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## REPORT

OF

**THE AUDITOR-GENERAL**

ON

**COUNTY ASSEMBLY OF TURKANA**

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





OFFICE OF THE AUDITOR GENERAL  
ELDORET HUB

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**TURKANA COUNTY ASSEMBLY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**TURKANA COUNTY ASSEMBLY**  
**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 Assembly is constituted as per the constitution of Kenya. It is headed by the Speaker, who is responsible with the policies and strategic direction of the institution. The County Assembly constitutes 30 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and another 17 nominated members representing interested parties and organizations. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive

### **(b) Key Management**

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

- Office of the Speaker
- Office of the Clerk
- Committee Services and
- County Assembly Service Board

### **(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:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	-Mr.Linus Miinyan Lokawa
2.	Deputy Clerk	-Mr.John Komol Ekonit
3.	Director Finance and shared services	-Mr.Columbus Lokwei Epetet
3.	Principal Finance Officer	-Mr.Timothy Ekidor Ekal

### **(d) Fiduciary Oversight Arrangements**

**County Budget and Appropriation Committee** - The main functions are

- Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget
- Discuss and review the estimates and make recommendations to the county assembly
- Examine the county budget policy statement presented to the County Assembly
- Examine Bills related to the county Government budget, including Appropriation Bills

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**Committee on Public Accounts and Investment**

- Scrutiny of the Auditor General reports & Other Emergency Funds reports.
- Request to appear/summons to County officials on the expenditure of funds on various County projects
- Field visits on various County Projects funded by County exchequers and Any Emergency Funds (Project verification)

**Committee on Finance, Planning Trade and ICT**

- The Committee play a critical role in ensuring that funds are ring-fenced through processing of critical legislations for operationalization of all funds in the County.
- Oversight on the County Funds ie Turkana County Biashara Fund, Cooperative Enterprise Development Fund and Youth and Women Empowerment Fund
- Scrutiny of the County Department of Finance expenditure reports & Emergency Funds reports

**Development partner oversight activities**

- Partner with development partners in Capacity building of women MCAs to champion children rights, participation in celebration of the Day of an African child and also participation in County Children voices conferences.
- Presence of strong and vibrant CSOs/Professional groups has provided a good base for consultations, advisory and engagement for enhancement of mandate of the County Assembly.
- Working closely with emergent economic development blocks such as North Rift Economic Block (NOREB) and Frontier Counties Development Council (FCDC). This will drive legislation and oversight agenda in the manner that was not envisaged by devolution.
- Existence of strong capacity building institutions like KSG and CPST, which provide quality and appropriate services at cost-effective rates for County Assembly of Turkana.
- Partners have been working closely with the County Assembly in ensuring legislative proposals are facilitated and technical capacity is enhanced.

**TURKANA COUNTY ASSEMBLY**  
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**For the year ended June 30, 2020**

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**(e) Entity Headquarters**

P.O. Box 25, 30500  
County Assembly Building  
Lodwar, KENYA

**(f) Entity Contacts**

E-mail: [turkanaassembly.go.ke](mailto:turkanaassembly.go.ke)  
Website: [www.turkanaassembly.go.ke](http://www.turkanaassembly.go.ke)

**(g) Entity Bankers**

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

Kenya Commercial Bank  
P O Box 150, 30500  
Lodwar, Kenya

Co-operative Bank Kenya Limited  
P.O. Box 366, 30500  
Lodwar, Kenya

**(h) Independent Auditors**

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

**(i) County Legal Adviser**

The County Attorney  
Turkana County Government  
P.O. Box 11-30500  
Lodwar, Kenya

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

The County Assembly of Turkana is established by the Constitution under Article 176 with a mandate to have legislative power of the County. The roles of the County Assembly include:

- Vet and approve nominees for appointment to County Public Offices as may be provided for in The County Government Act or any other law;
- Carry out county legislation in accordance with Art. 185 of the Constitution;
- Approve the budget and expenditure of the County Government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution;
- Approve the borrowing by the County Government in accordance with Article 212 of the Constitution;
- Approve the County Development Planning;
- Perform any other role as may be set out under the Constitution or legislation.

In the financial year 2019/2020, The County Assembly of Turkana approved a budget of Kshs. 1,136,779,482 against the actual performance of 916,163,635 utilization rate of 80%. In addition the County Assembly approved two supplementary budgets. The first was in response to the payment of pending bills and the second on containment of COVID 19 pandemic.

During the year under review, the County Assembly passed 8 laws and two regulations. Of note is that the County Assembly passed the Turkana County Youth and Women Empowerment Bill 2019, Turkana County Fund Law (Miscellaneous Amendment) Bill 2019, Turkana County Biashara Fund (Amendment) Act 2020, Turkana Cooperative Enterprise Development Fund (Amendment) Act 2020 and Public Finance Management Act 2012 (COVID 19 Emergency Response Fund) Regulation 2020. The importance of these bills was to provide a framework to facilitate the disbursement of funds unlock opportunities SMEs.

The youth and women are the vulnerable and disadvantages groups all over Kenya and more so in Turkana county. The Youth and Women empowerment bill therefore was designed to provide seed capital to women and Youth micro and small enterprises in order to alleviate poverty and promote social development. The bill also was meant to promote self-reliance of the Women and Youth in the County.

The main objective of Biashara Fund is to provide capital to the already existing businesses. The bill aimed to facilitate improvement of business development and self-reliance by boosting the growth of micro entrepreneurs in the county.

Turkana Cooperative Fund was to finance and promote socio economic welfare of cooperative societies. Provide affordable and accessible credit to cooperative societies and revive cooperative societies to accelerate economic development.

Due the growing threat of the fast spread of the corona virus in the country, the COVID 19 Emergency Response Fund bill was established to mobilise resources for Emergency towards

**TURKANA COUNTY ASSEMBLY**  
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containment of COVID, fund and purchase essential supplies for public hospitals and fund programmes towards cushioning and provision of food to the less vulnerable.

The County Assembly conducted various activities in its oversight role. The Assembly carried out two spot checks all over the county to assess on the preparedness and performance of the selected COVID 19 health facilities, market centres, Banks and screening sites. Similarly, the assembly conducted scrutiny of office of auditor general reports specifically special audit of emergency fund.

There was significant progress in the development projects with most projects which includes the new assembly building and the ward offices nearing completion. In general, the Assembly performed exemplary based on the budget allocation for this financial

The Assembly in this financial year had challenges in late disbursements of funds and major budget cuts by the Commission on Revenue Allocation which affected the performance and delivery of services of the Assembly. Of major significance is that the county Assembly was affected by the recovery of Kshs. 173,474,887 through principal, interest and penalties being historical taxes accumulated between the Financial Years 1st July 2016 to 30th June 2018 by the Kenya Revenue Authority (KRA) through agency notice. After further scrutiny the amount was reduced to Kshs. 118,728,835 the difference of which was utilized from the PAYE tax from July 2019 to March 2020. Since these funds were not included in the budget for the Financial Year 2019/2020, it affected the salaries for the March 2020 to June 2020. We are grateful to the County government of Turkana through the leadership of H.E the governor Josphat Nanok for paying salaries for Mach 2020 to June 2020 on behalf of the County Assembly.

The spread of corona virus also affected the normal operations of the county assembly. To overcome these challenge, the assembly relocated its sittings to more spacious grounds, made use of technology such as zoom to conduct meetings and also social media platforms such as WhatsApp and Facebook.

Generally, the assembly fulfilled its mandate extremely well under very difficult circumstances.



