriculture practices (Innovations/technologies to mitigate effects of climate change)	3,594,058	797,824	-	797,824	0%
SP:2.10 Agricultural Sector Development Support Programme (ASDSP)	25,346,766	25,346,766	25,346,766	-	100%
P 3 IRRIGATION AND LAND RECLAMATION PROGRAMME	241,334,972	7,000,000	2,983,258	4,016,743	43%
SP 3.1 Rehabilitation and Expansion of existing Irrigation Schemes	12,000,000	-	-	-	0%
SP 3.2 Promotion of drip irrigation	56,334,972	-	-	-	0%
SP 3.3 Protection of irrigation infrastructure	77,000,000	-	-	-	0%
SP 3.4 Utilization of Spate Irrigation Technology.	60,000,000	-	-	-	0%
SP 3.5 Rehabilitation of degraded lands for agricultural and environmental conservation.	7,000,000	-	-	-	0%
SP 3.6 Soil and water conservation	29,000,000	7,000,000	2,983,258	4,016,743	43%
P 4 NATIONAL AGRICULTURAL & RURAL INCLUSIVE GROWTH PROJECT (NARIGP)	350,000,000	356,500,000	246,569,739	109,930,261	69%
SP 4.1 National Agricultural & Rural Inclusive Growth Project (NARIGP)	350,000,000	356,500,000	246,569,739	109,930,261	69%
P 5 DROUGHT RESILIENCE IN NORTHERN KENYA PROGRAMME (DRNKP/KFW)	206,250,000	206,250,000	51,634,816	154,615,185	25%
SP 5.1 Drought Resilience in Northern Kenya Programme(DRNKP/ KfW)	206,250,000	206,250,000	51,634,816	154,615,185	25%
P 6: VETERINARY SERVICES	68,730,989	53,472,578	44,790,895	8,681,683	84%
SP 6.1 Livestock Health management	47,204,345	46,752,267	42,308,438	4,443,829	90%
SP 6.2 Veterinary public health	3,526,370	4,220,495	2,482,457	1,738,038	59%
SP 6.3 Livestock disease control,PDS and monitoring	2,200,000	1,899,940	-	1,899,940	0%
SP 6.4 Quality enhancement and regulation	800,274	599,876	-	599,876	0%

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SP 6.5 Animal Health Infrastructure	15,000,000	-	-	-	0%
P 7 LIVESTOCK PRODUCTION	90,043,557	24,972,758	14,231,131	10,741,627	57%
SP 7.1 Development and improvement of Livestock feeds	17,000,000	17,000,000	14,231,131	2,768,869	84%
SP 7.2 Livestock extension services	3,000,000	2,945,040	-	2,945,040	0%
SP 7.3 Livestock diversification and breed improvement	4,500,000	4,500,000	-	4,500,000	0%
SP 7.5 Development of Livestock Value Chain, Market Access, Linkages and Bench marking/ Exposure	20,000,000	-	-	-	0%
SP 7.7 Productivity Infrastructure and enhanced skills development	45,543,557	527,718	-	527,718	0%
P8 FISHERIES	31,850,497	30,194,603	24,000,000	6,194,603	79%
SP 8.1 Development of Fisheries Value Chain, Market Access and Linkages	1,200,000	1,200,000	-	1,200,000	0%
SP 8.2 Fisheries information, extension services, training facilities and skill development	2,500,000	2,489,276	-	2,489,276	0%
SP 8.3 Fish Infrastructure Development	1,770,000	-	-	-	0%
SP 8.4 Fisheries Resources Management/Monitoring control and surveillance	2,960,524	3,959,254	3,000,000	959,254	76%
SP 8.5 Fisheries livelihood support	19,200,000	20,422,683	19,700,000	722,683	96%
SP 8.6 Fish farming/ aquaculture	1,326,350	1,323,390	1,300,000	23,390	98%
SP 8.8 Fisheries policies and regulations	2,893,623	800,000	-	800,000	0%
VOTE: TOURISM, CULTURE AND NATURAL RESOURCES	304,364,775	214,760,748	193,417,225	21,343,523	90%
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	57,561,495	72,987,983	71,604,800	1,383,183	98%
SP 1.1 General Administration, Planning and Support Services	57,561,495	72,987,983	71,604,800	1,383,183	98%



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P 2 TOURISM DESTINATION MARKETING AND PROMOTION	16,019,211	15,659,646	12,825,187	2,834,459	82%
SP 2.1 Tourism Expos, Incentives, Conferences and Exhibitions Programme (MICE)	3,500,001	3,300,001	2,587,425	712,576	78%
SP 2.2 Community Based Tourism	2,200,000	2,284,535	1,225,000	1,059,535	54%
SP 2.3 Support to development of Tourism Products	2,900,000	3,068,800	3,000,000	68,800	98%
SP 2.4 Media Campaign and Promotion of Tourism Products and Programmes	7,419,210	7,006,310	6,012,762	993,548	86%
				-	
P 3: TOURISM INFRASTRUCTURE DEVELOPMENT	9,500,000	-	-	-	0%
SP 3.1. Completion and Furnishing of Kataboi Lodge	8,000,000	-	-	-	0%
SP 3.2 Equipping Tourism Gallery & Information Centre	1,500,000	-	-	-	0%
P 4: CULTURE DEVELOPMENT, PROMOTION & PRESERVATION	157,500,756	83,231,873	78,987,238	4,244,635	95%
SP 4.1 Ushanga Initiative	37,800,000	37,649,165	35,550,000	2,099,165	94%
SP 4.2 Culture Products Development & Promotion	84,700,756	10,595,474	9,450,000	1,145,474	89%
SP 4.3 Annual Tourism and Cultural Festival	35,000,000	34,987,234	33,987,238	999,996	97%
P 5: HERITAGE PROMOTION	9,673,478	9,334,608	9,000,000	334,608	96%
SP 5.1 Heritage Development, Promotion & Preservation	6,600,000	6,440,530	6,440,530	-	100%
SP 5.2 Arts and Creativity Development	3,073,478	2,894,078	2,559,470	334,608	88%
P 6: CULTURE DEVELOPMENT PRESERVATION INFRASTRUCTURE	15,400,000	5,000,000	4,500,000	500,000	90%
SP 6.1 Equipment and Infrastructure Development at Ekalees Centre including 3 units VIP toilets	15,400,000	5,000,000	4,500,000	500,000	90%
P 7: FORESTRY AND WILDLIFE DEVELOPMENT AND MANAGEMENT	38,709,835	28,546,638	16,500,000	12,046,638	58%



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SP 7.1 Forestry Development.	13,500,000	7,600,000	5,500,000	2,100,000	72%
SP 7.2 Forestry Management, Conservation and Public participation	3,826,370	3,230,245	776,500	2,453,745	24%
SP 7.3 Forestry Protection	2,701,095	2,701,095	-	2,701,095	0%
SP 7.4 Prosopis Management	2,500,000	2,123,768	-	2,123,768	0%
SP 7.5 Wildlife and Community Conservation	16,182,370	12,891,530	10,223,500	2,668,030	79%
			549,368,104		
VOTE: LANDS,ENERGY,HOUSING AND URBAN AREAS MANAGEMENT	495,944,904	565,384,846		47,820,394	97%
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	223,875,952	356,914,851	345,004,654	11,910,197	97%
SP 1.1 General Administration, Planning and Support Services	223,875,952	356,914,851	345,004,654	11,910,197	97%
				-	
P2: DEVOLVED LAND GOVERNANCE, MANAGEMENT AND ADMINISTRATION	6,917,191	4,580,402	4,250,000	330,402	93%
SP2.1 Land Policy formulation and Governance	6,917,191	4,580,402	4,250,000	330,402	93%
				-	
P3: PHYSICAL PLANNING SERVICES	30,000,000	-	25,356,678		0%
SP3.1 Land development programme	30,000,000	-	25,356,678		0%
P4: ENERGY DEVELOPMENT PROGRAMME	83,000,000	48,000,000	43,890,400	3,877,945	91%
SP4.1 Renewable Energy Development (Standalone systems)	30,000,000	24,000,000	23,768,345		0%
SP4.2 Rural Street Lighting	46,000,000	17,000,000	15,522,102	1,477,898	91%
SP4.3 Energy Efficiency and Conservation	7,000,000	7,000,000	4,599,954	2,400,047	66%
P5: URBAN AREAS MANAGEMENT	33,928,561	64,666,393	43,243,169	28,101,853	67%



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SP5.1 Establishment of safe transport parks, bus stops and car parks	8,000,000	-	6,678,629	-	0%
SP5.2 Waste Management	10,000,000	-	-	-	0%
SP5.3 Management of urban centres	2,300,000	1,565,000	1,366,765	198,235	87%
SP5.4 Lodwar Municipality including phase 2 upgrade of Carlifornia Market	13,628,561	63,101,393	35,197,775	27,903,618	56%
P6: COUNTY HOUSING PROGRAMME	14,400,000	14,400,000	10,858,923	3,541,077	75%
SP 6.1 Housing	14,400,000	14,400,000	10,858,923	3,541,077	75%
P7:KENYA URBAN SUPPORT PROGRAMME	103,823,200	76,823,200	76,764,280	58,920	100%
SP7.1 Urban Development Grant (UDG)	95,023,200	68,023,200	67,964,280	58,920	100%
SP 7.2 Urban Institutional Grant (UIG)	8,800,000	8,800,000	8,800,000	-	100%
	1,136,779,482	1,136,779,482			
PROGRAMME 1: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	1,005,898,782	986,441,939			
SP 1.1 Finance and Shared Services	868,523,479	862,711,479			
SP 1.2 Hansard, Research and Information Services	12,918,254	6,528,927			
SP1.3 County Assembly Service Board	14,457,049	7,201,534			
SP 1.4 County Assembly Infrastructure Development	110,000,000	110,000,000			
PROGRAMME 2: LEGISLATIVE SEVICES	62,028,691	41,761,018			
SP 2.1: Legislatives Services	45,282,963	27,364,933			
SP 2.2: Office of the Speaker	16,745,728	14,396,085			
			1,024,711,424	112,068,058	90%

TURKANA COUNTY EXECUTIVE
Financial Statements
For the year ended June 30, 2020

PROGRAMME 3: OVERSIGHT	68,852,009	108,576,525			
SP 3.1 Committee Services	66,748,733	106,963,612			
SP 3.2 Audit and M&E	2,103,276	1,612,913			
			90,317,987	20,454,551	82%
VOTE: TURKANA COUNTY PUBLIC SERVICE BOARD	119,815,012	110,772,539			
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	46,644,669	61,805,357	52,871,854	8,933,503	86%
SP 1.1 General Administration Planning and Support Services	45,071,703	60,395,956	52,871,854	7,524,102	88%
SP 1.2 Integration of PWD Computing Skills	1,572,966	1,409,401	-	1,409,401	0%
P 2 HUMAN RESOURCE	15,600,755	9,815,099	7,047,157	2,767,942	72%
SP 2.1 Induction of Employees In County Public Service	1,850,548	1,381,610	1,250,000	131,610	90%
SP 2.2. Recruitment Process	4,551,643	3,433,907	3,433,907	-	100%
SP 2.3 Enhancing Leadership In County Public Service	1,387,911	721,562	-	721,562	0%
SP 2.4 Review and Development of HR Policies	1,202,856	927,572	-	927,572	0%
SP 2.5 Human Resource Development/Career Progression	1,295,383	1,038,306	1,031,000	7,306	99%
SP 2.6 Performance Management Monitoring	1,156,592	815,001	285,519	529,482	35%
SP 2.7 Development of Database Filing System	1,380,000	436,357	421,000	15,357	96%
SP 2.8 County Public Service Pre-Retirement Sensitization	1,387,911	633,050	625,731	7,319	99%
SP 2.9 Evaluation of Different Cadres of Employees(Promotion, Re-Designation)	1,387,911	427,734	-	427,734	0%
P 3 ICT INFRASTRUCTURE	5,617,234	3,722,114	3,274,362	447,752	88%
SP 3.1 Data Centre /Collocation of Systems & Change Management Initiative for ICT	2,114,740	1,348,561	1,278,362	70,199	95%
SP 3.2 Systems Research & Development on ICT Standard, Guidelines and			772,448		80%



TURKANA COUNTY EXECUTIVE
Financial Statements
For the year ended June 30, 2020

Approaches	1,487,313	969,930		197,482	
SP 3.3 Monitoring and Evaluation for ICT Programming	1,051,046	689,488	687,931	1,557	100%
SP 3.4 Formulation and Development of TCPSB Boardroom ICT Infrastructure	964,135	714,135	535,621	178,514	75%
P 4 QUALITY MANAGEMENT SYSTEM PROGRAMMING	3,701,855	1,728,775	-	1,728,775	0%
SP 4.1 Quality Management Systems Development & Establishment	1,265,278	350,905	-	350,905	0%
SP 4.2 QMS Audit /Routine Inspection	1,275,696	444,825	-	444,825	0%
SP 4.3 Documentation/Record Management For QMS	1,160,881	933,045	-	933,045	0%
P 5 COUNTY PUBLIC SERVICE GOVERNANCE & COMPLIANCE	3,758,601	1,909,058	-	1,909,058	0%
SP 5.1 Management of Dials	1,542,894	594,134	-	594,134	0%
SP 5.2 Establishment of Structures for Stakeholder Engagement	1,140,780	814,924	-	814,924	0%
SP 5.3 Sensitization of County Employees	1,074,927	500,000	-	500,000	0%
P 6 COUNTY PUBLIC SERVICE EXIT	6,491,898	3,792,136	1,079,415	2,712,721	28%
SP 6.1 County Public Service Ministerial & Department Audit	1,085,785	572,123	-	572,123	0%
SP 6.2 Public Evaluation on County Public Service Board Performance & Customer Surveys	1,660,162	1,105,580	-	1,105,580	0%
SP 6.3 Human Resource Conference & Symposium	1,766,569	1,079,415	1,079,415	-	100%
SP 6.4 Exit Meetings Per Department	1,979,382	1,035,018	-	1,035,018	0%
P 7 TURKANA COUNTY INTERNSHIP	38,000,000	28,000,000	26,045,200	1,954,800	93%
SP 7.1 Turkana County Internship Programme	38,000,000	28,000,000	26,045,200	1,954,800	93%
TOTAL EXPENDITURE			12,231,754,950		82%

TURKANA COUNTY EXECUTIVE
Financial Statements
For the year ended June 30, 2020

	14,267,747,813	14,842,631,145		2,610,876,196	
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TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

7.7 SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The 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 entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

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

TURKANA COUNTY EXECUTIVE
Significant Accounting Policies
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

TURKANA COUNTY EXECUTIVE
Significant Accounting Policies
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

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.

Interest on borrowing

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

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 consolidated financial statements.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

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

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TURKANA COUNTY EXECUTIVE
Significant Accounting Policies
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Third Party Payments

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

6. Cash and cash equivalents

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

Restriction on cash

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

There were no other restrictions on cash during the year

7. Accounts Receivable

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

8. Accounts Payable

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

TURKANA COUNTY EXECUTIVE
Significant Accounting Policies
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Non-current assets

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

10. Pending bills

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

11. Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

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

TURKANA COUNTY EXECUTIVE
Significant Accounting Policies
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Contingent Assets

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

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14. Comparative figures

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

15. Subsequent events

Events 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.

