REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF TURKANA

FOR THE YEAR ENDED 30 JUNE, 2023

OFFICE OF THE AUDITOR GENERAL
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UPPER RIFT REGIONAL OFFICE

COUNTY GOVERNMENT OF TURKANA

(COUNTY EXECUTIVE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2023

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

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1. Acronyms and Glossary of Terms

a) *Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) *Glossary of Terms*

Fiduciary Management	The key management personnel who had financial responsibility
Comparative FY	Comparative Prior Financial Year

2. Key Entity Information And Management

a) Background information

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

No.	Department	Major Responsibility
1.	FINANCE AND ECONOMIC PLANNING	To promote economic development, good governance, social progress and rising living standards through accountable, economic, efficient, equitable and sustainable management of Turkana County's public finances in order to advance economic growth, broad-based empowerment, progressive realization of human rights and the elimination of poverty.
2.	PUBLIC SERVICE, ADMINISTRATION AND DISASTER MANAGEMENT	To establish structures that provide conducive and inclusive environment for high productive workforce ,convenient workplaces as well as cross systems for preparedness, mitigation, prevention, response and recovery from disaster emergencies.
3.	AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES	To facilitate sustainable development and management of livestock and fisheries resources for food security and socio-economic development and improved livelihood resilience, food and nutrition security through sustainable infrastructure and increased production.
4.	WATER SERVICES	To effectively develop and manage the county's Water services for sustainable livelihoods.
5.	EDUCATION,SPORTS AND SOCIAL PROTECTION	To provide access to quality Education and training, nurture sports talents for socio-economic development.
6.	TRADE, ENTERPRISE DEVELOPMENT, CO-OPERATIVES, GENDER AND YOUTH AFFAIRS	Facilitate the creation of enabling environment for a vibrant, globally competitive and sustainable industrial, investment and cooperative society whilst ensuring an inclusive and equitable society.
7.	LANDS, PHYSICAL PLANNING AND URBAN AREAS MANAGEMENT	To develop integrated land and energy development to Turkana County that will identify the development need, priorities and recommend on that policies.
8.	HEALTH AND SANITATION	To Offer high quality and sustainable health services to Turkana County residents and promoting an alcohol and drug free environment.
9.	ROADS, TRANSPORT AND PUBLIC WORKS.	To Facilitate provision, construction and maintenance of quality infrastructure, government buildings and housing, and other public works for sustainable social development.

No.	Department	Major Responsibility
10.	TOURISM, CULTURE, NATURAL RESOURCES AND CLIMATE CHANGE	To promote and facilitate a sustainable and vibrant environment for tourism, culture, heritage and protection of our diverse natural resources.

b) Key Management team

No.	Profile	Name/Passport photo
1.	H.E Hon. Jeremiah Ekamais Lomorukai is the Current Governor of Turkana County. He has served in the position from September 2022 to date. The Governor is a seasoned and skilled politician evidenced by the various leadership roles he has served in and the resultant outcome coming out of the positions he held all through his political and professional career. This is evident from the vertical progression of leadership positions he has held from being a nominated councillor in the Turkana county council, elected councillor, elected Member of county assembly, elected member of Parliament and now as the Governor of Turkana county Government. H.E. Hon. Jeremiah holds a Bachelor of Arts Degree in Counselling from Kenya Methodist university(KEMU). H.E Hon. Jeremiah has over 25 years of experience in Leadership and active participation in legislative and Executive roles most of which involve high level	 **H.E HON. JEREMIAH EKAMAIS LOMORUKAI GOVERNOR TURKANA COUNTY.**

No.	Profile	Name/Passport photo
	senior management decision making and policy making duties.	
2.	H.E Dr. John is holder of a Doctor of Philosophy degree in public health promotion and policy from the University of Massachusetts-Amherst USA, in addition, he has an MA; social justice in intercultural relations, a Bachelor of Arts-Education degree from CUEA and an associate degree in modern management/Administration from Cambridge college. He has over 25 years of work experience in both Government and Non-Government organizations working in various senior management and decision/policy making positions.	 **H.E HON. DR. JOHN LOPEYOK ERUS DEPUTY GOVERNOR TURKANA COUNTY**

No.	Profile	Name/Passport photo
3.	Mr. Peter Eripete is the County Secretary/Head of County Public Service, he has acquired and accumulated immeasurable work experience from the senior positions he held in both the national government as a senior administration officer and county secretary in the county government. He has over 38 years of work experience in the public and Private sector handling senior management policy and decision making functions. He holds a Bachelor degree in Business Administration.	 **MR. PETER ERIPETE** **COUNTY SECRETARY-TURKANA COUNTY**
4.	Dr. Eregae is holder of a Doctor of Philosophy degree in Veterinary Epidemiology from the University of Guelph, Ontario, Canada. In addition, he has an Msc in Veterinary Epidemiology and Economics, and a Bachelor of Veterinary Medicine degree from the University of Nairobi. He has over 25 years of work experience in both Government and Non-Government organizations working in various senior management and decision/policy making positions.	 **DR.MICHAEL EKIDOR EREGAE** **CECM-FINANCE AND ECONOMIC PLANNING**
5.	Mr. James is holder of Master of Arts in sociology, Bachelor of Arts degree and a Postgraduate diploma in conflict management. He has over 22 years of work experience in both Government and Non-Government organizations working in various senior management and decision/policy making positions.	 **MR.JAMES LONGOLE WANGIROS** **CECM-PUBLIC SERVICE,ADMINISTRATION AND DISASTER MANAGEMENT**

No.	Profile	Name/Passport photo
6.	Hon. David is holder of Bachelor's degree in Business management with a major in supplies and procurement management from mount Kenya university, diploma in Logistics management and a diploma in sales management. He has over 15 years of work experience, with active participation in Government, legislative and Non-Government organizations working in various senior management and decision making positions.	 **HON.DAVID ERUKUDI EWOYATE** **CECM- AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES**
7.	CECM Faith is holder of a Bachelor of Arts in social work and a Diploma in social work. She has over 10 years of work experience in Government working in various public sector departments.	 **MRS. FAITH AKUWOM ALETIA** **CECM- WATER SERVICES**
8.	CECM Leah is holder of a Master of science in Human resource management, Bachelor of Arts in Education, a Higher National Diploma in Human resource Management and a certificate in primary teacher Education. She has over 10 years of work experience in Government working in various public sector departments and institutions.	 **MS.LEAH LOKAALA AUDAN** **CECM- EDUCATION,SPORTS AND SOCIAL PROTECTION**
9.	CECM Elizabeth holds a Master degree in public policy and administration, Bachelor degree in Economics and sociology. She has over 7 years of work experience in both Government in the public administration field and Non-government organizations.	 **MS.ELIZABETH AKUWOM LOOTE**

No.	Profile	Name/Passport photo
		CECM- TRADE, ENTERPRISE DEVELOPMENT, CO-OPERATIVES, GENDER AND YOUTH AFFAIRS
10.	CECM Peter holds a Master degree of business administration with a major in Strategic management, Bachelor of Arts degree in security studies and criminology and Diploma in Theology. He has over 12 years of extensive work experience in the security field and public sector.	 **MR.PETER AKONO LOKAALE** **CECM- LANDS, PHYSICAL PLANNING AND URBAN AREAS MANAGEMENT**
11.	CECM Anthony is holder of a Master degree specializing in Strategic management, a Bachelor in Business management-Banking&Finance option and a Diploma in business administration. He is a holder of CPA part II from KASNEB. He has over 15 years of work experience in both Government and Non-Government organizations working in various senior management and decision making positions.	 **DR.ANTHONY EKAKORON APALIA** **CECM- HEALTH AND SANITATION**
12.	Hon. Patrick is holder of a Master degree specializing in Strategic management, a Bachelor in Business management and a Higher Diploma in Human resource management. He has over 20 years of work experience in both Government, legislative and Non-Government organizations with active participation in various senior management and decision making positions.	 **HON.PATRICK LOSIKE LOKAIMOE** **CECM- ROADS, TRANSPORT AND PUBLIC WORKS.**

No.	Profile	Name/Passport photo
13.	Mr. Francis is holder of a Master degree in public health and Bachelor degree in Nursing. He has accumulated over 20 years of work experience in both Government and Non-Government organizations, of which most of this has been acquired working in the NGO world in various senior level decision and policy making and implementation positions.	 **MR.FRANCIS IRIS MARIAO CECM- TOURISM, CULTURE, NATURAL RESOURCES AND CLIMATE CHANGE .**

c) Fiduciary Management

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

No.	Designation	Name
1.	Dr. Eregae is holder of a Doctor of Philosophy degree in Veterinary Epidemiology from the University of Guelph, Ontario, Canada. In addition, he has an Msc in Veterinary Epidemiology and Economics, and a Bachelor of Veterinary Medicine degree from the University of Nairobi. He has over 25 years of work experience in both Government and Non-Government organizations working in various senior management and decision making positions.	 **DR.MICHAEL EKIDOR EREGAE CECM-FINANCE AND ECONOMIC PLANNING**
2.	Mr. Paul has over 10 years' of work experience in the Public service having served under the Teachers service commission as a teacher rising through ranks to being a Deputy Head teacher. He holds a Bachelor's degree in Early childhood studies together with Diploma in Early childhood Development education studies.	 **Mr.Paul Ekeno Lodunga** Accounting Officer-Governor's office and Liaison services

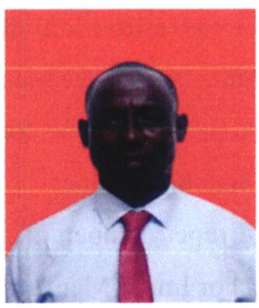
No.	Designation	Name
3.	Mr. Cyrus has over 14 years' of work experience serving in various capacities in the public sector including senior management, policy and decision making positions. He holds a Master degree in Business Administration; Accounting option, Bachelor degree in commerce Accounting option coupled with CPA part II certification from KASNEB.	 **MR.CYRUS JAMES ILIKWEL** Accounting Officer-Finance
4.	Mr. John has over 17 years of work experience in various senior management positions and several Accounting positions in both the public and private sectors. He holds an Executive MBA and a Degree in Business management from Moi university coupled with CPA part II certification from KASNEB.	 **MR.JOHN KORIKEL** Accounting Officer-Economic Planning and E-government
5.	CO Cecilia has over 8 years of work experience in both the public and private sectors. He holds a Bachelors' Degree in Education from Kenyatta university	 **Cecilia Majuma Etaan** Accounting Officer-Public Service Management

No.	Designation	Name
6.	Mr. Derrick has over 10 years' of working experience in the public sector. Holds a Masters of Art degree in International relations from USIU, Law Degree(LLB) from Nairobi university, Degree in Environment studies(Community Development).Has Postgraduate Diploma in Law and a certification in CPS; Certified Public secretaries examined by KASNEB.	 **MR.DERRICK EPAE KOLI** Accounting Officer-Administration and Disaster Management
7.	Dr. Ezekiel has over 10 years' of work experience working in the public service rising through ranks to a position of Assistant manager. He holds a Bachelor's degree in Veterinary Medicine coupled with Management and Leadership skills training.	 **DR.EZEKIEL EKUWAM ETELEJ** Accounting Officer-Livestock
8.	Accounting Officer-Agriculture and Land Reclamation Department .Mrs.Janerose holds a Masters degree in Education and Planning from The Catholic University of East Africa and A Bachelor Of Education from Moi University. She has 20 Years of experience in Management in Public Sector and NGO.	 **MRS.JANEROSE TIOKO** Accounting Officer-Agriculture and Land Reclamation
9.	Mr. Evans holds a Master of Science degree in applied marine and fisheries Ecology and a Bachelor of science degree in fisheries and aquatic science.	 **MR.LOMODEI EVANS**

No.	Designation	Name
		Accounting Officer-Fisheries and Aquaculture
10.	Mr. Simon holds a Bachelor of Art degree in sociology and a certificate in Gender, poverty and development studies from Egerton university. He has accumulated over ten years of working experience in the Public sector and NGO.	 **MR.SIMON EKAI ETOM** Accounting Officer-Water Services
11.	Mr. Moses holds a Master of Science degree in Environmental and petroleum Geochemistry from the university of Newcastle and a degree in Education from Moi university. HE has over ten years of experience in the Public sector working as a High school teacher rising through ranks to the level of a High school principal engaging in high level policy and decision making roles.	 **MR.MOSES ETELEJ KOREA** Accounting Officer-Education (ECDEs and Social Protection).
12.	Mr. Robert has over 20 years' of extensive experience in Public Administration holding senior management decision and policy making positions in both Public and Private sector. He holds a degree in Bcom from Daystar university and a Diploma in Agriculture Engineering from JKUAT.	 **MR.ROBERT BOB LOYELEI** Accounting Officer-Sports and Vocational Training

No.	Designation	Name
13.	Mr. Samwel has over 7 years' experience in both the public and private sector. He holds a Bachelor of science degree in applied statistics with computing from Karatina university with a certification in CIFA	 **MR. SAMWEL EKALE EKITELA** Accounting Officer-Trade, Enterprise Development and Cooperatives
14.	Holds a Master of Arts degree in Political Science coupled with Bachelor of Education degree with a major in Special Education.	 **HON.JOSEPH EPUU ELIM** Accounting Officer-Youth and Gender Affairs
15.	Madam Leah holds a Bachelor of Arts degree in Education, a diploma in Education management and certificate in Education management. She has over 25 years of extensive working experience in the Education sector working as a teacher and rising through ranks to the senior management level that involves vital policy and decision making responsibilities.	 **MRS.LEAH NASURU LOSURU** Accounting Officer-Lands and Physical Planning
16.	CO Cathra holds a Master of business administration in health, leadership and management, master of science in public health, Bachelor of Science degree in public health and a Diploma in clinical medicine and surgery. CO Cathra has accumulated over 12 years' experience	 **MS.CATHRA ABDI** Accounting Officer-Municipalities and Urban Areas Management

No.	Designation	Name
	working in the NGO and Government.	
17.	Dr. Gilchrist has over 13 years' of work experience in medical practice with additional responsibility of senior management, decision making and policy formulation. He holds a Bachelor of Medicine and Surgery degree from Moi university and a Diploma in Contemporary public Administration management.	 **DR.GILCHRIST LOKOEL** Accounting Officer-Medical Services
18.	Mr. Peter has over 10 years' of work experience with approximately 5 years holding senior management positions that is tasked with vital senior management decision and policy making functions. He holds a Master of science in Field Epidemiology, Bachelor of science degree in Medical Laboratory science and a Diploma in Laboratory technician and Technology.	 **MR.PETER LOMORUKAI** Accounting Officer-Preventive and Promotive Services

No.	Designation	Name
19.	CO Marian holds a Bachelor of Arts degree with a major in sociology and psychology from the university of Nairobi. She has over 16 years of extensive working experience in charity institutions that provided durable solutions to beneficiaries.	 **MS.MARIAN LOTIENG NAKAALE** Accounting Officer-Public Works
20.	CO Eng. Mark holds a Master of science degree in Mechanical engineering, bachelor of industrial technology and a Diploma in mechanical engineering(plant option). He has over 13 years of extensive working experience in the field of Engineering coupled with managerial responsibilities.	 **ENG.MARK EKERU ACHILA** Accounting Officer-Roads and Transport
21.	Ms. Trizer holds a Bachelor of Law degree from Nairobi University She has experience in NGO as a refugee status determination officer.	 **MS.TRIZER AMONI ARUS** Accounting Officer-Tourism, Culture and Heritage
22.	Mr. Joseph holds a Bachelor of Arts degree with a major in sociology and geography from the university of Nairobi. He has over 21 years of extensive working experience in the public sector, private institutions and the NGO.	

No.	Designation	Name
	Joseph has vast familiarity in senior management, policy and decision making tasks.	**MR.JOSEPH EKALALE IMONI** Accounting Officer-Environment and climate change
23.	Mr. Maraka holds a Bachelor of Education degree; science option with a training in ICT integration skills. He has over twelve years of work experience in the Public and private sector working as a teacher rising through ranks to the level of a school principal. He has worked in the Oil and Gas industry.	 **MR.DAVID MARAKA NAMUS** Accounting Officer-Energy and Mining
24.	Ms. Ruth has over 18 years of work experience in the legal profession working for both the Government and private sector/NGOs. She holds a bachelor of Law degree from Moi university, Post graduate diploma from KSL and a certificate in strategic negotiation skills from KIA	 **MS.RUTH LOKALEI EMANIKOR** Accounting Officer-Office of the County Attorney

d) Fiduciary Oversight Arrangements

The PFM Act, 2012 Section 155 (5) requires a County Governments to establish audit committee the department is headed by Director of internal audit who reports directly to audit committee on execution of its mandates, makes follows and review recommendations by the external auditors to see whether they are implemented.

- **Audit and finance committee activities**

  Composition of Audit committee Members:

  1. Ms. Selina Lokope Ag.Chairperson
  2. Edwin Owiti Omindo Member
  3. Joyce Illikwel Erupe Member
  4. Emmanuel Lochor Imoni Member

5. Michael Esinyen Ekadeli Secretary

The Committee follows up on:

-Audit report from the auditor general.

-Adequacy and effectiveness of CGE's internal control system

-Adequacy and effectiveness of the entity's risk management

-Likely causes of any weaknesses observed, implications and agreed remedies

- **Senate Committee Activities**

  The County in the financial year 2020/2021 appeared before Senate Public Accounts Committee to answer queries on the financial statement for the financial year 2018/2019.

  The County in the financial year 2022/2023 appeared before Senate Public Accounts Committee to answer queries on the financial statement for Lodwar water Company (LOWASCO) for the financial years 2018/2019 ,2019/2020, 2020/2021and 2021/2022

- **Parliamentary committee activities**
- **County Assembly**

  The county Engaged with Budget and Appropriation committee on approval of county Budget estimates 2023/2024, Finance committee during submission and Approval of Finance Act 2022 .

- **Development partner oversight activities**

  Various collaborations have been done with various development partners.

- **Controller of Budget**

  The office of the controller of budget granted authorization of withdrawal of funds from County Revenue Fund, reviewed our bills in enacting of various county Funds legislation, processing of our exchequer requisitions and finally reviewing our expenditure report and giving necessary feedbacks.

- **Office of the Auditor General**

  The office of the Auditor General audited the financial statements for the financial year 2021/2022, queries which various departments submitted their audit responses.

e) County Executive Headquarters

P.O. Box 11-30500

Treasury Building/House/Plaza

Nawoitorong Road/Highway

LODWAR, KENYA

f) County Executive Contacts

Telephone: (254) 729305555
E-mail: : Countysecretary@turkana.go.ke

Website: www.turkana.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

   Haile Selassie Avenue

   P.O. Box 60000

   City Square 00200

   NAIROBI, KENYA

2. Other Commercial Banks

   Kenya Commercial Bank

   Co-operative Bank of Kenya

   National Bank of Kenya

h) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The County Attorney
Office of The County Attoney
P.O. Box 11-30500
LODWAR, KENYA

3. Governance Statement

Turkana County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

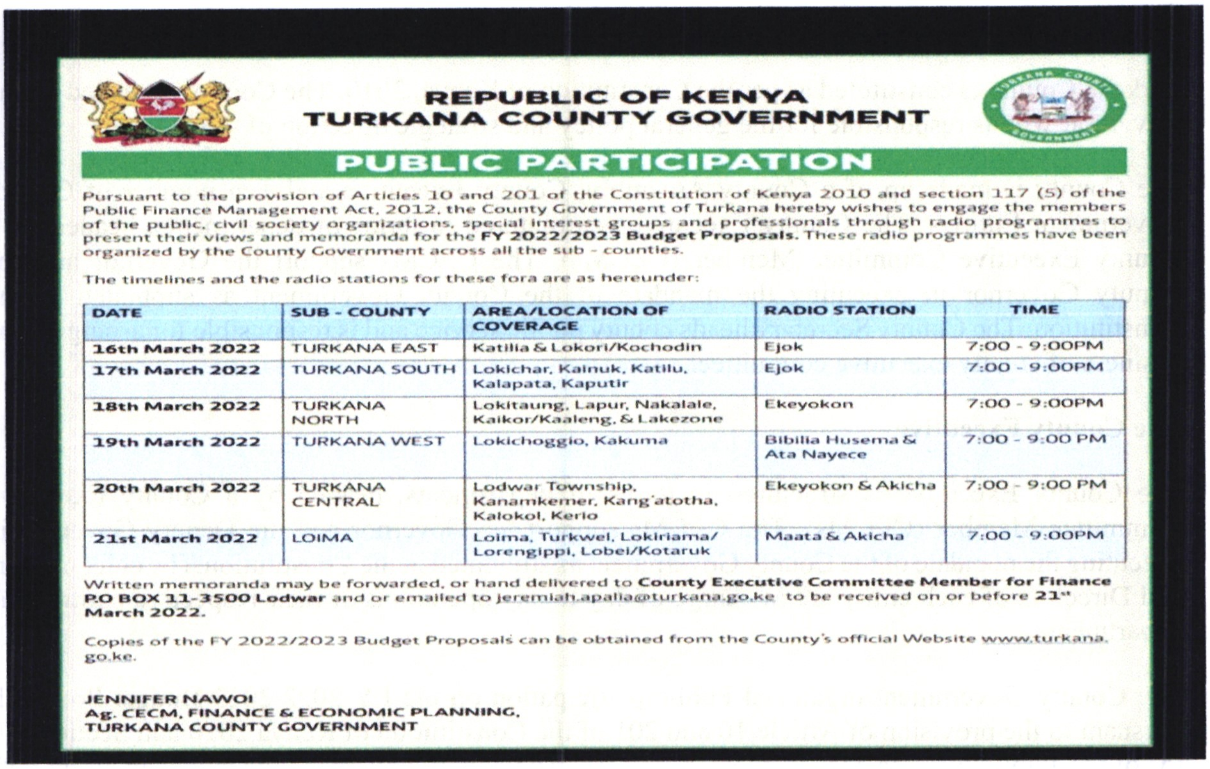
The County is made up of a County Assembly, County Executive and Ten number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution.The chief officers and Directors of each entity are in charge of day to day operations of their respective entities and departments.

The County Government organized Public participation on the FY 2022/2023 Budget Proposals pursuant to the provision of Article 10 and 201 of the Constitution of Kenya 2010 and Section 117 (5) of the Public Finance Management Act, 2012. The county advertised the engagement on both national and local media. The public were to participate through sending memoranda and present their views on scheduled radio shows. The radio talk shows were to target the six sub counties as per the schedule below;

1: County Budget team at Ejok Radio



REPUBLIC OF KENYA
TURKANA COUNTY GOVERNMENT

PUBLIC PARTICIPATION

Pursuant to the provision of Articles 10 and 201 of the Constitution of Kenya 2010 and section 117 (5) of the Public Finance Management Act, 2012, the County Government of Turkana hereby wishes to engage the members of the public, civil society organizations, special interest groups and professionals through radio programmes to present their views and memoranda for the **FY 2022/2023 Budget Proposals.** These radio programmes have been organized by the County Government across all the sub - counties.