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**Lokawa Linus Miinyan**

**Clerk of Turkana County Assembly**

**TURKANA COUNTY ASSEMBLY**  
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**3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES**

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity 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.

The key mandate of Turkana County Assembly is legislation, oversight, and representation. To achieve this, the assembly’s program was document in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 19/20

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly  <b>CAT Passed 8 Laws and 2 Regulations during the year in Review</b>	<b>In FY 19/20</b> <b>MCA’s were trained on DIALS (Declaration of Income Assets and Liabilities) by EACC.</b>  <b>Clerk Assistants were trained on parliamentary procedures.</b>  <b>Women Caucus trained on women Empowerment, Human rights &amp; Developing motion &amp; statements</b>
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% increase in efficient Assembly operation	<b>County Assembly of Turkana standing orders were reviewed and resulted to Members being conversant with the critical operating procedures of the County Assembly. The committees of the County Assembly were also reshuffled to improve efficiency</b>

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**For the year ended June 30, 2020**

<p><b>Program 2</b> General Administration, Planning and Support Services</p>	<p>To Create Enabling Environment and Enhance Institutional Efficiency</p>	<p>Timely Legislation of Laws  Competent Personnel in handling Legislative Services</p>	<p>% Technical support to Legislation services</p>	<p>Establishment and operationalization of various County Assembly technical offices.  Establishment of Assembly website, Email portal and intercom land line phones and internet services.  Staff Trained on Legislative Skills and knowledge on Financial management</p>
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#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

Turkana County Assembly exists to transform lives through proper legislation, oversight and community representation. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, below is a brief highlight of our achievements in each pillar

##### **1. Employee welfare**

The County Assembly Service Board has been using the County human resource manual and the schemes of services developed as per public service commission guidelines. The County Assembly has exposed some of the staff to refresher and on job trainings to improve skills and competence. CASB has a scheme of rewarding best performance through issuance of letters of appreciation and award of trophies to best performing departments.

The County Assembly is in the process of developing occupational and safety policy, however the county assembly is in compliance with MOH national framework on health safety.

##### **2. Market place practices-**

The suppliers are competitively sourced and invitations are made in national newspapers with wider circulation.

The County Assembly has embraced e-procurement platform, where all the suppliers are registered and given fair opportunity to compete.

Once the suppliers have been delivered the payment process commences through IFMIS, which ensures that suppliers are paid on time and government taxes are withheld and remitted.

In order to avoid related party transaction, The County Assembly advises its Members, staff and their close associates to disclose and register any incidents of conflict of interest.

##### **3. Community Engagements-**

Due to the growing threat of the fast spread of the corona virus in the country, Turkana County Assembly did supplementary budget to raise funds to purchase essential supplies like Soaps, Hand Washing Tanks, Sanitizers and Masks for public hospitals and social groups like churches, Community based organizations, women groups, and government departments among others.

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Turkana County Assembly Supported women and girls in acquisition of Sanitary towels through partnership with sister to sister Initiative.

Public participations of legal and policy frameworks are consistently held to collect views of the public where they are systematically received and considered in the development of legislations. This is done through social media platforms and live local radio coverage.

The Institution also ensures that the county is a drug free zone and fewer drops out of schools by youth through speakers' Educational Outreach programme and radio talk shows organized by Women Caucus.

The schools and other institutions regularly visit the Assembly (Reverse outreach).

Speakers outreach programme to learning institutions initiated to reach out to learners in various institutions.

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

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**5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 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 Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

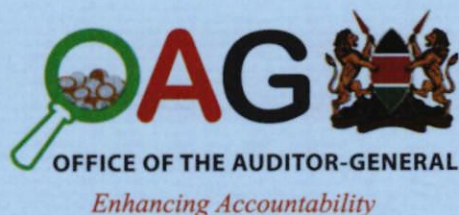
**Approval of the financial statements**

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 30/12 2020.

  
\_\_\_\_\_  
Lokawa Linus Miinyan  
Clerk ,Turkana County Assembly

# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY 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 Assembly of Turkana set out on pages 1 to 44, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statements of comparison of budget and actual - 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly 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 the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1.0 Unreconciled Difference Between the Financial Statements Figures and IFMIS Reports

The statement of receipts and payments reflects total payments of Kshs.1,140,597,031 for the year ended 30 June, 2020 while the IFMIS reports reflects total payments of Kshs.733,764,833 resulting in unexplained and unreconciled difference of Kshs.406,832,198 as detailed below:

Payments	IFMIS Reports (Kshs.)	Financial Statements (Kshs.)	Difference (Kshs.)
Compensation of Employees	245,764,196	537,579,799	(291,815,603)
Use of Goods and Services	254,136,365	339,622,339	(85,485,974)
Social Security Benefits	1,231,575	-	1,231,575
Acquisition of Assets	232,632,696	142,812,925	89,819,771

	IFMIS Reports (Kshs.)	Financial Statements (Kshs.)	Difference (Kshs.)
<b>Payments</b>			
Finance Costs	-	1,853,133	(1,853,133)
Other Payments	-	118,728,835	(118,728,835)

Consequently, the accuracy of total payments of Kshs.1,140,597,031 reflected in the financial statements for the year ended 30 June, 2020 could not be confirmed.

## **2.0 Unreconciled Bank Balances**

The statement of financial assets and liabilities and as disclosed in Note 13A to the financial statements reflects bank balance of Kshs.12,463,785 as at 30 June, 2020. However, the IFMIS bank reconciliation statements were not attached as annexures to the financial statements. This was contrary to the guidelines issued by Public Sector Accounting Standards Board through Circular No. AG. 4/16/3 Vol.1(9) of 24 June, 2020.

In the absence of IFMIS bank reconciliation statements, the accuracy and completeness of the bank balance of Kshs.12,463,785 as at 30 June, 2020 could not be confirmed.

## **3.0 Irregular Use of Deposits and Retentions Monies**

The statement of financial assets and liabilities reflects accounts payable - deposits and retentions monies balance of Kshs.39,117,572. However, the deposits bank account reflects a balance of Kshs.10,367,469 resulting in an unexplained and unreconciled variance of Kshs.38,080,803.

Consequently, the accuracy and completeness of the accounts payable - deposits and retentions balance of Kshs.39,117,572 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Turkana 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 Budgetary Control and Performance**

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.1,360,793,832 and Kshs.1,140,177,985 respectively resulting to an under-funding of Kshs.220,615,847 or 16% of the budget.

Similarly, the County Assembly expended Kshs.1,140,597,031 against an approved budget of Kshs.1,360,793,832 resulting to an under-expenditure of Kshs.220,196,801 or 16% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

## **2.0 Pending Bills**

Note 7.9 on Other Disclosures to the financial statements reflects pending accounts payables amount of Kshs.41,173,476 comprising of Kshs.8,464,188 in respect of construction of buildings, Kshs.4,432,808 in respect of construction of civil works and Kshs.28,276,480 in respect of supply of goods and services. Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.

## **3.0 Unresolved Prior Year Audit Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Management has indicated that the issues 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 Non-Compliance with Law on Fiscal Responsibility - Wage Bill**

The statement of receipts and payments for the year ended 30 June, 2020 reflects compensation of employees' expenditure of Kshs.537,579,799. This amount is approximately 48% of the total revenue of Kshs.1,130,179,194 and thus exceeds the limit of 35% stipulated in Regulation 25(1) of the Public Finance Management (County Governments) Regulations, 2015.