16. Errors

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

17. Related party transactions

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

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

7.8 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2019 - 2020	2018 - 2019
	KShs	KShs
Total Exchequer Releases for quarter 1	1,833,864,300	557,826,375
Total Exchequer Releases for quarter 2	1,989,460,120	1,835,138,638
Total Exchequer Releases for quarter 3	2,220,358,072	4,049,912,061
Total Exchequer Releases for quarter 4	4,132,047,367	4,621,539,200
Total	10,175,729,859	11,064,416,273

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows:
 (The totals of A, B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Total Equitable Share for quarter 1	1,833,864,300	538,510,000
Total Equitable Share for quarter 2	1,897,101,000	1,723,232,000
Total Equitable Share for quarter 3	2,055,192,750	4,038,825,000
Total Equitable Share for quarter 4	3,846,899,250	4,469,633,000
Total	9,633,057,300	10,770,200,000

1B: Level 5 Hospitals Allocation

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers for level 5 hospitals	0	0
Total	0	0



TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2019 - 2020	2018 - 2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	44,161,250	33,766,875
World Bank – THUSCP	67,802,286	48,512,781
National Agricultural & Rural Inclusive Growth Project (NARIGP)	257,569,739	50,078,476
Kenya Devolution Support Programme	30,000,000	0
Youth Polytechnic support grant	13,893,298	0
Abolishment of user fees in health centres and dispensaries	25,634,941	25,634,941
Kenya Urban Support Programme	76,764,279	136,223,200
Agriculture Sector Development Support Project (ASDSP)	26,846,766	0
Kenya Climate Smart Agriculture Project (KCSAP)	0	0
Total	542,672,559	294,216,273



TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	2019/2020	2018/2019
	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)		
World bank		-
Transforming Health Sector-Universal Care Programme (THS-UCP)		
Kenya Climate Smart Agriculture Project (KCSAP)		
Kenya Urban Support Project (KUSP)		
Agricultural Sector Development Support Programme (ASDSP II)		
Kenya Devolution Support Programme(KDSP)		
Grants Received from Multilateral Donors (International Organizations)		
FAO- ANIMAL HEALH	-	10,641,040
(Insert name of donor)	-	-
Grants Received from other levels of government		
(Insert name of donor)	-	-
(Insert name of donor)	-	-
TOTAL	-	10,641,040

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2019/2020	2018/2019
	Kshs	Kshs
Transfers from Central government entities		
Roads Mintanance levy fund	303,794,289	283,569,986.00
Ministry of VTT	-	-
Ministry of health(COVID 19 Healthcare Allowance)	42,555,000	-
Ministry of health(COVID 19 grant)	136,322,000	-
Total	482,671,289	283,569,986

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2019/2020	2018/2019
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	0	0
Foreign Borrowing - Direct Payments	0	0
Foreign Currency and Foreign Deposits	0	0
Total	0	0

6. PROCEEDS FROM SALE OF ASSETS

	2019 - 2020	2018 - 2019
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	0	0
Receipts from Sale of Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from Sale of Strategic Reserves Stocks	0	0
Receipts from Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Total	0	0

7. REIMBURSEMENTS AND REFUNDS

	2019 - 2020	2018 - 2019
	KShs	KShs
Refund from World Food Programme (WFP)	0	0
Reimbursement of Audit Fees	0	0
Reimbursement on Messing Charges (UNICEF)	0	0
Reimbursement from World Bank – ECD	0	0
Reimbursement from Individuals & Private Organisations	0	0
Reimbursement from Local Government Authorities	0	0
Reimbursement from Statutory Organisations	0	0
Reimbursement within Central Government	0	0
Reimbursement Using Bonds	0	0
Total	0	0

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	0	0
Returns of Equity Holdings in International Organisations	0	0
Total	0	0

9. COUNTY OWN GENERATED RECEIPTS

	2019/2020	2018/2019
	Kshs	Kshs
RECEIPTS		
Interest received	0	0
Profits and Dividends	0	0
Rent	1,500,000	0
Plan approvals	0	0
Property Income	14,182,349	0
Sales of Market Establishments	0	0
Receipts from Administrative Fees and Charges	0	0
Receipts from Administrative Fees and Charges - Collected as AIA	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines, Penalties and Forfeitures	0	0
Receipts from Voluntary transfers other than grants	5,412	91,000
Business permits	37,349,474	60,583,590
Cess	69,488,183	96,682,313
Poll rates	832,020	0
Plot rents	2,082,100	0
Local levies	2,099,011	0
Administrative services fees	0	0
County's natural resources	9,547,660	8,930,305
Sales of County assets	0	0
Lease / rental of council's Infrastructure assets	312,000	0
Medium term loans (1-3 yr repayment)	0	0
Long term loans (over 3 yr repayment)	0	0
Transfers from reserve funds	0	0
Donations	0	0
Fund raising events	0	0
Market/trade Centre fee	3,524,980	3,912,241
Vehicle parking fees	3,928,990	3,713,094
Housing	0	0
Social premises use charges	0	0

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

	2019/2020	2018/2019
	Kshs	Kshs
RECEIPTS		
School fees	0	0
Other education-related receipts	0	0
Public health services	5,274,065	0
Public health facilities operations	10,662,265	0
Environment & conservancy Administration	2,554,060	433,143
Slaughterhouses administration	3,332,330	0
Water supply administration	0	0
Sewerage administration	0	0
Other health & sanitation receipts	9,558,918	0
Technical services fees	0	0
External services fees	0	0
Other miscellaneous receipts	2,606,295	0
TOTAL	178,840,112	174,345,685

10. RETURNED CRF ISSUES

	2019/2020	2018/2019
	Kshs	Kshs
Recurrent account	1,618,385	141,729.35
Development account	1,988,338	36,334,726.60
Total	3,606,723	36,476,456

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2019/2020	2018/2019
	Kshs	Kshs
Basic salaries of permanent employees	3,315,775,842	2,435,678,131
Basic wages of temporary employees	36,379,114	142,378,085
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	387,132,608	273,691,046
Compulsory national social security schemes	3,924,400	2,009,720
Compulsory national health insurance schemes	49,925,507	46,087,401
Social benefit schemes outside government	0	0
Other personnel payments	9,537,317	559,979,228
Total	3,802,674,787	3,459,823,611

The total number of employees as at 30 June 2020 was 3,117 compared to 2,978 in the previous. The increase is attributed to new staff recruited during the year.

12. USE OF GOODS AND SERVICES

	2019/2020	2018/2019
	Kshs	Kshs
Utilities, supplies and services	28,640,697	35,227,417
Communication, supplies and services	11,755,744	9,546,901
Domestic travel and subsistence	1,222,145,295	1,087,982,820
Foreign travel and subsistence	23,990,883	9,801,441
Printing, advertising and information supplies & services	55,344,128	82,688,945
Rentals of produced assets	12,287,409	25,849,481
Training expenses	46,262,617	78,701,851
Hospitality supplies and services	158,141,826	97,097,994
Insurance costs	270,722,182	418,907,709
Specialized materials and services	197,846,944	612,494,191
Office and general supplies and services	207,414,967	241,686,086
Other operating expenses	435,477,678	530,852,969
Routine maintenance – vehicles and other transport equipment	142,430,643	159,870,964
Routine maintenance – other assets	24,193,226	40,057,174
Total	2,836,654,239	3,430,765,943

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Subsidies to Public Corporations		
Subsidies to Private Enterprises	0	0

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019/2020	2018/2019
	Kshs	Kshs
Transfers to County Government entities		
Turkana County Emergency Fund	296,000,000	200,000,000
Turkana County Covid19 Emergency Re	480,311,939	0
Turkana County Fuel Levy Fund (RMLF)	197,001,356	457,302,130
Turkana Car Loan and Mortgage	30,758,217	120,000,000
Turkana County Assembly	1,024,711,424	1,138,762,407
Turkana County Skills & Development Fund	294,000,000	344,019,660
Turkana County Youth and Women Empowerment	133,000,000	0
Transfers to Other Counties		
Transfers to Frontier Counties Development Council(FCDC)	3,000,000	5,350,000
Transfers to National Government entities		
Transfers to the Council of Governors	6,526,126	9,769,538
TOTAL	2,465,309,062	2,275,203,735

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

15. OTHER GRANTS AND PAYMENTS

Description	2019/2020	2018/2019
	Kshs	Kshs
Scholarships and other educational benefits	522,300	315,975
Emergency relief and refugee assistance	135,297,024	621,864,155
National Agriculture Rural Inclusive Growth Project (NARIG)	283,467,386	50,000,000
Result Based Financing Grant (RBF)	0	16,883,438
Kenya Devolution Support Programme (KDSP)	19,158,290	0
USER FEES	29,878,604	25,634,931
THS-WORLD BANK	67,802,286	48,512,781
Kenya Urban Support Programme	168,209,800	95,023,200
Youth Polytechnic support grant	19,259,556	26,358,855
DANIDA - Universal Healthcare in Devolved Units Programme	38,191,250	33,523,793
ASDSP II	25,346,766	5,000,000
FAO-ANIMAL HEALTH	0	10,641,040
TOTAL	787,133,262	933,758,168

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2019 - 2020	2018 - 2019
	KShs	KShs
Government pension and retirement benefits	0	0
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	0	0
Total	0	0

17. ACQUISITION OF ASSETS

Description	2019/2020	2018/2019
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings	0	0
Construction of Buildings	488,663,501	552,466,356
Refurbishment of Buildings	56,329,678	34,099,646.39
Construction of Roads	125,160,978	154,403,728
Construction and Civil Works	288,683,383	132,121,992
Overhaul and Refurbishment of Construction and Civil Works	15,045,547	0
Purchase of Vehicles and Other Transport Equipment	48,060,161	88,179,448
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	9,206,216	47,263,934
Purchase of Office Furniture and General Equipment	106,701,745	28,491,085
Purchase of ICT Equipment	33,581,296	32,834,631
Purchase of Specialized Plant, Equipment and Machinery	314,191,592	98,401,804
Rehabilitation and Renovation of Plant, Machinery and Equip.	2,816,025	7,064,024
Purchase of Certified Seeds, Breeding Stock and Live Animals	81,653,874	24,869,518
Research, Studies, Project Preparation, Design & Supervision	90,811,696	66,689,015
Rehabilitation of Civil Works	63,957,604	150,933,806
Acquisition of Strategic Stocks and commodities	995,230	31,843,027

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

Description	2019/2020	2018/2019
	Kshs	Kshs
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total acquisition of non- financial assets	1,725,858,526	1,449,662,013
Financial Assets		
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Total acquisition of financial assets	0	0
Total	1,725,858,526	1,449,662,013

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Exchange Rate Losses	0	0
Interest Payments on Foreign Borrowings	0	0
Interest Payments on Guaranteed Debt Taken over by Govt	0	0
Interest on Domestic Borrowings (Non-Govt)	0	0
Interest on Borrowings from Other Government Units	0	0
Total	0	0

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2019 - 2020	2018 - 2019
	KShs	KShs
Repayments on Borrowings from Domestic	0	0
Principal Repayments on Guaranteed Debt Taken over by Government	0	0
Repayments on Borrowings from Other Domestic Creditors	0	0
Repayment of Principal from Foreign Lending & On – Lending	0	0
Total	0	0

20. OTHER PAYMENTS

Description	2019/2020	2018/2019
	Kshs	Kshs
Budget Reserves	0	0
Bank charges	0	0
Other expenses	614,125,074	0
Total	614,125,074	0

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

		2019/2020	2018/2019
Name of Bank, Account No. & Currency		Kshs	Kshs
Turkana County Recurrent 1000171286	Recurrent	0	0
Turkana County Development Account 1000171243	Development	0	400,580,137
Turkana County Deposit 1000244267	Deposit	141,615,200	100,834,359
Turkana County Revenue Fund1000171658	Receipt	985,407,167	2,398,667,807
Turkana County Fuel Levy Fund1000299657	Development	362,482,437.05	255,689,504
Turkana County Rbf Special Purpose 1000299665	Special Purpose	72,057,536	49,049,239
Turkana County Nat Agr Ru Gr Inc Pr 1000365552	Special Purpose	6,747	12,904,394
Turkana County Vilage Youth Poly 1000369361	Special Purpose	8,259,397	5,729,655
Turkana County Animal Health Project 1000378115	Special Purpose	12,836	22,175
Turkana County Agr Sec Dev Pr Iii	Special Purpose	25,621,430	5,000,000
Turkana County Kenya Devolution Support Programme		0	0
Lodwar Municipality Udg Account	Development	127,012,880	0
Lodwar Municipality Uig Account	Recurrent	0	93,029,200
Kenya Commercial Bank			
Turkana County Kenya Devolution Support Programme	Recurrent	31,253,789	19,515,944
Lodwar Municipality Uig Account	Recurrent	8,803,196	0
Turkana County Development Account 01145990339 - Kcb	Development	0	0
Turkana County Finance And Economic Planning 1157497373-Kcb	Recurrent	0	0
Turkana County Narig Kcb Account	Special Purpose	93,996,915	32,846,867
Turkana County Imprest Account	Recurrent	381,704	48,967,369
Turkana County Exchequer Account 1140763687	Exchequer	97,565	0
Turkana County Persons With Disability Fund Account-Kcb 1241301921	Recurrent	0	0
Heal Care Services Turkana Account-Kcb 1107592151	Recurrent	1,200	380
Turkana County Alcohol Drinks And Substance Control Account-Kcb 1225118484	Recurrent	0	4,985,394
Turkana County Warehouse Account -Kcb 1233099019	Recurrent	292,373	1,231,273
Turkana County Covid 19 Emergency Account- Kcb 1274953960	Recurrent	0	0
Total		1,857,302,373	3,429,053,696

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

21B. CASH IN HAND

Description	2019/2020	2018/2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2019/2020	2018/2019
	Kshs	Kshs
Government Imprests	266,098,254	44,473,056
Clearance Accounts	0	0
Total	266,098,254	44,473,056

23. ACCOUNTS PAYABLE

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposits	0	0
Retention monies	141,615,200	100,834,359
Total	141,615,200	100,834,359

24. FUND BALANCE BROUGHT FORWARD

Description	2019/2020	2018/2019
	Kshs	Kshs
Bank accounts	3,429,053,696	3,352,456,423
Cash in hand	0	0
Accounts Receivables	44,473,056	0
Accounts Payables	- 100,834,359	0
Total	3,372,692,393	3,352,456,423

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

	2019/2020	2018/2019
	Kshs	Kshs
Adjustments on cash in hand	0	0
Adjustments on payables	0	0
Adjustments on receivables	0	0
Total	0	0

26. CHANGES IN RECEIVABLES

	2019/2020	2018/2019
	Kshs	Kshs
Outstanding Imprest as at 1st July 2019 (A)	44,473,056	0
Imprest issued during the year (B)	310,571,310	134,414,348
Imprest surrendered during the Year (C)	88,946,112	89,941,292
Net changes in account receivables D= A+B-C	266,098,254	44,473,056

27. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS

	2019/2020	2018/2019
	Kshs	Kshs
Deposit and Retentions as at 1st July 2019 (A)	100,834,359	0
Deposit and Retentions held during the year (B)	108,858,894	155,095,928
Deposit and Retentions paid during the Year (C)	68,078,052	54,261,569
Net changes in account receivables D= A+B-C	141,615,200	100,834,359