The timelines and the radio stations for these fora are as hereunder:

DATE	SUB - COUNTY	AREA/LOCATION OF COVERAGE	RADIO STATION	TIME
16th March 2022	TURKANA EAST	Katilia & Lokori/Kochodin	Ejok	7:00 - 9:00PM
17th March 2022	TURKANA SOUTH	Lokichar, Kainuk, Katilu, Kalapata, Kaputir	Ejok	7:00 - 9:00PM
18th March 2022	TURKANA NORTH	Lokitaung, Lapur, Nakalale, Kaikor/Kaaleng, & Lakezone	Ekeyokon	7:00 - 9:00PM
19th March 2022	TURKANA WEST	Lokichoggio, Kakuma	Bibilia Husema & Ata Nayece	7:00 - 9:00 PM
20th March 2022	TURKANA CENTRAL	Lodwar Township, Kanamkemer, Kang'atotha, Kalokol, Kerio	Ekeyokon & Akicha	7:00 - 9:00 PM
21st March 2022	LOIMA	Loima, Turkwel, Lokiriama/ Lorengippi, Lobei/Kotaruk	Maata & Akicha	7:00 - 9:00PM

Written memoranda may be forwarded, or hand delivered to **County Executive Committee Member for Finance P.O BOX 11-3500 Lodwar** and or emailed to jeremiah.apalia@turkana.go.ke to be received on or before **21st March 2022.**

Copies of the FY 2022/2023 Budget Proposals can be obtained from the County's official Website www.turkana.go.ke.

JENNIFER NAWOI
Ag. CECM, FINANCE & ECONOMIC PLANNING,
TURKANA COUNTY GOVERNMENT

Public participation Advertisement at Standard Newspaper on 12th March 2022

The County Executive have put the following safeguards against unethical conduct and corruption;

-Ensured that all staff have signed a code of conduct document

-The CECM and Chief officer were recruited through a competitive process and vetted by the Turkana county assembly before being employed

-The County has adopted e-procurement and payments of suppliers through internet banking that has highly reduced interaction between staff and suppliers.

-There is segregation of duties and rotation of staff to ensure that there is effective and efficient delivery of service

The county Executive have been engaging county assembly committee on the Budget making process,CIDP ,ADP ,CBROP. The County Executive appeared before the Senate Committee to answer queries on the operations of water body in Turkana (LOWASCO) for Financial Year 2018/2019 2019/2020 2020/2021 and 2021/2022. The following bills sponsored by Executive were passed by County Assembly within FY 2022/2023; Turkana County Investment Promotion Bills of 2022, Turkana County Education Fund Bill of 2022, Turkana County Village Administrators Regulation of 2022 and NOREB Bill of 2022.

The County Executive is in the process of formulating a customized comprehensive Risk management policy.

4. Foreword by the CECM Finance and Economic Planning

The County Government of Turkana having established under the County Government Act of 2012 has the following functions:

(1) A county government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament.

(2) Without prejudice to the generality of subsection (1), a county government shall be responsible for —

(a) county legislation in accordance with Article 185 of the Constitution;

(b) exercising executive functions in accordance with Article 183 of the Constitution;

(c) functions provided for in Article 186 and assigned in the Fourth Schedule of the The County Governments Act, 2012 17 Constitution;

(d) any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;

(e) any functions agreed upon with other county governments under Article 189 (2) of the Constitution; and

(f) establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

In the Financial year 2022/2023 the County had projected revenues estimate of ksh **18,409,129,261.19 as** approved by County Assembly, Comprising of **Ksh12,609,305,994** from the Equitable share allocation , **Ksh, 4,696,209,337.13** being balance brought forward from County Revenue fund for the period 2021-2022, **ksh 905,613,930.06** from conditional grants and ksh **198,000,000** being own source Revenues. Total receipt of ksh **14,233,559,725** was received to the County Revenue Fund, the total major receipts included ksh **13,618,145,020** being the actual equitable share received, conditional grants of Kshs **440,953,039.30** was received from development partners and ksh **174,374,613.95** from own source revenues collected during the year.

The Turkana County Supplementary Appropriation Act 2023 distributed ksh **12,528,851,157.34** towards financing Recurrent Costs and **Ksh 5,880,278,103.85** towards financing capital expenditure for financial year 2022/2023, From the County Revenue Fund Kshs **14,729,287,894.75 and 1,006,962,733** were disbursed to County Executive and Assembly respectively to finance the capital expenditure and recurrent operations.

Revenue classification	Budget	Actual	Variance	% realization
Equitable share	16,805,393,915	14,375,020,555	2,430,373,360	86%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	354,267,339.75	354,267,339.75	0	0%
TOTALS	**17,159,661,255**	**14,729,287,895**	**2,430,373,360**	**86%**

Payments	Final Budget	Actual	%Var
Compensation of employees	4,187,391,249	4,176,058,819	100%
Use of goods and services	4,341,354,196	4,315,914,413	99%
Subsidies	-	-	
Transfers to other government units	2,539,999,525	1,823,543,002	72%
Other grants and transfers	2,005,196,652	2,020,688,388	
Social security benefits	-	-	
Acquisition of assets	3,919,151,835	2,484,656,370	101%
Finance costs, including loan interest	-	-	
Repayment of principal on borrowings	-	-	
Other payments	166,567,798	83,283,899	50%
Total	**17,159,661,255**	**14,904,144,891**	87%

establishment of major irrigations schemes at Juluk, Nakwamoru, Lomidat, Elelea, Lokori, Kachoda, Kanaodon, Nadung'a just to name a few. These irrigation schemes have improved food security across the County. The County constructed veterinary laboratory which has enhanced disease diagnosis and reduced the time taken to wait for results from laboratories outside the County. On livestock disease prevention, the County has invested a lot of resources on animal vaccinations, deworming and livestock treatment. These has greatly improved livestock health and even translated to increase in income from livestock sales. The county has drilled and established boreholes, water pans and water catchment areas for both livestock and humans to reduce the distances in such of water and support in reducing resource based conflicts. Construction of saleyeards, construction of markets and tarmacking of urban roads and parks will not only improve trade but will also enhance own source revenue for the county. The county government is currently constructing and will eventually operationalized the citizen resource centres at Kakuma, Katilu, Kaeris, Lopuski, Loareng'ak and Kanamkemer to enhance provision of Government services to the public at the ward level. The County has endured many years of conflict within and outside Kenya and have resulted into loss of life and property. The County Government has invested in the establishment of peace resettlement centres at Kapedo, Lorokon, Lobei, Nadome, Kaputir, Kapetadie, Letea, Nanam, Lapur and many others for the resettlement of people displaced by conflict. The County Government has also invested in social regional events such as Tobong'u Lore which have not only resulted into promotion of peace and cultural awareness but also expanded own source revenue base.

The County has modernised and equipped the Lodwar County Referral Hospital to improve health services in the region and receive referrals from far flung medical facilities across the county, Notably the county has within the year initiated and completed ICU and HDU units at the Lodwar County Referral Hospital and these facilities have supported the County in the management of pandemic diseases.

The County has established Vocational training institutes and a skills development bursary fund for students to improve literacy levels across the county and impart life skills to our young people. The government has also established Biashara Fund, Youth and Women Empowerment Fund and Cooperatives Fund to promote and support entrepreneurship.

The County Government together with its development partners will continue to invest in these programmes to uplift and impact the lives of the residents of Turkana. To this extent, there has been great value for money spent on these projects as the outcomes are comprehensively significant.

H.E Governor Jeremiah Ekamais Lomorukai presenting Biashara Fund cheques to Beneficiaries.

1. *CECM David Erukudi Ewoyate and CO Janerose Tioko spot check at morulem irrigation scheme-Turkana East*

Extension services by Livestock vetinary officers.

During the year the County faced numerous challenges that impeded budget implementation.Administrative bureaucracies in the preparation of plans including but not limited to approval of budgets slowed down budget implementation. The county was still in transition to new government and most of the focus was on payment of pending bills as opposed to imlementaion of new projects.

Conclusion

The FY 2022/2023 was generally a challenging year though we made notable progress in the performance of our revenue and budget absorption. We will continue with this momentum and focus to enable Turkana County continues on prosperous trajectory. We have identified gaps and areas to improve on in the subsequent years.

I would like to express my sincere appreciation first to H.E. the Governor and the Deputy Governor for their support and leadership, truly leadership is action not a position. Secondly, I would like to thank my colleagues, the County Executive Committee Members in charge of each entity whom we have worked hand in hand to ensure that the County Government achieves its objectives. Thirdly, I would like to recognize the efforts, dedication and the hard work of all the County government staff in service delivery to the great people of Turkana County. Finally, I would like to genuinely thank the National Government and our development partners for their continued support in our operations.

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CECM Finance and Economic Planning

County Government of Turkana

5. Statement of Performance against County Predetermined Objectives

Strategic development objectives

Turkana County is the second largest of forty-seven counties in the Republic of Kenya. It covers an area of 71,597.6km2, accounting for 13.5% of the total land area in Kenya (. It lies between Longitudes 34° 30'E and 36° 40'E and between Latitudes 10° 30'N and 50° 30'N. Turkana is in the northwest of Kenya and borders Uganda to the west, South Sudan and Ethiopia to the north and northeast respectively. Internally, it borders West Pokot and Baringo counties to the south, Samburu County to the southeast, and Marsabit County to the east.

The County is administratively divided into seven sub-counties, thirty wards and 156 sub-locations. The Turkana County has a decreasing dependency ratio, indicating that there are fewer dependents (people under the age of 15 and over 65 years old) that depend on the labor force (15 to 65 years of age). Strategic investments in the population aged under 15, in terms of education and health, will provide a healthy, educated, and skilled workforce in the future.

The implementation of the CIDP II has been through a step wise process that includes County Annual Development Plans, Departmental Work plans and Sectoral plans. The established priority development initiatives outlined in the CIDP II have emerged from broad consultation and have been intentionally linked in order to contribute to national (Vision 2030, MTP 3 and the Big Four Priorities and Actions, and the EDE CPF 2022), continental (African Agenda 2063) and international goals (SDGs). The proposed priorities are articulated through sectoral plans, public participation outputs, sectoral flagships, and cross-sectoral transformational flagships.

The CIDP II had the following strategic objectives.

1. Land management and environmental conservation
2. Oil and Gas
3. Peace Building and Conflict Management
4. Water development and exploitation
5. Transformative Flagship Projects
6. Food security
7. Youth, Women, Minority and People with Disability Empowerment
8. Pastoral Economy
9. Partnerships and private sector investment

10. Scaling up investments in the social sectors.

The Annual Development Plan (ADP), 2022/2023 is prepared in accordance with article 220 (2) of the Constitution of Kenya, 2010. Section 126 (3) of the Public Finance Management Act, 2012. This Annual Development Plan is an extract from Turkana County Integrated Development Plan (CIDP 2018-2022) detailing development priorities for the fiscal year and how each sector will strive to achieve these objectives.

Progress on Attainment of Development Objectives from Annual Development Plan for FGY 2022/23

OFFICE OF THE GOVERNOR

Objective	Outcome	Indicator	Performance	Remarks
To strengthen institution and frameworks for government business coordination and performance	Better coordination of Government Business	Number of Cabinet Meetings	10	
	Enhanced tracking of staff performance	Number of staff Performance contract signed	0	
	Better coordination and synergy of county entities and correspondences	Meetings held	2	
	Good relations between County and other organs of government	Payments made	100%	
	Development of informed strategies	Strategies developed; Review meetings held	0	
To improve the County's image and raise its profile	Improved image and profile of the County	Number of adverts and newspaper placements	0	No funds
	Developed county communication strategy for public engagement	Communication policy developed	1	At advance stage
	Enhanced public participation and involvement in County programmes	Number of sensitization meetings held	2	Civic education on radios
	increased awareness of County's programmes	Number of County Newspaper and Newsletter produced	1	On procurement

Enhanced internal transparency, accountability and prudent utilization of public resources	Enhanced internal audit controls for prudent resource utilization	Number of internal audit reports produced	2	Issued Internal audit reports for Revenue Collection and Cash Management for the periods from 1 July to 31 Dec 2021
	Improved quality assurance	Quality assurance reports produced	0	The internal reports for the audit of Funds and other Government Programmes are in-progress and will be issued in the next quarter
	Improved audit response management	Number of Audit Committee Meetings/Sessions held	0	Following the demise of the Audit Committee Chairman towards the end of 2021, it has been difficult to convene Audit Committee meetings due to lack of quorum. This is coupled with the financial limitations facing the department, more so budget allocation to the Support to Audit Committee

OFFICE OF THE DEPUTY GOVERNOR

Objective	Outcome	Indicator	Performance	Remarks
Enhanced government programming and transformation for effective service delivery and improved efficiency and effectiveness of government programmes.	Government Programmes Formulation and reviewed	No of Government programmes/strategy formulated	5	Reviews on various programmes JICA, USAID/LMS, UNICEF,Drought emergency fund
	Community Engagements and Community Outreaches conducted	No of Community Engagements and outreaches	3	
	Stakeholder Workshops and Coordination meetings conducted	No of stakeholder workshops and coordination meetings	8	the quarter experienced more coordination meetings with various partners on interventions in all sectors. IFC, WSTF - DANIDA, TSC, UNDP, Kenha, World Vision

	Bench markings, Global Standards and Best Practices Learnt and Adopted	No of Bench markings, Global Standards and Best Practices Learnt and Adopted	0	Funds not available

OFFICE OF THE COUNTY ATTORNEY

Objective	Outcome	Indicator	Performance	Remarks
Enhanced Legislative Capacity; improved Legal Compliance and Reduced Litigation Burden	Court Cases Managed	No of court cases	41	
	Agreements/Contracts Reviewed	No. of Contracts/Agreements Reviewed	89	
Improved Legislative Quality for Effective Policy Making	Bills Drafted	No of Bills drafted	10	
	Policies Reviewed and Legal Briefs Drafted	No of Policies and Legal Briefs Drafted	15	
Enhanced Legal Knowledge and Improved Legal Compliance	Staff Trained	No of staff trained	9	
	County Staff and County Residents Trained	No. of County Staff and Residents Trained	150	

FINANCE AND ECONOMIC PLANNING

Objective	Outcome	Indicator	Performance	Remarks
Surpassed previous year's collection and attainment of 2% fiscal responsibility	Sensitizations on importance of levying taxes	No. of people sensitized	900	Ninety percent of Taxpayers sensitized; Radio, Public address, Barazas, Meetings.
	Improved Revenue collected	Timely delivery of collection reports.	3	Timely Submission of Reports.
	Full automation of revenue collection in main revenue collection centre.	Proportion of Revenue collection centers automated	65%	
	Finance Bill	Passing of the Finance Bill 2018 by the County Assembly on stipulated time	100%	Passed 2020/21 Finance bill
	Realistic revenue targets and budgets	Revenue budget with realistic forecast	100%	Annual Budget passed
	Improved efficiency in revenue collection	Revenue solution system in place	100%	Revenue solution system in place
			60%	Project continuing

Improved timely, efficient, and effective service delivery	Improved evaluation processes developed by committees	No. of reports generated	50	
	Coordinate appointment of procurement committees	No of committees appointed	70	inspection and acceptance of committees introduced
	Preparation of contracts records	Number of projects implemented	111	Total In all departments
	Monitoring contracts/projects	Project status reports	8	Weekly updates
	Procurement planning preparation	Procurement plans completed	1	Annual
	Tendering process for the department requirements	Tenders advertised through the IFMIS portal	60	PPIP portal
	Capacity building for supply chain management officers on IFMIS system	No. of trainings conducted	3	IFMIS Training
	Supplier sensitization and trainings	Number of trainings undertaken	1	Inspection and acceptance in-voicing
Resource mobilization	Resource Mobilization Strategy	Number of partners engaged	15	
Finance management	Improved Financial Reporting	Number of Financial Reports	4	
	Improved accounting skills and accuracy in reporting	Number of officers trained on accounting software and systems	20	
	County Asset register in place	County Asset register	1	
	County Goods/services Inspected by I&AC	% of County Goods/services inspected by I&AC	0.75	
	Improved and efficient use of IFMIS system	No. of officers trained on IFMIS	50	
	Completed and equipped IFMIS Lab	Operational IFMIS lab	0%	Awarded not yet started
	Improved capacity to respond to emergencies	% of emergencies responded to	1	
Enhanced efficiency and effectiveness for county planning and development.	Public participation forrums held	No. of Public participation forums held	3	Done for ADP/CFSP/ CIDP III
	Improved Planning	Approved Annual Development Plan	1	Done in QI
		No. of CIDP Reviews	1	Done
		Preparation of CIDP III	1	Awaiting County Assembly Approval.

	Devolved Committees	No. of Quarterly non-financial reports produced (CAPR)	1	Submitted.
	Risk-Informed and Evidence-Based decision making	Quarterly SIR reports produced	-	Done with Partners.
		No. of Sustainable Development Goals Implementation report.	-	
	Strengthening the county capacity in agreed key areas	No. of Quarterly and annual reports	1	Bi-Annual report submitted
	Complete Citizen Resource Centers	No. of completed Citizen Resource Centers	1	Kalokol at 60%
		No. of Citizen Resource Centers equipped	4	
	Production of county sectoral reports	No. of SWGs Reports submitted	12	
Efficient collection, collation, storage and updating of data and information suitable for planning process	Monitoring and Evaluation reports prepared and disseminated	No. of M & E reports prepared and disseminated	1	Quarter 3 M&E reports prepared and disseminated
	County M&E conference held	No. of County M & E conferences held.	0	No Funds
	County indicator handbook developed	No. of County Indicators Handbook developed	1	County Indicator handbook Published
	Staff trained on Result Based Monitoring and evaluation	No. of Staff trained on Result Based Monitoring and Evaluation.	-	
	Functional M&E system in place	M&E policy framework and bill passed by the County Assembly.	-	M&E policy at the Cabinet level
	County Statistical Abstract developed and published	No. of County statistical Abstract developed and published	-	Funds were reallocated
	Functional Projects Implementation Management system in place	No. of Staff trained on Projects Implementation Management System.	30	Departmental directors trained
Enhanced government communication and dissemination of information to	Well-equipped ICT department and skilled personnel capable of supporting other CG departments.	Number trainings attended by ICT staff and number of non-ICT staff trained	1	ITIL V4 done in Nairobi

the public and the public officers.	All sub-counties Government are networked and interlinked.	Num of sub counties networked and interlinked. Internet Availability	1	All ministries in T central subcounty interlinked
	E-mail client Availability. Domain and Website up and running	website and mail uptime; number of visitors	900000	
	ICT policies and regulations	Availability and applications of ICT policies and regulations	0	Ongoing currently at the caboinet awaiting approval
	Revenue system, Water management system, livestock surveillance system and specialized software	Num of computing devices purchased. Num of specialized systems and software acquired	1	Procurement of Computing hardware equipment for the oss Biashare Centre in Kakuma Kalobeyei InProgress
Annual budget and other policy documents produced on statutory timelines/formats	Credible Budget Estimates	Budget Circular	1	Done in August 2021
		CBROP	1	Done in September 2021
		CFSP	1	Done in December 2021
		Budget Proposals	1	Public participation done, Ongoing, Currently at the Cabinet level. To be submitted to the County assembly by 30th April
		Budget Estimates	0	Done
		Supplementary Budget	1	Approved
	Improved public participation and hearings on Budget	No. of Public participation forums held	8	Public participation done through radio and physical visits to five wards. Reports published and available at the County Website
	Improved service delivery	No. of economic forum reports	2	Review of CBROP, CFSP. Budget Implementation report

WATER SERVICES

Objective	Outcome	Indicator	Performance	Remarks
Strengthened sustainable water supply and sanitation services	Construction of Water dams	Feasibility study, survey, Design, and social and environmental impact assessment	1	Lokwanamor dam

		Construction of dams (Letea)	0	funds reallocated
	Borehole Drilling	Number of boreholes sunk	10	
	Construction of mega pans (50,000 and 100,00 cubic meters vol) and underground water recharge systems	Number of pans constructed.	0	
	Provision of water for livestock	Number of storage Tanks Constructed	0	
	Rehabilitation of water infrastructure	Proportion of water infrastructure rehabilitated.	80%	
	High yielding boreholes Equipment	Proportion of high yielding boreholes equipped	20%	
	Purchase of drilling equipment	Number of Rigs purchased	0	
		Number of service lorries bought	0	
		Terameter, Piezometer and borehole camera	0	only terameter to be procured due to cost increase
	Equipment for water quality analysis Laboratory	Equipment for Quality analysis Laboratory	90%	
	Complete projects with intended objective to the community	No. of complete projects	4	
Optimal, sustainable, and equitable development and use of water resources in the county	Rehabilitation of springs, Riparian and degraded catchment areas.	Number of catchment areas protected	0	
	Community management of water catchment areas	Number of joint activities with the communities	0	
		Number of water resource user associations trained.	4	
	Real time borehole and underground water monitoring	Number of boreholes installed with monitoring tools.	0	
Improved planning coordination and management of the water sector	Water legal instruments	Number of water policies, bill and strategic plans finalized and disseminated	2	

		Number of Rules and Regulations drafted and operationalized.	0	Documents in final draft version awaiting Cabinet approval
	Capacity building	Number and records of capacity needs assessment done	1	
		Number of technical staffs trained on water programming, innovative technologies and operations and maintenance	7	
		Number of water users trained.	12	
	Delivery of quality, effective and efficient services	Percentage of Agreed deliverables achieved.	30%	

EDUCATION, SPORTS, AND SOCIAL PROTECTION

Objective	Outcome	Indicator	Performance	Remarks
To improve on social inclusion	Enhanced enrollment and retention rates	No of needy students supported	23,462	Surpassed the target
		No of Bursary Committees in place	30	Target achieved
To provide education geared towards holistic development of the child's capability	Healthy children	Improved child nutrition, well-being, and increased enrolment	0	Target not achieved
	Increased enrolment, retention, and completion rate	% enrolment rates	155,222	Surpassed the target
	Improved standards of education	Number of quality assurance and standards conducted	3	Target achieved
		Number of ECD centers supplied with instructional materials	430	Surpassed the target
		Number of trained ECDE teachers	469	Surpassed the target
	Early identification of talents and creativity	Number of centers participating in Co-curriculum Activities	0	Target not achieved
		No of centers with equipment/structures for outdoor activities	60	Target achieved

	Secure and conducive learning environment.	Number of centers renovated and furnished	30	Target achieved
		Number of centers equiped with requisite furniture and fitting	64	Surpassed the target
	Integration of ICT in teacher education training and learning	ICT Equipped room	30	Target achieved
	Conducive learning environment	Number of facilities renovated	2	Surpassed the target
		Number of equipped classes	1	Target achieved
	Secured training centre	Fence and gate erected	1	Target achieved
	Training Centre Compliant with statutory guidelines	Survey, Inspection and Registration Processes	1	Target achieved
Foster appropriation of the people's educational capacities with the new social-economic conditions to support self-employment and entrepreneurship	Enhance delivery of content and mastery of Skills	No. Of VTC supplied with instructional materials	7	Target achieved
	Improved vocational training from quality assurance activities	No. Of annual quality assurance exercises conducted	4	Target not achieved
	Improved management of VTCs	No. Of motorbikes purchased	0	No funds allocated
		No. Of institutions BoM trained and capacity built	1	Target not achieved
	Increased enrolment rates	Number of annual enrolment drives	3	Target achieved
	Tapped and appreciated talents and skills	Number of VTCs Training of student body, training of BOM, refreshers courses for staff and industrial attachment for students.	3	Target achieved
	Nurturing of talents	No of Core curricular activity conducted	2	Target not achieved
	Improved Access to Vocational Training	Number of Youth Polytechnics Constructed	8	Surpassed the target
To promote a system for social inclusivity	Development of childcare facilities Bill.	Completed Childcare facilities ACT delivered.	1	Approved by cabinet and forwarded to County assembly
	Establishment and registration of childcare facilities (CCIs).	CCI registered, Issuing of Licenses and inspection of		No current activity

		childcare facilities reports.		
	Provision of food, school uniforms and school requirements to vulnerable children in the rescue centers.	Street children provided with food school requirement and trainings	450	Target achieved
	Advocacy and sensitization of stakeholders on child rights.	Stakeholders' trainings held	1	Target achieved
	Area Advisory Council meetings (AACs)	Minutes of meeting Held submitted and List of participants		No current activity
	Day of the African Child.	Report submitted	1	Target achieved
	Monitoring of Social protection programs.	Monitoring and evaluation reports	2	Target achieved
	Capacity building of PWDs	Number PWDs groups targeted	0	Target not achieved
	Purchase of assorted assistive devices	Number of PWDs issued with assistive devices	50	Target achieved
	Disability Day Celebration.	Report Submitted	1	Target achieved
	Registration of PWDs with NCPWD.	Illimanyang Group Registered with NCPWD	1	Target achieved
	UN International Day for PWDs.	World international day Celebrations report submitted	1	Target achieved
	PWDs sports.	Reports of PWD Sports participated	1	Target achieved
	Marginalized and minority groups supported.	Number of Illimanyang individuals registered	100	Target achieved
	Purchase of ILIMANYANG community specialized equipment and Special food stuffs.	Individuals targeted	100	Target achieved
	Improving the holding capacity in the two rescue centers (LODWAR and KAKUMA)	Dormitories Constructed	2	Target achieved
	Equipping child rescue centers.	Rescue centers targeted		No current activity