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

#### **2.0 Non-Compliance with Law on Ethnic Composition**

Audit review of personnel records for the year ended 30 June, 2020 revealed that, the County Assembly had a total of three hundred and seventy-one (371) employees out of whom three hundred and twelve (312) or approximately 98% were from the dominant community. This was contrary to the provisions of Section 65(1)(e) of the County Governments Act, 2012 which requires the County Public Service Board to ensure that

at least thirty percent (30%) of the vacant posts at the entry level are filled by candidates who are not from the dominant ethnic community.

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

### **3.0 Non-Compliance with the One Third of Basic Salary Rule**

Analysis of the payroll revealed that there were thirty-two (32) employees who earned a net salary of less than a third (1/3) of the basic salary during the year under review. This was contrary to Section 19(3) of the Employment Act, 2007 which provides that the total amount of all deductions made by an employer from the wages of his employee at any one time should not exceed two thirds of such wages.

Consequently, the Management was in breach of law.

### **4.0 Acquisition of ICT Equipment and Software (e-Parliament/e-Horizon)**

The County Assembly incurred expenditure of Kshs.15,567,032 on purchase of ICT equipment and acquisition of intangible assets. Review of documents on professional opinion provided for audit revealed that only one bid was received. The evaluation Committee recommended that negotiation be carried out which ended with the service provider agreeing to a contract amount of Kshs.19,999,840 from the initial amount Kshs.22,033,040. Audit verification confirmed implementation of the software was about 90% complete. However, the following anomalies were observed: -

- i. The signed agreement indicates the agreed price of Kshs.19,999,840 was a one-time cost and an amount of Kshs.6,480,630 for post implementation support. However, no explanation or justification was provided as to why the Management agreed to an annual maintenance fee of Kshs.5,832,500.
- ii. Management did not provide for audit review the performance security together with the tender documents, signed tender opening minutes and register, appointment letters of evaluation committee members and site visit/pre-bid meeting certificate.
- iii. The contract was signed after the lapsed of the 30 days of the letter of notification dated 22 January, 2020 contrary to the provisions of Section 135(3) of the Public Procurement and Assets Disposal Act, 2015 which provides that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

Consequently, the County Assembly Management was in breach of procurement laws and value for money has not been realised in the implementation of the system.

### **5.0 Construction of County Assembly Office Annex-Treasury Building**

As reported in the previous year, an amount of Kshs.65,570,881 was paid in respect of construction of County Assembly Office Annex Treasury Building. The contract was varied from Kshs.65,000,000 to Kshs.72,854,312.45. However, approval for contract

variation was not provided for audit review. Audit verification of the project revealed that the building was about 70% complete and the contractor was not on site.

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

#### **6.0 Stalled Construction of Speaker's Residence**

The County Assembly entered into a contract for the construction of Speaker's Residence at a contract sum of Kshs.75,016,755.68. Physical verification of the project carried out in November, 2020 revealed that the works were about 40% complete and the contractor was not on site.

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

#### **7.0 Construction of New County Assembly Offices**

As reported in the previous year, the County Assembly entered into a contract for the construction of the County Assembly Offices at a contract sum of Kshs.179,736,282 on 28 June, 2016. Physical verification conducted in December, 2020 revealed that the restaurant works were about 90% and the County Assembly building was about 70% complete. However, the contractor was not on site and there was no work in progress.

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

#### **8.0 Unutilized Gymnasium Equipment**

As reported in the previous year, the County Assembly incurred expenditure of Kshs.7,500,000 on the procurement of gymnasium equipment. Audit verification revealed that although the equipment had been received, they had not been installed as the County Assembly did not have a gymnasium room.

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

#### **9.0 Recovery of Unremitted Tax Deductions**

The statement of receipts and payments and as disclosed in Note 12 to the financial statements reflects other payments amounting to Kshs.118,728,853. Included in this amount is Kshs.118,728,835 being deduction by the Kenya Revenue Authority from the County Assembly's recurrent operational account because of non-remittance of Value Added Tax (VAT), Withholding income tax and Pay As You Earn (PAYE) for the period between July, 2016 to June, 2018.

Consequently, the Management was in breaching the law by failing to deduct and remit taxes whose recovery affected which in turn affected service delivery at County Assembly.

#### **10.0 Account Receivables - Outstanding Imprests**

The statement of financial assets and liabilities and as disclosed in Note 14 to the financial statements reflects account receivables - outstanding imprests balance of Kshs.26,234,741. Review of documents provided for audit revealed that an amount of Kshs.26,234,741 held by various officers was not surrendered on time. This was contrary

to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which provides that a holder of a temporary imprest shall account or surrender the imprest within seven working days after returning to duty station.

Consequently, 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 Lack of Risk Management Policy

The County Assembly 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.

#### 2.0 Tagging of Fixed Assets

Annex 4-summary of fixed asset register shows that the County Assembly had assets with a historical cost balance of Kshs.1,209,818,353 as at 30 June, 2020. Physical inspection of the assets revealed that the County Assembly Management has not tagged/branded its assets. This was contrary to Regulation 132(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer of a county government to take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse, and to ensure that movement and conditions of assets can be tracked.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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.

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

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

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

Those charged with governance are responsible for overseeing the County Assembly'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 noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

03 December, 2021


**TURKANA COUNTY ASSEMBLY**  
**Reports and 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**

	Note	2019/20 KShs	2018/19 KShs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	916,163,635	1,138,762,407
Proceeds from Sale of Assets	2	-	-
Other receipts	3	214,015,559	50,915,085
<b>TOTAL RECEIPTS</b>		<b>1,130,179,194</b>	<b>1,189,677,492</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	537,579,799	436,983,615
Use of goods and services	5	339,622,339	355,255,514
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	96,000,000
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	142,812,925	317,050,664
Finance Costs	11	1,853,133	14,393
Other Payments	12	118,728,835	-
<b>TOTAL PAYMENTS</b>		<b>1,140,597,031</b>	<b>1,205,304,186</b>
<b>SURPLUS/DEFICIT</b>		<b>(10,417,837)</b>	<b>(15,626,694)</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/12 2020 and signed by:

  
 Lokawa Linus Miinyan  
 Clerk, Turkana County Assembly

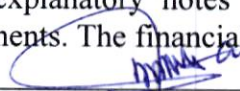
  
 Columbus Epetet Lokwei  
 Director Finance – County Assembly  
 ICPAK Member No: 14749

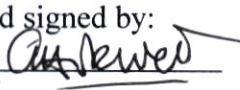
**TURKANA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT JUNE 30, 2020**

FINANCIAL ASSETS	Note	2019/20	2018/19
		KShs	KShs
<b>Cash and Cash Equivalents</b>			
Bank Balances	13A	12,463,785	14,408,333
Cash Balances	13B	-	-
<b>Total Cash and cash equivalents</b>		<b>12,463,785</b>	<b>14,408,333</b>
Accounts receivables – Outstanding Imprests	14	26,234,741	21,675,715
<b>TOTAL FINANCIAL ASSETS</b>		<b>38,698,526</b>	<b>36,084,048</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	15	(39,117,572)	(26,085,257)
<b>NET FINANCIAL ASSETS</b>		<b>-419,046</b>	<b>9,998,791</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	16	9,998,791	25,625,485
Surplus/Deficit for the year		(10,417,837)	(15,626,694)
<b>NET FINANCIAL POSITION</b>		<b>(419,046)</b>	<b>9,998,791</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/12 2020 and signed by:

  
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 Clerk, Turkana County Assembly

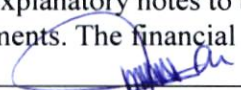
  
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 ICPAK Member No: 14749

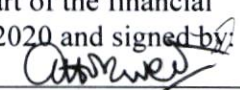
**TURKANA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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