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

7.9 OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings		106,326,570	69,168,238	30,192,330
Construction of civil works		50,931,094	25,635,317	15,702,020
Supply of goods		53,757,172		53,757,172
Supply of services		166,727,696		166,727,696
Total		377,742,532	94,803,555	266,379,218

2. PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Senior management	0	0	0	0
Middle management	0	0	0	0
Unionisable employees	0	0	0	0
Others	0	0	0	0
Total	0	0	0	0

3. OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
Total	0	0	0	0

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

4. External Assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received in cash	0	0
External assistance received as loans and grants	0	0
External assistance received in kind- as payment by third parties	0	0
Total	0	0

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans	0	0
External assistance received as grants	0	0
Total	0	0

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance - loans		0	0
Undrawn external assistance - grants		0	0
Total		0	0

c. Classes of providers of external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

d. Non-monetary external assistance

	FY 2019/2020	FY 2018/2019
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TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

Description	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

e Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Compensation of Employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0
Other Payments	0	0
TOTAL	0	0

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

Classification by Source

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Compensation of Employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0
Other Payments	0	0
TOTAL	0	0

6. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

Related party transactions

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	107,551,200	92,323,020
<u>Transfers to related parties</u>		
Transfer to the County Assembly	1,024,711,424	1,138,762,407
Turkana County Emergency Fund	296,000,000	200,000,000
Turkana County Covid19 Emergency Response	480,311,939	0
Turkana Car Loan and Mortgage	30,758,217	120,000,000
Turkana County Skills & Development Fund	294,000,000	344,019,660
Turkana County Youth and Women Empowerment	133,000,000	0
Transfers to Frontier Counties Development Council(FCDC)	3,000,000	5,350,000
Transfers to the Council of Governors	6,526,126	9,769,538
Total Transfers to related parties	2,375,858,906	1,910,224,625
<u>Transfers from related parties</u>		
Transfers from the Exchequer	10,175,729,859	11,064,416,273
Transfers from MDAs	482,671,289	283,569,986
Transfers from SCs and SAGAs- National Government	0	0
Total Transfers from related parties	13,034,260,054	13,258,210,884

7. 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/Date taken over	Location	Accounting Officer responsible
Turkana County Emergency Fund	6 th June 2016	Ministry of Finance and Economic Planning	Abraham Ekai Losinyen
Turkana County		Ministry of Finance and Economic	Abraham Ekai

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

Covid19 Emergency Re	1 st July, 2020	Planning	Losinyen
Biashara Fund	16 th May, 20215	Ministry of Trade Gender and Youth affairs	Dr. Michael Eregae
Turkana Car Loan and Mortgage	17th Dec, 2014	Ministry of Public Service, Administration and Disaster Management	Gladys Arika
Turkana County Skills & Development Fund	21 st Oct, 2016	Ministry of Education, Sports and Social Protection	Pauline Lokuruka
Turkana County Youth and Women Empowerment	23 rd May, 2015	Ministry Of Trade, Gender and Youth Affairs	Michael Eregae

8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

County Government Own source revenue is recognized in the financial statements when it has be swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
			KShs	KShs
TURKANA COUNTY EXCHEQUER ACCOUNT-KCB LODWAR ACCOUNT NO. 1140763687			97,565	0
Total			97,565	0

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

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

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

S/NO	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
1	<p>Basis of Audit opinion:</p> <p>Own-Generated Receipts- lack of adequate:</p> <p>The statement of receipt and payments reflects county revenue own generated receipt totalling kshs. 174,345,685 as further disclosed in note 9 to the financial statements. However, the total receipt credited to the collection account for the year under review amounted to kshs. 208,575,485. No adequate explanation has been provided by management on why the receipts reflected in financial statements fall short of the revenue shown in the</p>	<p>Receipts reported based on the actual amount reflected in the County Revenue Fund and the other amount accounted in different accounting period</p>	<p>Hon. Joseph Emathe CEC –Finance& Economic planning</p>	<p>Not Resolved</p>	<p>30th September 2021</p>
2	<p>Unsupported Engagement of Casual Workers:</p> <p>The receipt and payments reflects compensation of employees expenditure totalling Kshs 3,459,823,611 as disclosed in Note 11 to the Financial statement. The balance includes expenditure of kshs. 12,655,330 spent on temporary workers. However, documentation on the wages including approvals for the recruitment granted by the County Public Service Board, advertisement for the respective posts and</p>	<p>All casuals were recruited after vetting and necessary documentation are available .</p>	<p>Francisca Bartoo- Secretary Public Service Board</p>	<p>Not resolved</p>	<p>30th September 2021</p>

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

S/NO	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	job interviews records were not presented for audit verification.				
3	Unsupported Legal Services- The statement of receipt and payment reflects other operating expenses totalling Kshs.415,506,121 as further disclosed in note 12 to the financial statements. The balance includes legal fees totalling Kshs.33,222,712 paid to various law firms for legal services reported to have been provided to County Executive. However, no evidence has been provided by management to show that services were procured in competitive manner. Further, records on the court proceeding over which the expenditures were incurred were not availed	Procurement records and court proceeding are available for perusal and expenditure therein available.	Hon. Joseph Emathe CEC –Finance &Economic planning	Not Resolved	30 th September 2021
4	Unsupported Transfers to Other Government Units: The statement of receipts and payments reflects transfers to other Government entities totalling to ksh2,275,203,735 as further disclosed in note 14 to the Financial statement. The sum includes transfers to Turkana County Fuel Levy Fund(RMLF) amounting to ksh 457,302,130 and Turkana County Car Loan and Mortgage Fund amounting to ksh 120,000,000.However, Management did not submit the annual reports and financial statements for the two Funds for audit	The financial statements for car loan and mortgage have been prepared and necessary accounting period factored in reports and Financial statement prepared, RMLF is not a fund established by County Entity therefore what the entity does is to submit annual returns to Kenya Roads board and actual expenditure recognised in our books of account	Hon. Joseph Emathe CEC – Finance&planning	Not Resolved	30 th September 2021
5	Unsupported Other	This were reconciling items	Hon. Joseph Emathe CEC-Finance	Not Resolved	30 th September

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

S/NO	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	<p>Grants and Transfers</p> <p>The statement of receipt and payments reflects transfers other grants and payments totalling kshs.933,758,168 as disclosed under note 15 to the financial statements. However, available records indicates that included in the emergency relief and refugee assistance balance amounting to Ksh s.621,864,155 is ksh 174,768,410 paid on 10th July 2019 after the closure of financial year. Therefore the payment should be included in 2019/2020 financial year and not the year under review.</p>	<p>which cleared after the closure of Financial year although they had been posted to the system by 30th June 2019, this was occasioned by delay in the exchequer disbursement by National Treasury.</p>	&planning		2021
6.1	<p>Research, studies, project preparation, design and supervision: The acquisition of asset balance includes outstanding imprest totalling to Kshs.14,330,574 irregularly charged to research, studies, project preparation, design and supervision</p>	<p>The expenditure was properly incurred and related to project supervision</p>	Hon. Emathe Namuar- Cecm Finance&planning	Not resolved	30 th September 2021
6.2	<p>Construction of Roads:</p> <p>Included in the construction of roads expenditure is Kshs.16,818.840 incurred on routine maintenance of Napakin-Nadapal road in Turkana west under a contract valued at Kshs.18,582,040 .However, the undated invoice for ksh</p>	<p>All the site visits were recorded in site book and necessary documentation therein are available</p>	BENSON LOKWANG-CEC ROADS&PUBLIC WORKS	NOT RESOLVED	30 TH SEPTEMBER 2021

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

S/NO	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	16,618,840 availed for audit included preliminary and general cost items amounting to kshs.1,896,500 which were however not supported to show how they were incurred, as a result the occurrence and validity of expenditure could not be confirmed				
6.3	<p>Unsupported purchase of motor vehicle:</p> <p>Management spent kshs17,220,516 on purchase of two vehicles for the office of the Governor. However, the respective tender evaluation minutes, contracts agreement, local purchase orders, delivery notes, counter receipt vouchers(S13) and inspection and acceptance reports were presented for audit verification. In addition, management incurred expenditure totalling ksh 35,550,000 for the supply and delivery of three trucks for the department of education. Review of the documents availed for audit revealed that 5 bids were received and one firm was evaluated as the only responsive supplier and awarded the contract. However, the valuation criteria, scores for the bids and reasons for failure of other bidders were not availed for review. In addition, the logbooks for the Trucks were not</p>	Evaluation criteria, score sheets and reasons for failure by others are hereby availed	Pauline Lokuruka, Chief officer Education	Not resolved	30 th September 2021

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

S/NO	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	presented for audit and as a result, their ownership by County Government of Turkana could not be confirmed.				
7.0	<p>Inaccuracy in cash and cash equivalent:</p> <p>The statement of assets and liabilities as at 30 June 2019 reflects a cash and cash equivalents balance of ksh3,429,053,696, as further disclosed in Note 21A to the financial statements. However, the sum excludes cash held in revenue account amounting to ksh 68,521,170. The amount relates to revenues collected at various stations and banked in collection account but not transferred to the County revenue Fund Account at Central bank of Kenya</p>	The stated amount was outside the Accounting period and therefore not reported	Hon Joseph .Emathe, Cec Finance&planning	Not Resolved	30 th sept 2021
8.0	<p>Inaccuracy in Account payable-deposit and retention:The statement of assets and liabilities reflects accounts payable-deposits and retention balance amounting to kshs.100,834,359 as at 30 June 2019 as further disclosed in note 23 to the financial statements, However, the balance excludes retention money monies totalling ksh 38,335,648 deducted from suppliers during the year under review</p>	The stated suppliers were paid using ordinary budget and not from the deposit ledger/retention account	Hon. Joseph Emathe CECM FINANCE&Planning	Not Resolved	30 th September 2021

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

S/NO	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
9.0	<p>Budget and expenditure variance:</p> <p>The statement of appropriation-recurrent and development combined reflect final total budget expenditure of ksh 14,924,810,128 for the year under review whereas the Ifmis records reflects a total budget of ksh,13,507,958,239 resulting in a variance of kshs.1,416,851,889 which has not been reconciled</p>	All the budget was uploaded and all the necessary forms for upload are available for verification	Hon. Joseph Emathe CECM FINANCE&Planning	Not resolved	30 th September 2021

CEC, County Treasury

Sign.....

Date.....

08/03/2021

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

ANNEXES

ANNEX 1– ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	1,833,864,300.00	0	0	0	1,833,864,300.00
Exchequer Releases for quarter 2	1,897,101,000.00	0	0	92,359,120.40	1,989,460,120.40
Exchequer Releases for quarter 3	2,055,192,750.00	0	0	165,165,321.70	2,220,358,071.70
Exchequer Releases for quarter 4	3,846,899,250.00	44,161,250.00	0	240,986,866.80	4,132,047,366.80
Total	9,633,057,300.00	44,161,250.00	0	498,511,308.90	10,175,729,858.90

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Comments
	A	B	c	d=a-c	Project Status
Construction Of Buildings		FY			
M/S Lowatat Contractors & Supplies Ltd	9,911,011	2019/2020	8,199,910	720,000	Complete
Naliimpiki Construction&Supplies Co.Ltd	541,256	2019/2020	433,000	54,126	Complete
M/S Engarakinos Construction Co.Ltd	7,520,651	2019/2020	6,016,521	752,065	Complete
Turkana West Technical&Building Construction	4,471,022	2019/2020		4,023,919	Complete
Lotura Supplies And Construction Co Ltd	1,500,000	2019/2020		1,350,000	Complete
Kalma Investment Ltd	7,000,000	2019/2020		6,300,000	Complete
South Turkana Emergency Development Agency	7,433,118	2019/2020	6,689,806	743,312	Complete
Descom Construction Ltd	8,099,990	2019/2020	4,373,995	2,915,996	Complete
Logilae Transport & Gen.Supplies	6,681,240	2019/2020	4,361,765	2,319,475	Complete
Choroo Youth Construction And Gen.Suppliess	7,500,000	2019/2020	5,141,761	2,358,239	Complete
Lokhone Contractors & Transports Co.Ltd	7,206,535	2019/2020	5,188,705	1,297,176	Complete
Kabarait Builders And Contractors	10,741,518	2019/2020	9,142,736	1,598,782	On Going
Aropa Investment Ltd	9,943,299	2019/2020	6,380,074	2,154,572	Complete
Tode Construction And Supplies Co Ltd	5,484,100	2019/2020	3,454,983	1,096,820	Complete
Lotaruk Gen Construction And Supply Co Ltd	6,392,830	2019/2020	4,474,981	1,917,849	On GOING
Epedori Construction Co Ltd	5,900,000	2019/2020	5,310,000	590,000	
Sub-Total	106,326,570		69,168,238	30,192,330	
Construction Of Civil Works					
Phace General Agencies	1,901,564	2019/2020	-	1,901,564	Complete
Losej Supply&Constrution Co Ltd	1,984,145	2019/2020		1,984,145	Complete
Nakebusean Co.Ltd	1,393,920	2019/2020		1,393,920	Complete
Nyati Gen .Construction Coltd	25,395,197	2019/2020	23,051,417	2,343,780	Complete
Frontier Designs Ltd	928,000	2019/2020		928,000	Complete
Rotunda Contractors Ltd	16,457,268	2019/2020		6,863,511	
Turkana South Commercial Agencies	2,871,000	2019/2020	2,583,900	287,100	Complete
Sub-Total	50,931,094		25,635,317	15,702,020	
Supply Of Goods					
Akienyun Transportcompany	300,000	2019/2020	-	300,000	Goods Received