	Equipping of multipurpose social halls	Number of social halls equipped		No current activity
To promote sports and talent development in Turkana County	Procurement of sports goods and equipment at county level	Number of sports equipment and sports facilities procured	30	Target achieved
	Football championships	Number of clubs supported	3	Target not achieved
	Netball support	Number of teams, clubs supported	0	Target not achieved
	Volleyball support	Number of competitions organized	2	Target achieved
	Disability sports	Number of championships participated	4	Surpassed the target
	Coaches and referees training	Number of coaches/referees trained	5	Target achieved
	Athletics championship	Number of events organized/supported	4	Target achieved
	Boxing support	Number of championships conducted	0	Target not achieved
	Basketball	Number of competitions supported	2	Target achieved
	Cycling	Number of wards assessed	2	Target not achieved
	Unique sports support	Number of unique sports organized	1	Target achieved
	Construction of sports stadia	Construction of sports stadia completed	0	Target not achieved
An informed and participative citizenry	Enhance staff understanding of the good relay of information & official communication skills	Number of Media Training and Communication Courses Conducted	1	Target not achieved
	Public awareness and timely queries response	Quarterly Magazines, Pamphlets and Brochures produced	2	Target not achieved
	Enhance sectorial goals and objectives	Citizen charters, billboards and publicity channels explored	1	Target not achieved
	Enhance Public awareness on sectorial projects	Number of projects documentary produced	0	Target not achieved

ROADS, TRANSPORT AND PUBLIC WORKS

Objective	Outcome	Indicator	Performance	Remarks
An efficient and effective road transport network for social economic development.	Easy accessibility within town centre	Km road network graded and graveled	465.265	The target was underachieved because of fuel shortage and insecurity in some parts of the County e.g. Turkana East
	Easy accessibility within town centre	Km road network graded and graveled	0	There were no funds budgeted for this activity in this quarter
	Improved quality assurance and effective and efficient service delivery	No. of Supervisions	11	The target was overachieved
	Turkana Road Inventory and Quality Assurance	Availability of Road network inventory annually and roads mapped	0	Activity conducted last quarter (Quarter II)
	Enhance Safety	No. of participants	2	Activity Not budgeted for in Quarter III
	Enhanced professionalism	No of working kits	5	Target Achieved in Quarter II
A conducive and quality working / accommodation environment to enhance efficient and effective service delivery.	Enhanced service delivery	Equipped and operational vehicles		Activity not budgeted
	Functional plants and machinery	No. of Plants and Machines		Activity not budgeted
	Enhanced Safety	No. of Operators trained	0%	Activity conducted in Quarter II
	Enhanced projects supervision	Functional and operational vehicle	0	Procurement process has been initiated and the tender awarded to Kenya Toyota Company Limited
	Enhanced professionalism	No of participants	0	Total delay in funds disbursement by National Treasury and delay in budget approval by the Turkana County Assembly (TCA)
	Informed opinion and advisory on transport policy and bill	No of mobile workshops held	2	Target achieved in Quarter II. However, Public participation has not been done following delay in funds disbursement by National Treasury

	Informed opinion and advisory on transport policy and bill	No. of staff trained	0	Delay in funds disbursement by National Treasury affected public participation exercise

AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES

Objective	Outcome	Indicator	Performance	Remarks
To improve animal health and productivity	Improved animal health and productivity	% (One million target) of animals vaccinated and treated	76,110(30.44%)	Achieved below the target due to delayed county facilitation and less partners' support
		No. of regional laboratories expanded and improved	0.96	Ongoing at 96% completion
		Drug store constructed	0	Nanam drug store completed and awaiting handover
		No. of cold chains established in the sub counties	1	Lokori is at 90% complete, while Lorugum was just handed over for construction, whereas Kokuro was deferred for FY 23/24
	Improved control of zoonotic diseases and proper waste disposal/ incinerators	number of carcasses inspected in the slaughterhouses (20,000) 100% # of households sensitized on zoonosis)	8,565(171.3%)	Target for the quarter exceeded
		No. of Slaughter Houses rehabilitated in the sub counties	0	Kanam, Kakong, Lokori, Lokichar and Lokichoggio slaughter slabs had been handed over for construction. Lokichar completed
	Improved livestock health & Extension	% (5000 target) of Livestock keepers reached by veterinary staff 7 PDS conducted	1,595 (127.6%) 1 PDS conducted	Exceeded the quarterly target due to support from livestock health partners
	Improved quality and income of hides and skins	No. of Licensed Hides and Skins Traders No. of flayers training program	10 traders licensed and zero flayers training	The market for hides and skins has gone down due to lack of market. Flayers training was not conducted due to delayed county facilitation.

To improve animal health and productivity		No. of 50Kg bags livestock feeds purchased	34,247	.
				32,777 bags was distributed by TCG, ELRP, LMS, Concern Worldwide/Sapcone, World Relief, NDMA, FAO/ VSF G,ADS,WHH,CRS/Caritas. 4616 bags delivered by TCG.
		No. of livestock Feed reserve constructed	0	Procurement requisition, project specifications and BQ development done. Construction ongoing.
		No. of pastoralists trained	11,550	Extension services provided by TCG, LMS, USAID Nawiri, JICA, DRSLP,KEPHIS, Wetland International, GIZ,FAO, World Vision, DCA,LOKADO,NARIGP, NDMA,ERLP
		Bee keeping model centre	0	Procurement requisition, project specifications . and BQs preparation is done. Tender awarded.
		No. of sheep/goat distributed	0	Restocking for Nakoret and Kaputir deferred. Restocking of Nakukulas done with five hundred goats to 100 HHs
		No. livestock market sale yards	0	Ongoing construction of Katilia and Louwae. Deferred projects for next year are Nakurio, Lobei and Lokitaung
		No. of Buildings constructed in breeding centre	0	Tender awarded
		No. of Buildings constructed in holding ground	0	Tender awarded

LODWAR MUNICIPALITY

Objective	Outcome	Indicator	Performance	Remarks
To provide municipal services	Development and Enforcement of Municipal Plans and development control	Lodwar Municipal Spatial Plan reviewed and bylaws	2	the special plan is being reviewed with the Ministry of lands reutilization exercise
	Development and Enforcement of Municipal Plans and development control	Annual institutional development Plan Operationalized	1	the plan is being operationalized and reviewed.
	Development and Enforcement of Municipal Plans and development control	County Urban Institutional Development strategy (CUIDS)	1	it was implemented in other previous quarters
	Development and Enforcement of Municipal Plans and development control	Operationalization of Lodwar Municipality waste management Plan	1	waste plan operationalized as gabbage and cleaning services are to be contracted after the end of the first contract anytime
	Development and Enforcement of Municipal Plans and development control	Environment, Health, and sanitation plan	0	yet to be operationalized but plans are underway
	Regulation of outdoor advertising	% of outdoor advertisement regulated	10%	The function is still with revenue department, but regulation is being undertaken
		No. of litter bins/transfer stations provided	50	litter bins were procured and installation in various destinations in town in q3
	Enhanced social interaction and promotion of talents	No. of cultural activities and municipal sports promoted/regulated.	0	The function is still domicile at culture department waiting for transfer of functions
	Enhanced animal safety	No. of animal regulation enforced	1	The bylaw has been finalized awaiting for county assembly approvals
	Maintained Urban roads in Kanamkemer and Lodwar Town	No. access roads opened	4	implemented in q2 and q3
	well planned public spaces	Complete people recreational parks and green spaces	10%	differed project but budgeted in the new fy 2023/2024

	Enhanced security	% of street and flood lights maintained	70%	streetlights well maintained and functional
	Increased revenue generated from parking fee	% area of Town paved with cabros	20%	mapped areas well-constructed
	Improved hygiene	No. of functional abattoirs, Toilets, and market stalls	5	more public toilets for lodwar town ship and kanamkemer ward was awarded and completed
	Improved emergency preparedness.	Complete fire stations	80%	complete fire station, cabro paved and fencing is yet to commence

6. Environmental and Sustainability Reporting

(Two-to-three pages)

(Include an Introductory paragraph on the main mandate of the organisation and its strategy on sustainability. Sustainability being the ability to maintain or continue offering services to the citizens of the county over the long- term focuses mainly on the five areas indicated below.)

1. **Sustainability strategy and profile**

   The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. **Environmental performance**

   Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. **Employee welfare**

   Give account of the policies guiding the hiring process and whether they consider the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA.). How is the entity treating its staff to ensure that talent is retained to continue offering the services needed by the citizenry.

4. **Market place practices-**

   The organisation should outline its efforts to:

   a) **Responsible Supply chain and supplier relations-**

      Explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

   b) **Responsible ethical practices-**

      Corruption free environment

   c) **Stewardship of goods and services**

      Outline efforts to safeguard the rights and interests of its citizens

5. **Community Engagements**

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community social responsibility The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

7. Statement of Management Responsibilities

Section164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

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

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023/, and of its financial position as at that date.

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

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 6/12/ 2023.

....

County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF TURKANA FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Turkana set out on pages 1 to 71 which comprise of the statement of assets and liabilities as at 30 June, 2023, and statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts (recurrent and development 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 Executive of Turkana as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Employees Cost

The statement of receipts and payments reflects employee compensation amount of Kshs.4,176,058,819 for the year ended 30 June,2023 which includes basic salaries for permanent employees of Kshs.3,119,129,605, basic wages of temporary employees of Kshs.122,297,750, employer contribution to compulsory national social schemes of Kshs.1,044,724, employer contribution to compulsory national health insurance schemes of Kshs.49,015,800 ,pension and other social security contributions of Kshs.491,049,288 and other personnel payments of Kshs.393,521,652 as disclosed in note 3 to the financial statements. However, the monthly payroll provided by the management indicates that the gross salary for the period was Kshs.3,708,197,235 leading to unexplained or unreconciled variance of Kshs.467,861,584

In addition, records of payroll payments made outside IPPD and monthly summary of pension contributions per scheme for the year were not provided for audit review.

In the circumstances, the accuracy of the expenditure on employee compensation could not be confirmed.

2. Non-Inclusion of Assets of Defunct Local Authorities

Annex 6- summary of non-current asset register reflects cumulative historical cost of non-current assets balance of Kshs.8,138,461,262 as at 30 June, 2023. However, the balance excludes assets such as land, buildings, motor vehicles, computers and other office furniture and equipment taken over from the defunct local authorities. The process of verification and valuation by responsible entities is yet to be concluded and it is not known when the process shall be finalized, and the assets included in the assets register of the County Government.

In the circumstances, the accuracy and completeness of non-current assets balance of Kshs.8,138,461,262 could not be confirmed.

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

Key Audit Matters

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

Other Information

The Management is responsible for the other information set out on page iii to xlvi which comprise of Key Entity Information and Management, Governance Statement, Foreword by the CECM Finance and Economic Planning, Statement of Performance against County Predetermined Objectives, Environmental and Sustainability Reporting, and Statement of Management Responsibilities.

The other information does not include the financial statements and my audit report thereon.

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual on comparable basis amount of Kshs.17,159,661,255 and Kshs.14,729,287,895 respectively resulting to underfunding of Kshs.2,430,373,360 or 14% of the budget. Similarly, the County Executive spent Kshs.14,904,144,891 against approved budget of Kshs.17,159,661,255 resulting to an under-expenditure of Kshs.2,255,516,364 or 13% of the budget.

The underfunding and underperformance affect implementation of planned activities and may have impacted negatively on service delivery to the citizens.

2. Late Exchequer Releases

Turkana County Government equitable share for the year ended 30 June, 2023 amounted to Kshs.12,609,305,994. The County received its full allocation of Kshs.12,609,305,994 into the county revenue fund bank account from the National Treasury during the year.

However, the funds were not transferred to the county revenue fund in accordance with a payment schedule approved by the senate and published in the gazette by the Cabinet Secretary. There was under-disbursement of Kshs.2,080,535,494, Kshs.1,008,744,473 and Kshs.63,046,530 in quarter 1, 2 and 3 respectively and over-disbursement of Kshs.3,152,326,497 in quarter 4 contrary to Section 4(2) of the County Allocation of Revenue Act, 2022 which states that each county government's allocation under sub Section (1) shall be transferred to the respective County Revenue Fund in accordance with a payment schedule approved by the Senate and published in the gazette by the Cabinet Secretary in accordance with Section 17 of the Public Finance Management Act, 2012.

The late disbursement of exchequer affects timely implementation of approved projects/activities which may impact negatively on service delivery to the citizens.

3. Under Funding of Conditional Allocation to the County

Turkana County Government grants allocation for the year ended 30 June 2023 amounted to Kshs.570,438,214. However, during the year, the County received domestic and foreign grants amount of Kshs.303,062,062 or 53% resulting into an under-funding of Kshs.267,376,152 or 47% of the budgeted funds. Further, there was no evidence to show the County subsequently received Kshs.93,109,022 from Drought Resilience Programme in Northern Kenya (DRPNK) and Kshs.33,903,563 from DANIDA.

Delay or under disbursement of budgeted funds affects timely implementation of approved projects/activities in the County therefore denying residents benefits accruing from completed projects.

4. Under Absorption of Other Grants and Transfers

County Executive of Turkana received grants from other government agencies amounting to Kshs,418,953,040 during the year ended 30 June, 2023. The County contributed counterpart funding of Kshs.97,690,908 and the county had unutilized grants of Kshs.504,676,700 as at 30 June, 2022 resulting to cumulative available funds of Kshs.1,021,411,648 as at 30 June, 2023. During the year, payments amounting to Kshs.638,785,549 or 63% of available funds were made resulting in unutilized funds of Kshs.382,626,098 or 37% of the available funds.

Delay/non-disbursement of budgeted donor funds causes delay or non-implementation of approved projects/activities/programmes therefore denying the county residents the services or benefits accruing from such completed projects. Further, non-utilization of donor funds may deny the County future donor funding.

5. Local Revenue Under-Collection

County Executive of Turkana local revenue collections from various revenue streams for the year ended 30 June 2023 amounted to Kshs.177,717,811. However, the collections of Kshs.177,717,811 represents a 90% performance against the 2023 budgeted amount of Kshs.198,000,00 resulting in under collection of Kshs.20,282,189 or 10% of budgeted amount. Further, local revenue collections of Kshs.177,717,811 for the year reduced by Kshs.26,632,033 from Kshs.204,349,844 collected in year ended 30 June, 2022 and the management has not provided measures being put in place to ensure that local revenue targets are met to enhance service delivery to the residents of Turkana County.

In the circumstances, under-collection of local revenue negatively affects the execution of planned programs and activities and therefore results in non-delivery of services to the citizens.

6. Delay in Transfer of Own Source Revenue to CRF

The statement of receipts and payments reflects own source revenue amount of Kshs.174,374,614 for the year ended 30 June, 2023 as analyzed in note 6 to the financial statements. However, the amount of Kshs.174,374,614 was transferred into the county revenue in eighteen (18) tranches as indicated in **Appendix I** instead of weekly, contrary to Regulation 81(2) of the Public Finance Management (County Government) Regulations, 2015 which states that the receivers of revenue shall promptly pay the revenue received into the County Revenue Fund, as soon as possible and in any case not later than five (5) working days after receipt thereof.

In the circumstances, the management was in breach of the law and affects funding of approved budget as funds are held outside CRF for longer than required.

7. Accumulation of Pending Bills

Note 20 to the financial statements- other important disclosures reflects pending account payables of Kshs.402,970,454 as at 30 June, 2023 in respect of construction of buildings, construction and civil works, supply of goods and supply of services. However, the accumulation of pending bills is contrary to the Treasury Circular Ref AG3/101/75, which requires Accounting Officers to establish effective financial controls and maintain financial discipline in order to achieve efficient utilization of resources and ensure adherence to financial regulations and procedures to curb accumulation of pending bills.

Further, the amount of Kshs.402,970,454 includes Kshs.18,191,001 which were not supported by invoices, delivery notes, S13, purchase orders, Contracts, inspection and acceptance reports and completion certificates contrary to Regulation 104 (1) of the County Government Public Finance Management Regulations 2015 which states that all receipts and payments voucher of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

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

8. Unresolved Prior Year Matters

In the audit report of the 2021/2022 financial year, issues raised in 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 have however not been resolved. Though the Senate has not met to deliberate on the issues no evidence was provided of the efforts made by Management to resolve the through the internal audit function and committee.

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. Compensation of Employees

The statement of receipts and payments reflects compensation of employees' amount of Kshs.4,176,058,819 for the year ended 30 June 2023 as disclosed in Note 3 to the financial statements. Audit review of compensation of employees' records revealed the following unsatisfactory matters:

1.1 Failure to Set Expenditure Limit on Salaries and Wages

During the year ended 30 June 2023, County Executive of Turkana incurred salaries and wages amount of Kshs.4,176,058,819. However, there was no evidence to show that County Executive Committee Member with the approval of the County Executive set a limit on the county government's expenditure on wages and benefits for its public officers' contrary to Regulation 25(1)(a) of the PFM Regulations, (County Government) 2015 which states that in addition to the fiscal responsibility principles set out in section 107 of the Act, the following fiscal responsibility principles shall apply in the management of public finances- the County Executive Committee Member with the approval of the County Executive shall set a limit on the county government's expenditure on wages and benefits for its public officers pursuant to section 107(2) of the Act.

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

1.2. Employees' Net Salaries Below a Third of Basic Salary

Audit review of the County Executive's payroll for the year ended 30 June, 2023 revealed instances where employees were receiving net salaries which were less than a third of their respective basic salaries while other staff members received negative salaries, contrary to Section 19 (3) of the Employment Act, 2007 which states that the total amount of all deductions which under the provisions of sub Section (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

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

1.3. Un-Approved Staff Establishment

The County Executive had a total of three thousand seven hundred and forty-six (3,746) members of staff as at 30 June, 2023. However, there was no evidence to show that the Turkana County Public Service Board approved the draft staff establishment in accordance with Section B.2 (1) of Human Resource Policies and Procedures Manual for the Public Service of May, 2016.

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

1.4. Late Payment of Statutory Deductions

Compensation of employees' amount of Kshs.4,176,058,819 for the year ended 30 June 2023 includes July 2022 statutory deduction of Kshs.56,492,444 to Kenya Revenue Authority whose due payment date was on or before 9 August, 2022 but was paid on 1 September, 2022 contrary to Section 37 (1) of the Income Tax Act, 1973 (revised 2012) which requires that an employer paying emoluments to an employee shall deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed.

In the circumstances, the management was in breach of the law and County Executive is likely to lose funds due to fines and penalties.

2. Construction of Parking Lots -Phase II in Lodwar Municipality

The statement of receipts and payments reflects other grants and transfers amount of Kshs.2,020,688,388 for the year ended 30 June, 2023 which includes Kenya Urban Support Programme (KUSP) payments of Kshs.60,920,251 as disclosed in note 7 to the financial statements. The amount of Kshs.60,920,250 includes payment of Kshs.12,310,125 to a firm for proposed construction of parking Lots –phase II in Lodwar Town.

The tender was awarded through notification dated 30 June, 2022 at a negotiated contract sum of Kshs.28,834,084. However, the following observations were made:

(i) Contract agreement, completion certificates, monthly and quarterly progress reports from the Project Implementation Committee, site meeting minutes and project file were not provided for audit review contrary to regulation 104 of the Public Finance Management (County Government) Regulations, 2015 which requires that all receipts and payment vouchers of public moneys to be properly supported by pre-numbered receipts and payment vouchers and shall be supported by the appropriate authority and documentation.

(ii) There was no evidence to show that monthly progress reports were submitted to the accounting officer contrary to regulation 140(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that the head of procurement function shall prepare a monthly progress report of all procurement contracts and submit the same to the accounting officer in accordance with section 152 of the Act. (2) The report referred to in paragraph (1) shall include— (a) contract description; (b) contract number; (c) value of contract; (d) commencement date; (e) current status; (f) the amount of money paid; and (g) the expected completion date.

In the circumstances, management was in breach of the law and there was no assurance that value for money was obtained from the expenditure on the project.

3. Acquisition of Assets

3.1 Delay in Completion of Turkana County Headquarters Building

The statement of receipts and payments reflects acquisition of assets balance of Kshs.2,484,656,370 for the year ended 30 June 2023 which includes construction of buildings amount of Kshs.397,413,630 as disclosed in note 9 to the financial statements. The amount of Kshs.397,413,630 includes contract variation amount of Kshs.156,562,939 comprising of cost escalation and interest charges paid to construction firm for the construction of Governor's office.

As reported in the previously, tender No. CGT/GR/2013-2014 for construction of the governors' office was awarded to a holding company at contract sum of Kshs.695,854,432. The contract was signed in May, 2015 for contract period of 36 months. The contract commencement date was 15 May, 2015 with an expected completion date of 30 June, 2017. The project has been given three (3) new completion dates, the third being 30 June, 2019. Further, letter dated 4 June, 2020 granted the contractor a further extension to 31 December, 2020.

The contract sum of Kshs.695,854,432 included provisional contingency amount of Kshs.73,400,000 in respect of purchase and installation of lifts, air conditioning, plumbing, builders work connection, electrical works and project managers expenses and project managers stationary. However, all these have been contracted by the County Executive.

A company was subcontracted through tender No. TCG/F& P/3/2017-2018 for supply, delivery, installation, testing and commissioning of three (3) lifts at a contract sum of Kshs.29,497,845.37. The contract agreement was signed on 17 January 2018. The county government had paid a total of Kshs.32, 447,629 during the year. However, payment of Kshs.32,447,629 exceeded contract sum of Kshs.29,497,845 by Kshs.2,949,784 which is not supported by approved contract variation. The lifts have not been tested and commissioned.

Another firm was subcontracted through tender No. TCG/CA/23/2017-2018 for the supply, installation and commissioning of air conditioning in county headquarters at a contract sum of Ksh.82,588,770. During the year, the company was paid Kshs.14,085,657 though the air conditioners are yet to be installed.

Contract agreement, performance bond, record of payments to the contractors and monthly project progress reports were not provided for audit review.

Physical inspection of the project on 17 November, 2023 revealed that, although the contractor was on site, the project was not yet complete and put into intended use. Lift testing and commissioning, carpeting, electrical and plumbing works and power connection all of undetermined amount were still pending.

In the circumstances, the County was likely to lose of funds through contract variations, interest charges and cost escalations and value for money had not been received on the expenditure already incurred.