	Not a	2019/20 KShs	2018/19 KShs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	916,163,635	1,138,762,407
Other receipts	3	214,015,559	50,915,085
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(537,579,799)	(436,983,615)
Use of goods and services	5	(339,622,339)	(355,255,514)
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	(96,000,000)
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	(1,853,133)	(14,394)
Other Payments	12	(118,728,835)	-
<b>Adjusted for:</b>			
Prior year adjustment	17		
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	18	-	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	19	-	-
<b>Net cash flows from operating activities</b>		<b>132,395,088</b>	<b>301,423,970</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(142,812,925)	(317,050,664)
<b>Net cash flows from investing activities</b>		<b>(142,812,925)</b>	<b>(317,050,664)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(10,417,838)</b>	<b>15,626,694</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	16	<b>9,998,790</b>	<b>25,625,485</b>
<b>Cash and cash equivalent at END of the year</b>		<b>(419,048)</b>	<b>9,998,791</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/12 2020 and signed by:

  
Lokawa Linus Muiyan  
Clerk, Turkana County Assembly

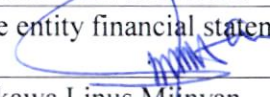
  
Columbus Epetet Lokwei  
Director Finance – County Assembly  
ICPAK Member No: 14749

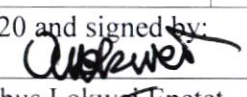
**TURKANA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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

Receipt/Expense Item	Original Budget KShs	Adjustments KShs	Final Budget a+b	Actual on Comparable Basis c+d-e	% Utilization difference KShs
<b>RECEIPTS</b>					
Transfers from the County Treasury/Exchequer Releases	1,136,779,482	-	1,136,779,482	916,163,635	81%
Cash Equivalents Brought Forward	-	9,998,791	9,998,791	9,998,791	100%
Other Receipts	-	214,015,559	214,015,559	214,015,559	100%
<b>TOTAL</b>	<b>1,136,779,482</b>	<b>224,014,350</b>	<b>1,360,793,832</b>	<b>1,140,177,985</b>	<b>99%</b>
<b>PAYMENTS</b>					
Compensation of Employees	440,361,613	168,017,004	608,378,617	537,579,799	89%
Use of goods and services	324,539,202	45,998,555	370,537,757	339,622,339	91%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	108,457,789	9,998,791	118,456,580	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	263,420,878	-	263,420,878	142,812,925	54%
Finance Costs	-	-	-	1,853,133	-
Other Payments-Deductions by KRA	-	-	-	118,728,835	-
<b>TOTAL</b>	<b>1,136,779,482</b>	<b>224,014,350</b>	<b>1,360,793,832</b>	<b>1,140,597,031</b>	<b>84%</b>
<b>SURPLUS/ DEFICIT</b>	-	-	-	<b>(419,046)</b>	

The entity financial statements were approved on 30/12 2020 and signed by:

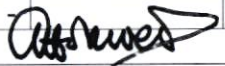
  
 Lokawa Linus Miinyan  
 Clerk- Turkana County Assembly

  
 Columbus Lokwet Epetet  
 Director Finance- Turkana County Assembly  
 ICPAK Member Number: 14749

**1.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	873,358,604	-	873,358,603	773,350,710	89%
Proceeds from Sale of Assets	-	9,998,791	9,998,791	9,998,791	-
Other Receipts	-	214,015,559	214,015,559	214,015,559	100%
<b>TOTAL</b>	<b>873,358,604</b>	<b>224,014,350</b>	<b>1,097,372,954</b>	<b>997,365,060</b>	<b>91%</b>
<b>PAYMENTS</b>					
Compensation of Employees	440,361,613	168,017,004	608,378,617	537,579,799	88%
Use of goods and services	324,539,202	45,998,555	370,537,757	339,622,339	91%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	108,457,789	9,998,791	118,456,580	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-
Finance Costs	-	-	-	1,853,133	-
Other Payments	-	-	-	118,728,853	-
<b>TOTAL</b>	<b>873,358,604</b>	<b>224,014,350</b>	<b>1,097,372,954</b>	<b>997,784,106</b>	<b>91%</b>
<b>Surplus/ Deficit</b>			-	<b>--419,046</b>	


Lokawa Linus Miinyan  
Clerk- Turkana County Assembly

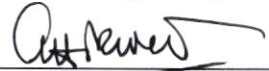
  
Columbus Lokwei Epetet  
Director Finance- Turkana County Assembly  
ICPAK Member Number: 14749

## 7.6. STATEMENT OF COMPARISON OF BUDGET &amp; ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	a	b	c=a+b	d	e=a-d
<b>RECEIPTS</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	
Transfers from the County Treasury/ Exchequer Releases	263,420,878	-	263,420,878	142,812,925	54%
Cash Equivalents Brought Forward	-	-	-	-	-
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	<b>263,420,878</b>	<b>-</b>	<b>263,420,878</b>	<b>142,812,925</b>	<b>54%</b>
<b>PAYMENTS</b>					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	263,420,878	-	263,420,878	142,812,925	54%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
<b>TOTAL</b>	<b>263,420,878</b>	<b>-</b>	<b>273,419,669</b>	<b>142,812,925</b>	<b>54%</b>
<b>SURPLUS/ DEFICIT</b>					

The entity financial statements were approved on 30/12 2020 and signed by:

  
Lokawa Linus Miinyan  
Clerk- Turkana County Assembly

  
Columbus Lokwei Epetet  
Director Finance- Turkana County Assembly  
ICPAK Member Number: 14749

**7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
<b>PROGRAMME 1: General Administration and Support Services</b>					
SP 1.1 Finance and Shared Services	679,827,246		679,827,246	679,827,246	100%
SP 1.2 Hansard, Research and Information Services	16,800,000		16,800,000	16,800,000	100%
SP1.3 County Assembly Service Board	15,902,000		15,902,000	15,902,000	100%
<b>PROGRAMME 2: Legislative services</b>					100%
SP 2.1: Legislatives Services	36,294,400		36,294,400	36,294,400	100%
SP 2.2: Office of the Speaker	20,400,000		20,400,000	20,400,000	100%
<b>PROGRAMME 3: OVERSIGHT</b>					100%
SP 3.1 Committee Services	101,290,957		101,290,957	101,290,957	100%
SP 3.2 Audit and M&E	2,844,000		2,844,000	2,844,000	100%
<b>DEVELOPMENT</b>					

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
SP 1.4 County Assembly Infrastructure Development	110,000,000	41,715,723	151,715,723	136,717,336	90%
<b>P 4 COMMITMENTS AND PENDING BILLS</b>					
SP 4.1 Commitments and Pending Bills	153,420,878		15,297,098	15,297,098	100%

## **7.8. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

### **2. Reporting entity**

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

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

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

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

#### **Transfers from the Exchequer/ County Treasury**

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

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

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Other Receipts**

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

**b) Recognition of payments**

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

**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.

**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 county assembly in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the county assembly 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.

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

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**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 are detailed in the notes to this financial statement.

**6. Cash and cash equivalents**

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

**Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2020, this amounted to KShs 39,117,572 compared to KShs 26,085,257 in prior period as indicated on note 15. *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.

**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 county assembly 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

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**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.