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Comments
	A	B	c	d=a-c	Project Status
Kekorengole Contractors Investment Ltd	1,465,000	2019/2020	-	1,465,000	Goods Received
Akienyun Transportcompany	300,000	2019/2020	-	300,000	Goods Received
Niko-Niko Filling Station	225,000	2019/2020	-	225,000	Goods Received
Monipas Investment Co.Ltd	1,188,500	2019/2020	-	1,188,500	Goods Received
Divine Supply Chain Solutions	135,000	2019/2020	-	135,000	Goods Received
Katilu Builders And Construction Co Ltd	1,375,500	2019/2020	-	1,375,500	Goods Received
Danpet Gen.Co.Ltd	1,900,000	2019/2020	-	1,900,000	Goods Received
Nadikam And Gen Supply& Contractors	1,674,000	2019/2020	-	1,674,000	Goods Received
Sagal Petrol Station	240,000	2019/2020	-	240,000	Goods Received
Matecha Enterprises	1,500,000	2019/2020	-	1,500,000	Goods Received
Sagal Petrol Station	1,000,000	2019/2020	-	1,000,000	Goods Received
Sagal Petrol Station	250,000	2019/2020	-	250,000	Goods Received
Sagal Petrol Station	300,000	2019/2020	-	300,000	Goods Received
Sagal Petrol Station	230,000	2019/2020	-	230,000	Goods Received
Jamii Investment	1,125,800	2019/2020	-	1,125,800	Goods Received
Sagal Petrol Station	625,000	2019/2020	-	625,000	Goods Received
Namalia Construction And General Supplies Ltd	1,176,000	2019/2020	-	1,176,000	Goods Received
Namalia Construction And General Supplies Ltd	1,920,000	2019/2020	-	1,920,000	Goods Received
	305,450	2019/2020	-	305,450	Goods Received
Hyneliata Ltd	472,845	2019/2020	-	472,845	Goods Received
Irukos Ent.Andconstruction Ltd	126,000	2019/2020	-	126,000	Goods Received
Atapen Technologies	1,148,000	2019/2020	-	1,148,000	Goods Received
Sagal Petrol Station	880,000	2019/2020	-	880,000	Goods Received
Rizala Enterprises Ltd	1,690,000	2019/2020	-	1,690,000	Goods Received
The Publican Africa Ltd	774,120	2019/2020	-	774,120	Goods Received
Fine Rise Holding Ltd	892,000	2019/2020	-	892,000	Goods Received
Todonyang Technical Svc	282,000	2019/2020	-	282,000	Goods Received
Atapen Technologies	507,000	2019/2020	-	507,000	Goods Received
Paraar Investment	1,200,000	2019/2020	-	1,200,000	Goods Received
Ngilomeri Investment And Logistiesservice	1,732,500	2019/2020	-	1,732,500	Goods Received
Akai Ekeno Global Trading	961,796	2019/2020	-	961,796	Goods Received
Pamoces Ventures Ltd	1,870,100	2019/2020	-	1,870,100	Goods Received
Kanam Energy Co Ltd	700,000	2019/2020	-	700,000	Goods Received
Jolenak Gen.Co Ltd	297,000	2019/2020	-	297,000	Goods Received
Safaricom Ltd	188,998	2019/2020	-	188,998	Goods Received
Delvis Investment Ltd	117,000	2019/2020	-	117,000	Goods Received
Fourth Estate Edge Ltd	1,460,000	2019/2020	-	1,460,000	Goods Received
Akaiche Enterprises	938,200	2019/2020	-	938,200	Goods Received
Jolenak Gen.Co Ltd	292,000	2019/2020	-	292,000	Goods Received
Real Planing Construction And Supply	507,060	2019/2020	-	507,060	Goods Received
Nasano Ventures Ltd	696,675	2019/2020	-	696,675	Goods Received

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Comments
	A	B	c	d=a-c	Project Status
Tune -Tech Motors	980,000	2019/2020	-	980,000	Goods Received
Karocy Ltd	981,330	2019/2020	-	981,330	Goods Received
Silale Investment Ltd	1,205,400	2019/2020	-	1,205,400	Goods Received
Lopua Gen.Supplies Ent.	1,036,650	2019/2020	-	1,036,650	Goods Received
Lopua Gen.Supplies Ent.	263,394	2019/2020	-	263,394	Goods Received
Lopua Gen.Supplies Ent.	990,000	2019/2020	-	990,000	Goods Received
Natapeno Contractors Co Ltd	1,715,700	2019/2020	-	1,715,700	Goods Received
Marekai Building And Construction	380,000	2019/2020	-	380,000	Goods Received
Lowajo Construction And Supplies Co Ltd	109,800	2019/2020	-	109,800	Goods Received
Josper Product Co Ltd	98,870	2019/2020	-	98,870	Goods Received
Marekai Building And Construction	634,800	2019/2020	-	634,800	Goods Received
Marekai Building And Construction	634,800	2019/2020	-	634,800	Goods Received
Marekai Building And Construction	634,800	2019/2020	-	634,800	Goods Received
Marekai Building And Construction	634,000	2019/2020	-	634,000	Goods Received
Marekai Building And Construction	634,800	2019/2020	-	634,800	Goods Received
Napeimait Co Ltd	707,550	2019/2020	-	707,550	Goods Received
Betras Technologies	1,004,000	2019/2020	-	1,004,000	Goods Received
Loriu Trading Groups Ltd	998,000	2019/2020	-	998,000	Goods Received
Juna Spects Services	291,500	2019/2020	-	291,500	Goods Received
Marsang Ent.	847,380	2019/2020	-	847,380	Goods Received
Aggeyh Investment Ltd	367,140	2019/2020	-	367,140	Goods Received
Lowasco	614,780	2019/2020	-	614,780	Goods Received
T.Links Ltd	116,900	2019/2020	-	116,900	Goods Received
Todonyang Contractors	232,000	2019/2020	-	232,000	Goods Received
Real Planing Construction And Supply	1,602,076	2019/2020	-	1,602,076	Goods Received
Moite Enterprises	402,000	2019/2020	-	402,000	Goods Received
Think Wise Agencies	670,958	2019/2020	-	670,958	Goods Received
Sub-Total	53,757,172			53,757,172	
Supply Of Services					
Remadentic Con&Gen Supplies Ltd	2,540,000	2019/2020	-	2,540,000	Service Provided
Frontier Designs Ltd	1,856,000	2019/2020	-	1,856,000	Service Provided
Transafrika School	420,000	2019/2020	-	420,000	Service Provided
Kca University	348,000	2019/2020	-	348,000	Service Provided
Turkana County Bishara Funds	36,000,000	2019/2020	-	36,000,000	Service Provided
Cooperative Bank	168,000	2019/2020	-	168,000	Service Provided
Epomina Enterprises	81,200	2019/2020	-	81,200	Service Provided
Mayanda Kimoon Engineering Construction Co Ltd	30,000	2019/2020	-	30,000	Service Provided

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Comments
	A	B	c	d=a-c	Project Status
Kasuroi Investment	50,000	2019/2020	-	50,000	Service Provided
Amata Civil Engineering	45,000	2019/2020	-	45,000	Service Provided
Kekorongole Contractors Investment Ltd	70,000	2019/2020	-	70,000	Service Provided
Kekorongole Contractors Investment Ltd	450,000	2019/2020	-	450,000	Service Provided
Scheline Logistics Ltd	150,000	2019/2020	-	150,000	Service Provided
Nakukumaet Co Ltd	140,000	2019/2020	-	140,000	Service Provided
Nakukumaet Co Ltd	120,000	2019/2020	-	120,000	Service Provided
Eleyei Bahamas Campsite	147,000	2019/2020	-	147,000	Service Provided
Hotel Gloste Ltd	174,000	2019/2020	-	174,000	Service Provided
The Cradle Lodwar	210,000	2019/2020	-	210,000	Service Provided
The Cradle Lodwar	1,050,000	2019/2020	-	1,050,000	Service Provided
The Cradle Lodwar	70,000	2019/2020	-	70,000	Service Provided
The Cradle Lodwar	54,000	2019/2020	-	54,000	Service Provided
The Cradle Lodwar	108,500	2019/2020	-	108,500	Service Provided
The Great Turk Reef Hotel Ltd	525,000	2019/2020	-	525,000	Service Provided
The Cradle Lodwar	87,500	2019/2020	-	87,500	Service Provided
The Cradle Lodwar	45,000	2019/2020	-	45,000	Service Provided
The Cradle Lodwar	175,000	2019/2020	-	175,000	Service Provided
Kristine Camp	180,000	2019/2020	-	180,000	Service Provided
The Cradle Lodwar	862,000	2019/2020	-	862,000	Service Provided
The Cradle Lodwar	87,500	2019/2020	-	87,500	Service Provided
Kristine Camp	986,000	2019/2020	-	986,000	Service Provided
Kristine Camp	231,000	2019/2020	-	231,000	Service Provided
Anna Nanjala Education Center	64,500	2019/2020	-	64,500	Service Provided
The Cradile Lodwar	203,000	2019/2020	-	203,000	Service Provided
Hotel Gloste Ltd	175,740	2019/2020	-	175,740	Service Provided
Stegra Hotel Ltd	87,500	2019/2020	-	87,500	Service Provided
Namambu Gen,Sens	85,260	2019/2020	-	85,260	Service Provided
The Black Gold Hotel Ltd	621,000	2019/2020	-	621,000	Service Provided
The Cradile Lodwar	40,000	2019/2020	-	40,000	Service Provided
The Cradle Lodwar	336,000	2019/2020	-	336,000	Service Provided
The Cradle Lodwar	400,000	2019/2020	-	400,000	Service Provided
The Cradle Lodwar	525,000	2019/2020	-	525,000	Service Provided
The Publican Africa Ltd	65,500	2019/2020	-	65,500	Service Provided
Jamii Investment	462,500	2019/2020	-	462,500	Service Provided
Kplc	378,105	2019/2020	-	378,105	Service Provided
Kplc	400,000	2019/2020	-	400,000	Service Provided
Kplc	110,380	2019/2020	-	110,380	Service Provided
Stegra Hotel Ltd	21,000	2019/2020	-	21,000	Service Provided
The Cradle Lodwar	81,200	2019/2020	-	81,200	Service Provided
Stegra Hotel Ltd	918,500	2019/2020	-	918,500	Service Provided
Stegra Hotel Ltd	906,500	2019/2020	-	906,500	Service Provided
Stegra Hotel Ltd	1,186,500	2019/2020	-	1,186,500	Service Provided
The Great Turk Reef Hotel Ltd	216,000	2019/2020	-	216,000	Service Provided
Anna Nanjala Education Center	133,000	2019/2020	-	133,000	Service Provided
Geoscope International Ltd	455,900	2019/2020	-	455,900	Service Provided

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Comments
	A	B	c	d=a-c	Project Status
New Pentiam Ent.	139,000	2019/2020	-	139,000	Service Provided
Amaco Insurance Ltd	656,448	2019/2020	-	656,448	Service Provided
Amaco Insurance Ltd	675,080	2019/2020	-	675,080	Service Provided
Amaco Insurance Ltd	2,500,000	2019/2020	-	2,500,000	Service Provided
Amaco Insurance Ltd	1,088,780	2019/2020	-	1,088,780	Service Provided
Kenya Medical Supplies Authority	84,153,200	2019/2020	-	84,153,200	Service Provided
Namaide Investment Co Ltd	602,500	2019/2020	-	602,500	Service Provided
Katamanak Gen. Supplies And Contractors	300,000	2019/2020	-	300,000	Service Provided
Ekiison Events And Managements Consultant Ltd	1,800,000	2019/2020	-	1,800,000	Service Provided
Moi Teching And Referral Hospital	309,063	2019/2020	-	309,063	Service Provided
Kawalase Motors	349,500	2019/2020	-	349,500	Service Provided
Katamanak Four By Four Auto	645,250	2019/2020	-	645,250	Service Provided
Kanam Garage And Auto Spare Ltd	91,640	2019/2020	-	91,640	Service Provided
Njonel Auto Garage Ltd	416,788	2019/2020	-	416,788	Service Provided
Central Farmers	65,436	2019/2020	-	65,436	Service Provided
Central Farmers	241,698	2019/2020	-	241,698	Service Provided
Tomida Supplies And Building Co Ltd	1,400,000	2019/2020	-	1,400,000	Service Provided
Lokwei Holdings Ltd	325,000	2019/2020	-	325,000	Service Provided
Standard Group Ltd	324,800	2019/2020	-	324,800	Service Provided
Loima Logistic And Supplies	300,000	2019/2020	-	300,000	Service Provided
Emmacqs Media Serfvices	302,400	2019/2020	-	302,400	Service Provided
Lvtc Restaurant	20,000	2019/2020	-	20,000	Service Provided
The Cradle Lodwar	297,500	2019/2020	-	297,500	Service Provided
The Publican Africa Ltd	43,500	2019/2020	-	43,500	Service Provided
Lvtc Restaurant	44,000	2019/2020	-	44,000	Service Provided
Lvtc Restaurant	230,000	2019/2020	-	230,000	Service Provided
Lvtc Restaurant	24,750	2019/2020	-	24,750	Service Provided
Lvtc Restaurant	160,000	2019/2020	-	160,000	Service Provided
Njonel Auto Garage Ltd	321,560	2019/2020	-	321,560	Service Provided
Tanaad Eneterprises Ltd	1,800,000	2019/2020	-	1,800,000	Service Provided
Ekosowansecurity Service	1,205,451	2019/2020	-	1,205,451	Service Provided
Central Farmers	70,338	2019/2020	-	70,338	Service Provided
Toyota Kenya Ltd	395,500	2019/2020	-	395,500	Service Provided
Kawalase Motors	50,500	2019/2020	-	50,500	Service Provided
Toyota Kenya Ltd	339,295	2019/2020	-	339,295	Service Provided
Katamanak Four By Four Auto	150,133	2019/2020	-	150,133	Service Provided
Keriosup Enterprise Ltd	1,890,000	2019/2020	-	1,890,000	Service Provided
Katamanak Four By Four Auto	265,360	2019/2020	-	265,360	Service Provided
Titima Construction And Gen. Supplies Ltd	166,556	2019/2020	-	166,556	Service Provided
Ochonglo Investment Ltd	381,176	2019/2020	-	381,176	Service Provided
Mimata Gen. Contractors	128,413	2019/2020	-	128,413	Service Provided

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Comments
	A	B	c	d=a-c	Project Status
Kawalase Motors	330,000	2019/2020	-	330,000	Service Provided
Toyota Kenya Ltd	1,162,441	2019/2020	-	1,162,441	Service Provided
Toyota Kenya Ltd	198,362	2019/2020	-	198,362	Service Provided
The Cradle Lodwar	50,000	2019/2020	-	50,000	Service Provided
LVTC Restaurant	13,000	2019/2020	-	13,000	Service Provided
Emperor Ent.	381,640	2019/2020	-	381,640	Service Provided
Konyipad Supplies Company	289,000	2019/2020	-	289,000	Service Provided
Kenya School Of Government	110,000	2019/2020	-	110,000	Service Provided
Kenya School Of Government	600,000	2019/2020	-	600,000	Service Provided
Special Purpose Account	1,500,000	2019/2020	-	1,500,000	Service Provided
Kenya School Of Government	336,000	2019/2020	-	336,000	Service Provided
Central Farmers	142,800	2019/2020	-	142,800	Service Provided
Central Farmers	388,474	2019/2020	-	388,474	Service Provided
Lokori Enterprises	900,000	2019/2020	-	900,000	Service Provided
Kenya Revenue Authority	171,180	2019/2020	-	171,180	Service Provided
KRA	150,400	2019/2020	-	150,400	Service Provided
Sub-Total	166,727,696			166,727,696	
Grand Total	377,742,532		94,803,555	266,379,218	

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	b	C	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.							
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

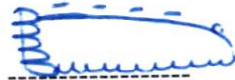
Asset class	Historical Cost b/f (KShs) 2018/2019	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2019/2020
Land					
Buildings and structures	586,566,002	544,993,291	-	-	1,131,559,293
Transport equipment	88,179,448	48,060,161	-	-	136,239,609
Office equipment, furniture and fittings	75,755,019	115,907,961	-	-	191,662,980
ICT Equipment	32,834,631	34,446,123	-	-	67,280,754
Machinery and Equipment	105,465,828	317,552,117	-	-	423,017,945
Heritage and cultural assets	-	-	-	-	-
Biological assets	24,869,518	81,653,874	-	-	106,523,392
Intangible assets	-	-	-	-	-
Infrastructure assets- Roads, Rails	437,459,525	497,481,362	-	-	934,940,887
Work in progress	98,532,042	85,763,637	-	-	184,295,679
Total	1,449,662,013	1,725,858,526	0	0	3,175,520,539