3.2 Proposed Construction of Governor's Residence

County Executive of Turkana and a local construction company signed a contract Ref; TCGVN/01/2013-2014 for construction of Governor's residence. The contract works included construction of one-storey residential house and erecting a perimeter wall. From the records provided, the contractor received payments amounting to Kshs.120,500,965 during the year ended 30 June, 2015. However, no documentation was provided of the contract agreement, the actual measured works, total payments made and what became of the contract that a new contractor had to be sought.

The new contract for completion of governor's residence was awarded to another holdings company vide open tender (negotiation number 699179) No. TCG/OOG/61/2018-2019 for the completion of governor's residence at contract sum of Kshs.90,563,900. The contract was signed on 24 April, 2019 for a contract period of 52 weeks with expected completion date of 24 May, 2020

The contractor vide letter Ref: HC/10832/005/20 dated 31 March, 2020 addressed to project manager Ministry of Roads, Transport, Housing and Public Works requested for contract extension for a further 52 weeks from the date of the letter indicating that as at 19th November, 2019 the client had not issued the work drawings and sub-contractors for specialized works were yet to be procured.

The request was granted to 31 October, 2021 vide letter Ref. TCG/GVN/RFQ/699179/2018-2019 dated 3 April 2020. The APA insurance extended the performance bond to 31 October, 2021. Since the elapse of this extension, there is no evidence of any further extension of the contract period nor termination of the contract.

By 16 November 2021 certified works amounted Kshs.17,917,599 which had not been paid as at the time of audit in November 2023. Arising from this debt the contractor through letter Ref; HJ/11613/005/21 dated 16 November 2021 and addressed to the project manager Ministry of Roads, Transport, Housing and Public Works gave notice of stoppage of works on account of the outstanding amount. An advisory by the County Attorney vide letter Ref: TCG/OCA/GVN/ADV/9/2021/Vol- (2) dated 28 September, 2021 to the chief Officer, Office of the Governor advising the management to pay the contractor for works done had not been responded to.

Further, the following observations were made:

(i) At the preliminary evaluation stage, it was mandatory requirement that all pages of both original and copy of tender documents must to be sequentially serialized, however, the contractor submitted documents that were not sequentially serialized and should have been disqualified.

(ii) In the technical evaluation stage, the pass mark was 60 marks and the firm was awarded 60 marks yet the firm had not submitted mandatory tender documents, such as reference recommendation letters, evidence of contract supply of goods and a letter of commitment confirming duration of time to deliver goods from time of receipt of LPO and therefore the firm should not have proceeded to the financial evaluation stage.

(iii) The management did not hold any negotiation with the company despite the evaluated price being more than the budgeted amount by Kshs.563,900.

(iv) The additional purchase orders: No.1283 dated 30 March, 2022 for Kshs.2,327,540 and No.1640 were issued on 02 June, 2023 for a total Kshs.14,514,160 after the expiry of the contract period and the performance bond.

(v) Project inspection on 14 November, 2023 revealed that the project was incomplete and the contractor was not on site. Roofing works and other finishing works had not been done.

(vi) The amount Kshs.17,917,599.66 due to the contractor was not included in pending bills for the year ended 30 June, 2023.

(vii) Expenditure on the project has so far exceeded the limit of Kshs.45 million set by SRC and no evidence was provided of approval to continue spending on the project.

(viii) The Governor and his Deputy irregularly earned Kshs.2,280,000 as housing allowance after the period for such allowance being paid was 30 June, 2022.

In the circumstances, it was not possible to ascertain the validity and value for money of the procurement and expenditure on the construction of Governor's residence.

3.3 Proposed Construction of Kalokol Resource Centre

As reported in the previous year, tender for construction of Kalokol Resource Centre at Kalokol was awarded to a local contractor at a contract sum of Kshs.25,104,510. The contract agreement was signed on 12 January, 2021 and works expected to be completed within sixteen (16) Weeks commencing 27 January, 2021. The contractor was paid an amount of Kshs.11,678,590 on 28 June, 2021.

Audit inspection of the project in November, 2022 confirmed that the works were yet to be completed, more than eighteen (18) months after lapse of the contract period. Approximately 50% of the works had been done and the contractor was not on site.

In addition, project progress report, renewal of performance bond, records of the payments made up to 30 June, 2023 and measured works or payment certificates were not provided for audit review.

Further, a physical verification of the project in August, 2023, the project was incomplete, the contractor was not on site and works on the project had stopped.

In the circumstances, value for money could not be ascertained for the Kshs.11,678,590 incurred on the project.

3.4 Construction of Plastic Re-Use Facility

As reported in the previous year, contract for the construction of plastic re-use facility was awarded to a local contractor through tender No. TCG /MEE-NR/208/2016-2017 at contract sum of Kshs.13,626,320. The contract agreement was signed on

13 January, 2017 and works were expected to be completed within twelve (12) weeks commencing immediately upon signing of the agreement. The contractor was paid an amount of Kshs.4,895,620 on 15 April, 2021.

Project progress reports, renewal of performance bond, records of additional payments during the year ended 30 June, 2023, completion certificates and other previous payments were not been provided for review. Further, physical inspection of the project in August, 2023 revealed that the project was not complete and the contractor is not on site.

In the circumstances, the County Executive had not received value for money on Kshs.4,895,620 incurred on the project.

3.5 Completion of Kataboi Eco Lodge

As reported in previous year, an amount of Kshs.18,269,805 was paid to a local merchant for completion of Kataboi Eco lodge, through tender no TCG/TC&NR/103/2020-2021 at a contract sum of Kshs.60,016,621. Further, during the financial year 2014-2015 the department of Tourism had previously awarded a contract for construction to completion of eco-tourism hotel at Kataboi in Lakezone ward to a contractor at a contract sum of Kshs.66,389,746 to be completed in December, 2015.

Project site inspection report done in October, 2018 by the project manager revealed the project had incurred approved variations amounting to Kshs.9,958,464 due to changes between the bills of quantities and drawings.

The report also stated that the project was estimated to be 75% complete and 90% of the payments had already been made and retention fee was Kshs.7,634,821. The project manager recommended for termination of contract citing variation of contract costs which amounted to more than 25% of the contract sum and that the contract delivery period had elapsed.

Another site meeting held on 1 February, 2019 between the client's representative (Turkana County Government) and the contractor arrived at a mutual agreement on the winding up of the contract and it was agreed that the contractor be paid Kshs.7,634,821 as retention fee. A termination letter dated 26 March, 2019 Ref TCG/MTTI/W/01/2013-2014 was issued to the contractor.

However, summary of payments made to the contractor before termination of the contract was not provided to determine the total amount so far spent on the project. Also, a project status report as well as pre-inspection report from the department of infrastructure to confirm the remaining works to be done before issuing of new tender was not provided.

In addition, bills of quantities for the new contract, payment vouchers, interim payments certificate of works and statement for valuation for the expenditure of Kshs.18,269,805 were not provided for audit review. The new contract also did not specify the period under which the contract will be valid and the works completed.

Further, project progress reports, renewal of performance bond, records of additional payments during the year ended 30 June, 2023, completion certificates and other previous payments were not provided during further review of the project in August 2023. Project inspection in August 2023 revealed the project is incomplete and has not been put into intended use.

In the circumstances, the county executive has not received value for money on expenditure incurred on the project.

4. Project Verification

During the audit in August 2023, nine (9) projects with cumulative payments of Kshs.42,065,411 were verified. Two (2) projects with cumulative payments of Kshs.4,977,300 were found to be complete and in use, four (4) with cumulative payments of Kshs.16,082,954 were complete but not in use, two projects with cumulative payments of Kshs.11,292,857 were ongoing while one project with payment of Kshs.9,712,300 had stalled as summarized in **Appendix II.**

In the circumstances, the residents of Turkana County have not received value for money on incomplete and stalled projects.

5. Un-surrendered Imprest

The statement of assets and liabilities reflects accounts receivable- outstanding imprest balance of Kshs.119,216,466 as at 30 June, 2023 as disclosed in Note 14 to the financial statements. However, included in this balance is imprest totaling Kshs.49,400,772 where officers were holding more than one imprest contrary to Regulation 93(8) of the Public Finance and Management (County Government) Regulations, 2015 which states that in order to effectively and efficiently manage and control the issue of temporary imprests, an Accounting Officer or AIE holder shall ensure that no second imprest is issued to any officer before the first imprest is surrendered or recovered in full the salary.

In addition, the outstanding imprest amount of Kshs.119,216,466 includes Kshs.98,012,276 which was due for surrender on or before 30 June, 2023 and had not been surrendered by then contrary to Regulation 93(5) of the Public Finance and Management (County Governments) Regulations, 2015 which requires holder of temporary imprest to account for or surrender the imprest within seven working days after returning to the duty station.

In the circumstances, the management was in breach of the law and the County is likely to lose funds due to unaccounted for imprest.

6. Effectiveness in Implementation of the Recommendations of Legislative Oversight Committees

The annual statutory audits of County Executive of Turkana for the year ended 30 June 2020 was concluded by the Auditor General and certificate issued to management. Further, the audit report was tabled and discussed by senate County Public Accounts and Investment committee (CPIC) on 04 of May, 2022. However, the management has not provided County Public Accounts and Investment committee (CPIC) recommendations and evidence to show that the senate recommendations have been implemented contrary to Section 31(1)(a) of the Audit Act, 2015 which states that within three months after

Parliament or the County Executive has debated and considered the final report of the Auditor General and made recommendations, a State Organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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 were not effective.

Basis for Conclusion

1. Lack of a Non-current Assets Register

Annex 6 - summary of non-current asset register reflects cumulative historical asset amount of Kshs.8,138,461,262 as at 30 June, 2023. However, the County Executive had not kept and maintained an asset register contrary to Section 149(2)(0) of the Public Finance Management Act, 2012 which states that in carrying out responsibility imposed by sub-section (1), an Accounting Officer shall, in respect of the entity concerned—ensure that the respective county government entity has adequate systems and processes in place to plan for, procure, account for, maintain, store and dispose of assets, including an asset register that is current, accurate and available to the relevant County Treasury or the Auditor-General.

In the circumstances, the Management there was no assurance over the existence, location, use and valuation of the County Executive assets.

2. Lack of Risk Management Policy

During the year ended 30 June, 2023, the County Executive did not have a risk management policy in place contrary to Section 158(1) of the Public Finance Management County Government Regulations, 2015 which requires each county government entity to develop risk management strategies and a system of risk management.

The lack of a risk management policy may lead to non-identification of risks and implementation of appropriate measures to mitigate such risks.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue 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 Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 February, 2024

Appendices

Appendix I - Transfer of Funds from County Receiver of Revenue

	Date Deposited	Amount (Kshs.)
1	31/08/2022	9,000,000
2	22/09/2022	8,400,000
3	3/10/2022	5,900,000
4	1/11/2022	10,790,000
5	9/11/2022	3,400,000
6	30/11/2022	8,500,000
7	8/12/2022	3,630,274
8	16/12/2022	2,916,881
9	23/12/2022	2,870,000
10	24/01/2023	17,900,000
11	1/2/2023	9,888,000
12	16/02/2023	12,068,000
13	24/02/2023	5,798,000
14	18/03/2023	13,500,000
15	5/4/2023	11,795,000
16	28/04/2023	15,018,459
17	24/05/2023	16,000,000
18	26/06/2023	17,000,000
	Total	**174,374,614**

Appendix II - Project Verification

No.	Contractor	Project Activity	Budgeted Amount (Kshs.)	Amount Paid (Kshs.)	Remarks
1	M/S Namuyan Enterprises Limited	Construction of Dispensary Block, Staff Houses and Pit Latrine at Naibun	9,700,000	4,184,930	Only the structure and roofing has been done. Contractor not on site and works on the project was not on going despite the contract completion period having lapsed. Project progress report, renewal performance bond not provided for audit review. Project has not been put into intended use and therefore there is no value for money on Kshs.4,184,930 already incurred on the project.
2	M/S Turkrides Contractors and Suppliers Limited	Completion of dormitory at Kenya Medical Training College, Lodwar Campus	9,712,300	9,712,300	Project not complete despite the contractor having been paid the full contract amount. Contractor was not on site and works on the project was not on going despite the contract completion period having lapsed. Project progress report, renewal performance bond not provided for audit review. Project has not been put into intended use and therefore there is no value for money on Kshs.9,712,300 already incurred on the project.
3	M/S Ngiporokora Investment Limited	Renovation works at Naurenpuu Dispensary	3,944,220	3,944,220	Project is complete. Project has not been put into intended use and therefore there is no value for money on Kshs.3,944,220 already incurred on the project.
4	M/S Nangoleki Construction Company Limited	Construction of maternity ward at Turkwel Health Center	8,707,499	3,674,107	Structure, roofing and plastering done. At the time of verification, the contractor was on site and works on the project was on going despite the contract completion period having lapsed. Project progress report, renewal performance bond not provided for audit review.

No.	Contractor	Project Activity	Budgeted Amount (Kshs.)	Amount Paid (Kshs.)	Remarks
					Project has not been put into intended use and therefore there is no value for money on Kshs.3,674,107 already incurred on the project.
5	M/S Nangoleki Construction Company Limited	Construction works for Lochor Ekuyen Dispensary	9,450,715	7,618,750	project was nearing completion with paintwork already done. At the time of verification, the contractor was on site and works on the project was on 6going despite the contract c7ompletion period having lapsed. However, project progress report, renewal performance bond has not been provided for audit review. Project has not been put into intended use and therefore there is no value for money on Kshs.7,618,650 already incurred on the project.
6	Hyneciata Limited	Proposed Renovation of Ekales Centre	2,973,805	2,973,805	the project was not labeled As per the BOQ, the firm was supposed to supply and fix six (6) strand of galvanized barbed wire. However, during field inspection, the firm fixed three (3) strands of barbed wire instead of six (6)
7	Naperobei Transporters	Routine Maintenance of Solar system at Lochwaa Primary	1,997,650	1,997,650	The project was complete and in use. The System was not branded which is contrary to the BOQ
8	Ape Building and Construction Limited	Installation of solar PV system at Kasuroi Boys Secondary School	2,979,650	2,979,650	The project was complete and in use. The System was not branded which is contrary to the BOQ
9	Faluja Hardware and Wholesaler Company Limited	Construction and installation of elevated steel tank at Canaan	4,979,999	4,979,999	The project is complete since May 2023 but not in use. The project is not branded.
	Total		**54,445,838**	**42,065,411**	

9. Statement of Receipts and Payments for the year ended 30th June 2023

	Notes	2022/2023 Kshs	2021/2022 Kshs
Receipts			
Transfers from the CRF	1	14,729,287,895	9,962,073,711
Miscellaneous receipts	2	-	-
Total receipts		**14,729,287,895**	**9,962,073,711**
Payments			
Compensation of employees	3	4,176,058,819	4,194,508,809
Use of goods and services	4	4,315,914,413	2,958,072,863
Subsidies	5	-	-
Transfers to other government entities	6	1,823,543,002	794,000,000
Other grants and transfers	7	2,020,688,388	593,662,911
Social security benefits	8	-	-
Acquisition of assets	9	2,484,656,370	1,474,178,070
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	83,283,899	96,138,806
Total payments		**14,904,144,891**	**10,110,561,459**
Surplus/deficit*		**(174,856,996)**	**(148,487,748)**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 6/12/ 2023 and signed by:

....

Name ILLIKWEL CYRUS JAMES

Chief Officer -Finance

....

Name: MICHAEL ATE LOGILAE
Head of Accounting Unit
ICPAK M/No 7385

10. Statement of Assets and Liabilities as at 30th June 2023

	Notes	2022/2023 Kshs	2021/2022 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	600,576,655	622,385,486
Cash balances	13B		
Total cash and cash equivalents		**600,576,655**	**622,385,486**
Outstanding imprests and advances	14	119,216,466	170,521,036
Total financial assets		**719,793,121**	**792,906,522**
Financial liabilities			
Deposits and retentions	15	273,487,762	171,744,165
Net financial assets		**446,305,360**	**621,162,357**
Represented by			
Fund balance b/fwd.	16	621,162,356	769,650,104
Prior year adjustments	17	-	-
Surplus/deficit for the year		(174,856,996)	(148,487,748)
Net financial position		**446,305,360**	**621,162,357**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 6/10/ 2023 and signed by:

....

Name: ILLIKWEL CYRUS JAMES
Chief Officer - Finance

....

Name: MICHAEL ATE LOGILAE
Head of Accounting Services
ICPAK M/No 7385

11. Statement of Cash Flows for the period ended 30th June 2023

		2022/2023	2021/2022
	Notes	**Kshs**	**Kshs**
Receipts from operating income			
Transfers from the CRF	1	14,729,287,895	9,962,073,711
Miscellaneous receipts	2	-	-
Total receipts from operating income		**14,729,287,895**	**9,962,073,711**
Payments for operating expenses			
Compensation of employees	3	4,176,058,819	4,194,508,809
Use of goods and services	4	4,315,914,413	2,958,072,863
Subsidies	5	-	
Transfers to other government entities	6	1,823,543,002	794,000,000
Other grants and transfers	7	2,020,688,388	593,662,911
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	-
Other payments	12	83,283,899	96,138,806
Total payments for operating expenses		**12,419,488,522**	**8,636,383,389**
Net receipts/ (payments) from operations		**2,309,799,373**	**1,325,690,322**
Adjusted for:			
Prior year adjustments	17	-	-
Decrease/(increase) in outstanding imprests & advances	18	51,304,570	(67,970,904)
Increase/(decrease) in deposits and retentions	19	101,743,597	(62,734,422)
		153,048,167	**(130,705,326)**
Net cash flow from operating activities		**2,462,847,540**	**1,194,984,996**
Cash flow from investing activities			

Acquisition of assets	9	(2,484,656,370)	(1,474,178,070)
Net cash flows from investing activities		**(2,484,656,370)**	**(1,474,178,070)**
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		**(21,808,830)**	**(279,193,074)**
Cash and cash equivalents at beginning of the year		**622,385,485**	**901,578,558**
Cash and cash equivalents at end of the year		**600,576,655**	**622,385,485**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 6/10 2023 and signed by:

…………………………………………	…………………………………………
Name: ILLIKWEL CYRUS JAMES	**Name:** MICHAEL ATE LOGILAE
Chief Officer Finance	**Head of Accounting Services**
	ICPAK Member Number 7385

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	**11,785,355,830**	**5,020,038,085**	**16,805,393,915**	**14,375,020,555**	**2,430,373,360**	86%
Other receipts						0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	354,267,340	354,267,340	354,267,340	-	0%
Total	**11,785,355,830**	**5,374,305,425**	**17,159,661,255**	**14,729,287,895**	**2,430,373,360**	86%
Payments						
Compensation of employees	2,333,305,220	1,854,086,029	4,187,391,249	4,176,058,819	11,332,430	100%
Use of goods and services	3,382,514,794	958,839,402	4,341,354,196	4,315,914,413	25,439,783	99%
Subsidies	-	-	-	-	-	
Transfers to other government units	1,656,619,141	677,972,698	2,334,591,839	1,823,543,002	511,048,837	78%

Other grants and transfers	1,176,650,595	1,033,953,743	2,210,604,338	2,020,688,388	189,915,950	
Social security benefits	-	-	-	-	-	
Acquisition of assets	3,152,982,181	766,169,654	3,919,151,835	2,484,656,370	1,434,495,466	63%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	83,283,899	83,283,899	166,567,798	83,283,899	83,283,899	50%
Total	**11,785,355,830**	**5,374,305,425**	**17,159,661,255**	**14,904,144,891**	**2,255,516,364**	87%
Surplus/(Deficit)	-	-	-	**(174,856,996)**	**174,856,996**	

The County Executive's financial statements were approved on 6/12/ 2023 and signed by:

....
Name: ILLIKWEL CYRUS JAMES
Chief Officer Finance

....
Name: MICHAEL ATE LOGILAE
Head of Accounting Services
ICPAK Member Number: 7385

13. A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	7,362,835,550	4,141,547,601	11,504,383,151	11,264,371,594	240,011,557	98%
Other receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	0%
Total	**7,362,835,550**	**4,141,547,601**	**11,504,383,151**	**11,264,371,594**	**240,011,557**	98%
Payments						
Compensation of employees	2,333,305,220	1,854,086,029	4,187,391,249	4,176,058,819	11,332,430	100%
Use of goods and services	3,145,899,635	989,282,146	4,135,181,781	4,183,640,989	(48,459,208)	101%
Subsidies	-	-	-		-	0%
Transfers to other government units	785,077,681	138,196,307	923,273,988	914,500,534	8,773,454	99%
Other grants and transfers	801,328,770	644,653,718	1,445,982,488	1,256,066,538	189,915,950	87%
Social security benefits	-	-	-		-	0%
Acquisition of assets	213,940,346	432,045,502	645,985,848	618,333,769	27,652,079	96%

Finance costs, including loan interest	-	-	-		-	0%
Repayment of principal on borrowings	-	-	-		-	0%
Other payments	83,283,899	83,283,899	166,567,798	83,283,899	83,283,899	50%
Total	7,362,835,550	4,141,547,601	11,504,383,151	11,231,884,548	272,498,603	98%
Surplus/(deficit)	-	-	-	**32,487,046**	**(32,487,046)**	

The County Executive's financial statements were approved on 6/12/ 2023 and signed by

……………………………………… ………………………………………

Name: ILLIKWEL CYRUS JAMES
Chief Officer Finance

Name: MICHAEL ATE LOGILAE
Head of Accounting Services
ICPAK Member Number: **7385**

14. B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	4,422,520,280	878,490,484	5,301,010,764	3,110,648,961	2,190,361,803	41%
Other receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	354,267,340	354,267,340	354,267,340	-	0%
Total	**4,422,520,280**	**1,232,757,824**	**5,655,278,104**	**3,464,916,301**	**2,190,361,803**	39%
Payments						
Compensation of employees	-	-	-	-	-	
Use of goods and services	236,615,159	(30,442,744)	206,172,415	132,273,424	73,898,991	36%
Subsidies	-	-	-	-	-	
Transfers to other government units	871,541,461	539,776,391	1,411,317,851	909,042,469	502,275,383	36%
Other grants and transfers	375,321,825	389,300,025	764,621,850	764,621,850	-	0%
Social security benefits	-	-	-	-	-	
Acquisition of assets	2,939,041,836	334,124,152	3,273,165,988	1,866,322,601	1,406,843,387	43%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
Totals	**4,422,520,280**	**1,232,757,824**	**5,655,278,104**	**3,672,260,344**	**1,983,017,760**	35%
Surplus/(deficit)	-	-	-	**(207,344,043)**	**207,344,043**	

The County Executive's financial statements were approved on 6/12/ 2023 and signed by:

……………………………………………… ………………………………………………

Name: ILLIKWEL CYRUS JAMES
Chief Officer Finance

Name: MICHAEL ATE LOGILAE
Head of Accounting Services
ICPAK Member Number: 7385

15. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022/2023	2022/2023	2022/2023	2022/2023	2022/2023
	Kshs	Kshs	Kshs	Kshs	Kshs
Office of the Governor					
General Administration, Planning and Support Services	**146,208,793**	**126,000,000**	**272,208,793**	**267,734,385**	**98%**
SP 1.1 General Administration, Planning and Support Services-Office of the Governor	108,386,863	124,000,000	232,386,863	232,384,863	**100%**
SP 1.2 General Administration, Planning and Support Services-Liaison Office	18,376,190	-	18,376,190	15,643,778	**85%**
SP 1.3 General Administration, Planning and Support Services-Office of County Secretary	19,445,740	2,000,000	21,445,740	19,705,744	**92%**
P5 PARTNERSHIPS AND INVESTMENTS	**10,340,121**	**30,000,000**	**40,340,121**	**26,356,330**	**65%**
SP 5.1 Joint Program Cordination UN/TCG	4,021,349	-	4,021,349	4,000,000	**99%**
SP 5.2 Public Private Partnerships	4,339,073	-	4,339,073	2,652,420	**61%**
SP 5.3 Donor and Partner Coordination	1,979,699	30,000,000	31,979,699	19,703,910	**62%**
P7 AUDIT	**12,136,869**	**15,000,000**	**27,136,869**	**22,787,877**	**84%**
SP 7.1 Internal Audit	3,917,904	5,250,000	9,167,904	7,886,504	**86%**
SP 7.2 Quality Assurance	2,868,904	3,500,000	6,368,904	6,368,904	**100%**
SP 7.3 Support to Audit Commitees	5,350,061	6,250,000	11,600,061	8,532,469	**74%**