**13. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The county assembly budget was approved as required by Law .The original budget was approved by the County Assembly on 27<sup>th</sup> June 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There was two number of supplementary budgets passed in the year. The supplementary budgets were approved on 27<sup>th</sup> February 2020 and 8<sup>th</sup> April 2020 Respectively. A high-level assessment of the county assembly actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**14. Comparative figures**

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

**15. Subsequent events**

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

**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.

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**NOTES TO THE FINANCIAL STATEMENTS**

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

	2019/20	2018/19
	KShs	KShs
Transfers from the County Treasury for Q1	355,826,421	146,000,000
Transfers from the County Treasury for Q2	172,732,440	330,000,000
Transfers from the County Treasury for Q3	222,354,384	335,601,398
Transfers from the County Treasury for Q4	165,250,390	327,161,009
<b>Cumulative Amount</b>	<b>916,163,635</b>	<b>1,138,762,407</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019/20	2018/19
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. OTHER RECEIPTS**

	2019/20	2018/19
	KShs	KShs
Tender fees received	-	-
Other Receipts II	-	-
Other Receipts III-Salary paid by Turkana County Executive on behalf of Turkana County Assembly(March-June 2020 Salary)	168,017,004	-
Other Receipts IV-Borrowings(Car Loan and Mortgage)	45,998,555	50,915,085
<b>Total</b>	<b>214,015,559</b>	<b>50,915,085</b>

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

**4. COMPENSATION OF EMPLOYEES**

	2019/20	2018/19
	KShs	KShs
Basic salaries of permanent employees	109,231,594	106,057,810
Basic wages of temporary employees	56,065,000	127,379,787
Personal allowances paid as part of salary	295,789,393	148,994,562.11
Personal allowances paid as reimbursements	26,210,807	-
Personal allowances provided in kind	225,000	-
Pension and other social security contributions	9,813,192	19,193,583
Compulsory national social security schemes	287,400	392,200
Compulsory national health insurance schemes	4,997,600	-
Social benefit schemes outside government		-
Other personnel payments	34,959,813	34,965,673
<b>Total</b>	<b>537,579,799</b>	<b>436,983,615</b>

**5. USE OF GOODS AND SERVICES**

	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	4,752,866	2,120,126
Communication, supplies and services	3,985,750	3,712,296
Domestic travel and subsistence	222,506,069	206,335,235
Foreign travel and subsistence	-	6,591,020
Printing, advertising and information supplies & services	6,823,803	4,487,015
Rentals of produced assets	566,586	1,720,000
Training expenses	2,982,095	6,025,817
Hospitality supplies and services	13,066,153	23,233,102
Insurance costs	36,063,043	38,238,670
Specialized materials and services	-	-
Office and general supplies and services	11,612,284	26,055,556
Fuel Oil and Lubricants	6,784,390	23,163,277
Other operating expenses	21,064,526	4,984,965
Routine maintenance – vehicles and other transport equipment	5,560,297	5,103,965
Routine maintenance – other assets	3,854,476	3,484,470
<b>Total</b>	<b>339,622,339</b>	<b>355,255,514</b>

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

**6. SUBSIDIES**

Description	2019/20 KShs	2018/19 KShs
Subsidies to County Corporations		
<i>See list attached</i>	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
<i>See list attached</i>	-	-
(insert name)	-	-
<b>TOTAL</b>	-	-

**7. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2019/20 KShs	2018/19 KShs
Transfers to National Government entities	-	-
Transfers to other County Assembly entities	-	-
Transfer to Turkana County Assembly Car and Mortgage Fund	-	96,000,000
<b>TOTAL</b>	-	<b>96,000,000</b>

**8. OTHER GRANTS AND TRANSFERS**

Description	2019/20 KShs	2018/19 KShs
Scholarships and other educational benefits	-	-
Membership Fees and Dues and Subscriptions to Organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
<b>Total</b>	-	-

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

**9. SOCIAL SECURITY BENEFITS**

	2019/20	2018/19
	KSh	KSh
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
<b>Total</b>	-	-

**10. ACQUISITION OF ASSETS**

Non-Financial Assets	2019/20	2018/19
	KSh	KSh
Purchase of Buildings	-	-
Construction of Buildings	127,245,894	317,050,664
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and Equipment	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Purchase of ICT Equipment	7,781,992	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Other Inventories	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	7,785,039	-
<b>Total purchase of non-financial assets</b>	-	-
<b>Financial Assets</b>	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
<b>Total purchase of financial assets</b>	-	-
<b>Total</b>	<b>142,812,925</b>	<b>317,050,664</b>

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

**11. FINANCE COSTS**

	2019/20	2018/19
	KShs	KShs
Bank Charges and salary advance commission	1,853,133	14,393
Exchange Rate Losses	-	-
Other Finance costs	-	-
Interest on borrowings	-	-
<b>Total</b>	<b>1,853,133</b>	<b>14,393</b>

**12. OTHER PAYMENTS**

	2019/20	2018/19
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfers to Private Non-Financial Enterprises	-	-
Deductions by KRA	118,728,835	-
<b>Total</b>	<b>118,728,835</b>	<b>-</b>

**13. CASH AND BANK BALANCES**

**13A. BANK BALANCES**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20	2018/19
		KShs	KShs
CBK-Turkana County Assembly A/c 1000244248	Recurrent	-	191
CBK-Turkana County Assembly	Development Acc	2,096,426	14,373,918
KCB – Lodwar –a/c 1148594596	Recurrent Acc	-	34,224
Turkana County Assembly Deposits A/C No 1000439823	Deposits and Retentions	10,367,469	-
<b>Total</b>		<b>12,463,785</b>	<b>14,408,333</b>

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

**13B. CASH IN HAND**

	2019/20	2018/19
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Cash in hand should be analysed as follows:

Description	2019/20	2018/19
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**14. ACCOUNTS RECEIVABLE**

Description	2019/20	2018/19
	KShs	KShs
Government Imprests	26,234,741	21,675,715
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
<b>Total</b>	<b>26,234,741</b>	<b>21,675,715</b>

*\*See Annex 6 for a detailed analysis of the outstanding imprests.*

**15. ACCOUNTS PAYABLE**

Description	2019/20	2018/19
	KShs	KShs
Deposits	-	-
Retentions	39,117,572	26,085,257
<b>Total</b>	<b>39,117,572</b>	<b>26,085,257</b>

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**16. FUND BALANCE BROUGHT FORWARD**

<b>Description</b>	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	12,463,785	14,408,333
Cash in hand	-	-
Accounts Receivables	26,234,741	21,675,715
Accounts Payables	(39,117,572)	(26,085,257)
<b>Total</b>	<b>(419,046)</b>	<b>9,998,791</b>

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

**17. PRIOR YEAR ADJUSTMENTS** a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

	<b>Balance b/f FY 2018/2019 as per Financial statements</b>	<b>Adjustments</b>	<b>Adjusted Balance b/f FY 2018/2019</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	-	-	-

**18. CHANGES IN RECEIVABLE**

<b>Description of the error</b>	<b>2019 - 2020</b>	<b>2018 – 2019</b>
	<b>KShs</b>	<b>KShs</b>
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	0	0
Imprest issued during the year (B)	174,650,550	183,211,640
Imprest surrendered during the Year (C)	148,415,809	161,535,925
Net changes in account receivables D= A+B-C	26,234,741	21,675,715

**19. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

<b>Description of the error</b>	<b>2019 - 2020</b>	<b>2018 – 2019</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	26,085,257	0
Deposit and Retentions held during the year (B)	14,281,291	40,399,767
Deposit and Retentions paid during the Year (C)	1,248,976	14,281,291
Net changes in account receivables D= A+B-C	39,117,572	26,085,257