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount Transfer	Amount Confirm	Differen	Explanatio
1	County assembly	260,000,000	268,558,862	222,354,383	273,798,179	1,024,711,424	1,024,711,424	0	
2	Turkana County Emergency Fund	0	0	0	296,000,000	296,000,000	296,000,000	0	
3	Turkana County fuel levy fund	0	0	0	303,794,289	303,794,289	303,794,289	0	
4	Turkana Car Loan & Mortgage	0	0	0	30,758,217	30,758,217	30,758,217	0	
5	Turkana County Skills and Development Fund	0	145,000,000	149,000,000	0	294,000,000	294,000,000	0	
6	Turkana County Covid19 Emergency Re	0	0	0	480,311,939	480,311,939	480,311,939	0	
7	Turkana County Youth and Women Empowerment	0	0	0	133,000,000	133,000,000	133,000,000	0	
	TOTAL	260,000,000	413,558,862	371,354,383	1,517,662,624	2,562,575,869	2,562,575,869	0	

Director of Finance
 County Executive



Director of Finance
 County Assembly/fund/project



TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

ANNEX 6 Contingent liabilities register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
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12						

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

ANNEX7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-19 To : 30-JUN-20

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000171243

Balance as per bank certificate	416,562,736.65
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	500,512,413.25
2. Receipts in Bank Statement not yet recorded in Cash Book	1,284,001,937.35
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	57,734,772.55
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-1,310,216,841.40

Reconciled by: Johann Ensi Signature: [Signature] Date: 30-6-2020

Reviewed by : Signature: Date:

Approved by: Michael Alogile Signature: [Signature] Date: 30/06/2020

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BANK RECONCILIATION

TURKANA - FINANCE AND ECONOMIC PLANNING

From Date : 01-JUL-19 To : 30-JUN-20

RECURRENT BANK - TURKANA

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000171286

Balance as per bank certificate	510,895,987.30
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	2,131,436,187.80
2. Receipts in Bank Statement not yet recorded in Cash Book	2,712,841,345.85
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	62,166,970.30
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-4,271,214,576.05

Reconciled by: Johana Enoi Signature: [Signature] Date: 30-6-2020

Reviewed by : Signature: Date:

Approved by: Michael A. Igila Signature: [Signature] Date: 30/06/2020

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TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020
ANNEX8 OUTSTANDING IMPREST

DATE	NAME	WARRANT NO.	P/NO.	DESIGNATION	AMOUNT	ACTIVITY
10/01/2019	stephen mwaura	3562192	20140013921	driver	798,000	spot check
10/01/2019	teresa akitela	3562187	20090005762	cscma	702,500	pending task
10/01/2019	chris locheria	3562189	20140064768	sdu	938,000	Hr spot check
10/01/2019	narot namuron	3562193	20140006677	admin	728,000	spot check
10/01/2019	robert ariko	3562192	20140044293	snr.auditor	885,000	training
10/03/2019	Onesmus Akori	3127680	20190052870	GVN	976,500	Meeting with the community leaders
10/09/2019	ANNE ETEE	3562173	2010053178	SECRETARY	700,000	OFFICE IMPREST
10/09/2019	SIMON EKAI ETOM	3562183	2012025868	P. ADMIN	700,000	OFFICE IMPREST
10/09/2019	Vincent Palor	3127655	20140084537	Liason D.Dir	700,000	OFFICE IMPREST
10/09/2019	Lokeun Brian	3562182	20180099227	GVN	700,000	OFFICE IMPREST
14/10/2019	Johnstone Ekamais	3127687	20150041937	GVN	819,000	Fisibility survey of resettlement project
14/10/2019	Chris Losiapat	3127688	20150041928	GVN	911,000	Fisibility survey of resettlement project
14/10/2019	Abdi Mohammed	3127686	20180007041	GVN	701,000	Fisibility survey of resettlement project
14/10/2019	Jackson Erikrik	3127685	20020005305	GVN	949,500	Fisibility survey of resettlement project
14/10/2019	Robert Loyelei	3562196	1995031999	GVN	63,800	Induction workshop for Intergovernmental counties
14/10/2019	David Ekomwa	3127684	20150043780	GVN	717,500	Peace sensitization along loreng
14/10/2019	ELIUD LOKUCHEI	3127689	87014454	SECURITY	588,000	ATTENDING TO WHEELCHAIR RACE AND COG
14/10/2019	JACKSON APENYU IMANA	3127690	20180049138	PAO	399,200	MASHUJAA DAY CELEBRATION
14/10/2019	Philip Natapar	3127691	20150022950	Admin	586,105	MASHUJAA DAY CELEBRATION
14/10/2019	Jeremiah Ngachekio	3127692	20090005780	Auditor	553,000	Facilitation for audit committee
18/10/2019	Christopher Eregae	3127694	20140004726	SCA	480,000	Intergovernmental Leaders Consultative meeting - Lodwar-Moroto
18/10/2019	Jeremiah Emoru	3127693	20140014035	Driver	812,700	Intergovernmental Leaders Consultative meeting - Lodwar-Moroto
24/10/2019	BENJAMIN LORUMU	3127695	1997047297	BODYGUARD	784,000	FOLLOW-UP MEETING ON NEDI PROJECTS
31/10/2019	Virginia Mutekhele	3127696	20180016424	Secretary - D.G	1,009,500	Supervision and monitoring exercises
31/10/2019	Richard Erupe Maisa	3562102	2004037449	security	1,061,300	Supervision and monitoring exercises



TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

05/11/2019	DAISY NAMII KUCHAL	3562110	20190049177	COMM OFFICER	588,000	GRAFTING OF COUNTY COMMUNICATION
05/11/2019	LUCAS ECHUCHUKA	3562105	20160009825	SNR. AUDITOR	894,000	KPMG TRAINING
05/11/2019	CHARLES LOCHODO	3562111	20130046749	TRANSPORT OFFICER	936,575	INSPECTION OF COUNTY VEHICLES
11/07/2019	JOHN LOKOLI	3127682	20140004637	D. DIRECTOR	988,000	GVN VISIT TO T EAST FOR PROJECT INSPECTION
11/07/2019	SYMON EKADELI ENYAPU	3127681	20180007130	ADMIN	996,800	GVN AND TEAM MEETING T. EAST
11/07/2019	Brian Lokeun	3127683	20180079227	ADMIN	957,600	GVN AND TEAM MEETING T. EAST
11/07/2019	Brian Lokeun	3562118	20180099227	PA	503,500	Peace meeting Turkana South
11/07/2019	Ignatius Ibuya	3562119		Driver	224,000	Peace meeting Turkana South
11/07/2019	Bernard Lennon	3562120	20140004799	PA	764,600	Interdepartmental Livelihoods Assessment Mission
11/07/2019	JOSHUA NAPOCO EKITELA	3562114	20020005958	ADMIN	720,000	Early warning response on raids
11/07/2019	Erastus EtheKon	3562104	20180083292	Attorney	432,679	Law society conference
11/07/2019	JACKSON IMANA	3562117	20180049138	P.A	594,952	African continental summit Niger
11/07/2019	MICHAEL OTIENO NGOMA	3562115	1990028080	DIRECTOR AUDIT	937,790	County Audit Committee Training
11/07/2019	AMOS ESILAN LOKOLER	3562107	2007073688	W. ADMIN	644,000	Early warning response on raids in kotido
11/08/2019	AUGUSTINE LOKWANG	3562121	20150018563	SECURITY ADVISOR	348,225	TECHNICAL MEETING IN ENTEBBE
11/08/2019	JOEL KAISSA	3562116	20160009889	SCA	204,340	PROCUREMENT TRAINING
15/11/2019	CHRISTINE NALEMSEKON	3562123	20140004717	SCA	699,966	JAMHURI DAY CELEBRATIONS
15/11/2019	CHRIS LICHA	3562122	20160094306	PHOTOGRAPHER	503,500	MEDIA COUNCIL TRAINING
15/11/2019	JOHN EBENYO	3562124	20150021891	DRIVER	224,000	LAUNCH OF EMPOWER PROJECT KISUMU COUNTY
15/11/2019	JULIUS EDUNG	3562125	20140012844	driver	764,600	STATE OF COUNTY ADDRESS
27/11/2019	Boniface Lokaale Korobe	3562131	20180081461	Advisor	1,000,000	Research on modelling of cultural centres in business model
12/02/2019	John Lotui	3562132	20150023144	Hr Officer	134,400	wealth declaration exercise
12/02/2019	Dennis Nakibuse	3562136	20180017921	Principal Admin	715,800	Facilitation for Gvn travel to Sweden
12/02/2019	Haron Brian Lokeun	3562138	20180099227	Principal Admin	913,720	Facilitation for Gvn travel to Sweden

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TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

12/02/2019	Lynus Ebenyo	3562137	20130015039	chief of staff	932,652	Facilitation for Gvn and team to travel to Sweden
6/12/2019	DAVID EKOMWA	3562133	2015004378	PBO	527,200	Livestock recovery
6/12/2019	JACKSON A. IMANA	3562145	20180049138	P/A	88,200	DEPUTY generous meeting
12/11/2019	Bernard Lennon	3562149	20140004799	P. ADMIN	201,720	PEACE AND COHESION SECTOR FORUM IN LAMU
16/12/2019	Joyce Lorukia	3562148	20160014728	Office Admin	916,300	Monitoring of resettlement projects
19/12/2019	JOHN EMERIPUS	3562004	99000047	DIRECTOR COMM	220,000	TRAINING
19/12/2019	JAMES LOSUSUI	3562009	20180053203	driver	408,700	VALIDATING COUNTY ANNUAL PERFORMANCE
19/12/2019	Onesmus Akori	3562008	2019052870	ADMIN	710,990	VALIDATING COUNTY ANNUAL PERFORMANCE
19/12/2019	RAEL AROT AKILA	3562007	20140073829	ASS. DIRECTOR	895,320	training
19/12/2019	MARK EKUWAM LOSEKENYI	3562006	93053814	P.S.O	960,400	training
23/12/2019	SAMMY LOPEYOK	3562014	20180053212	driver	735,100	SECURITY AND PEACE DIALOQUE MEETING
23/12/2019	BENSON JUMA NANJALA	3562011	20140065948	driver	707,900	SECURITY AND PEACE DIALOQUE MEETING
23/12/2019	SIMON ENYAPU	3562010	20180007130	ADMIN	598,100	SECURITY AND PEACE DIALOQUE MEETING
23/12/2019	JOHN LOKOLI	3562012	20140004637	D.DIRECTOR	821,950	SECURITY AND PEACE DIALOQUE MEETING
23/12/2019	LUCAS SAMAL	3562016	20140042897	driver	799,600	GVN VISIT TO T. SOUTH PROJECT INSPECTION
08/01/2020	Johnstone Ekamais	3562021	20150041937	P.B.O	775,402	CROSS BORDER LEADERS MEETING
08/01/2020	Julius Ekai Ekuwom	3562020	20160083385	ECONOMIST	967,400	STAKEHOLDERS ENGAGEMENT FORUM
10/07/2019	Paul Jalinga	3127654	20130030509	ADMIN	700,000	OFFICE IMPREST
31/10/2019	Sylvia Nanok	3127700	20190031933	S. Staff	999,940	facilitation for land legigation process
31/10/2019	Moses Longura	3127699	2011344820	Security	994,800	facilitation for development on land petition
31/10/2019	Jane Ajikon Elimo	3127698	20130052927	Admin - County Attorney	998,600	Engagement on process and outcome on laid petitions - T. North
31/10/2019	Peter Edung	3127697	20170085257	admin	994,800	Facilitation for outcome on land petitions
11/07/2019	Paul Jalinga	3127679	20130030509	P.ADMIN	852,000	COURT CASE LITIGATION ATTENDANCE
11/07/2019	RICHARD E. MAISA	3562195	2004037449	BODY GUARD	355,200	PUBLIC BARAZA

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

06/12/2019	SIMON EKAI ETOM	3562144	201225868	ADMIN	429,400	PUBLIC BARAZA IN KANGATOSA
06/12/2019	RICHARD E. MAISA	3562143	2004037449	BODY GUARD	343,400	LAUNCH OF WATER AND LIVELIHOOD PROGRAM
06/12/2019	MARY KANGOLE	3562141	20190005171	DRIVER	437,800	LAUNCH OF MARKETS
16/12/2019	SIMON EKAI ETOM	3562002	2012025868	ADMIN	952,000	INSPECTION AND MONITORING OF PROJECTS
16/12/2019	Jackson Imana	3562001	20180049138	PA	921,200	MONITORING DEVELOPMENT PROJECTS
10/07/2019	Jacob Echukule	3147695	20180093994	Revenue Clerk	557,550	BODA BODA FEE ACTIVATION EXERCISE
10/08/2019	TITUS WERE	3147694		Accountant	825,000	AUTOMATION TRAINING ON SYSTEM USERS
10/08/2019	Aggrey Wamocho	3147691	19900364557	SRREO	982,800	AUTOMATION TRAINING ON SYSTEM USERS
10/08/2019	KEVIN WEKESA	3147690	20160010104	SRO	932,400	TRAINING ON AUTOMATION FOR REVENUE USERS
10/11/2019	Samson Nakito	3127550	20160124309	D.Dir -SCMS	481,300	Inergovernmental County Committee training
16/10/2019	HASSAN KHANI	3553103		ACC	961,000	PROJECT VERIFICATION
17/10/2019	Topister Oloo	3127549	20140084395	SECRETARY	142,800	NORTH RIFT ECONOMIC BLOC
17/10/2019	BENAYA LEMUYA	3127538		ASS ADMIN	78,000	COLLECTION OF STAFF FILES FROM GOVT PRINTERS
22/10/2019	KEVIN WEKESA	3147697	20160010104	SRO	221,000	SENIOR MANAGEMENT COURSE TRAINING
24/10/2019	MICHAEL ESEKON	3553104	20140081223	ACC	525,000	DELIVERY OF FINANCIAL STATEMENTS AND MEETING
31/10/2019	MICHAEL NG'OMA	3553111		DIRECTOR	343,450	PEER LEARNING MISSION IN NYANDARUA
04/11/2019	MARK EKOMWA	3553105	20140012906	DRIVER	93,800	DEPARTMENTAL PERFORMANCE MGT
07/11/2019	Topister Oloo	3553113	20140084395	ASS. ADMIN	80,500	SECRETARIES ANNUAL SUMMIT
11/11/2019	MOSES EMASE LOKOL	3553114	20160010097	PROC OFFICER	223,660	TRAINING
11/12/2019	FELIX LOWOI	3553121	20180016559	SCA	854,000	PROJECT SITE VISITS
27/11/2019	FRANCIS ESIMIT	3553122	20160008097	DIRECTOR	252,000	TRAINING
12/11/2019	MICHAEL EKUSI	3553124	20140081223	ACC	419,000	REPORT WRITING
17/12/2019	NANCY TATOI	3553126	20100005758	IFMIS OFFICER	300,000	OFFICE IMPREST
18/12/2019	NAKARU HELLEN	3147698	20140044177	D/director	131,000	TRAINING