P2 GOVERNMENT COORDINATION	**24,021,454**	**16,000,000**	**40,021,454**	**26,080,158**	**65%**
SP 2.1 Cabinet Affairs	4,038,679	-	4,038,679	3,835,200	**95%**
SP 2.2 Perfomance and Efficiency	6,780,245	-	6,780,245	5,124,445	**76%**
SP 2.3 Interdepartmental Relations	2,018,886	-	2,018,886	2,018,886	**100%**
SP 2.4 Intergovernmental Relation	9,606,600	16,000,000	25,606,600	13,596,950	**53%**
SP 2.5 Strategy Development, Review, Support and Operationalization	1,577,044	-	1,577,044	1,504,677	**95%**
P3 PUBLIC COMMUNICATIONS, MEDIA RELATIONS AND IT SUPPORT	**8,399,125**	**9,000,000**	**17,399,125**	**15,405,976**	**89%**
SP 3.1 Media Advertisement and Placements	1,616,437	-	1,616,437	1,308,209	**81%**
SP 3.2 Documentation, communication policy and strategy	2,156,584	1,000,000	3,156,584	2,692,152	**85%**
SP 3.3 Civic Education and Public Sensitization	3,324,708	8,000,000	11,324,708	10,715,615	**95%**
SP 3.4 Production of County Newspaper and Newsletter	1,301,396	-	1,301,396	690,000	**53%**
P4 STRATEGY AND DELIVERY	**13,713,702**	**-**	**13,713,702**	**6,329,150**	**46%**
SP 4.1 Economic and Private Sector Advisory Services	1,011,042	-	1,011,042	300,000	**30%**
SP 4.2 Political and Intergovernmental Advisory Services	2,054,117	-	2,054,117	700,000	**34%**
SP 4.3 Legal Advisory Services	1,411,043	-	1,411,043	467,200	**33%**

SP 4.4 Security and cross border Advisory Services	1,971,248	-	1,971,248	894,000	**45%**
SP 4.5 Oil And Gas Advisory Service	1,411,042	-	1,411,042	116,800	**8%**
SP 4.6 Gender and Partnership Advisory Services	1,411,042	-	1,411,042	322,000	**23%**
SP 4.7 Special Interest groups	1,011,042	-	1,011,042	878,000	**87%**
SP 4.8 Climate Change advisory services	1,011,042	-	1,011,042	856,800	**85%**
SP 4.9 Education and youth Advisory services	1,011,042	-	1,011,042	893,750	**88%**
SP 4.10 Culture, Arts and Heritage advisory services	1,411,042	-	1,411,042	900,600	**64%**
P8 PEACE BUILDING AND CONFLICT MANAGEMENT	**204,848,916**	**162,725,429**	**367,574,345**	**146,321,856**	**40%**
SP 8.1 Development of County Peace Building & Conflict Management	16,211,207	-	16,211,207	11,406,467	**70%**
SP 8.2 Operationalization of peace building structures and institutions	50,400,269	84,000,000	134,400,269	100,044,990	**74%**
SP 8.3 Resettlement Infrastructural Programme	107,549,142	65,725,429	173,274,571	9,932,430	**6%**
SP 8.4 Cross Border peace dividends programme	30,688,298	13,000,000	43,688,298	24,937,969	**57%**
P6 GOVERNOR'S PRESS SERVICE	**5,988,296**	**12,000,000**	**17,988,296**	**13,398,571**	**74%**
SP 6.1 Governors Press support	5,988,296	12,000,000	17,988,296	13,398,571	**74%**
Sub - Total	**425,657,276**	**370,725,429**	**796,382,705**	**524,414,303**	**66%**

Office of the Deputy Governor					
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**20,151,000**	**5,200,000**	**25,351,000**	**23,572,457**	**93%**
General Admin Planning & Support	20,151,000	5,200,000	25,351,000	23,572,457	**93%**
P2 GOVERNMENT PROGRAMMING AND MANAGEMENT	**25,400,658**	**5,400,000**	**30,800,658**	**19,661,792**	**64%**
SP 2.1 Government Programming	6,800,000	1,500,000	8,300,000	5,066,700	**61%**
SP 2.2 Community Engagement	7,600,568	2,500,000	10,100,568	7,041,200	**70%**
SP 2.3 Government Stakeholder Engagement and Coordination	6,100,000	700,000	6,800,000	4,730,892	**70%**
SP 2.4 Government Transformation	4,900,090	700,000	5,600,090	2,823,000	**50%**
Sub - Total	**45,551,658**	**10,600,000**	**56,151,658**	**43,234,249**	**77%**
Office of the County Attorney					
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**14,905,600**	**2,400,000**	**17,305,600**	**15,193,830**	**88%**
SP 1.1 General Administration, Planning and Support Services	14,905,600	2,400,000	17,305,600	15,193,830	**88%**
P2: LEGAL SERVICES	**71,165,800**	**39,600,000**	**110,765,800**	**92,329,252**	**83%**
SP 2.1 Litigation Matters	59,100,000	30,600,000	89,700,000	81,416,057	**91%**

SP 2.2 Government Agreements/Contracts	6,315,000	5,000,000	11,315,000	3,635,820	**32%**
SP 2.3 Legal Audit and Compliance	5,750,800	4,000,000	9,750,800	7,277,375	**75%**
P3 RESEARCH AND LEGISLATIVE DRAFTING	**11,136,214**	**8,000,000**	**19,136,214**	**15,780,780**	**82%**
SP 3.1 Legislative Drafting and Bills	6,912,214	4,000,000	10,912,214	8,054,980	**74%**
SP 3.2 Policy and Legal Briefs	4,224,000	4,000,000	8,224,000	7,725,800	**94%**
P4 CAPACITY BUILDING	**8,495,702**	**-**	**8,495,702**	**5,466,175**	**64%**
SP 4.1 Training of Legal Counsels	4,270,000	-	4,270,000	3,342,575	**78%**
SP 4.2 Legal Training and Awareness for County Staff and Residents	4,225,702	-	4,225,702	2,123,600	**50%**
Sub - Total	**105,703,316**	**50,000,000**	**155,703,316**	**128,770,037**	**83%**
Finance and Economic Planning					
P 1 GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	**92,364,429**	**2,249,558,436**	**2,341,922,865**	**2,231,928,347**	**92%**
SP 1.1 General Administration, Planning and Support Services - Finance	65,631,021	2,211,558,436	2,277,189,457	2,174,136,172	**92%**
SP 1.2 General Administration, Planning and Support Services - Economic Planning	26,733,408	8,000,000	34,733,408	27,792,175	**80%**
5.6 Turkana County COVID-19 Emergency Response Fund	-	30,000,000	30,000,000	30,000,000	**100%**

P 8 ICT AND E-GOVERNMENT	**22,033,806**	**4,000,000**	**26,033,806**	**21,314,100**	**82%**
SP 8.1 Enhancing ICT Capacity	5,500,000	4,000,000	9,500,000	5,738,643	**60%**
SP 8.2 Enhancing Communication and Access to Information	14,000,000	-	14,000,000	13,223,795	**94%**
SP 8.3 Development and Implementation of ICT Policy and Regulations	2,533,806	-	2,533,806	2,351,662	**93%**
P 2 COUNTY REVENUE PROGRAM	**52,930,892**	**8,900,000**	**61,830,892**	**17,752,631**	**29%**
SP 2.3 Revenue Bills and Policies	2,100,775	-	2,100,775	898,960	**43%**
SP2.1 Awareness and Campaigns on Revenue at Ward Level	4,974,000	4,000,000	8,974,000	4,093,817	**46%**
SP 2.5 Automated Revenue Solution System	1,377,569	-	1,377,569	350,900	**25%**
SP2.2 Strengthening Revenue Sources	11,794,822	9,900,000	21,694,822	10,684,488	**49%**
SP 2.4 Revenue Forecast and Revenue Budget Preparation	2,683,726	5,000,000	7,683,726	1,724,466	**22%**
SP 2.6 Completion of Lokiriama Revenue Centre	30,000,000	(10,000,000)	20,000,000	-	**0%**
P 5 ACCOUNTING SERVICES	**125,558,150**	**637,171,491**	**762,729,641**	**704,274,282**	**92%**
SP 5.2 Specialized Training	9,000,000	43,100,000	52,100,000	13,208,170	**25%**
SP 5.3 Asset Management and Valuation	4,500,000	-	4,500,000	3,073,500	**68%**
SP 5.4 Projects/Supplies Verification	5,058,150	-	5,058,150	2,445,646	**48%**

SP 5.1 Financial Reporting and Assuarance	7,000,000	46,200,000	53,200,000	37,675,475	**71%**
SP 5.5 Emergency Fund	100,000,000	547,871,491	647,871,491	647,871,491	**100%**
P 6 COUNTY ECONOMIC PLANNING SERVICES	**44,300,052**	**124,166,723**	**168,466,775**	**65,762,275**	**39%**
SP 6.2 Development of Plans and Policies	8,095,355	9,000,000	17,095,355	13,670,526	**80%**
SP 6.4 Stakeholder Analysis for Risk Informed and Evidence Based Decision Making	1,546,736	-	1,546,736	1,145,611	**74%**
SP 6.6 Kenya Devolution Support Programme	-	127,166,723	127,166,723	29,581,629	**23%**
SP 6.5 Completion of Citizen Resource Centres	30,000,000	(22,000,000)	8,000,000	7,947,100	**99%**
SP 6.1 Public Participation in Planning Processes	3,017,266	10,000,000	13,017,266	12,202,720	**94%**
SP 6.3 Development Co-ordination	1,640,695	-	1,640,695	1,214,689	**74%**
Sector Plans Devt	-	-	-	-	
P 3 COUNTY PROCUREMENT PROGRAMME	**10,137,763**	**15,500,000**	**25,637,763**	**14,556,880**	**57%**
SP 3.1 Support to Procurement Committees.	4,395,198	5,000,000	9,395,198	2,967,281	**32%**
SP 3.2 Project/Contract Management	2,084,583	5,000,000	7,084,583	5,881,191	**83%**
SP 3.3 Procurement Systems	2,108,968	4,000,000	6,108,968	4,757,898	**78%**
SP 3.4 Supplier Engagement and Awareness	1,549,014	1,500,000	3,049,014	950,510	**31%**
P 7 STATISTICS, MONITORING AND EVALUATION	**10,626,422**	**29,000,000**	**39,626,422**	**34,124,708**	**86%**

SP 7.1 Monitoring and Evaluation	6,600,000	29,000,000	35,600,000	31,917,542	**90%**
SP 7.2 Research and Statistics	3,026,422	-	3,026,422	1,828,728	**60%**
SP 7.3 Project Implementation Management System (PIMS)	1,000,000	-	1,000,000	378,439	**38%**
Budgetary Supply	**54,491,587**	**99,552,754**	**154,044,341**	**115,161,449**	**75%**
Budget Formulation, Co-ordination and Management	24,015,534	48,552,754	72,568,288	44,721,295	**62%**
Public Participation in Budgeting	11,070,000	31,000,000	42,070,000	37,223,263	**88%**
County Budget and Economic Forum	9,806,053	7,000,000	16,806,053	15,368,380	**91%**
Accountability in Resource Allocation	9,600,000	13,000,000	22,600,000	17,848,512	**79%**
Resource Mobilisation	**5,017,378**	**-**	**5,017,378**	**1,811,600**	**36%**
Resource Mobilisation	5,017,378	-	5,017,378	1,811,600	**36%**
Sub - Total	**417,460,479**	**3,167,849,404**	**3,585,309,883**	**3,206,686,272**	**87%**
Water Services					
P 2 WATER SUPPLY AND SANITATION	**419,908,679**	**135,569,581**	**555,478,260**	**432,069,370**	**78%**
SP 2.1 Construction of Dams	20,000,000	(18,000,000)	2,000,000	1,993,042	**100%**
SP 2.2 Construction of Mega Water Pans and Desilting of Water Pans/Rock Catchment	55,000,000	-	55,000,000	15,374,340	**28%**
SP 2.3 Rehabilitation of Water Infrastructure and Drought Mitigation	132,408,716	96,500,000	228,908,716	150,770,012	**66%**

SP 2.4 Drilling and Equipping of Boreholes	204,999,963	57,069,581	262,069,544	262,069,544	**100%**
SP 2.7 Equipment of Quality Analysis Laboratory	4,500,000	-	4,500,000	-	**0%**
SP 2.8 Project Coordination and Management	3,000,000	-	3,000,000	1,862,432	**62%**
P 3 WATER AND CATCHMENT PROTECTION	**100,177,290**	**(1,000,000)**	**99,177,290**	**98,835,237**	**100%**
SP 3.1 Water Resources Management	100,177,290	(1,000,000)	99,177,290	98,835,237	**100%**
P 4 WATER SECTOR GOVERNANCE	**3,300,000**	**-**	**3,300,000**	**2,797,880**	**85%**
SP 4.1 Planning and Coordination	3,300,000	-	3,300,000	2,797,880	**85%**
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**84,220,000**	**4,000,000**	**88,220,000**	**43,258,309**	**49%**
SP 1.1 General Administration, Planning and Support Services	84,220,000	4,000,000	88,220,000	43,258,309	**49%**
Sub - Total	**607,605,969**	**138,569,581**	**746,175,550**	**576,960,796**	**77%**
Health Services and Sanitation					
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	**951,478,258**	**(122,091,147)**	**829,387,111**	**767,239,772**	**93%**
SP 1.1 General Administration, Planning and Support Services	133,083,941	212,299,381	345,383,322	283,235,983	**82%**

SP 1.2 Additional Works/Renovations of Health Facilities	818,394,317	(334,390,528)	484,003,789	484,003,789	**100%**
P 2 PREVENTIVE AND PROMOTIVE HEALTH CARE SERVICES.	**87,590,500**	**124,236,390**	**211,826,890**	**170,419,245**	**80%**
SP 2.11 HIV and AIDS including Community Based HIV Intervention	800,000	(194,000)	606,000	351,400	**58%**
SP 2.9 TB and Leprosy	400,000	(100,000)	300,000	-	**0%**
SP 2.10 Malaria	700,000	(200,000)	500,000	-	**0%**
SP 2.12 Neglected Tropical Diseases	500,000	-	500,000	-	**0%**
SP 2.1 Nutrition	642,500	(100,000)	542,500	-	**0%**
SP 2.2 Reproductive Health (FP, RMNCAH) UNFPA 9th Country Programme	630,000	(150,000)	480,000	-	**0%**
SP 2.8 Disease Surveillance	850,000	(100,000)	750,000	300,700	**40%**
SP 2.4 EPI/Outreaches	500,000	-	500,000	203,000	**41%**
SP 2.13 Health promotion and Disease Control	400,000	75,130,390	75,530,390	46,278,220	**61%**
SP 2.5 Public Health	600,000	-	600,000	45,000	**8%**
SP 2.6 Environmental health Services	600,000	-	600,000	-	**0%**
SP 2.3 Family Health	400,000	(50,000)	350,000	-	**0%**
Community Health Services	80,568,000	50,000,000	130,568,000	123,240,925	**94%**
P 3 MEDICAL SERVICES	**54,222,500**	**37,148,888**	**91,371,388**	**64,351,775**	**70%**

SP 3.1 Laboratory Services	850,000	(150,000)	700,000	291,200	**42%**
SP 3.2 Blood Transfusion Services	1,550,000	(150,000)	1,400,000	140,000	**10%**
SP 3.3 Rehabilitative services	650,000	(150,000)	500,000	245,000	**49%**
SP 3.4 Referrals and Emergency Services	1,100,000	22,900,000	24,000,000	10,557,475	**44%**
SP 3.5 Radiology Services	600,000	(100,000)	500,000	-	**0%**
SP 3.6 Dental Services	500,000	-	500,000	241,500	**48%**
SP 3.7 Clinical Services	622,500	(150,000)	472,500	-	**0%**
SP 3.8 Nursing Services	650,000	(250,000)	400,000	-	**0%**
SP 3.9 Rural Health Facilities Support	46,000,000	1,698,888	47,698,888	46,762,800	**98%**
SP 3.10 Sub-County Health Facilities Support	800,000	1,800,000	2,600,000	-	**0%**
SP 3.11 UHC for Turkana	900,000	11,700,000	12,600,000	6,113,800	**49%**
P4 LODWAR COUNTY AND REFERRAL HOSPITAL	**16,425,000**	**(162,000)**	**16,263,000**	**14,525,000**	**89%**
SP 4.1 LCRH Operations and Support Services	16,425,000	(162,000)	16,263,000	14,525,000	**89%**
P5 MEDICAL SUPPLIES	**239,400,000**	**109,745,000**	**349,145,000**	**325,578,926**	**93%**
SP 5.1 Medical Supplies	237,400,000	110,600,000	348,000,000	324,862,126	**93%**
SP 5.2 Health Commodity Management	2,000,000	(855,000)	1,145,000	716,800	**63%**
P6 POLICY, PLANNING, MONITORING AND EVALUATION	**12,728,000**	**(6,102,000)**	**6,626,000**	**3,225,340**	**49%**

Health Information & Mgt	628,000	-	628,000	-	0%
Quality Assurance	900,000	(452,000)	448,000	-	0%
Electronic Medical Records	9,400,000	(5,000,000)	4,400,000	2,878,340	65%
Monitoring & Evaluation Health	950,000	-	950,000	347,000	37%
Research & Development	550,000	(350,000)	200,000	-	0%
Policy & Planning Services	300,000	(300,000)	-	-	
P7 ALCOHOLIC DRINKS AND SUBSTANCE ABUSE CONTROL	**21,465,850**	**(7,150,850)**	**14,315,000**	**7,360,724**	**51%**
Rehabilitation & Treatment	2,300,000	(600,000)	1,700,000	1,297,800	76%
Public Education & Awareness	2,200,000	(1,400,000)	800,000	-	0%
Liquor Licensing	15,915,000	(4,700,000)	11,215,000	5,780,124	52%
Training & Capacity Building	1,050,850	(450,850)	600,000	282,800	47%
P 8 TURKANA LEVEL 6 HOSPITAL	**-**	**18,000,000**	**18,000,000**	**5,328,760**	**30%**
Turkana Level 6 Hospital	-	18,000,000	18,000,000	5,328,760	30%
Sub - Total	**1,383,310,108**	**153,624,281**	**1,536,934,389**	**1,358,029,542**	**88%**
Trade, Cooperatives, Gender & Youth Affairs					
P 2 TRADE DEVELOPMENT AND PROMOTION	**284,700,000**	**(53,058,391)**	**231,641,609**	**192,207,203**	**83%**

SP 2.1 Trade Licensing, Regulations and Control	1,270,000	1,614,714	2,884,714	1,950,421	**68%**
SP 2.2 Region Trade & Export	1,300,000	250,000	1,550,000	767,075	**49%**
SP 2.3 Business Training & Development Services	1,550,000	1,500,000	3,050,000	2,323,362	**76%**
SP 2.5 Trade Research & Policy	3,300,000	500,000	3,800,000	3,376,335	**89%**
SP 2.6 Business Financing & Incubation of MSMEs	1,500,000	500,000	2,000,000	1,777,875	**89%**
SP 2.7 Field Metrology Services	1,900,000	500,000	2,400,000	2,244,486	**94%**
SP 2.8 Consumer Right Education	1,450,000	(200,000)	1,250,000	1,250,000	**100%**
SP 2.9 Standards and Anti-Counterfeit Services	2,270,000	-	2,270,000	1,663,170	**73%**
SP 2.10 Cross Boarder Market Infrastructure Development	111,500,000	(60,000,000)	51,500,000	17,927,812	**35%**
SP 2.11 Industrial Development and Investments	3,700,000	1,000,000	4,700,000	3,633,268	**77%**
SP.2 12 Biashara Fund	150,000,000	1,592,500	151,592,500	151,592,500	**100%**
SP 2.4 Cross boarder Trade	1,600,000	1,000,000	2,600,000	2,584,402	**99%**
SP 2.13 Management of Kakuma Biashara Centre(Operationalization of Biashara Center)	3,360,000	(1,315,605)	2,044,395	1,116,496	**55%**
P 3 CO-OPERATIVE DEVELOPMENT AND MANAGEMENT	**62,194,395**	**10,005,000**	**72,199,395**	**68,049,101**	**94%**
SP 3.1 Cooperative extension and advisory services	5,172,570	3,000,000	8,172,570	7,696,402	**94%**
SP3.2 Co-operative Marketing,Value Addition,Surveys & Research	3,300,000	2,000,000	5,300,000	3,995,369	**75%**

SP3.3 Co-operative Education, Training,Exchange and Ushirika Day Celebration	4,800,000	1,750,000	6,550,000	5,095,467	**78%**
SP3.4 Strengthening of Key Dormant Co-operative Societies	1,800,000	250,000	2,050,000	2,050,000	**100%**
SP3.5 Formulation of Cooperative Policy and Legal Frame Work	1,800,000	1,000,000	2,800,000	1,885,038	**67%**
SP 3.6 Co-operative Enterprise Development Fund and purchase of the fund vehicle	45,321,825	2,005,000	47,326,825	47,326,825	**100%**
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	**30,659,673**	**36,909,451**	**67,569,124**	**57,320,214**	**85%**
SP 1.1 General Administration, Planning and Support Services	30,659,673	36,909,451	67,569,124	57,320,214	**85%**
Gender Promotion	**9,000,000**	**8,500,000**	**17,500,000**	**15,586,629**	**89%**
Gender Empowerment and advocacy	2,994,000	4,750,000	7,744,000	7,204,958	**93%**
Gender Mainstreaming and Coordination	2,350,000	2,250,000	4,600,000	4,015,960	**87%**
Legal Compliance and Redress	2,150,000	1,500,000	3,650,000	3,130,535	**86%**
Promotion of Gender Equality and Empowerment	1,506,000	-	1,506,000	1,235,175	**82%**
Youth Affairs Development	**131,900,000**	**68,143,940**	**200,043,940**	**195,210,143**	**98%**
Youth Coordination and Representation	2,450,000	3,250,000	5,700,000	3,566,974	**63%**
Youth Employment Scheme	2,895,000	1,000,000	3,895,000	2,580,859	**66%**
Youth Rare skills	1,855,000	2,250,000	4,105,000	2,768,370	**67%**
Youth and Women Fund	124,700,000	61,643,940	186,343,940	186,293,940	**100%**