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**7.9. OTHER DISCLOSURES**

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

	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	69,251,375	14,352,007	(75,139,194)	8,464,188
Construction of civil works	-	19,999,840	(15,567,032)	4,432,808
Supply of goods	1,723,446	41,691,304	(15,138,270)	28,276,480
Supply of services	276,426	-	(276,426)	-
<b>Total</b>	<b>71,251,247</b>	<b>76,043,151</b>	<b>(106,120,922)</b>	<b>41,173,476</b>

**2. PENDING STAFF PAYABLES (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
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	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
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**4. External Assistance**

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	168,017,004	-
External assistance received in kind- as payment by third parties	-	-
<b>Total</b>	<b>168,017,004</b>	<b>-</b>

*a) External assistance relating loans and grants*

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	168,017,004	-
<b>Total</b>	<b>168,017,004</b>	<b>-</b>

*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		-	-
Undrawn external assistance - grants		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

*c. Classes of providers of external assistance*

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors	-	-
County Government	168,017,004	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>168,017,004</b>	<b>-</b>

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*d. Non-monetary external assistance*

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

*e. Purpose and use of external assistance*

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Compensation of Employees	168,017,004	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
<b>TOTAL</b>	<b>168,017,004</b>	-

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

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
National government	-	-
County Government	168,017,004	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>168,017,004</b>	-

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

*Classification by Source*

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
National government	-	-
County Government	168,017,004	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>168,017,004</b>	-

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

PAYMENTS MADE BY THIRD PARTIES		
Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Compensation of Employees	168,017,004	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Other Payments	-	-
<b>TOTAL</b>	<b>168,017,004</b>	-

**6. RELATED PARTY DISCLOSURES**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and

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- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions:**

	2019-2020	2018-2019
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	110,597,045	173,649,000
Key Management Compensation (Clerk and Heads of departments)	87,150,210	26,600,900
<b>Total Compensation to Key Management</b>	<b>197,747,255</b>	<b>200,249,900</b>
<b>Transfers to related parties</b>		
Transfers to other County Government Entities such as car and mortgage schemes	-	96,000,000
Transfers to County Corporations	-	-
Transfers to non reporting entities e.g ECD centres, welfare centres etc	-	-
<b>Total Transfers to related parties</b>	<b>-</b>	<b>96,000,000</b>
<b>Transfers from related parties</b>		
Transfers from the County Executive- Exchequer	916,163,635	1,138,462,407
Payments made on behalf of the County Assembly by other Government Agencies-Salary paid by Turkana County Executive on behalf of Turkana County Assembly	168,017,004	-
Borrowings(Car Loan and Mortgage)	45,998,555	50,915,085
<b>Total Transfers from related parties</b>	<b>1,130,179,194</b>	<b>1,189,677,492</b>

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
ELD/TURCA/2018-2019-2-02-0023-00 /7	Unutilized Gymnasium Equipment	The construction of the gym is on going. This will ensure the gym equipment are utilized.	Linus Lokawa	Not Resolved	The fourth quarter of 2020/2021 by 30 <sup>th</sup> December 2020
ELD/TURCA/2018-2019-2-02-0023-00 /7	Failure to observe one third staff establishment rule	The management has noted that and it will rectify it in future.	Columbus Lokwei	Resolved	The fourth quarter of 2020/2021 by 30 <sup>th</sup> December 2020
ELD/TURCA/2018-2019-2-02-0023-00 /7	Earnings of Less than one Third of Basic	The Management has instructed the HR to ensure staff to be advised on how earnings less than one third of the basic.	Columbus Lokwei	Resolved	The fourth quarter of 2020/2021 by 30 <sup>th</sup> December 2020
ELD/TURCA/2018-2019-2-02-0023-(15)	Accumulation of Pending Bills	The Management allocated Kshs. 15 Million in the budget for the FY 2020/2021 to settle pending bills.	Columbus Lokwei	Not Resolved	March 2021

**TURKANA COUNTY ASSEMBLY**  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
ELD/TURCA/2018-2019-2-02-0023-(15)	Project Verification	<p>The following were measures put in place by the management to ensure projects were completed:</p> <ol style="list-style-type: none"> <li>1. The management instructed the project engineers from the Ministry of Public Works to carry out project monitoring and evaluation visit early December to assess the completion rates of the projects.</li> <li>2. Based on (1) above, the management has requested for more funds in January 2020 to further complete these projects.</li> <li>3. The management will have a meeting with all contractors</li> </ol>	Linus Lokawa/John Komol	Not resolved	End of 30 <sup>th</sup> June 2021

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Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		to agree on the project completion dates.			
ELD/TURCA/2018-2019-2-02-0023-(15)	Project Verification	The following were measures put in place by the management to ensure projects were completed:	Linus Lokawa/Columbus Lokwei	Resolved	July 2021
ELD/TURCA/2018-2019-2-02-0023-(15)	Expenditure on Salary Emoluments and Benefits	The management has transferred 35 staff to the county executive, iy has also done staff rationalization exercise	Columbus Lokwei	Not Resolved	March 2021

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Reference No. on the external audit Report	Issue / Observation from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
ELD/TURCA/2018-2019-2-02-0023-(15)	Management and processing of Payroll Outside IPPD	Management to ensure that all staff have Personnel numbers that can allow their salaries to be processed through the IPPD. Only security personnel allowances will be processed outside payroll	Columbus Lokwei	Resolved	July 2020
ELD/TURCA/2018-2019-2-02-0023-(15)	Outstanding Imprest	Columbus Lokwei	Reolved	Fourth quarter June 2021	Columbus Lokwei

  
 \_\_\_\_\_  
 Lokawa Linus Miinyan- Clerk Turkana County Assembly  
 Date.....30/12/2020.....

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**ANNEXES**

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
	A	b	C	d=a-c		
<b>Construction of buildings</b>						
1.Construction of MCAs offices	158,000,000		158,000,000	30,202,439	36,664,607	
2.Construction of New County Assembly	152,000,000		152,000,000	1,803,144	32,586,768	
3.Construction of New speakers residents	6,005,696		6,005,696	-	-	
4.Construction of Refurbished survey offices	39,000,000		39,000,000	-	-	
5.General repair of assembly chambers	3,888,575		1,733,163	2,155,412		
6.Accoustic works-County Assembly	2,923,200		1,987,660	935,540		
7.Work stations works	2,922,156		2,166,996	755,160		
8.Provision of Electrical	4,618,076		-	4,618,076		
<b>Sub-Total</b>	<b>369,357,703</b>		<b>360,893,515</b>	<b>8,464,188</b>	<b>69,251,375</b>	
<b>Construction of civil works</b>						
1. Legislative management system	19,999,840		15,567,032	4,432,808	-	
2.						
3.						
<b>Sub-Total</b>	<b>19,999,840</b>		<b>15,567,032</b>	<b>4,432,808</b>		
<b>Supply of goods</b>						
4. Supply of services	14,676,926	-	14,676,926	-	276,426	-
5. Supply of goods	58,474,246		30,197,766	28,276,480	1,723,446	

**TURKANA COUNTY ASSEMBLY**  
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<b>Supplier of Goods or Services</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
6.						
<b>Sub-Total</b>	<b>73,151,172</b>		<b>44,874,692</b>	<b>28,276,480</b>	<b>1,999,872</b>	
<b>Supply of services</b>						
7.						
8.						
9.						
<b>Sub-Total</b>	<b>0</b>			<b>0</b>	<b>0</b>	
<b>Grand Total</b>	<b>462,508,715</b>		<b>421,335,239</b>	<b>41,173,476</b>	<b>71,251,247</b>	