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

19/12/2019	CHRISTOPHER APOSO	3553127	2009005744	ACC	989,000	INSPECTION OF FACILITIES
19/12/2019	DEDAN KORIKEL	3553128	20140044328	ACC	638,500	FEEDING VERIFICATION
14/10/2019	LODOSO GABRIEL	3563187	20180083934	ECONOMIST	562,500	E-SIR FIELDWORK
14/10/2019	VINCENT ACHILLA EKUTAN	3563189	20140084395	ECONOMIST	626,840	E-SIR FIELDWORK
14/10/2019	LOKWAR FRANCIS	3563188	20100005758	ECONOMIST	573,440	E-SIR FIELDWORK
14/10/2019	PETER ELMAN	3563190	20180083809	ECONOMIST	619,850	E-SIR FIELDWORK
14/10/2019	EKADELI EKARU JOHN	3563183	20180087656	D/DIRECTOR	701,750	DATA COLLECTION
14/10/2019	EKWANGA LOKINEI MICHAEL	3563182	20140004888	A/DIRECTOR	977,400	DATA COLLECTION
14/10/2019	MOSES LOPORON	3563180	19920016664	ECONOMIST	728,800	M&E 2019 VALIDATION MEETING
18/10/2019	RICHARD EMORU	3563193	2008151554	DIRECTOR	119,300	KIPPRA-TRAINING
18/10/2019	MOHAMMED DHAHIR	3563195	2012045828	ADMIN	882,000	ASSET IDENTIFICATION EXERCISE
18/10/2019	PETER ELMAN	3563194	2008042577	ECONOMIST	637,000	CBEF REVIEW OF CBROP AND ADP 2020/2021
18/10/2019	LODOSO GABRIEL	3563196	2007083334	ECONOMIST	789,950	DATA COLLECTION
28/10/2019	JOHN EKARU EKADELI	3147900	20160010079	D/DIRECTOR	73,500	DPMC TRAINING
28/10/2020	BIRGEN KENNEDY	3563198	20140076875	FINANCE OFFICER	652,960	QUARTER 1 BUDGET IMPLEMENTATION REPORT
28/10/2021	GRACE EWOI	3563197	2004008505	SENIOR BUDGET OFFICER	767,970	CITIZEN BUDGET FY 19/20
14/11/2019	RICHARD EMORU	2864003	2009064831	DIRECTOR	288,000	MONITORING AND EVALUATION WEEK IN KISUMU
19/12/2019	PETER ELMAN	2864006	20160016419	ECONOMIST	815,000	CBEF FACILITATION TO REVIEW SWG REPORTS
04/10/2019	Julius Lokaale Wasama	3563267	1996069589	Dir inspectorate	295,200	county inspectorate uniform sampling
04/10/2019	samwel lokholi nakali	3563273	20110006427	superintendent officer	850,600	compliance sensitization forum
04/10/2019	rael arot akila	3563271	20140073829	D/Dir Inspectorate	160,275	inspectorate policy formulation
04/10/2019	MARK EKUWAM	3563263	93053814	PRINCIPAL INSPECTORATE OFFICER	775,400	INDUCTION OF INSPECTORATE OFFICERS
04/10/2019	NANCY APITA EKAI	3563268	20190052807	CLERICAL OFFICER	489,000	TRAINING NEEDS ASSESSMENT EXERCISE

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

04/10/2019	CHRISTOPHER LOSURU	3563264	20190007160	D/Dir Inspectorate	958,620	STAKEHOLDERS MEETING ON LAND ALLOCATED TO INSPECTORATE OFFICERS
04/10/2019	PETER AKONO	3563266	2008151554	ASS DIR INSPECTORATE	803,200	FACILITATION FOR SITE VISIT
14/10/2019	HILDAH LOKOL EPETET	3563030	20180093707	CLERK	535,200	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	ESTHER LOKITOE	3563038	20010008796	DSCA-T.CENTRAL	844,400	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	FREDRICK NAKER	3563034	20150022932	PRINCIPAL ADMINISTRATOR	558,800	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	BENARD EWOI EYANAE	3563031	20180083649	CLERK	604,800	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	MOSES KAI KANAYO	3563047	1983098430	WARD ADMIN	650,400	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	BERNARD IRIA	3563033	20140004824	WARD ADMIN	638,400	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	EKWAKAI KADU JAMES	3563049	20180083756	CLERK	424,400	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	MARK NASOPO AWOI	3563048	20140004888	WARD ADMIN	588,000	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	CHRISTINE NALEMSEKON	3563037	20140004717	SCA T.CENTRAL	856,800	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	PATRICK NACHO	3563039	20040002999	WARD ADMIN	688,800	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	BENJAMIN LOKINEI	3563035	20180086739	CLERK	873,600	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	LUCAS EKUWAM EKOMWA	3563036	20180087656	CLERK	748,800	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	AMOS ESILAN LOKOLER	3563046	2007073688	CLERK	700,000	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	MARK LOUPE ESURON	3563032	20140004682	WARD ADMIN	687,600	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	SIMON LOKUTAN	3563045	19920016664	Dir Public Participation Administratipon	748,300	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

14/10/2019	KEVIN ANGELEI	3563040	20170100295	OFFICE ADMIN	636,300	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	LOOYAN NACHORORO	3563041	20150044876	DRIVER DA	723,800	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	SAMWEL KITOE	3563029	1996096756	WARD ADMIN	711,200	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	LOWOTE ERENG WESTONE	3563009	20180083783	CLERK	743,172	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	OCHOL SHADRACK EKIDOR	3563006	20180087692	CLERK	733,040	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	JOHNSON EKUWAM	3563026	20180088653	CLERK	546,000	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	NASURU EMMA EKUWAM	3563028	20180083809	CLERK	652,800	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	PENINAH SAMAL AKIRU	3563010	20180083916	CLERK	730,728	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	ELIZABETH EKAL	3563007	20180097616	CLERK	714,000	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	ISAAC ALIGO EKUWAM	3563005	20180087398	CLERK	730,728	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	WALTER LOMOITA	3563008	20180087718	CLERK	734,400	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	BEATRICE EKITELA	3563027	20140014348	OFFICE ADMIN	750,000	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	TUKEI JOHN	3563044	20150019908	ASS DIR DM	831,600	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	FRED CHERIANG	3563042		PROCUREMENT OFFICER	743,400	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	JAMES EYAN	3563275	20050003613	SNR HRM OFFICER	972,000	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
14/10/2019	JANE ATABO EKIDOR	3563274	20160008328	OFFICE CLERK	964,350	EMERGENCY RELIEF FOOD DISTRIBUTION FACILITATION
17/10/2019	JENNIFER EKIDOR	3563417		HR OFFICER	826,000	GHRIS PERFORMANCE MANAGEMENT MODULE
17/10/2019	MAUREEN ELIMO	3563416	20160097174	HR OFFICER	859,000	GHRIS PERFORMANCE MANAGEMENT MODULE
17/10/2019	LOTABO SHAABAN	3563278	20140004691	WARD ADMIN	900,000	OFFICE IMPREST

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

17/10/2019	CHRIS EREGAE	3563279	20140004726	SUB COUNTY ADMN	900,000	OFFICE IMPREST
17/10/2019	KOLOI SIMON	3563280	20140004655	WARD ADMIN	900,000	OFFICE IMPREST
17/10/2019	JAMES LOSENY	3563284	20140004628	WARD ADMIN	900,000	OFFICE IMPREST
17/10/2019	ECHIP OBED	3563281	20140004833	WARD ADMIN	450,000	OFFICE IMPREST
17/10/2019	HOSEA AMERIPUS	3563283	19970015886	WARD ADMIN	900,000	OFFICE IMPREST
17/10/2019	JOSEPH LOLEPO	3563327	20140004744	WARD ADMIN	900,000	OFFICE IMPREST
17/10/2019	ANDREW KIRYA	3563276	20140086531	WARD ADMIN	750,000	OFFICE IMPREST
23/10/2019	HARRISON EKAL TUKEI	3563432	20180020526	CLERK	951,440	FOOD SECURITY ASSESSMENT
23/10/2019	JOSEPH NGATOTIN	3563422	20140043643	CHROMO	977,349	RELIEF FOOD DISTRIBUTION DISTANCE S DETREMINATION
23/10/2019	ANJELINE ASINYEN	3563411	20180083943	CLERK	890,400	RELIEF FOOD DISTRIBUTION DISTANCE S DETREMINATION
23/10/2019	GABRIEL IPAS	3563423	20140004904	P/ADMIN	910,980	FOOD SECURITY ASSESSMENT
23/10/2019	RAPHAEL ELIMLIM LOMANAT	3563425	20180021158	P.A	854,040	FLOOD ASSESSMENT IN TURKANA EAST
23/10/2019	JACINTA AKIRU	3563428		SECRETARY	852,120	FLOOD ASSESSMENT IN TURKANA EAST
23/10/2019	BENJAMIN NAMUYA	3563418	20150019891	ASS DIR. DM	984,200	FOOD SECURITY ASSESSMENT
23/10/2019	JOHN EKAI NANGOROK	3563420		CLERK	877,520	FOOD SECURITY ASSESSMENT
23/10/2019	PETER ERUKUDI	3563424	20150022941	P/ADMIN	761,280	FLOOD ASSESSMENT IN TURKANA EAST
23/10/2019	FRANCIS KUCHILNYANG	3563421	20150041875	P/ADMIN	818,020	RELIEF FOOD DISTRIBUTION DISTANCE S DETREMINATION
23/10/2019	COSMAS EKADELI	3563419	20160009745	SCA	937,720	RELIEF FOOD DISTRIBUTION DISTANCE S DETREMINATION
30/10/2019	SIMON LOKUTAN	3563440			272,100	CIVIC EDUCATION TRAINING
30/10/2019	RAPHAEL ELIMLIM LOMANAT	3563409	20180021158	PA-CECM	139,000	PUBLIC PARTICIPATION ON NATIONAL SOCIAL ASSISTANCE
30/10/2019	JAMES EYEN	3563450	20050003613		306,460	REVIEW AND UPDATE OF STAKEHOLDERS



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30/10/2019	SAMUEL EPUR	3563447	20140013789		984,000	FLOODS ASSESSMENT EXERCISE
30/10/2019	EKAI THOMSON NABUIN	3563444	2008145375	SSO	990,000	FLOODS ASSESSMENT EXERCISE
30/10/2019	MESHACK MEYAN	3563446	2012045828	HO	941,000	FLOODS ASSESSMENT EXERCISE
30/10/2019	ISAACK IRIAMA	3563445	20170100151	ADMIN	983,400	FLOODS ASSESSMENT EXERCISE
30/10/2019	CHRISTOPHER LOSURU	3563437	2004008505	D. DIRECTOR	661,300	STAKEHOLDERS ENGAGEMENT ON VALIDATION OF T.C ENFORCEMENT
30/10/2019	PETER AKONO	3563436	2008151554	ASS. DIRECTOR	846,180	STAKEHOLDERS ENGAGEMENT ON VALIDATION OF T.C ENFORCEMENT
30/10/2019	BENJAMIN	3563405	19920016604	ADMIN	265,000	RESOLUTION OF LAND DISPUTE LOMELO
07/11/2019	LOOYAN NACHORORO	3127963	20150044876	Driver	535,080	INTERDEPARTMENTAL LIVELIHOOD ASSESSMENT MISSION
07/11/2019	FRANCIS LOMURIA	3127964	20140017581	DRIVER	911,760	INTERDEPARTMENTAL LIVELIHOOD ASSESSMENT MISSION
07/11/2019	RAEL AMOIT KOSIYAE	3127952	20170100268	ADMIN OFFICER	748,200	CONCEPT NOTE FOR PUBLIC BARAZAS
07/11/2019	SIMON LOKUTAN	3127951	19920016604	DIRECTOR P/P	751,210	PUBLIC AWARENESS ON THE MANDATE OF INSPECTORATE IN T. CENTRAL
07/11/2019	BILLY EWESIT ESEKON	3127953	20180083934	CLERICAL OFFICER	817,300	CONCEPT NOTE FOR PUBLIC BARAZAS
07/11/2019	ESTHER LOKWEI	3563443	1995043425	CEC	64,640	TRAINING ON COMMUNITY RESILIENCE IMPROVEMENT AGAINST DROUGHT
11/11/2019	NACHORORO LOOYAN EKAL	3127966	20150044876	DRIVER	844,050	INTERDEPARTMENTAL LIVELIHOOD ASSESSMENT MISSION
11/11/2019	JOSHUA NAPOCO	3127971	20020005958	SCA	976,990	PUBLIC BARAZA IN LOIMA AND T. WEST
11/11/2019	CHRISTOPHER EREGAE	3127970	20140004726	SCA	539,180	PUBLIC BARAZA IN LOIMA AND T. WEST
11/11/2019	GABRIEL EKAI EKAL	3563442	20150023073	DRIVER	66,200	FACILITATION TO FOLLOW UP ON LETTER HEADS & FILE COVER BY GOVT PRINTERS
11/11/2019	PETER AKONO	3563436	2008151554	ASS. DIRECTOR	846,180	STAKEHOLDERS ENGAGEMENT ON VALIDATION OF T.C ENFORCEMENT

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Notes to the Financial Statements
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11/11/2019	THOMSON EKAI	3563438	20180083934	S.S.O	406,800	STAKEHOLDERS ENGAGEMENT ON VALIDATION OF T.C ENFORCEMENT
11/11/2019	JOSEPH LOLEPO	3563429	20180083934	W. ADMIN	388,800	CAPACITY BUILDING OF RELIEF COMMITTEES
11/11/2019	DELPHINE EBENYO	3563426	20180083907	CLERICAL OFFICER	800,000	CAPACITY BUILDING OF RELIEF COMMITTEES
11/11/2019	GETRUDER LOLE LONGORPUS	3563434	20180087450	CLERICAL OFFICER	600,000	CAPACITY BUILDING OF RELIEF COMMITTEES
11/12/2019	EKUTAN ERASTUS	3127954	20140004815	ADMIN	686,490	CAPACITY BUILDING OF RELIEF COMMITTEES
15/10/2019	FELEX MUTAI	3127596	20140075690	DRIVER	105,640	Attend annual renal conference
15/10/2019	STEPHEN KANGIRO	3127598	2002050001	D. ALCOHOL	384,250	Attend SLDP Course in baringo
15/10/2019	SULEIKA EDAAN	3127597	20140087216	KRON	105,640	Attend annual renal conference
16/10/2019	GARYSON LOTOT	3127591	20140080637	CHO	987,000	FACILITATE SUPPORTIVE SUPERVISION IN T.SOUTH
16/10/2019	Dr. Robert Eloto Abok	3563075	200346372	COH	77,400	Natural Gender Based
16/10/2019	Samwel Kaewet	3563054	20140080100	Blood i/c	235,200	Training in Nakuru
16/10/2019	Samwel Kapengi Ekeno	3127594	20140080100	Blood coordinator	793,800	Support doner recruitment drive
16/10/2019	Sukeiman Mohammed	3127592	1989115109	Acct	973,000	Support supervision in Loima
16/10/2019	Pauline atabo ekadeli	3127593	19901472436	SSS	817,000	facilitate cash float for lcrh hospital
16/10/2019	Iriwe Ngasike	3563057	2011240132	HAD	265,000	facilitate to attend scientific conference
16/10/2020	andrew emuria lokong	3563051	20140080833	CO	107,100	support supervision to lokirama dispensary
16/10/2021	martine obore	3563067	19830636689	H/ADM	58,300	facilitation for survey of lokichar
16/10/2022	peter joanes oduor	3563058	20140065952	Driver	114,440	facilitate refresher defensive and first aid course
23/10/2019	JOHN LUGANDO	3127595	20140075583	C.O	826,000	REQUEST FOR ASSESSMENT OF BLOOD TRANSFUSION
23/10/2019	ESTHER KANYIRI PHILIP	3563052	20140079321	N.O	602,000	SUPPORT FOR FORMATION AND MENTORSHIP OF HOSPITAL TRANSFUSION COMMITTEE
24/10/2019	paul logilae ereng	3563069	20170092841	d/diirector	896,700	county forecasting
25/10/2019	Dr. Ameyo Bonventure	3563056	2008042577	D.Director	251,200	Facilitate orientation on laparoscopic equipment