Sub - Total	**518,454,068**	**70,500,000**	**588,954,068**	**528,373,289**	**90%**
Education, Sports and Social Protection					
Social protection programs/ Affirmative Action	**114,819,956**	**12,329,051**	**127,149,007**	**75,788,221**	**60%**
SP 4.2 Turkana County Persons with Disability Development	22,982,535	(200,000)	22,782,535	18,090,580	**79%**
SP 4.3 Marginalized and Minority groups support.	32,020,000	(500,000)	31,520,000	24,238,545	**77%**
SP 4.4 Child Rescue Centers	44,572,923	(5,000,000)	39,572,923	5,339,802	**13%**
Child Care & Protection	15,244,498	18,029,051	33,273,549	28,119,294	**85%**
P 6 SPORTS AND TALENT DEVELOPMENT	**36,926,763**	**22,500,000**	**59,426,763**	**28,229,905**	**48%**
SP 6.1 Sports and Talent Development	8,926,763	22,500,000	31,426,763	28,229,905	**90%**
Stadia	28,000,000	-	28,000,000	-	**0%**
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	**410,556,222**	**2,277,340**	**412,833,562**	**406,012,066**	**98%**
SP 1.1 General Administration, Planning and Support Services	26,337,042	-	26,337,042	19,515,546	**74%**
Turkana Education and Skill Development Fund	384,219,180	2,277,340	386,496,520	386,496,520	**100%**
Vocational Training	**81,420,911**	**-**	**81,420,911**	**52,116,661**	**64%**
Youth Polytechnic Infrastructure	60,600,000	-	60,600,000	32,900,840	**54%**
Training and Development	4,610,000	-	4,610,000	3,896,686	**85%**
Co-Cirricular Activities	3,501,017	-	3,501,017	2,609,241	**75%**
Youth Polytechnics- Conditional	12,709,894	-	12,709,894	12,709,894	**100%**
Public Relations	**2,928,000**	**-**	**2,928,000**	**1,496,000**	**51%**

Publicity	1,220,000	-	1,220,000	604,000	**50%**
Research and Sensitization	1,708,000	-	1,708,000	892,000	**52%**
Early Childhood Education	**644,727,167**	**(150,500,000)**	**494,227,167**	**365,455,867**	**74%**
School Feeding	114,787,478	34,000,000	148,787,478	141,448,116	**95%**
Quality Improvement	6,614,000	-	6,614,000	5,039,000	**76%**
Infrastructure Development	516,124,074	(184,500,000)	331,624,074	212,991,751	**64%**
Support to Pre-Primary Training	7,201,615	-	7,201,615	5,977,000	**83%**
Sub - Total	**1,291,379,019**	**(113,393,609)**	**1,177,985,410**	**929,098,720**	**79%**
Public Service, Administration and Disaster Management					
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**4,178,992,315**	**325,793,700**	**4,547,289,331**	**4,505,738,925**	**99%**
SP 1.1 General Administration, Planning and Support Services-Public Service	4,165,003,815	321,132,400	4,528,639,531	4,488,490,556	**99%**
SP 1.2 General Administration, Planning and Support Services-Administration and Disaster Management	13,988,500	4,661,300	18,649,800	17,248,369	**92%**
P 3 DECENTRALIZES SERVICES	**86,852,658**	**(11,936,700)**	**74,915,958**	**60,555,723**	**81%**
SP 3.1 Operationalization of Sub County Administration Offices	11,755,500	(994,300)	10,761,200	10,313,769	**96%**

SP 3.2 Operationalization of Ward Administration Offices	48,892,458	(13,271,200)	35,621,258	29,647,689	**83%**
SP 3.3 Operationalization of Village Administration Offices	11,600,000	-	11,600,000	11,310,615	**98%**
SP 3.4 Village Council Support Programme	14,604,700	2,328,800	16,933,500	9,283,650	**55%**
P 4 GOVERNANCE AND PUBLIC PARTICIPATION	**15,497,050**	**(1,324,600)**	**14,172,450**	**12,020,409**	**85%**
SP 4.1 Civic Education Programme	2,000,000	(435,600)	1,564,400	964,200	**62%**
SP 4.2 Public Participation and access to information	8,747,050	-	8,747,050	7,411,147	**85%**
SP 4.3 County Dialogue Forum	1,400,000	-	1,400,000	1,378,000	**98%**
SP 4.4 National and County Holidays	2,000,000	(344,500)	1,655,500	1,461,562	**88%**
SP 4.5 Policies design, sensitization and awareness creation	1,350,000	(544,500)	805,500	805,500	**100%**
P 5 DISASTER RISK MANAGEMENT	**323,965,000**	**502,203,027**	**826,168,027**	**814,806,769**	**99%**
SP 5.1 Disaster Preparedness Programmes	2,000,000	-	2,000,000	1,386,860	**69%**
SP 5.2 Disaster Mitigation Programmes	2,000,000	-	2,000,000	1,599,000	**80%**
SP 5.3 Stakeholders coordination and Support Programme	2,000,000	-	2,000,000	1,533,400	**77%**
SP 5.4 Humanitarian Relief Food Programme	317,165,000	502,203,027	819,368,027	809,846,509	**99%**
SP 5.5 Disaster Risk Managemnet Policy	800,000	-	800,000	441,000	**55%**
Inspectorate services	**35,791,620**	**(3,238,718)**	**32,552,902**	**6,512,760**	**20%**

Inspectorate Training Institute	24,105,566	(3,238,718)	20,866,848	-	0%
Dispute Resolution	2,055,390	-	2,055,390	391,000	19%
Capacity Building	2,230,664	-	2,230,664	1,502,800	67%
Inspectorate Services	3,700,000	-	3,700,000	1,720,840	47%
Inspectorate Services Equipment	3,700,000	-	3,700,000	2,898,120	78%
Human resource management	**23,500,000**	**13,007,460**	**36,507,460**	**33,031,321**	90%
Payroll and record management	2,000,000	(500,000)	1,500,000	591,660	39%
Human Resource Development	3,400,000	16,500,000	19,900,000	19,111,780	96%
GHRIS Leave & Performance Module Implementation	2,200,000	-	2,200,000	1,837,761	84%
Digitization and Automation of Human Resource Registry	3,800,000	-	3,800,000	2,875,040	76%
Mainstreaming Public Sector Integrity Programme	4,500,000	(2,065,000)	2,435,000	2,080,131	85%
County performance management	2,300,000	(194,140)	2,105,860	2,105,860	100%
Public Service Week	1,800,000	(311,000)	1,489,000	1,452,691	98%
Records Mgt	1,600,000	(234,400)	1,365,600	1,365,600	100%
HRM	1,900,000	(188,000)	1,712,000	1,610,798	94%
Sub - Total	**4,664,598,643**	**824,504,169**	**5,531,606,128**	**5,432,665,906**	98%
Roads, Transport and Public Works					
P 2: ROAD DEVELOPMENT AND MAINTENANCE	**298,250,000**	**60,000,000**	**358,250,000**	**330,609,516**	92%

Roads maintenance levy fund(RMLF)	191,000,000	100,000,000	291,000,000	273,650,001	**94%**
Construction and Maintenance of Roads	107,250,000	(40,000,000)	67,250,000	56,959,514	**85%**
P 4: PUBLIC WORKS DEVELOPMENT PROGRAM	**88,850,676**	**(11,071,147)**	**77,779,529**	**25,869,934**	**33%**
Public Works Development	88,850,676	(11,071,147)	77,779,529	25,869,934	**33%**
P 3: DEVELOPMENT AND MAINTENANCE OF TRANSPORT	**39,350,000**	**(9,350,000)**	**30,000,000**	**14,080,100**	**47%**
Transport Development and Maintenance	30,000,000	-	30,000,000	14,080,100	**47%**
Professional Capacity Building	9,350,000	(9,350,000)	-	-	
P 1: GENERAL ADMINISTRATION AND SUPPORT PROGRAMME	**125,212,457**	**45,000,000**	**170,212,457**	**145,393,451**	**85%**
SP 1.1 General Administration, Infrastructure and Transport	93,083,737	47,800,000	140,883,737	122,544,368	**87%**
General Administration- Public works	32,128,720	(2,800,000)	29,328,720	22,849,083	**78%**
Sub - Total	**551,663,133**	**84,578,853**	**636,241,986**	**515,953,001**	**81%**
Agriculture, Livestock Development and Fisheries					
P 3 IRRIGATION AND LAND RECLAMATION PROGRAMME	**262,913,482**	**14,300,000**	**277,213,482**	**222,900,782**	**80%**

SP 3.2 Promotion of drip irrigation	119,900,000	64,750,000	184,650,000	184,650,000	**100%**
SP 3.1 Rehabilitation and Expansion of existing Irrigation Schemes	51,000,000	(12,750,000)	38,250,000	13,737,466	**36%**
SP 3.3 Protection of irrigation infrastructure	27,713,482	(12,000,000)	15,713,482	14,256,665	**91%**
SP 3.4 Utilization of Spate Irrigation Technology.	53,100,000	(17,300,000)	35,800,000	8,549,236	**24%**
SP 3.5 Rehabilitation of degraded lands for agricultural and environmental conservation.	1,000,000	(200,000)	800,000	306,500	**38%**
Soil & Water Conservation	10,200,000	(8,200,000)	2,000,000	1,400,915	**70%**
P 9 FISHERIES	**78,700,000**	**15,587,443**	**94,287,443**	**59,449,525**	**63%**
SP 9.1 Development of Fisheries Value Chain, Market Access and Linkages	21,100,000	(19,300,000)	1,800,000	1,400,000	**78%**
Fisheries livelihood support	33,300,000	(100,000)	33,200,000	32,328,368	**97%**
Fisheries Extension Services	2,500,000	(200,000)	2,300,000	1,323,400	**58%**
Fisheries resource management	5,900,000	387,443	6,287,443	5,600,000	**89%**
SP 9.3 Fish Infrastructure Development	10,700,000	(200,000)	10,500,000	644,000	**6%**
SP 9.7 Fisheries policies and regulations	1,000,000	-	1,000,000	100,000	**10%**
Fish Farming & Aquaculture	4,200,000	-	4,200,000	4,080,700	**97%**
Turkana Fish Processing Plant	-	35,000,000	35,000,000	13,973,057	**40%**
P 7 VETERINARY SERVICES	**87,550,000**	**(12,900,000)**	**74,650,000**	**30,834,895**	**41%**

Frame survey	65,000,000	(13,400,000)	51,600,000	22,677,295	**44%**
Fish Stock assessment	3,200,000	700,000	3,900,000	2,600,000	**67%**
Monitoring, Control and Surveillance	16,500,000	(200,000)	16,300,000	3,683,500	**23%**
Resource monitoring facilities	2,850,000	-	2,850,000	1,874,100	**66%**
P 8 LIVESTOCK PRODUCTION	**147,500,000**	**(6,716,318)**	**140,783,682**	**60,854,940**	**43%**
SP 8.1 Development and improvement of Livestock feeds	38,200,000	25,300,000	63,500,000	63,500,000	**100%**
SP 8.2 Livestock extension services	2,600,000	1,000,000	3,600,000	3,184,160	**88%**
SP 8.3 Livestock diversification and breed improvement	19,500,000	(416,318)	19,083,682	3,386,800	**18%**
SP 8.5 Development of Livestock Value Chain, Market Access, Linkages and Bench marking/ Exposure	68,100,000	(29,600,000)	38,500,000	12,345,178	**32%**
SP 8.6 Productivity Infrastructure and enhanced skills development	19,100,000	(3,000,000)	16,100,000	1,606,000	**10%**
P 1: GENERAL ADMINISTRATION AND SUPPORT PROGRAMME	**56,100,000**	**107,508,500**	**163,608,500**	**147,898,474**	**90%**
SP 1.1 General Administration and Support Services- Agriculture, Irrigation and Land Reclamation	22,800,000	106,358,500	129,158,500	120,734,416	**93%**
SP 1.2 General Administration and Support Services- Pastoral Economy and Fisheries	33,300,000	1,150,000	34,450,000	27,164,058	**79%**

Agriculture Programme	**110,708,874**	**19,256,056**	**129,964,930**	**77,542,519**	**60%**
Agricultural Extension	-	200,000	200,000	200,000	**100%**
Agri-nutrition/Urban & peri-urban agriculture	8,100,000	(300,000)	7,800,000	552,600	**7%**
Smart agriculture practices (Innovations/technologies to mitigate	14,200,000	(200,000)	14,000,000	3,325,496	**24%**
Agricultural Sector Development Support Programme (ASDSP)	16,500,000	34,606,056	51,106,056	51,106,056	**100%**
SP 2.1 Agricultural Mechanization Services	27,308,874	(10,100,000)	17,208,874	2,017,768	**12%**
SP 2.2 Agricultural Market Access and Linkages and Value Chain development	1,200,000	(100,000)	1,100,000	1,063,800	**97%**
SP 2.3 Agricultural Extension, Research and Development.	34,900,000	(4,650,000)	30,250,000	11,978,899	**40%**
SP 2.4 Farm inputs Subsidy and Support	3,700,000	(100,000)	3,600,000	2,999,000	**83%**
SP 2.5 Pest Control and Management	4,800,000	(100,000)	4,700,000	4,298,900	**91%**
P 4 NATIONAL AGRICULTURAL & RURAL INCLUSIVE GROWTH PROJECT (NARIGP)	**28,615,338**	**210,654,473**	**239,269,811**	**182,224,519**	**76%**
NARIGP	28,615,338	210,654,473	239,269,811	182,224,519	**76%**

P 5 DROUGHT RESILIENCE IN NORTHERN KENYA PROGRAMME (DRNKP/KFW)	**22,000,000**	**220,000,000**	**242,000,000**	**242,000,000**	**100%**
DRNKP/KfW	22,000,000	220,000,000	242,000,000	242,000,000	**100%**
Sub - Total	**794,087,694**	**567,690,154**	**1,361,777,848**	**1,023,705,654**	**75%**
Tourism, Culture, Natural Resources and Clinate Change.					
General Administration	**35,300,000**	**(11,680,000)**	**23,620,000**	**21,523,530**	**91%**
General Administration, Planning and Support Services	35,300,000	(11,680,000)	23,620,000	21,523,530	**91%**
Tourism destination marketing and promotion	**38,800,000**	**(11,400,000)**	**27,400,000**	**11,175,590**	**41%**
Tourism expos,incentives,conferences and exhibition program	1,500,000	(200,000)	1,300,000	548,800	**42%**
Community Based Tourism products	1,000,000	-	1,000,000	94,000	**9%**
SP 2.3 Support to development of Tourism Products	35,300,000	(11,000,000)	24,300,000	9,910,870	**41%**
Media Campaign and Promotion of Tourism Products and Programmes	1,000,000	(200,000)	800,000	621,920	**78%**
Culture,arts,heritage development,promotion and preservation	**50,200,000**	**32,800,000**	**83,000,000**	**51,020,021**	**61%**

Ushanga Initiative	10,500,000	(1,500,000)	9,000,000	8,271,450	**92%**
Culture Promotion and Preservation	9,700,000	(5,200,000)	4,500,000	3,903,800	**87%**
Annual tourism and cultural festival	30,000,000	39,500,000	69,500,000	38,844,771	**56%**
Culture development and preservation infrastructure	**10,000,000**	**(7,000,000)**	**3,000,000**	**2,973,805**	**99%**
Equipment and Infrastructure Development at Ekalees Centre	10,000,000	(7,000,000)	3,000,000	2,973,805	**99%**
Forestry and wildlife management development and management	**43,600,000**	**(11,100,000)**	**32,500,000**	**14,705,400**	**45%**
Forestry Management and Conservation	4,000,000	-	4,000,000	3,533,400	**88%**
Community Wildlife Conservation	1,500,000	-	1,500,000	603,600	**40%**
Forest Nature Based Development	2,000,000	(200,000)	1,800,000	950,000	**53%**
Forestry Development Infrastructure	33,100,000	(10,000,000)	23,100,000	8,687,600	**38%**
Forestry Protection	1,000,000	-	1,000,000	330,800	**33%**
Prosopis Mgt	2,000,000	(900,000)	1,100,000	600,000	**55%**
P 5: HERITAGE PROMOTION	**2,000,000**	**(100,000)**	**1,900,000**	**711,850**	**37%**
Heritage Devt Promotion & Preservation	1,000,000	-	1,000,000	221,750	**22%**
Arts & Creativity Devt	1,000,000	(100,000)	900,000	490,100	**54%**
Environmental Governance Compliance Conservation Protection & Mgt	**102,410,956**	**139,378,013**	**163,810,956**	**138,438,300**	**85%**

Environmental Governance & Compliance	2,000,000	(100,000)	1,900,000	1,086,132	**57%**
Environmental Protection & Conservation	1,500,000	(200,000)	1,300,000	738,825	**57%**
Plastic Collection Re-use Facility	19,432,943	(3,200,000)	16,232,943	6,408,667	**39%**
Climate Change & Adaptation	79,478,013	142,878,013	144,378,013	130,204,676	**90%**
Mineral Resource Mapping Capacity Building & Mgt	**17,000,000**	**(1,400,000)**	**15,600,000**	**5,034,420**	**32%**
Mineral resource Mapping	1,000,000	1,000,000	2,000,000	1,483,900	**74%**
Management of Mining & Quarrying activities	2,000,000	1,000,000	3,000,000	1,894,120	**63%**
Capacity building in exploitation of Mineral Resources	2,000,000	(400,000)	1,600,000	996,900	**62%**
Extractives Engagement Bills & Policies	3,000,000	(1,000,000)	2,000,000	659,500	**33%**
Artisanal Mining Equipment	9,000,000	(2,000,000)	7,000,000	-	**0%**
Petroleum	**4,700,000**	**(1,100,000)**	**3,600,000**	**2,215,994**	**62%**
Oil and Gas	2,000,000	(600,000)	1,400,000	904,200	**65%**
Establishment of Extractive Sector Regulations & Strategies	2,700,000	(500,000)	2,200,000	1,311,794	**60%**
Energy Development Programme	**63,200,000**	**(15,720,000)**	**47,480,000**	**38,347,867**	**81%**
Renewable Energy Development	30,700,000	(4,220,000)	26,480,000	25,420,197	**96%**
SP 11.2 Rural Street Lighting	24,500,000	(11,500,000)	13,000,000	4,989,320	**38%**

SP 11.3 Energy Efficiency and Conservation	8,000,000	-	8,000,000	7,938,350	**99%**
Sub - Total	**367,210,956**	**112,678,013**	**401,910,956**	**286,146,777**	**71%**
Lands, Physical Planning and Urban Areas Management					
P3: PHYSICAL PLANNING SERVICES	**89,300,000**	**(5,000,000)**	**84,300,000**	**42,045,602**	**50%**
Delineation & adjudication of community land	5,500,000	(500,000)	5,000,000	2,682,000	**54%**
SP 3.1 Physical Planning Services	83,800,000	(4,500,000)	79,300,000	39,363,602	**50%**
P 4: URBAN AREAS MANAGEMENT	**65,500,000**	**(29,195,064)**	**36,304,936**	**9,759,100**	**27%**
SP 4.2 Waste Management	22,000,000	(7,195,064)	14,804,936	2,776,500	**19%**
SP 4.1 Management of Urban Areas	42,500,000	(22,000,000)	20,500,000	6,682,600	**33%**
SP 4.3 Proposed Kakuma-Kalobeyei Municipality	1,000,000	-	1,000,000	300,000	**30%**
P 5: COUNTY HOUSING PROGRAMME	**16,600,000**	**-**	**16,600,000**	**142,800**	**1%**
SP 5.1 Housing	16,600,000	-	16,600,000	142,800	**1%**
Land Governance	**72,260,517**	**(12,000,000)**	**60,260,517**	**30,372,700**	**50%**
Land Policies	72,260,517	(12,000,000)	60,260,517	30,372,700	**50%**
General Administration	**25,300,000**	**2,000,000**	**27,300,000**	**23,578,000**	**86%**

General Administration, Planning and Support Services - LandsGeneral Administration, Planning and Support Services - Lands	25,300,000	2,000,000	27,300,000	23,578,000	**86%**
Sub - Total	**268,960,517**	**(44,195,064)**	**224,765,453**	**105,898,202**	**47%**
County Assembly					
General Administration, Planning and Support Services	**949,396,750**	**198,792,843**	**1,148,189,593**	**-**	**0%**
Finance and Shared Services	750,396,217	200,367,843	950,764,060	-	**0%**
Hansard Research and information services	13,200,533	2,000,000	15,200,533	-	**0%**
County Assembly Service Board.	17,800,000	(3,575,000)	14,225,000	-	**0%**
Infrastructure Devt & Support Services	168,000,000	-	168,000,000	-	**0%**
PROGRAMME 2: LEGISLATIVE SEVICES	**19,623,059**	**4,325,000**	**23,948,059**	**-**	**0%**
SP 2.1: Legislatives Services	7,860,000	(1,175,000)	6,685,000	-	**0%**
SP 2.2: Office of the Speaker	10,563,059	5,500,000	16,063,059	-	**0%**
SP 2.3 Partnerships and Donor Engagement	1,200,000	-	1,200,000	-	**0%**
PROGRAMME 3: OVERSIGHT	**52,930,354**	**24,400,000**	**77,330,354**	-	**0%**
SP 3.1 Committee Services	52,429,821	24,400,000	76,829,821	-	**0%**
SP 3.2 Audit and M&E	500,533	-	500,533	-	**0%**
				-	

Sub - Total	**1,021,950,163**	**227,517,843**	**1,249,468,006**	**-**	**0%**
County Public Service Board					
General Administration, Planning and Support Services	**42,503,316**	**7,632,400**	**50,135,716**	**40,148,975**	**80%**
SP 1.1 General Administration, Planning and Support Services-Public Service	42,503,316	7,632,400	50,135,716	40,148,975	**80%**
P 3 ICT INFRASTRUCTURE	**7,099,300**	**4,621,476**	**11,720,776**	**9,374,039**	**80%**
SP 3.1 Data Centre /Collocation of Systems & Change Management Initiative for ICT	2,520,765	550,000	3,070,765	2,195,660	**72%**
SP 3.2 Systems Research & Development on ICT Standard, Guidelines and Approaches	1,697,659	520,000	2,217,659	1,670,713	**75%**
SP 3.3 Monitoring and Evaluation for ICT Programming	1,690,876	3,551,476	5,242,352	4,971,906	**95%**
SP 3.4 Formulation and Development of TCPSB Boardroom ICT Infrastructure	1,190,000	-	1,190,000	535,760	**45%**
Human resource	**14,400,000**	**4,420,000**	**18,820,000**	**16,383,991**	**87%**
Scheme of service	1,600,000	-	1,600,000	1,522,500	**95%**
Performance Appraisal	3,390,000	1,590,000	4,980,000	4,980,000	**100%**
Enhancing Leadership In County Public Service	1,570,900	-	1,570,900	1,344,900	**86%**
Review and Development of HR Policies	1,800,000	-	1,800,000	1,304,000	**72%**
Human Resource Development/Career Progression	1,406,531	2,830,000	4,236,531	4,236,531	**100%**

Performance Management Monitoring	985,430	-	985,430	498,000	**51%**
Development of Database Filing System	1,150,725	-	1,150,725	1,010,000	**88%**
County Public Serce Pre-Retirement Sensitization	1,198,760	-	1,198,760	698,060	**58%**
Evaluation of Different Cadres of Employees(Promotion,Re-Designat	1,297,654	-	1,297,654	790,000	**61%**
Quality management system programming	**5,000,700**	**(450,220)**	**3,050,480**	**2,956,080**	**97%**
Quality Management Systems Development & Establishment	1,500,000	-	1,500,000	1,262,116	**84%**
QMS Audit /Routine Inspection	1,609,020	(634,520)	974,500	880,100	**90%**
Documentation/Record Management For QMS	1,891,680	184,300	2,075,980	2,075,980	**100%**
County Internship Programme	**21,000,000**	**15,800,600**	**36,800,600**	**36,727,134**	**100%**
County Internship Programme	21,000,000	15,800,600	36,800,600	36,727,134	**100%**
P 6 COUNTY PUBLIC SERVICE EXIT PROGRAMME	**7,000,000**	**23,324,582**	**30,324,582**	**12,514,818**	**41%**
SP 6.1 County Public Service Ministerial & Department Audit	1,400,000	(400,000)	1,000,000	875,000	**88%**
Public Evaluation on County Public Service Board Performance &Cus	2,000,000	20,674,582	22,674,582	5,389,802	**24%**
Human Resource Conference & Symposium	2,000,000	2,300,000	4,300,000	4,111,466	**96%**
Exit Meetings Per Department	1,600,000	750,000	2,350,000	2,138,550	**91%**

P 5 COUNTY PUBLIC SERVICE GOVERNANCE & COMPLIANCE	**8,100,000**	**137,044**	**8,237,044**	**7,623,847**	**93%**
SP 5.3 Establishment of Structures for Stakeholder Engagement	1,600,987	1,390,000	2,990,987	2,799,620	**94%**
SP 5.1 Strategic planning (strategic plan reviews, strategy meetings and concepts).	1,808,987	177,000	1,985,987	1,572,800	**79%**
SP 5.2 Management of Dials(Trainings, Research & Sensitization).	2,789,876	(889,876)	1,900,000	1,900,000	**100%**
SP 5.4 Sensitization of County Employees	1,900,150	(540,080)	1,360,070	1,351,427	**99%**
Sub - Total	**105,103,316**	**55,485,882**	**159,089,198**	**125,728,885**	**79%**
Lodwar Municipality					
General Administration, Planning and Support Services	**238,609,678**	**(37,936,971)**	**200,672,707**	**118,479,258**	**59%**
General Admin Planning and Support Services	47,566,997	7,800,000	55,366,997	46,369,031	**84%**
Municipal Planning	10,522,565	(800,000)	9,722,565	5,113,307	**53%**
Municipal Services	180,520,116	(44,936,971)	135,583,145	66,996,920	**49%**
Sub - Total	**238,609,678**	**(37,936,971)**	**200,672,707**	**118,479,258**	**59%**
Total	**12,807,305,993**	**5,638,797,965**	**18,409,129,261**	**14,904,144,891**	**81%**

16. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement od receipts and payments when the related monies from the sale are received by the entity.