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		A	b	C	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
<b>Sub-Total</b>		<b>0</b>			<b>0</b>	<b>0</b>	
<b>Grand Total</b>		<b>0</b>			<b>0</b>	<b>0</b>	

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ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		a	b	c	d=a-c		
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>	<b>0</b>			<b>0</b>	<b>0</b>	
<b>Amounts due to County Govt Entities</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>	<b>0</b>			<b>0</b>	<b>0</b>	
<b>Amounts due to Third Parties</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>	<b>0</b>			<b>0</b>	<b>0</b>	
<b>Others (specify)</b>							
10.							
11.							
12.							
	<b>Sub-Total</b>	<b>0</b>			<b>0</b>	<b>0</b>	
	<b>Grand Total</b>	<b>0</b>			<b>0</b>	<b>0</b>	

**TURKANA COUNTY ASSEMBLY**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs) 2018/19</b>	<b>Additions during the year (KShs)</b>	<b>Disposals during the year (KShs)</b>	<b>Transfers in/(out)</b>	<b>Historical Cost c/f (KShs) 2019/20</b>
Land	28,000,000	-	-	-	28,000,000
Buildings and structures	623,858,876	-	-	-	623,858,876
Transport equipment	76,689,551	-	-	-	76,689,551
Office equipment, furniture and fittings	4,170,000	-	-	-	4,170,000
ICT Equipment	17,236,337	7,781,992	-	-	25,018,329
Machinery and Equipment	-	-	-	-	-
Biological assets	-	-	-	-	-
Infrastructure Assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	7,785,039	-	-	<b>7,785,039</b>
Work In Progress	317,050,664	127,245,894	-	-	444,296,558
<b>Total</b>	<b>1,067,005,428</b>	<b>142,812,925</b>	-	-	<b>1,209,818,353</b>

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**ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS**

*Government Imprest Holders*

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
DAVID ESINYEN	18/12/2019	500,000	-	500,000
DAVID ESINYEN	15/05/2020	588,000	-	588,000
KATHREEN ERENG	22/5/2020	629,050	-	629,050
GLADYS MORU	3/6/2020	634,000	-	634,000
ROSELINE AITE	5/7/2019	298,000	-	298,000
ROSELINE AITE	21/11/2019	134,000	-	134,000
ROSELINE AITE	15/11/2019	102,500	-	102,500
ROSELINE AITE	7/11/2019	166,000	-	166,000
ROSELINE AITE	19/09/2019	148,000	-	148,000
ROSELINE AITE	23/8/2019	115,000	-	115,000
ROSELINE AITE	23/09/2019	750,000	-	750,000
ROSELINE AITE	18/12/2019	1,500,000	-	1,500,000
ROSELINE AITE	31/10/2019	1,826,000	-	1,826,000
ROSELINE AITE	2/8/2019	974,840	-	974,840
ROSELINE AITE	25/7/2019	324,000	-	324,000
ROSELINE AITE	30/04/2020	790,000	-	790,000
ROSELINE AITE	24/4/2020	985,000	-	985,000
ROSELINE AITE	23/04/2020	321,000	-	321,000
ROSELINE AITE	28/4/2020	105,000	-	105,000
ROSELINE AITE	10/3/2020	64,000	-	64,000
ROSELINE AITE	6/4/2020	960,000	-	960,000

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ROSELINE AITE	18/2/2020	91,000	-	91,000
ROSELINE AITE	12/2/2020	264,000	-	264,000
ROSELINE AITE	7/2/2020	609,500	-	609,500
ROSELINE AITE	8/1/2020	980,000	-	980,000
ROSELINE AITE	18/12/2019	148,500	-	148,500
ROSELINE AITE	18/12/2019	106,500	-	106,500
ROSELINE AITE	18/12/2019	59,000	-	59,000
CYNTHIA MORU	3/6/2020	1,142,400	-	1,142,400
JAMES SIRITE	3/6/2020	108,000	-	108,000
WILSON IKAMAR	25/5/2020	211,300	-	211,300
ROSELINE AITE	26/5/2020	332,000	-	332,000
ROSELINE AITE	28/12/2019	121,500	-	121,500
ROSELINE AITE	27/1/2019	9,000	-	9,000
ROSELINE AITE	19/12/2019	480,251	-	480,251
BETHWEL KOBONGIN	9/6/2020	587,000	-	587,000
KEVINA LOGILAE	10/3/2020	117,000	-	117,000
KEVINA LOGILAE	10/3/2020	137,000	-	137,000
ROSELINE AITE	3/6/2020	691,600	-	691,600
WILSON IKAMAR	21/11/2019	549,000	-	549,000
JUSTUS AJORE	15/5/2020	808,500	-	808,500
ROSE AJIKON	8/1/2020	920,000	-	920,000
JOHN EWOI	23/1/2020	450,000	-	450,000
JOHN EWOI	20/2/2020	960,000	-	960,000
JOHN EWOI	10/2/2020	960,000	-	960,000
WILSON IKAMAR	19/11/19	214,000	-	214,000
WILSON IKAMAR	7/2/2020	352,800	-	352,800
KEVINAH LOGILAE	6/4/2020	450,000	-	450,000
BENEDICT LOKAMAR	6/4/2020	300,000	-	300,000

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PATRICK IMANA	27/01/2020	196,000	-	196,000
STEPHEN EDUKON	18/10/2019	600,000	-	600,000
WILSON IKAMAR	5/3/2020	143,000	-	143,000
JOHN EWOI	26/4/2020	950,000	-	950,000
ROSELINE AITE	18/12/2019	121,500	-	121,500
JOHN KOMOL	23/1/2020	150,000	-	150,000
<b>Total</b>		<b>26,234,741</b>	-	<b>26,234,741</b>

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**Imprest Register**

	Staff name	Staff Personal number	Department	Imprest warrant No.	Date of issue	Expected date of surrender	Actual date of surrender	Number of days outstanding	Currency	Imprest Amount Kshs	Amount surrendered Kshs	Balance Kshs	Remarks
1	DAVID ESINYEN	20140074620	SHARED SERVICES	3567507	18/12/2019	25/12/2019	25/12/2019		Ksh	500,000	500,000	500,000	
2	DAVID ESINYEN	20140074620	SHARED SERVICES	3007967	15/05/2020	22/05/2019	22/05/2019		Ksh	588,000	588,000	588,000	
3	KATHREEN ERENG	20140043287	LEGISLATIVE SERVICES	3007973	22/5/2020	29/5/2020	29/5/2020		Ksh	629,050	629,050	629,050	
4	GLADYS MORU	2011014517	HANSARD	3007994	3/6/2020	10/6/2020	10/6/2020		Ksh	634,000	634,000	634,000	
5	ROSELINE AITE	20130048663	LEGISLATIVE SERVICES	3567847	5/7/2019	12/7/2019	12/7/2019		Ksh	298,000	298,000	298,000	
6	ROSELINE AITE	20130048663	LEGISLATIVE SERVICES	3568712	21/11/2019	28/11/2019	28/11/2019		Ksh	134,000	134,000	134,000	
7	ROSELINE AITE	20130048663	LEGISLATIVE SERVICES	3568698	15/11/2019	22/11/2019	22/11/2019		Ksh	102,500	102,500	102,500	
8	ROSELINE AITE	20130048663	LEGISLATIVE SERVICES	3568683	7/11/2019	14/11/2019	14/11/2019		Ksh	166,000	166,000	166,000	
9	ROSELINE AITE	20130048663	LEGISLATIVE SERVICES	3568594	19/09/2019	26/09/2019	26/09/2019		Ksh	148,000	148,000	148,000	
10	ROSELINE AITE	20130048663	LEGISLATIVE SERVICES	3568576	23/8/2019	30/8/2019	30/8/2019		Ksh	115,000	115,000	115,000	
11	ROSELINE AITE	20130048663	LEGISLATIVE SERVICES	3568599	23/09/2019	25/9/2010	25/9/2010		Ksh	750,000	750,000	750,000	
12	ROSELINE AITE	20130048663	LEGISLATIVE SERVICES	3567506	18/12/2019	25/12/2019	25/12/2019		Ksh	1,500,000	1,500,000	1,500,000	
13	ROSELINE AITE	20130048663	LEGISLATIVE SERVICES	3568671	31/10/2019	7/11/2019	7/11/2019		Ksh	1,826,000	1,826,000	1,826,000	
14	ROSELINE AITE	20130048663	LEGISLATIVE SERVICES	3568540	2/8/2019	10/8/2019	10/8/2019		Ksh	974,840	974,840	974,840	
15	ROSELINE AITE	20130048663	LEGISLATIVE SERVICES	3568532	25/7/2019	2/8/2019	2/8/2019		Ksh	324,000	324,000	324,000	
16	ROSELINE AITE	20130048663	LEGISLATIVE SERVICES	3567995	30/04/2020	8/5/2020	8/5/2020		Ksh	790,000	790,000	790,000	