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25/10/2019	Edwin Kasongo	3563064	20140103537	SCDC	924,000	Facilitate supportive supervision exercise in Loima sub county
25/10/2019	Stephen Kipkemei Lesere	3563096	2012023553	Health	1,123,500	THS-UC Support supervision
28/10/2019	Alice Akalapatan	3563094	1995067194	d/diirector	815,000	Monitoring activities in Turkana County
07/11/2019	VERONICA BOSOBORI MASI	3546457	2012050865	PHO	973,000	Facilitate reversed referral to Lopiding sub county hospital medical camp
07/11/2019	EUNICE SIMIYU NEKESA	3546460	20160095741	CO	693,000	Facilitate staff team building at Eliye
07/11/2019	MARGARET LONGORO	3563084	1996001468	N.O	557,800	Facilitate survey and mapping of kangatotha, kerio and Lokitaung.
11/07/2019	SULEIMAN ESUKUKU GILBERT	3563073	20140079241	N.O	933,000	Facilitate inventory and stock control
07/11/2019	JOYCE ILLIKWEL	3546452	200105129	d/diirector	968,800	Facilitate malaria outbreak in turkana south/east
07/11/2019	ALETEA FAITH AKUWOM	3563066	20140004851	P/ADMIN	863,880	Facilitate support supervision and asset data collection
11/11/2019	SAMWEL NAPEDES EKUTAN	3563076	20150021935	DRIVER	66,420	VEHICLE SERVICE (BEYOND ZERO LORRY) TO ELDORET
11/11/2019	SHAWAL NYAROYA ABUTI	3563086	20160096695	HRO	997,400	QUARTER ONE HEALTH SYSTEM PERFORMANCE REVIEW MEETING
13/11/2019	ESMA FRANCIS	3127587	20160010079	ADCO	755,400	FACILITATE PUBLIC EDUCATION /ADVOCACY
14/11/2019	MARY ATIENO OGUTU	3546495	20140076875	PHO	972,620	QUALITY ASSUARANCE
14/11/2019	THOMAS EDAPAL NAPAS	3546493	2004008505	CDPHN	820,300	BEYOND ZERO OUTREACH
15/11/2019	OTIENO SADDAT ONYIEGO	3127586	20130046785	DRIVER	558,600	RADIO AND TV COVERAGE
15/11/2019	STANLEY ELAIN	3563085	20140076133	ICT	373,800	FOLLOW UP ON KENYA EMR AND AFYA
15/11/2019	HON JANE AJELE	3563065	1985056816	CECM	271,640	JAPAN TRAVEL
15/11/2019	PAUL EBULON	3546475	2011240194	Driver	342,500	VERIFICATION AND PAYROL DATA CLEANSING
18/11/2019	Concepta Longole	3546463	1995034183	Disbility Cordinator	245,700	World disability day 3rd Dec 2019
18/11/2019	Lucas Edete	3546451	1997090868	CCHSC	116,600	Leadership and management training
18/11/2019	Jackson Chichi Astone Ebei	3546468	20150037811	Driver	114,440	Refresher, Defensive and first aid courses KIHBT-Nairobi

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18/11/2019	Dr. James Ekiru Kidalio	3563077	20180006562	MED SUPT	420,000	PO unit of care (POC) ULTRA SOUND TRAINING
18/11/2019	Alfred Maring	3563059	20150118737	Driver	114,440	Refresher, Defensive and first aid courses KIHBT-Nairobi
20/11/2019	BENARD LENNON	3546439	20140004799	P/ADMIN	715,700	COLLECT DOCUMENTS FROM GVT PRINTERS
20/11/2019	KEVIN LOMURIA	3546353	20140006314	d/director	144,420	DRAFTING OF REGULATION TO THE HEALTH COMMITTEE
20/11/2019	ALFRED EMANMAN	3546352	1990100743	DIRECTOR	756,920	HEALTH COMMITTEE IN ELIYE
20/11/2019	VERONICA ERENG	3563098	2004006480	SCMOH	600,000	HOSPITAL OPERATIONS
20/11/2019	Godwin Wambani	3546354	20140080413	PHO	205,050	World toilet day celebrationnat Kangatotha ward
26/11/2019	JOEL LOCHOR	3546356	20140080039	SCMOH	663,502	EMMERGENCY SUPPORT SUPERVISION
02/12/2019	Naomi Macharia	3546471	20140079214	NO	786,240	Nutrution support programme
12/02/2019	Alex Erupe	3546367	20180016988	PO	315,960	Verification/acceptance and counter check of documents of Turkana north and west
12/02/2019	Ronnie Odongo	3546369	20160016455	Economist	748,720	Preparation of 2019/2020 supplementary burget
12/02/2019	James Maragia	3563068	20140076142	CMLC	393,000	Attend AKMLSCO conference at Kisumu
12/10/2019	SYLVIA ALETIA	3546370	20160009905	ACCT	215,250	FINANCE ACT AND TAX COMPLIANCE TRAINING
12/11/2019	PAUL LOGILAE ERENG	3546498	20170092841	COUNTY PHARMACIST	911,580	FACILITATE COUNTY SECURITY TECHNICAL WORKING GROUP WORKSHOP
12/11/2019	IMANA LUCY	3127588	2007083334	LCO	984,000	TURKANA COUNTY RECOVERY DAY FACILITATION
18/12/2019	STEPHEN LESERE	3546492	2012023553	ACCT	450,000	STANDING IMPREST
10/02/2019	David Ekuam Ekai	3553158	20150022905	Roads Inspector	986,300	Site visit of RMLF Roads projects
03/12/2019	DAVID EKUAM	3553189	20150022905	ROADS INSPECTOR	95,000	KENYA ROADS BOARD MEETING
03/12/2019	LEWIS	3553188	20160009834	ACCOUNTANT	95,000	KENYA ROADS BOARD MEETING
03/12/2019	SHAKESPERE LOMOE	3553187	1996014364	PROC OFFICER	95,000	KENYA ROADS BOARD MEETING
09/12/2019	JOHN ARIKO NAMOIT	3553182		CHIEF OFFICER	123,000	KENYA ROADS BOARD MEETING
09/12/2019	ERENG ROBERT LOTELENGO	3553181	20170101603	CEC	123,000	KENYA ROADS BOARD MEETING

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09/12/2019	PATRICK EKAL	3553178	2016008382	ACC	559,100	ROAD SAFETY CAMPAIGN PLANNING
09/12/2019	EKIRU ELVIS LOKWAWI	3553175	20140018560	DRIVER	827,700	ROAD SAFETY CAMPAIGN PLANNING
09/12/2019	GRACE WANJA	3553174	2016009760	PCO	183,250	TRAINING
16/12/2019	KENNEDY OBONGO	3553179	1992028824	DIRECTOR-WORKS	111,000	TRAINING
16/12/2019	MORU JACOB	3553161	2018009882	ENG ROADS	979,300	ANNUAL ROADS INVENTORY CONDITIONAL SURVEY
10/04/2019	Dorcias Munyes	3563106	19950669390	NARE Officer	739,045	T.South N.Reserve & conservancy dialogue meeting
10/04/2019	Charles Ebenyo	3563107	20150019579	NARE Officer	309,200	enforcement on forest legalization and community sensitization
10/04/2019	Nancy Esekon	3563109	20150008763	Tourism officer	646,120	Tourism destination management in loima sub-county
10/04/2019	Apukey Sylvia	3563108	20130053388	Tourism officer	594,600	Tourism product mapping and profiling in L-ZONE
10/04/2019	Thomas Kipseba	3563103	20160009816	Tourism officer	284,580	Profiloing of tourism product in Kerio ward
03/12/2019	MZEE SAMAL ACHILA	3127753	20140012826	DRIVER	556,460	JAMHURI DAY COMMEMORATION
03/12/2019	ALBERT LOKORU	3127754	20150008763	P.A CECM	887,400	FACILITATION FOR CONSULTATIVE MEETING
03/12/2019	DORCAS MUNYES	3127759	20130053388	NARE- OFFICER	807,840	INDUCTION BASIC ENFORCEMENT
03/12/2019	EJOREWOIA LEMMY	3127755	20170100624	CHIEF ADMIN	894,590	FACILITATION FOR FILM MAKERS
03/12/2019	JANE AKAMAIS LOMURIA	3563146	20150019524	NARE- OFFICER	322,100	TREE SEEDLING DISTRIBUTION AND PLANTING
03/12/2019	EKAAL MERCY KIYONGA	3563132	20160016437	TOURISM OFFICER	426,960	CAPACITY BUILDING WORKSHOP IN T.E
03/12/2019	ELIM JOHN EWOTON	3563137	20150019633	NARE- OFFICER	892,880	CFA AWARENESS
03/12/2019	JOSPHAT EKAMATE	3127760	20150019702	NARE- OFFICER	807,840	BASIC INDUCTION AND REFRESHER TRAINING
03/12/2019	PAUL EKUWOM NAKUCHO	3127762	20150019640	NARE- OFFICER	807,840	BASIC INDUCTION AND REFRESHER TRAINING
03/12/2019	MARK EROT LOMANGAKWA	3127758	20110006374	SUPPLY CHAIN	807,840	FACILITATION FOR INDUCTION TRAINING
03/12/2019	PAULINE Ngoli PUSIYE	3127761		D. Dir Natural	807,840	BASIC INDUCTION AND REFRESHER TRAINING
03/12/2019	EROT PETER SILALE	3127752	20140018828	H.R.O	743,820	USHANGA INITIATIVE SENSITIZATION

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05/12/2019	THOMAS KIPSEBA	3127765	20160009816	TOURISM OFFICER	560,220	12TH MARSABIT CULTURAL FESTIVAL 2019
05/12/2019	SHADRACK LOLELEA	3127766	20020006213	PRINCIPLE ADMIN	934,140	12TH MARSABIT CULTURAL FESTIVAL 2019
05/12/2019	VINCENT LOTULYA	3127764	2010004577	ACC	430,780	12TH MARSABIT CULTURAL FESTIVAL 2019
16/12/2019	DORCAS KAALENG	3127769	20140084402	ADMIN	423,160	CROSS BORDER PEACE AND CULTURAL FESTIVAL IN OMORATE ETHIOPIA
16/12/2019	ALBERT LOKORU	3127768	20120007221	PA-CECM	556,600	CROSS BORDER PEACE AND CULTURAL FESTIVAL IN OMORATE ETHIOPIA
15/10/2019	NARO DAVID	3557637	2012036507	ASS. SCA	182,900	KSG TRAINING
15/10/2019	DR. ANTHONY APALIA	3557638	20140006659	CEC LANDS	308,544	EAST AFRICAN REGIONAL WORKSHOP
15/10/2019	KEVIN ONYANGO OBOYA	3557634	20180007265	CARTOGRAPHER	404,800	CALIBRATION AND SERVICING OF EQUIPMENT
15/10/2019	COSMAS TALE EKIRU	3557636	20140004708	PRINCIPLE ADMIN	700,000	OFFICE IMPREST
01/11/2019	Emase lopetet	3563201	20170012530	ENERGY OFFICER	427,400	KSG TRAINING-SENIOR MGT
08/11/2019	JACINTA AMANA	3563203	1996014403	SNR PROCUREMENT	74,100	FIRE ENGINE INSPECTION FACILITATION
08/11/2019	REGINA NAPASI EKAL	3563202	2009058571	ADMIN	59,050	ANNUAL SUMMIT
02/10/2019	SIMON ATOT	3563306	20160094146	CADO	185,180	BASELINE SURVEY ON PRODUCER ORGANISATION
02/10/2019	JOHN KALENGO	3563305	2010034938	CPRIA	115,360	STEP TRAINING AT NAIROBI
04/10/2019	MESHACK MOMANYI	3562311	20160010024	ACCOUNTANT	963,900	project field visit
07/10/2019	John Namwara	3562310	20130030465	S. Admin	700,000	Office imprest
07/10/2019	Dismas Lotaruk	2845597	20140014062	CADO	663,000	Laying of water harvesting structures
10/11/2019	Abraham Losinyono Ekai	3562354	20130031006	CCO	312,320	Falkitation to attend ASDSP sentitization meeting.
10/11/2019	Evaristus Lokidap	3563307	20160094146	M&E	535,880	Sensitization of Morulem IFCSL
10/11/2019	Mark Lopuaro	3562352	20150090172	P. Adm	942,200	Familiarization for chief officer on irrigation schemes
10/11/2019	Stephen Barasa	3562377	1987048982	A.O	847,000	Facilitation for soil fertility

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10/11/2019	Victor Masai	3562369	2012036401	Assistant Acc.	960,400	Facilitation for staff establishment to gather views on staff management.
10/11/2019	Jully R. Lokaale	2845600	20170119254	HR	993,330	Undertaking spot checking-7 counties
10/11/2019	Paul Kaitany	3562360	1988007078	Assistant Acc.	947,200	Facilitation for ongoing supervision of projects
10/11/2019	Kamtoi Ismael	3562385	20170011695	Agricultural officer	955,500	Facilitation to carry out big agricultural farm visits to T.S, E, AND Loima
15/10/2019	HILLARY KORIR	2684293	2012003822	S.L.O	908,600	Training of staff
15/10/2019	john esurut ebei	3562317	20150008978	S.O	982,600	FISHERIES STAKEHOLDERS MEETING
15/10/2019	JOHN EIPA	3562314	2009085992	DDRM	854,000	Facilitation for launch of market day
15/10/2019	GABRIEL EYANAE	3562318	20170011686	L,P.O	903,200	Fodder production training
15/10/2019	MOSES NJERU	3562325	20150008889	F.O	681,300	MCS ACTIVITIES IN KALOKOL
15/10/2019	JOHN ESURUT	3562324	20160008355	CADO	827,020	FISHERIES STAKEHOLDERS MEETING
29/10/2019	PIUS OPURU	3563312	20150008889	CCBO	478,300	SURVEY & DESIGN FOR KACHODA & LOSASAITI
29/10/2019	JOHN KALENGO	3563310	2010034938	CPRIA	429,320	ROLLING OUT OF COMMUNITY PROCUREMENT PLAN
29/10/2019	ROBERT ARIKO	3563311	20140044293	AUDITOR	684,050	CARRY OUT SAIC TRAINING
08/11/2019	SIMON ATOT	3563314	20150008889	CADO	887,400	FACILITATION FOR CYAC & CISC MEETING
08/11/2019	ANDREW MARAKA	3562322	2009086778	W.V.O	942,380	LOIMA AND TURKANA WEST INTERDEPENT LIVELIHOOD ASSESSMENT
11/11/2019	SIABEI KEMBOI	3562329	2009054941	V.F.O	566,180	LIVESTOCK VACCINATION AGAINST LSD & CBPP
11/11/2019	ERICK ONTITA MOKUA	3562331	20150008692	V.O	761,750	LIVESTOCK VACCINATION AGAINST LSD & CBPP
11/11/2019	JOHN SANG	3562332	2009054836	V.O	532,860	LIVESTOCK VACCINATION AGAINST LSD & CBPP
11/12/2019	RICHARD MULIUKU	3562326	2009086778	VET OFFICER	758,740	COUNTRYWIDE DISEASE SURVEILLANCE
11/12/2019	OTIENO DAVID	3562328	2009097486	VET OFFICER	770,000	NEUTER CAMPAIGN IN TOWNSHIP AND KANAMKEMER