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17	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567979	24/4/2020	1/5/2020	1/5/2020		Ksh	985,000	985,000	985,000
18	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567978	23/04/2020	30/4/2020	30/4/2020		Ksh	321,000	321,000	321,000
19	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567993	28/4/2020	7/5/2020	7/5/2020		Ksh	105,000	105,000	105,000
20	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567937	10/3/2020	18/3/2020	18/3/2020		Ksh	64,000	64,000	64,000
21	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567961	6/4/2020	14/4/2020	14/4/2020		Ksh	960,000	960,000	960,000
22	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567914	18/2/2020	25/2/2020	25/2/2020		Ksh	91,000	91,000	91,000
23	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567912	12/2/2020	20/2/2020	20/2/2020		Ksh	264,000	264,000	264,000
24	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567904	7/2/2020	15/2/2020	15/2/2020		Ksh	609,500	609,500	609,500
25	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567528	8/1/2020	16/1/2020	16/1/2020		Ksh	980,000	980,000	980,000
26	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567512	18/12/2019	26/12/2020	26/12/2020		Ksh	148,500	148,500	148,500
27	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567518	18/12/2019	26/12/2020	26/12/2020		Ksh	106,500	106,500	106,500
28	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567519	18/12/2019	26/12/2020	26/12/2020		Ksh	59,000	59,000	59,000
29	CYNTHIA MORU	20130046061	LEGISTLATIV E SERVICES	3007997	3/6/2020	11/6/2020	11/6/2020		Ksh	1,142,400	1,142,400	1,142,400
30	JAMES SIRITE	1994063032	LEGISTLATIV E SERVICES	3007992	3/6/2020	11/6/2020	11/6/2020		Ksh	108,000	108,000	108,000
31	WILSON IKAMAR	20170100973	LEGISTLATIV E SERVICES	3007976	25/5/2020	2/6/2020	2/6/2020		Ksh	211,300	211,300	211,300
32	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3007980	26/5/2020	2/6/2020	2/6/2020		Ksh	332,000	332,000	332,000
33	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567516	28/12/2019	6/1/2020	6/1/2020		Ksh	121,500	121,500	121,500
34	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3568724	27/1/2019	7/2/2020	7/2/2020		Ksh	9,000	9,000	9,000
35	ROSELINE AITE	20130048663	LEGISTLATIV E SERVICES	3567509	19/12/2019	28/12/2019	28/12/2019		Ksh	480,251	480,251	480,251
36	BETHWEL KOBONGIN	20130014916	LEGISTLATIV E SERVICES	3550462	9/6/2020	16/6/2020	16/6/2020		Ksh	587,000	587,000	587,000

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37	KEVINA LOGILAE	20130046070	SHARED SERVICES	3567936	10/3/2020	18/3/2020	18/3/2020		Ksh	117,000	117,000	117,000
38	KEVINA LOGILAE	20130046070	SHARED SERVICES	3567935	10/3/2020	11/6/2020	11/6/2020		Ksh	137,000	137,000	137,000
39	ROSELINE AITE	20130048663	LEGISLATIV E SERVICES	3007998	3/6/2020	1/12/2020	1/12/2020		Ksh	691,600	691,600	691,600
40	WILSON IKAMAR	20170100973	SPEAKER	3568710	21/11/2019	28/11/2019	28/11/2019		Ksh	549,000	549,000	549,000
41	JUSTUS AJORE	20140043625	LEGISLATIV E SERVICES	3007965	15/5/2020	24/5/2020	24/5/2020		Ksh	808,500	808,500	808,500
42	ROSE AJIKON	20160073558	SHARED SERVICES	3567532	8/1/2020	16/1/2020	16/1/2020		Ksh	920,000	920,000	920,000
43	JOHN EWOI	2019005523	SHARED SERVICES	3567537	23/1/2020	2/2/2020	2/2/2020		Ksh	450,000	450,000	450,000
44	JOHN EWOI	2019005523	SHARED SERVICES	3567903	20/2/2020	28/2/2020	28/2/2020		Ksh	960,000	960,000	960,000
45	JOHN EWOI	2019005523	SHARED SERVICES	3567926	10/2/2020	18/2/2020	18/2/2020		Ksh	960,000	960,000	960,000
46	WILSON IKAMAR	20170100973	SPEAKER	3568704	19/11/19	27/11/2019	27/11/2019		Ksh	214,000	214,000	214,000
47	WILSON IKAMAR	20170100973	SPEAKER	3567902	7/2/2020	15/2/2020	15/2/2020		Ksh	352,800	352,800	352,800
48	KEVINAH LOGILAE		SHARED SERVICES	3567962	6/4/2020	15/4/2020	15/4/2020		Ksh	450,000	450,000	450,000
49	BENEDICT LOKAMAR		LEGISLATIV E SERVICES	3567968	6/4/2020	14/4/2020	14/4/2020		Ksh	300,000	300,000	300,000
50	PATRICK IMANA	20130015128	LEGISLATIV E SERVICES	3567547	27/01/2020	3/2/2020	3/2/2020		Ksh	196,000	196,000	196,000
51	STEPHEN EDUKON	20170074683	LEGISLATIV E SERVICES	3568658	18/10/2019	26/10/2020	26/10/2020		Ksh	600,000	600,000	600,000
52	WILSON IKAMAR	20170100973	SPEAKER	3567932	5/3/2020	13/3/2020	13/3/2020		Ksh	143,000	143,000	143,000
53	JOHN EWOI		LEGISLATIV E SERVICES	3567955	26/4/2020	2/5/2020	2/5/2020		Ksh	950,000	950,000	950,000
54	ROSELINE AITE		LEGISLATIV E SERVICES	3567516	18/12/2019	26/12/2020	26/12/2020		Ksh	121,500	121,500	121,500
55	JOHN KOMOL	2015012165	SHARED SERVICES	3567541	23/1/2020	28/1/2020	28/1/2020		Ksh	150,000	150,000	150,000
	Total											<b>26,234,741</b>

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Prepared by  
GILCHRIST EKAL      SNR /ALC      30/12/20  
Name                                  Designation                                  Date

Checked by:  
TIMOTHY EKIDUR      PFO      30/12/20  
Name                                  Designation                                  Date



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

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**ANNEX 6 Contingent liabilities register**

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

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

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**ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*

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