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11/12/2019	NORAH EKENO	3562327	20140080884	V.F.O	589,900	NEUTER CAMPAIGN IN TOWNSHIP AND KANAMKEMER
11/12/2019	KEPHER MWANGI	3562330	2009054975	V.O	769,370	LIVESTOCK VACCINATION AGAINST LSD & CBPP
26/11/2019	Robert Kibunja	3562336	1997010622	CDF	700,200	Undertake MCs activities
26/11/2019	Justus Nyaga	3562338	2012009959	F.O	700,200	Extension Service in Kerio
26/11/2019	Ekeno Charles	3562359	20190052816	SCIO	499,480	Data collection for flood protection
26/11/2019	ROBERT KIMUTAI	3562364	20150008941	IRRIGATION OFFICER	789,720	SURVEY AND DESIGN OF IRRIGATION SCHEME
26/11/2019	HILLARY SAINA	3562358	201500089	IRRIGATION OFFICER	868,610	SURVEY AND DESIGN OF IRRIGATION SCHEME
26/11/2019	JOHN	3562361	20070007653	IRRIGATION OFFICER	283,620	LAND PREPARATION FOR NADUNGA
26/11/2019	OLOO SAMUEL OMONDI	3562363	20150008932	IRRIGATION OFFICER	791,960	SURVEY AND DESIGN OF IRRIGATION SCHEME
26/11/2019	NAKOEL LOKIDAP	2E+07	20130046776	FOOD SECURITY ADVISOR	695,720	FEDERATION OF CICI
05/12/2019	ERNEST MUGOTHI	3562342	1986053382	V.O	301,070	SENSITIZATION AND TRAINING OF FLAYERS AND MEAT HANDLERS
05/12/2019	EMUTO EKIRU FRANCIS	3562365	20070007635	SCAO	393,740	FACILITATION FOR CAPACITY BUILDING
05/12/2019	JOYCE LIMO	3562341	20140084500	OFFICE ADMIN	315,300	FACILITATION OF DEPARTMENTAL HRM OFFICERS
09/12/2019	ERNEST ANZENZE	3563315	2009087588	DDLDP	144,740	ATTEND FODDER AGRIBUSINESS CONFERENCE
09/12/2019	SAMSON LOWOYAN	3562340	2000041547	DRIVER	291,440	PREPARATION OF BOQ FOR CONSTRUCTION PROJECTS
16/12/2019	SAMUEL ERUMU	3563320	20070007644	SAO	880,640	DEVELOPMENT OF MICRO PROPOSAL TRAINING
16/12/2019	PAUL LOKONE	3562367	198592461	DDA	984,210	CROP PRODUCTION FACILITATION
18/12/2019	NICHOLAS L. ECHOM	3562333	20170047908	DRIVER	902,400	PROJECT SUPERVISION
19/12/2019	SIMON ATOT	3563321	20160094146	CADO	268,980	FORMATION AND TRAINING OF SUB-COMMITTEE OF MORULEM
23/12/2019	Victor Masai	3562376	2012036401	Assistant Acc.	978,260	TRAINING ON LIVESTOCK HEALTH MGT

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

23/12/2019	STEPHEN BARASA	3562375	1987048982	Assistant Acc.	907,200	VACCINATION DEWORMIING & SUPPORTIVE TREATMENT
10/02/2019	Lopeyok Samuel	3147548	20190032378	PA CHAIRPERSON	500,000	Standing imprest
14/11/2019	SAMWEL LOPEYOK	3546411	20190032378	PROCUREMENT OFFICER	411,900	SHORTLISTING OF VARIOUS POSITION AT ELDORET
14/11/2019	RAPHAEL NYASIO	3546415	20150023082	HR CPSB	413,440	SHORTLISTING OF VARIOUS POSITION AT ELDORET
14/11/2019	JOEL NGASIKE	3546407	20160094299	COMMUNICATIO N OFFICER	981,740	COUNTY WIDE DIALS PROGRAM
28/11/2019	ANN NAKE	3546409	20140093992	CLERK	269,550	TOT TRAINING
28/11/2019	ALILA DOROTHY	3546412	20140093938	COMMUNICATIO N OFFICER	259,150	TRAINING
28/11/2019	SABELA JELIMO	3546413	20140014357	SECRETARY	71,260	ANNUAL SUMMIT 2019 FOR ADMINS
12/02/2019	Isaac Eregae	3546414	20140018873	D.director ict	536,180	Employee and retirement benefits sysposiumn
12/11/2019	Lucas Achuka	3546417	20140042806	Supply chain officer	460,200	TCSB FRATERNITY TRAINING
12/11/2019	Mary Chege	3546416	20140018800	Administrator	633,050	CPSB fraternity training
10/02/2019	Wilson Ejije	3557747	20160031283	D.Director	997,600	Consumer rights education.
10/02/2019	Jahziel Lohbez	3563371	20150127745	Market Officer	667,120	Facilitation of public participation on bills amendments.
10/03/2019	Lucas Lobolia Apokon	3563363	20150087031	Market Officer	857,000	Community buy in for market
10/03/2019	Emeri Kelvin Lobaali	3563366	20160010033	Ent Dev officer	998,100	Inspection of business permits for confirmity
10/03/2019	Mary Emuria Giriama	3563364	20150087120	Market officer	860,650	Community buy in for market
10/11/2019	ABRAHAM ETHERI	3563396	20180053187	PA CECM	969,400	ATEKER LEADERS PLATFORM
22/10/2019	Nancy Nangole	3563373	2009086778	Sec CCO	533,460	Public participation on amendment of bills
22/10/2019	Anthony Awote	3563372	2009054941	Accounts Clerk	703,600	Public participation on amendment of bills
23/10/2019	BENJAMIN LOGIRON	3563389	20150008692	COOP OFFICER	838,400	SENSITIZATION TRAINING ON YOUTH ISSUES
23/10/2019	PETER EGIALAN	3563391	20140060279	COOP OFFICER	688,800	SENSITIZATION TRAINING ON YOUTH ISSUES
23/10/2019	REUBEN LOKENY	3563395	20140075921	COOP OFFICER	882,000	SENSITIZATION TRAINING ON YOUTH ISSUES

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

23/10/2019	BENARD EKITELA	3563386	20150058521	MARKET CLERK	928,800	SENSITIZATION TRAINING ON YOUTH ISSUES
23/10/2019	FELIX KIPTULI	3563393	20140060279	PCA	627,900	FACILITATION FOR PHYSICAL PLANNING VERIFICATION OF ASSETS
04/11/2019	polycarp otodo monya	3563392	2016049133	PTDO	349,260	STRATEGIC LEADERSHIP DEVELOPMENT PROGRAM
04/11/2019	ARUKUDI LOKIPOI SARAH	3563388	20150058521	CO-OP OFFICER	672,040	SENSITIZATION TRAINING ON GENDER ISSUES
04/11/2019	DAMARIS WANJIRU	3563390	20140060279	T.O	763,600	SENSITIZATION TRAINING ON GENDER ISSUES
04/11/2019	ERIC LONGOLE LOBELU	3563400	20140013752	DRIVER	372,920	INSPECTION OF MARKETS AND ESTABLISHMENT OF OPERATIONALIZATION PROGRESS
04/11/2019	SAMUEL AMONI ABONG	3563399	20140614320	DRIVER	117,740	FACILITATION TO ATTEND A REFRESHER COURSE
04/11/2019	BRAMWEL PAULE LOCHOR	3563394	20180007149	D/DIRECTOR	511,670	FACILITATION FOR PHYSICAL VERIFICATION OF ASSETS
06/11/2019	SAMMY EKENO KIRYA	3553002	20150023028	SHRMO	875,000	SUPPORT SUPERVISION FOR DECENTRALIZED HR FUNCTION
11/11/2019	ABRAHAM ETHERI	3553011	20180053187	PA	398,441	JOINT TECHNICAL MEETING IN ENTEBBE UGANDA
11/11/2019	JENNIFER NAWOI	3553010	20180000033	CECM	198,000	CROSS BORDER WORKSHOP FACILITATION
29/11/2019	Erus Macdonald Lopeyok	3553027	20180006811	Cooperetive officer 1	903,740	Facilitate activity for Turkana West sub county
29/11/2019	David Ekulan	3553028	20180007149	SCC Officer	366,000	Facilitate activity for Turkana West sub county
29/11/2019	Peterson Erus	3553017	20160008159	Princ Admin	700,000	Standing imprest
29/11/2019	Samuel Lorisae	3553029	20150058487	Market officer	332,970	Market committe electionsensitization
29/11/2019	Reuben Lokeny	3553019	20140075921	CO	678,600	Workplans for Turkana east sub county
29/11/2019	Emeri Kelvin	3553020	20160010033	SEDO	950,163	The 20th century
29/11/2019	Jahziel Lolibes	3553022	20150124475	market clerk	900,989	the 20th EAC annual jua kali
03/12/2019	ROSEMARY NCHINYEI	3553025	20140017607	CO	1,673,450	WOMEN LEADERSHIP CONFERENCE-

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

						SWEDEN
03/12/2019	DORCUS EPUSIE	3553026	20170076258	WOMEN CHAIRPERSON	488,250	WOMEN LEADERSHIP CONFERENCE- SWEDEN
03/12/2019	NATABO PURITY KAISSA	3553031	20160010131	TDO	907,060	TRAINING GENDER MAINSTREAMING
03/12/2019	MICHAEL NDETO MUSYOKI	3553032	20150022781	TDO	540,000	TRAINING GENDER MAINSTREAMING
03/12/2019	AWOTE ANTHONY	3553033	20180066880	Accounts Clerk	600,000	TRAINING GENDER MAINSTREAMING
03/12/2019	MOLLEN KWAMBOKA	3553030	20150004247	DIRECTOR YOUTH	866,800	ANNUAL ACTIVISM AGAINST GBV
03/12/2019	JAMES LOKWALE	3553034		DIRECTOR TRADE	815,602	20TH EAC JUA KALI EXHIBITION
04/10/2019	PATRICK NJOROGE	3557670	90068098	SIWB	940,500	Rehabilitation of water projects
16/10/2019	Ekuwam Nyasio Robben	3557683	20160083189	Artisan 1	103,580	Water point assessment
16/10/2019	Michael Ejikon	3557689	20160083438	Artisan 1	739,200	Assessment of boreholes
16/10/2019	Shadrack Tioko Nakadio	3557685	20160083223	Drilling Assistant	782,560	Borehole
16/10/2019	Eregae Micklam	3557684	20160083287	Drilling Assistant	786,010	Drilling of one borehole
16/10/2019	Lydia Ejore	3557681	20150019551	WEO	245,920	Environmental
30/10/2019	ELIZABETH AURU	3557694	20010008803	P. ADMIN	90,400	DEPARTMENT PERFORMANCE MANAGEMENT COMMITTEE
30/10/2019	EMILY LOSEKON	3557695	20160094253	COMMUNICATIO N OFFICER	426,930	ASSESSMENT OF WATER SITUATION
30/10/2019	NADIO ETABO CLEMENT	3557691	20150004185	ASS. DIRECTOR	338,040	COUNTY ENVIRONMENT COMMITTEE CSEAP SITE VISIT
30/10/2019	JOSHUA OLOO ONGANY	3557692	1989050040	MECHANIC	85,610	PURCHASE OF SPARE PARTS
15/11/2019	PETER LOPELEM	3127854	20140044310	ACCOUNTANT	954,600	COMMUNITY SENSITIZATION
27/11/2019	WAKHAS NAKUSI	3127859	20160083652	Artisan 1	606,040	EMERGENCY RESPONSE TO KALOKOL
09/12/2019	ANN AMOJONG	3127861	2013035720	ASS. PRINCIPLE ADMIN	189,820	LAUNCH OF LIVELIHOOD PROGRAMME
09/12/2019	MOSES WANJALA	3127862	20160083063	INSPECTOR GROUND WATER	219,300	REPAIR OF APRON SLABS FACILITATION
09/12/2019	FESTUS MUTEGI	3127863	1990068145	CHARGER HEAD	609,120	STAFF MEETING

TURKANA COUNTY EXECUTIVE
Notes to the Financial Statements
For the year ended June 30, 2020

09/12/2019	FELIX KIBET TOMNO	3127864	20160083689	SUPRETENDANT ENGINEER	941,940	STAFF MEETING
09/12/2019	PETERSON EWEILAR	3127865	20160083161	Drilling Assistant	564,180	DSA FACILITATION- STAFF MEETING
12/11/2019	ABEDNEGO LOYE	3127855	2010066244	SCAss	956,800	PETROLEUM ACT 2019 FACILITATION FOR SENSITIZATION
10/04/2019	Ariong Ekalale Amos	3562199	20040003147	Assistant Dir.	312,360	Senior management training
24/10/2019	WILSON EPUR	3562255	20140065176	DRIVER	152,800	CONSULTATIVE MEETING ON THE DRAFT VOCATIONAL TRAINING
31/10/2019	Andrew Losiru	3562251	20190029415	D. Director	720,600	Public land audit for vocational training centres
31/10/2019	Anthony Ekuam	3562254	2016000986	Auditor	955,500	Audit for TVET, ECDE TEACHER Training centr and bursaries
31/10/2019	Alex Marangach	3562256	20190007072	Education	102,400	Accompanying the child to Nyayo House to acquir passport for travel to spain for medication to cure cancer
11/07/2019	HASSAN ABDI LONGOLI	3562258	20150093593	P. ADMIN	96,000	SPORT FORUM
11/07/2019	STEPHEN EREGAE	3562259	20140006636	COMMUNICATIO N OFFICER	96,000	MONITORING ABSORPTION RATE OF VOCATION TRAINING CENTRES
11/07/2019	MILDRED MVKONZO	3562261	20180087638	ASS. DIRECTOR	206,800	DEAF CHRISTIAN MUSIC
11/07/2019	JOHN KARANJA	3147489	2007046049	YTO	623,000	Quality assurance
03/12/2019	LOMOCHE ALICE AKIRU	3562275	20190052834	ADMIN OFFICER	764,320	MOU MEETING
03/12/2019	DORRIS NGIBEYO EKARAN	3562273	20190007491	P.W OFFICER	468,700	WORLD DISABILITY DAY CELEBRATION TURKANA COUNTY YOUTH TO PERFORM IN INTER COUNTY SPORTS
16/12/2019	JAMES NATELENG	3562280	19970015715	DIRECTOR SPORTS	982,000	TURKANA COUNTY YOUTH TO PERFORM IN INTER COUNTY SPORTS
16/12/2019	JACKSON NAKUSA	3562278	20180072315	D. DIRECTOR	887,700	TURKANA COUNTY YOUTH TO PERFORM IN INTER COUNTY SPORTS
16/12/2019	JOSEPH ALUKULEM	3562279	2010017392	P.S.O	925,800	TURKANA COUNTY YOUTH TO PERFORM IN INTER COUNTY SPORTS
TOTAL IMPREST UNSURRENDERED					266,098,254	