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) 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.

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) 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 30th June 2023, this amounted to KShs 273,487,762 compared to KShs 171,744,165 in prior period as indicated on note 19. / (There were no other restrictions on cash during the year)

Significant Accounting Policies (Continued)

h) Impresses and Advances

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.

i) Third Party Deposits and Retention

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.

j) Non-current assets

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

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

Significant Accounting Policies (Continued)

l) 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 County Executive 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 8 of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 22nd June 2022 and assented on 29th June 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 17 explaining the nature and amounts.

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

a) Control the other party or

b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Relates party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

17. Notes to the Financial Statements

1. Transfer from the CRF

Description	2022/2023 Kshs	2021/2022 Kshs
Total exchequer releases for quarter 1	727,450,650	1,370,391,044
Total exchequer releases for quarter 2	3,731,038,499	2,290,524,413
Total exchequer releases for quarter 3	3,721,454,918	2,399,954,286
Total exchequer releases for quarter 4	6,549,343,828	3,901,203,968
Total	**14,729,287,895**	**9,962,073,711**

2. Miscellaneous Receipts

Description	2022/2023 Kshs	2021/2022 Kshs
Insurance Recoveries	-	-
Other Receipts (Specify)	-	-
Total	-	-

3. Compensation of Employees

Description	2022/2023 Kshs	2021/2022 Kshs
Basic salaries of permanent employees	3,119,129,605	3,324,930,919
Basic wages of temporary employees	122,297,750	22,209,391
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	1,044,724	329,800
Employer contribution to compulsory national health insurance schemes	49,015,800	53,124,000
Pension and other social security contributions	491,049,288	421,373,699
Social benefit schemes outside government	-	-
Other personnel payments	393,521,652	372,541,000
Total	**4,176,058,819**	**4,194,508,809**

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

Description	2022/2023 Kshs	2021/2022 Kshs
Utilities, supplies and services	58,070,746	23,874,682
Communication, supplies and services	5,708,951	12,853,508
Domestic travel and subsistence	1,415,061,795	1,049,478,442
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	45,563,080	6,951,715
Rent and Rates	17,277,163	16,163,823
Training expenses	38,226,995	4,772,610
Hospitality supplies and services	202,055,465	48,657,226
Insurance costs	463,548,253	258,867,505
Specialized materials and services	637,564,296	493,547,442
Office and general supplies and services	177,580,407	461,486,377
Fuel, oil and lubricants	208,880,819	108,572,768
Other operating expenses (including bank charges)	872,040,780	373,143,341
Routine maintenance – vehicles and other transport equipment	124,246,546	55,396,327
Routine maintenance – other assets	50,089,117	44,307,097
Total	**4,315,914,413**	**2,958,072,863**

5. Subsidies

Description	2022/2023 Kshs	2021/2022 Kshs
Subsidies to Public Corporations	-	-
See List Attached	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises	-	-
See List Attached	-	-
(Insert Name)	-	-
Total	-	-

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

Description	2022/2023 Kshs	2021/2022 Kshs
Transfers to county government entities		
Turkana County Emergency Fund(REC)	647,871,491	100,000,000
Turkana Car Loan and Mortgage	50,000,000	-
Turkana County Assembly	-	-
Turkana County Skills & Development Fund(REC)	386,496,520	374,000,000
Turkana County Covid19 Emergency (ReC)	30,000,000	50,000,000
Co-Operative Enterprise Devt Fund (Devt)	45,321,825	30,000,000
Turkana County Youth and Women Empowerment	181,643,940	100,000,000
Turkana County Biashara Fund (Devt)	151,592,500	140,000,000
Turkana County Climate Change Fund	153,978,013	-
Turkana County Water Service Fund	71,177,290	-
Lodwar District Hospital	14,000,000	-
Lodwar Municipality	74,672,605	-
Turkana County Revenue Fund	87,052	-
Transfers to other entities	-	-
World Vision Kenya	8,615,043	-
Team and Team International Kenya	3,885,103	-
Practical Action	4,201,621	-
Total	**1,823,543,002**	**794,000,000**

7. Other Grants and Transfers

Description	2022/2023 Kshs	2021/2022 Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	1,381,902,838	167,122,586
Emergency Locust Response Project (ELRP)	118,968,123	34,149,535
Road Maintenance Levy Fund	16,025,732	-
National Agriculture Rural Inclusive Growth Project (NARIG)	193,575,892	112,159,296
Kenya Devolution Support Programme (KDSP)	75,106,432	34,146,390
User fees	-	-

THS-World Bank	51,019,425	177,526,241
Kenya Urban Support Programme	60,920,251	-
Youth Polytechnic support grant	26,459,788	-
DANIDA - Universal Healthcare in Devolved Units Programme	32,677,800	-
Turkana County Covid19 (Rec)	-	55,946,061
ASDSPII	44,425,324	2,798,094
Drought Resilience Programme in Northen Kenya (DRPNK)	19,606,782	9,814,708
Total	**2,020,688,388**	**593,662,911**

8. Social Security Benefits

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	**-**	**-**

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	2022/2023	2021/2022
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	397,413,630	457,737,087
Refurbishment of buildings	115,233,914	69,809,220
Construction of roads	344,054,965	408,749,308
Construction and civil works	514,741,353	201,699,954
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	181,263,571	17,304,483
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	80,666,595	23,583,345
Purchase of office furniture and general equipment	84,990,968	43,620,982
Purchase of specialized plant, equipment and machinery	93,091,473	28,300,244
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	346,298,966	22,216,138
Research, studies, project preparation, design & supervision	64,370,985	38,023,197
Rehabilitation of civil works	179,179,693	98,930,293
Acquisition of strategic stocks and commodities	-	18,076,200
Acquisition of ICT Equipment's	83,319,221	46,127,618
Acquisition of land	31,035	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	**2,484,656,370**	**1,474,178,070**
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**2,484,656,370**	**1,474,178,070**

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

11. Repayment of Principal on Domestic Lending and On-Lending

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

12. Other Payments

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments (specify/breakdown)	83,283,899	96,138,806
Total	**83,283,899**	**96,138,806**

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022/2023	2021/2022
			Kshs	Kshs
CBK,Turkana County Recurrent,Ksh	1000171286	Recurrent	5,792,425	251
CBK,Turkana County Development Account,Ksh	1000171243	Development	12,016,630	86,801
CBK,Turkana County Deposit,Ksh	1000244267	Deposits	273,487,762	128,370,454
CBK,Turkana County Fuel Levy Fund,Ksh	1000299657	Development	4,918,125	29,087,591
CBK,Turkana County Rbf Special Purpose,Ksh	1000299665	Recurrent	3,472,946	58,058,679
CBK,Turkana County Nat Agr Ru Gr Inc Pr,Ksh	1000365552	Development	-	74,319,964
CBK,Turkana County Village Youth Poly,Ksh	1000369361	Recurrent	4,397	1,044,397
CBK,Turkana County Animal Health Project,Ksh	1000378115	Recurrent	22,836	22,836
CBK,Turkana County Covid 19 Cond Gra Acc,Ksh	1000455567	Recurrent	23,461,891	38,344,291
CBK,Turkana County Agr Sec Dev S.Pr Ii,Ksh	1000389079	Development	11,348,754	9,603,884
CBK,Turkana County Kenya Devol S.Pr,Ksh	1000392916	Development	52,060,292	127,166,723
CBK,Turkana County Gratuity Account,Ksh	1000395095	Development	-	-
CBK,Lodwar Municipality Uig,Ksh	1000398019	Development	-	-

CBK,Lodwar Municipality Udg,Ksh	1000411732	Development	16,784,059	-
CBK,Turkana County Emergency Locust Res,Ksh	1000526677	Development	2	46,573,981
CBK,Turkana County Drought Reg.Fund Res,Ksh	1000528788	Development	-	-
CBK,Turkana County Climate Change Fund,Ksh	1000544268	Development	11,000,000	-
CBK,Turkana County Primary Health Care,Ksh	1000573635	Recurrent	-	-
KCB,Lodwar Municipality Udg Account,Ksh	1262996260	Development	370	-
KCB,Emergency Locust Response Project (Elrp),Ksh	1234706948	Development	28,138,251	-
KCB,Lodwar Municipality Uig Gr,Ksh	1262995833	Recurrent	11,919	-
KCB,Turkana County Kenya Devol S.Pr,Ksh	1234706938	Recurrent	87,158	87,410
KCB,Turkana County Development Account,Ksh	1145990339	Development	265	1,582
KCB,Tcg Finance And Planning Imprest,Ksh	1157497373	Recurrent	1,849,143	-
KCB,Heal Care Services Turkana Dist,Ksh	1107592151	Recurrent	-	7
KCB,Turkana County Persons With Disability,Ksh	1241301921	Recurrent	1,500	-
KCB,Turkana County Narig Project Account,Ksh	1231014822	Development	111,831,374	74,319,964
KCB,Turkana County Imprest Account,Ksh	1140763822	Recurrent	2,359,305	1,461,915
KCB,Turkana County Alcoholic Drinks,Ksh	1225118484	Recurrent	1,012,505	30,200
KCB,Turkana County Government,Ksh	1233099019	Recurrent	4,088	88,469

KCB,Turkana Agric Sector Dev Support,Ksh	1237533856	Development	35,147,981	30,346,625
KCB,Turkana County Drought Res(Drpnkp),Ksh	1265408246	Development	5,762,679	3,369,461
Total			**600,576,655**	**622,385,485**

13 B Cash in Hand

	2022/2023	2021/2022
	Kshs	**Kshs**
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	**-**	**-**

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2022/2023	2021/2022
	Kshs	**Kshs**
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	**-**	**-**

14. Outstanding imprests and advances

Description	**2022/2023**	**2021/2022**
	Kshs	**Kshs**
Government Imprests	113,352,165	170,521,036
Government Imprests-NARIG Project	5,864,301	-
Clearance accounts	-	-
Total	**119,216,466**	**170,521,036**

Breakdown of Imprest and Salary Advance per Department	**2022/2023**	**2021/2022**
Imprest	**Kshs**	**Kshs**
Department		
Public Service Board	3,387,400	-
Education	16,651,494	19,886,685
Finance	2,804,042	1,302,450
Health	13,438,450	28,820,230
Land	18,686,830	21,213,566
Municipality	2,735,575	-
County Attorney	277,240	4,243,250
Deputy Governor	1,358,400	860,190
Office of the Governor	38,601,645	62,713,065
Economic Planning	2,138,500	3,613,300
Roads	252,000	868,600
Tourism	5,576,500	9,848,230
Trade	2,888,190	1,916,400
Water	4,555,900	1,366,920

Agriculture	-	291,330
Pastoral	-	1,752,815
Public Service and Disaster Management	-	11,824,005
NARIG	5,864,300	-
Sub-Total	**119,216,466**	**170,521,036**
`		
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	**119,216,466**	**170,521,036**

Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2022/20223	2021/2022
	Kshs	Kshs
Deposits	-	-
Retention Monies	273,487,762	171,744,165
Total	**273,487,762**	**171,744,165**
Ageing analysis for	273,487,762	171,744,165

Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative	% of the Total
Under one year	74,153,176	-	1,711,056	-
1-2 years	1,711,056	-	93,513,940	1
2-3 years	93,513,940	-	76,519,168	-
Over 3 years	104,109,590	-	-	-
Total (tie to above total)	**273,487,762**	-	**171,744,165**	-

16. Fund Balance Brought Forward

	2022/2023	2021/2022
	Kshs	Kshs
Bank Accounts	622,385,485	901,578,559
Cash in Hand	-	-
Outstanding Imprests and Advances	170,521,036	102,550,132
Third party deposits and retention	(171,744,165)	(234,478,586)
Total	**621,162,356**	**769,650,105**

17. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods 2022/2023	Adjusted ** Balance b/f 2021/2022
Description Of the Error	**Kshs**	**Kshs**	**Kshs**
Bank Account Balances	-	-	-
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Others (Specify)	-	-	-
Total	-	-	-

Notes to the Financial Statements (Continued)

18. Increase/ (Decrease) in Outstanding Imprests and Advances

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
Imprest and Advances as at 1st July (A)	170,521,036	102,550,132
Imprest and Advances as at 30th June (B)	119,216,466	170,521,036
Increase)/ Decrease in Imprest and Advances (C=(B-A))	**(51,304,570)**	**67,970,904**

19. Increase/ (Decrease) in Deposits and Retention

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
Deposits and Retention s as at 1st July (A)	171,744,165	234,478,586
Deposits and Retention as at 30th June (B)	273,487,762	171,744,165
Increase/ (Decrease) in Deposits and Retentions C= B-A	**101,743,597**	**(62,734,421)**

20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f FY 2023 2024
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Construction of Buildings	361,108,154	30,112,794	303,131,706	33,406,921
Construction of Civil Works	442,820,075	72,597,484	305,663,397	96,434,073
Supply of Goods	715,726,419	89,954,981	751,750,918	76,098,115
Supply of Services	495,541,516	315,693,340	760,038,289	197,031,345
Total	**2,015,196,164**	**508,358.599**	**2,120,584,309**	**402,970,454**

2. Pending Staff Payables (See Annex 3)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Other Important Disclosures

3. Other Pending Payables (See Annex 4)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2022/2023	2021/2022
Description		**Kshs**	**Kshs**
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs-World Vision Kenya	-	-
NGOs-Team and Team International Kenya	-	-
NGOs-Practical Action	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
Goods	-	-
Services	-	-
Total	-	-

Other Important Disclosures

e) Purpose and use of external assistance.

Description	2022/2023 Kshs	2021/2022 Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

f) External Assistance paid by Third Parties on behalf of the County Executive by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

Description	2022/2023 Kshs	2021/2022 Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures

5. Payments by Third Party on Behalf of the County Executive

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	2022/2023	2021/2022
Description	**Kshs**	**Kshs**
National Government-Lease on Medical Equipment	110,638,298	153,297,872
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	**110,638,298**	**153,297,872**

5.2 Classification of payments made by Third Parties by Nature of expenses.

Description	**Insert Current FY**	**Insert Comparative FY**
	Kshs	**Kshs**
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	110,638,298	153,297,872
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	**110,638,298**	**153,297,872**

Other Important Disclosures

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 Executive:

i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.

ii) County Ministries and Departments.

iii) The National Government.

iv) Other County Governments Entities and

v) State Corporations and Semi-Autonomous Government Agencies

Related party transactions

	FY 2022-2023	FY 2021-2022
	Kshs	**Kshs**
Key Management Compensation (Governor, CEC		
Members And Cos)	77,983,270	110,348,772
	77,983,270	**110,348,772**
Transfers To Related Parties		
Turkana County Emergency Fund(REC)	647,871,491	100,000,000
Turkana Car Loan and Mortgage	50,000,000	-
Turkana County Assembly	-	990,390,538
Turkana County Skills & Development Fund(REC)	386,496,520	374,000,000
Turkana County Covid19 Emergency (ReC)	30,000,000	-
Co-Operative Enterprise Devt Fund (Devt)	45,321,825	130,000,000
Turkana County Youth and Women Empowerment	181,643,940	-
Turkana County Biashara Fund (Devt)	151,592,500	140,000,000
Turkana County Climate Change Fund	153,978,013	-
Turkana County water Services Fund	71,177,290	-
Lodwar District Hospital	14,000,000	-
Transfer to the council of governors	2,000,000	-
Transfer to FCDC	-	-
	1,734,081,579	**1,734,390,538**
Total Transfers To Related Parties	**1,812,064,849**	**1,844,739,310**
Transfers From Related Parties		
Transfers From the CRF	14,729,287,895	9,947,896,996
Total Transfers From Related Parties	**14,729,287,895**	**9,947,896,996**

Other Important Disclosures

7. Establishment of other County Government Entities

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

Entity	Date Established/Date Taken Over	Location	Accounting Officer Responsible
Turkana County Covid19 Emergency Re	2020	Ministry Of Finance And Economic Planning	James Ilikwel
Turkana County Emergency Fund(REC)	2016	Ministry Of Finance And Economic Planning	James Ilikwel
Turkana County Water Service Fund	2022	Ministy of Water	Ekai Etom
Turkana Car Loan And Mortgage	2016	Ministry Of Public Service, Administration And Disaster Management	James Ilikwel
Turkana County Skills & Development Fund	2014	Ministry Of Education, Sports And Social Protection	Moses Etelej
Turkana County Youth And Women Empowerment	2014	Ministry Of Trade, Gender And Youth Affairs	Joseph Epuu
Co-Operative Enterprise Devt Fund(Devt)	2014	Ministry Of Trade, Gender And Youth Affairs	Samuel Ekaale
Turkana County Biashara Fund(Devt)	2014	Ministry Of Trade, Gender And Youth Affairs	Samuel Ekaale
Turkana County Climate Change Fund	2021	Ministry Of Tourism,Culture And Natural Resources	Joseph Ekalale

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year, amounts relating to leased medical equipment was Kshs **110,638,298** and Kshs **153,297,872** for the previous Financial year.

9. Contingent Liabilities

Contingent Liabilities	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Court Case Against the Entity	50,438,878	523,389,211
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Total	**50,438,878**	**523,389,211**

18. Progress On Follow Up On Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	**Unsupported Payments** The statement of receipts and payments reflects expenditure of Kshs.2,958,072,863 for use of goods and services as disclosed in Note 5 to the financial statements.	All payments under review have been supported	Resolved	Done
2	Unsupported Motor Vehicle Insurance Kshs.18,213,363 paid to an insurance service provider for insurance services for motor vehicles	All payments under review have been supported	Resolved	Done
3	Variance Between Statement of Cashflows and Notes	Corrections in the Financial statements was done and the error is now resolved	Resolved	Done
4	Accuracy and Payment of Pending Bills	Corrections in the Financial statements was done and the error is now resolved	Resolved	Done
	Other Matter			
1	Unresolved Prior Year Issues	Management has put internal controls and teams to work	Ongoing	30.06.2024

		on resolving all prio year issues		
2	Budgetary Control and Performance	Management has put more controls on spending to ensure we spend as per the budget	Resolved	Done
3	Error in Statement of Budget Execution by Programmes and Sub-Programmes	Corrections in the Financial statements was done and the error is now resolved	Resolved	Done
1	Failure to Observe Fiscal Responsibility on County Executive Expenditures	Management has put internal controls to monitor budgetary spending.	Ongoing	Ongoing
2	Project Implementation Status -	Management has put internal controls to track implementation of all county projects.	Ongoing	Ongoing
2.3	Accounts Receivable - Outstanding Imprest	Management has put internal controls to track surrender of imprest	Ongoing	Ongoing
3.4	Non-preparation and Submission of the Consolidated Financial Statements	We have submitted Consolidated FS for FY 2022 2023	Resolved	Done
4.5	Failure to Maintain Assets Register	Budget and Asset team has been set up to track all county assets	Resolved	2024
5.6	Treasury HQ Purchase of Generator for the County Headquarters	Management has put measures in place to complete the project	Ongoing	30.06.2024
6.7	Completion of Kataboi Eco Lodge	Management has put measures in place to complete the project	Ongoing	30.06.2024
7.8	Borrowing from County Funds	Most of the funds borrowed have been refunded. Management has	Ongoing	Ongoing

		put strict measures to manage cashflow within the Financial year		
8.9	**Compensation of Employees-** Employees Earning Less than a Third of Basic Salaries	Management has put measures in place to ensure no staff is paid less than a third of his basic salary	Ongoing	Ongoing
9.2	**Compensation of Employees** -Failure to Observe One Third Rule on Staff Composition and Recruitment	Management has put measures in place to ensure we comply with the law	Ongoing	Ongoing
9.10	Construction of Kalokol Resource Centre	Management has put measures in place to complete the project	Ongoing	Ongoing
10.11	Construction of Plastic Re-Use Facility	Management has put measures in place to complete the project	Ongoing	Ongoing
11.12	Construction of Chain-Link Fence and Water Distribution at Kerio Breeding Centre	Management has put measures in place to complete the project	Ongoing	Ongoing
12.13	Failure to Settle Pending Bills	Management has put measures in place to verify and pay all eligible pending bills	Ongoing	Ongoing
	Failure to Operationalize Public Finance Management Standing Committee	Management has put measures in place to operationalize management standing committee	Ongoing	Ongoing

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County Executive Committee Member – Finance and Economic Planning

Date 6/12/2023

19. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period 20xx	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	727,450,650	3,731,038,499	3,601,990,388	6,314,541,018	14,375,020,555
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	11,204,203.00	-	11,204,203
World Bank – THUSCP	-	-	-		-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	54,727,047.90	155,480,180	210,207,228
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	13,423,184	8,796,812	22,219,996
Kenya Climate Smart Agriculture Project (KCSAP)	-	-		-	-
Water and Sanitation Development Project	-	-	-	-	-
(IDA) World Bank Credit-Financing Localy Led Climate Programm (FFLOCA) CCIS Grant	-	-		11,000,000	11,000,000

KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation and Irrigation	-	-	-	-	-
Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-	40,110,095	59,525,818	99,635,913
Allocation Kenya Devolution Support Programme (KDSP) Level 1 (WB)	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-
Total	**727,450,650**	**3,731,038,499**	**3,721,454,918**	**6,549,343,828**	**14,729,287,895**

Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings								
Landmark Holdings Limited	21	Construction Of County Headquarters	156,562,939	156,562,939		156,562,939	-	
Lapur Trading And Investments Ltd	10	Construction Of Namoruakwaan Ecde	4,904,760	4,904,760		4,904,760	-	
Bilsan Telecommunication Ltd	98	Routine Maintenance Of Lodwar Baptism Church Natotol Village	4,830,000	4,830,000		4,830,000	-	
Nangorikitoe Investment Ltd	90	Renovation Of Ecde	4,756,000	4,756,000		4,756,000	-	
Kalokineimoe Supplies And Construction Co Ltd	28	Construction Of Ecde At Kimabur	4,291,450	4,291,450		4,291,450	-	
Kasuroi Investment Ltd	39	Construction Of Katilu Dispensary	3,978,958	3,978,958		3,978,958	-	
Tooko Tosipi Investment Ltd	145	Namon Dispensary And Namon Primary School	3,955,000	3,955,000		3,955,000	-	
Trevyion Eneterprise Ltd	147	Construction Of Theatre In Lokichar Ward	3,856,430	3,856,430		3,856,430	-	
Saleyama Building And Civil Construction Co Ltd	107	Construction Of New Ecde At Apuu In Songot Ward	3,809,950	3,809,950		3,809,950	-	
Main Street Kanam Traders Ltd	136	Construction Of Kadopa Dispensary	3,559,941	3,559,941		3,559,941	-	
Amwalu Contractors Ltd	33	Renovation Of Lokichogio Vocational	3,300,000	3,300,000		3,300,000	-	
Kadiaka Constractors And Supplies Ltd	63	Construction Of Lotiman Ecde	3,294,127	3,294,127		3,294,127	-	
Aminit Supplies And Contractors Ltd	18	Construction Of Lorugum Resource Centre	3,163,896	3,163,896		3,163,896	-	

World Systems Engineering Works Ltd	71	Refurbishment Of Former County Guest House In Kakuma	2,904,141	2,904,141		2,904,141	-	
Epat Enterprise Ltd	10	Renovation Of Namorupus Ecde	2,900,000	2,900,000		2,900,000	-	
Ewoi Buildings Limited	30	Construction Of Perimeter Fence	2,898,702	2,898,702		2,898,702	-	
Napitau Company Ltd	26	Renovation Of Rcea Ecde Inkaptir	2,890,000	2,890,000		2,890,000	-	
Kangirisae Supplies Limited	28	Construction Of Kaamekui Ecde	2,877,649	2,877,649		2,877,649	-	
Geocell Co Ltd	59	Construction Of Lomil Ecde	2,749,725	2,749,725		2,749,725	-	
Itwaan Investments Limited	26	Construction Of Kapua Ecde	2,401,242	2,401,242		2,401,242	-	
Kapel Enterprises Limited	2	Construction Of Cess Offices At Loya Market	2,357,450	2,357,450		2,357,450	-	
Logilae Transport And Supplies Limited	7	Construction Of Katilu Health Facility	2,319,475	2,319,475		2,319,475	-	
Ngide Eyanae Gen. Construction Co Ltd	66	Construction Of Lomeyaukinon Dispensary At Lobokat Ward	2,200,000	2,200,000		2,200,000	-	
Hyneciata Limited	34	Construction Of Classrooms At Lorugum Vtc	2,015,135	2,015,135		2,015,135	-	
Loreeman Company Ltd	51	Construction Of Naurenpuu Cess Point	1,975,840	1,975,840		1,975,840	-	
Galoma Contractors And Transport Co Ltd	32	Construction Of New Model Ecde At Lochwaa	1,645,471	1,645,471		1,645,471	-	
Baross Investment Ltd	49	Maintenance Of Namorupus -Puch -Loima	1,638,707	1,638,707		1,638,707	-	
Moru Egilae Construction Limited	16	Rennovation Of Lokalalio Dispensary	1,500,000	1,500,000		1,500,000	-	
Lokhone Constructors And Transport Ltd	38	Construction Lomeleku Dispensary	1,441,307	1,441,307		1,441,307	-	
Sena Gen.Construction And Supplies Co Ltd	68	Construction Of Ecde At Kobuin	1,324,991	1,324,991		1,324,991	-	
Napalakipor Investments Limited	8	Construction Of Namoruakwaak Dispensary	1,105,770	1,105,770		1,105,770	-	

Kalokineimoe Supplies Limited	13	Rennovation Works Lomil Dispensary	995,570	995,570		995,570	-	
Lowatat Contractors Limited	40	Retention For Construction Of Kangitit Dispensary	991,101	991,101		991,101	-	
Tetelei Construction And Supplies Ltd	41	Construction Of Lochor Ereng Dispensary	976,989	976,989		976,989	-	
Etobob Company Limited	11	Construction Of Napetao Dispensary	925,740	925,740		925,740	-	
Ngapakin Contractors Limited	43	Retention For Construction Of Naurenpetet Dispensary	912,661	912,661		912,661	-	
Kakerita Contractors Ltd	127	Renovation Loroo Dispensary	910,000	910,000		910,000	-	
Kalma Investments Limited	4	Rennovation Of Cess Office At Kataboi	798,000	798,000		798,000	-	
Etobob Company Limited	50	Retention For Proposed Napetao Dispensary	790,720	790,720		790,720	-	
Kopuai Construction Limited	20	Construction Of Kalobeyei Cess Station	780,000	780,000		780,000	-	
Silale Moonlight Investment Ltd	130	Renovation Of Dicece Gate And Main Offcie	747,185	747,185		747,185	-	
Egong Trading Company Limited	42	Retention For Construction Of Chokchok Dispensary	679,375	679,375		679,375	-	
Seel Suppliers And Contractors Ltd	2	Completion Of Kaemaruk Ecde	678,920	678,920		678,920	-	
Akibak Gen. Construction And Supplies Ltd	103	Construction Of Lokitoliwo	650,000	650,000		650,000	-	
Kuchilkuchil Building Contractors	129	Construction For Kobuin Primary At Nakalale	613,106	613,106		613,106	-	
Ekisil Investments Limited	29	Upgrading Of Lokichar Market	350,000	350,000		350,000	-	
Nakebusean Co Ltd	106	Construction Of Staff House At Kalobeyei	326,413	326,413		326,413	-	

Liwan Limited	482	Second Payment For Proposed Renovation Of Tourist Information Center At The African Court In Lodwar	4,094,803	4,094,803		4,094,803	-	
Sense Network Consultant		Being 3rd Payment	8,998,112	8,998,112		8,998,112	-	
Napeget Investment & General Supplies Ltd	1518	Construction Of Loyoro Dispensary	4,500,000	4,500,000		4,500,000	-	
Espoir Ventures Ltd	843	Supply And Delivery And Installation Of Microsoft Office Suite 2019	2,880,000	2,880,000		2,880,000	-	
Lizton Limited	1879	Fencing Of Aposta Dispensary	4,000,000	4,000,000		4,000,000	-	
Arsanga Construction Company Ltd		Retention Fee	278,418	278,418		278,418	-	
Turkana West Technical And Building Construction Co Ltd	741627_ESSP	Construction Of Kakalel Ecde In Lokichar Ward	1,313,012	1,313,012		1,313,012	-	
Ochonglo Investment		Construction Of Narukopo Ecde	7,230,000	7,230,000		7,230,000	-	
Lotatelei Company Limited	1233	Construction Of Parking Shade At The Ministry Headquarters	2,489,940	2,489,940		2,489,940	-	
M/S Studio Pixel Ltd`	253	Construction Of Ecde At Urum Turkana County	10,169,100	10,169,100		10,169,100	-	
Nalimkipi Ccnstruction And Supplies Limited	715128_ESSP	Proposed Construction Of Kalokol Vocational Trainind Center	1,643,485	1,643,485		1,643,485	-	
Kadiaka Constractors And Supplies Ltd	408	Construction Of Lotman Ecde Centre	3,294,127	3,294,127		-	3,294,127	
Karachi Hardware And Construction Co Ltd	26/06/2023	Plastering Todonyang Resettlement Scheme			4,965,960		4,965,960	
Ikoloto Construction And Supplies Co Ltd	45266	Completion Of Moh Hq Lot 1 Office			3,627,450		3,627,450	
Lokiyanget Construction And General Supplies Ltd	21/06/2023	Construction Of 3.No Wards At Lorugum Subcounty Hospital			4,418,282		4,418,282	

Galoma Contractors And Transports Co Ltd	20/06/2023	Construction Of Classroom In Kakuma Rescue Centre			3,999,652		3,999,652	
		Nanam Dispesary And Nanam Primary					-	
M/S Suppliers Contractors Limited		Proposed Construction And Completion Of Kaemaruk Ecd					-	
Abubeth Women General Co.		Retention For Staff House At Nakabosan Dispensary			307,880		307,880	
Studio Pixel Ltd		Final Payment For Proposed Construction Of Ecde At Urum			1,016,910		1,016,910	
Rimkata Company Limited	29/06/2023	Construction Of Dispensary Block Staff House And Pit Latrines At Lomopus			4,365,000		4,365,000	
Naurenpuu Construction Company Limited	24/03/2023	Renovation Of Kawalase Cess			1,915,660		1,915,660	
Safra Investment Limited	16/06/2023	Renovation Of Ecde In Kaeris Ward Turkana North			4,496,600		4,496,600	
Silale Moonlight Investment Limited	15/06/2023	Completion Of Lokitela Dispensary			999,400		999,400	
Sub Total			**306,425,833**	**306,425,833**	**30,112,794**	**303,131,706**	**33,406,921**	
Construction Of Civil Works								
New Generation Tech Solutions Ltd	FINANCE PB 643	Electrical Works	388,000	388,000		388,000	-	
Espoir Ventures	1519	Supply And Installation Of Cat 6 Cables Rj85, Linksys, Wrys,1900 Acs And Extension Cables	250,096	250,096		250,096	-	
Top Choice Survellance Ltd	46	Supply ,Delivery,Installation,Testing and Commissioning Of 3 Number Of Lifts For County Headquarters	20,648,492	20,648,492		20,648,492	-	

Tropical Cooling System Ltd	135	Instalation Of Air Conditioners And Mechanical Ventilation Services	16,517,754	16,517,754		16,517,754	-	
Faluja Hardware Ltd	33	Water Reticulation At Nachukui	12,000,000	12,000,000		12,000,000	-	
Akolong Construction Limited	22	Construction Of Nagis Irrigation	9,591,152	9,591,152		9,591,152	-	
Tonyoutu Contractors Enterprise Ltd	52	Construction Of Naremit Irrigation Project	8,586,657	8,586,657		8,586,657	-	
Top Choice Surveilance Limited	36	Supply, Delivery,Installation And Commissioning Of 3 Lifts At County Hq	5,899,569	5,899,569		5,899,569	-	
Toyota Kenya Ltd	105	Supply And Delivery Of Toyota	5,463,000	5,463,000		5,463,000	-	
Kotome Construction And Supplies Ltd	30	Construction Of Water Pan At Kaeputit At Kaikor	5,409,943	5,409,943		5,409,943	-	
Arsanga Construction Co Ltd	99	Construction Of Lokiririet Scheme	5,284,995	5,284,995		5,284,995	-	
Suadu Gen.Construction And Suppliers Ltd	37	Construction Of Eletea Footbridge	4,981,053	4,981,053		4,981,053	-	
Ekanyerit Construction Limited	19	Routine Maintenance Of Lolemugete-Lorugum Road	4,950,880	4,950,880		4,950,880	-	
Arsanga Construction Co Ltd	5	Maintenance Of Lokutumo-Natome-Kanyuda-Kangirisae	4,950,000	4,950,000		4,950,000	-	
Egong Enterprise Ltd	100	Construction Of Plasics Resusable Centre At Lokaparae	4,944,350	4,944,350		4,944,350	-	
Kalma Energinring Limited	1	Routine Maintenance Of Catholic Jn-Nabulon Road	4,750,000	4,750,000		4,750,000	-	
Jiriman Group Limited	35	Routine Maintenance Of Lokitaung Streets Roads	4,694,914	4,694,914		4,694,914	-	
Hibo Equipments Limited	9	Construction Of Nakinomet Spat Irrigation	4,568,252	4,568,252		4,568,252	-	

Elim Kaamoni Construction Limited	27	Routine Maintenance Of Kalemungorok-Nabeye Road	4,454,400	4,454,400		4,454,400	-	
Nanyang Engor Agencies Ltd	46	Supply Of Solar Pv Systems	3,990,000	3,990,000		3,990,000	-	
Nanyalaparen Investments Limited	3	Construction Of Nachekem Drift	3,927,066	3,927,066		3,927,066	-	
Doleryl Enterprises Ltd	23	Routine Maintenance Of Lodwar Pry- Education Office-Trp Road	3,870,821	3,870,821		3,870,821	-	
Ape Building And Construction Ltd	144	Pipe Line Extension	3,373,976	3,373,976		3,373,976	-	
Ochonglo Investment Ltd	120	Supply And Delivrry Of Metallic Shelves	3,150,000	3,150,000		3,150,000	-	
Allgen Solutions Limited	14	Routine Maintenance Of Nariamawoi-Chibilet Road	3,039,200	3,039,200		3,039,200	-	
Faraj Logistics Limited	25	Repairs Of Machinery	2,966,000	2,966,000		2,966,000	-	
Luster Construction And Supply Co Ltd	7	Construction Theatre And Labiratory At Elelea Hospital	2,950,000	2,950,000		2,950,000	-	
Etic Women Millers Limited	12	Delivery Of Borehole Pumps	2,640,540	2,640,540		2,640,540	-	
Faraj Logistics Limited	39	Repair Of Tippers	2,568,600	2,568,600		2,568,600	-	
Highridge Pharmaceuticals Limited	44	Delivery Of Lab Reagents	2,527,200	2,527,200		2,527,200	-	
Turkana West Technical And Building Construction Ltd	24	Rehabilitation Of Lokwatubwa Rock Catchment Project	2,399,500	2,399,500		2,399,500	-	
Ochonglo Investment Ltd	104	Construction Of Sewage System	1,999,256	1,999,256		1,999,256	-	
Bufactaz Company Limited	37	Drilling Of Narengekitela-Kaputir Borehole	1,987,660	1,987,660		1,987,660	-	
Loriu Youth Entreprises Limited	47	Routine Maintenance Of Solar System At Kaaruko Primary	1,349,360	1,349,360		1,349,360	-	
Kalma Investments Limited	31	Construction Of Naurenpuu Irrigation Scheme	1,322,150	1,322,150		1,322,150	-	

Marine Contractors Ltd	108	Routine Maintenance Of Solar Pv At Lorus Pry	1,300,000	1,300,000		1,300,000	-	
Geosphere Venture Limited	49	Calibration Of Survey Machines	1,140,000	1,140,000		1,140,000	-	
Egong Trading Co Ltd	102	Rehabilitation Of Solar Pumping System	952,000	952,000		952,000	-	
Bilsan Telecommunication Limited	48	Routine Maintenance Of Solar System At Koono Primary	949,900	949,900		949,900	-	
Taamland Enterprises Limited	45	Provision Of Water Trucking Services	900,000	900,000		900,000	-	
Rabbi Buliding And Contractors Co Ltd	44	Renovation Of Lokichogio Cess Station	799,600	799,600		799,600	-	
Lokitaung Construction Ltd	108	Instalation, Testing,Commissioning Of Solar Pv Power Systems In Five Schools	527,443	527,443		527,443	-	
Arsanga Construction Co Ltd	50	Construction Of Bus Park At Kakuma	449,801	449,801		449,801	-	
Kataboi Investments Limited	463	Retention-Routine Maintenance Of Napeililim-Old Makutano Road	981,128	981,128		981,128	-	
Hk Consult Ltd	1189	Third And Final Payment For Consultancy Services For Environmental And Impact Assessment Studies	3,980,000	3,980,000		3,980,000	-	
Lokoriokot Investment Limited	766	Being Payment Of Construction Of 8-Door Outpatient And Impatient Flash Toilets With Water Tanks-Retention	410,297	410,297		410,297	-	
Kangikaala Investments Co.Ltd	552	Provision And Installation, Testing And Commissioning Of Improved Cook Stoves At Kaputir Mixed Primary School	1,000,000	1,000,000		1,000,000	-	

Ekanyarit Atoo Ent.Ltd	556	Retention-Routine Maintenance Of Kakuma Jn-Lomil Road	711,080	711,080		711,080	-	
Maygag Construction Limited	890	Proposed Establishment Of Smart Agricultural Project In Kapua	4,987,814	4,987,814		4,987,814	-	
Tilak Hardware And Tool Limited	1235	Construction Of Opd At Napusmoru Dispensary, Lokichar Ward	4,973,880	4,973,880		4,973,880	-	
Loitangole Entreprises Limited	462	Retention For Access Road	443,004	443,004		443,004	-	
Wren International Ltd	1505	Pre-Feasibility, Feasibility And Appraisal Studies For Lokwanamor Dam	7,669,815	7,669,815		7,669,815	-	
Namunye Enterrprises Limited	1273679	Being Payment Of 250 Cubic Meter Septic Tank At Lcrh-Retention	437,948	437,948		437,948	-	
Turkana West Technical And Building Construction Co. Ltd	1366	Desilting Of Katamanak Water Pan In Lokori Turkana East	5,998,979	5,998,979		5,998,979	-	
Ngapakin Contractors Limited	1180053	Fourth Payment For Naurenpetet Dispensary	805,340	805,340		805,340	-	
Akide Construction And Transporters Company Limited	803915-2	Renovation Of Pharmacy Of Katilu Health Facility	1,480,200	1,480,200		1,480,200	-	
Egong Trading Compnay Limited	1555	Repair Of Solar Stand Installation Of Solar Pump And Panels	1,523,800	1,523,800		1,523,800	-	
Alliance Control Limited	440	Drafting Of Community Sensitization And Forest Ecology Assessment Towards Gazettement Of Lorionotom Mountain Of A Forest Reserve	1,740,000	1,740,000		1,740,000	-	

Galoma Contractors & Transport Co. Ltd	694	Proposed Construction Of Lochwaa -Morulingakirion Ecd Center At Lokichar Ward	2,424,407	2,424,407		2,424,407	-	
Isd Logistics Ltd	1250	Proposed Construction Of 20 No. Of Household Two No. Of Pit Latrines For Peace Ressetlement Schemes In Kapetadie	8,460,765	8,460,765		8,460,765	-	
Nayolom Investment Ltd	21	Construction Of Water Pan At Kaeris	274,419	274,419		274,419	-	
Kalma Investments Limited	1293	Renovation Works At Lokichogio Vtc	3,067,714	3,067,714		3,067,714	-	
Kopuai Construction Company Limited	1296	Retention For Portioning Works	165,000	165,000		165,000	-	
Aropa Investment Limited	1273872	Construction Of Staff House, Pit Latrine Blocks, And Fencing At Lomunyen Kirion Dispensary	994,330	994,330		994,330	-	
Hyneciata Limited	1315	Construction Of Classroom At Lorugum Vtc	1,837,711	1,837,711		1,837,711	-	
Sent Maya Investment	683	Renovation Works At Ecde Workshops At St. Cosmos Nakapopogoit-Retention	297,534	297,534		297,534	-	
Puch Building And Construction Co. Limited	1356208	Renovation Of Kitchen House In Resource Center In Lorugum	3,020,738	3,020,738		3,020,738	-	
Emoru Garite Enterprises Limited	1963	Proposed Construction Of Lokitoe Angaber Dispensary	5,619,202	5,619,202		5,619,202	-	

Riamakori Solution Limited	875	Final Payment For Proposed Construction Of Lokwaliwa Drip Irrigation	4,701,844	4,701,844		4,701,844	-	
Be-Lochakai Construction &Supplies Co Ltd	1309	Retention On Construction Of Urum	1,452,283	1,452,283		1,452,283	-	
Medow Business Solutions Ltd	737	Supply And Delivery Of Office Laptops For Ict Staffs	690,200	690,200		690,200	-	
Itwaan Investment Ltd	993209	Proposed Construction Of Kapua Ecde	6,860,692	6,860,692		6,860,692	-	
Mourice Jumah Okumu And Associates	1529824/633	Legal Advisory Plan On Conversion Of Community Land	3,600,000	3,600,000		3,600,000	-	
Sent Maya Investment		Retention Fee	297,534	297,534		297,534	-	
Kaputir Kapelibok Buildings Limited	223	Routine Maintenance Of Kaekunyuk-Lopur-Korinyang Road	4,855,760	4,855,760		4,855,760	-	
Jualo Company Limited		Renovation Of County Treasury Building	3,708,497	3,708,497		3,708,497	-	
Ekeny Construction And General Supplies Ltd		Mentenance Of Solar Pv At Naremito Dispensary	3,801,370	3,801,370		3,801,370	-	
Marine Contractors Ltd	1383	Construction Of Lotokino Water Pan	10,326,405	10,326,405		10,326,405	-	
Maridee Contractors Limited	41	Retention For Construction Of Lcrh Laboratory	151,020	151,020		151,020	-	
Amwalu Constractors Limited	TCG/OOG/081/2019-2021	Proposed Roughcast And Plastering Of 20. Number Of Houses, Two Pit Latrines And Fence For Resettlement Scheme At Loruth Kaaleng/Kaikor Ward	3,750,240	3,750,240		3,750,240	-	
Jagab Contractors Ltd		Improvement Of Lodwar Water Supply	9,800,001	9,800,001		9,800,001	-	
Morualigoi Construction Co Ltd	110	Construction Of One Classroom At Moruongor Primary	143,401	143,401		143,401	-	

Trabamo Investment Ltd-Contigent Liability	167	Variation Works – Construction Of Fires Station.	4,476,324	4,476,324		4,476,324	-	
Mayanda Kimoon Co Ltd	1976	Construction Payment	4,175,750	4,175,750		4,175,750	-	
Kopui Construction Co Ltd	29	Construction Of Potting Shade And Two Latrines	94,581	94,581		94,581	-	
Mega Mogila Construction Ltd	126	Construction Of Pit Latrines At Nakururum Dispensary	58,809	58,809		58,809	-	
Arsanga Construction Company Ltd	961	Construction Of Lokireriet Drip Irrigation	5,312,207	5,312,207			5,312,207	
Hibo Equipment		Construction Of Nakinomet Spate Irrigation	4,568,252	4,568,252			4,568,252	
Kalma Investment Ltd	958	Improvement Of Naurenpuu Irrigation Scheme	1,322,150	1,322,150			1,322,150	
Maygag Construction Limited	890	Proposed Establishment Of Smart Agricultural Project In Kapua	4,987,814	4,987,814			4,987,814	
Toyota Kenya		Supply And Delivery Of Motorbike &Accessories	781,636	781,636			781,636	
Riamakori Solution Limited	875	Final Payment For Proposed Construction Of Lokwaliwa Drip Irrigation	4,701,844	4,701,844			4,701,844	
Abubeth Women General Co.	1180081	Retention For Staff House At Nakabosan Dispensary	307,880	307,880			307,880	
Studio Pixel Ltd		Final Payment For Proposed Construction Of Ecde At Urum	1,016,910	1,016,910			1,016,910	
Lotatalei Investment Ltd	45202				6,600,875		6,600,875	
Kawalase Logistics							-	

Yogi Glass Limited							-	
Morualigoi Construction Co Limited							-	
Turkana Hardware And Construction					418,948		418,948	
Amstrad Engineering Co Ltd	16/06/2023				3,479,362		3,479,362	
Lopedot Limited	23/06/2023				3,493,340		3,493,340	
Saleyama Building & Construction Co Ltd	16/05/2023				4,955,000		4,955,000	
Epomina Enterprises	25/05/2023				3,200,000		3,200,000	
Nanyang Engor Agencies Limited	44963				2,999,760		2,999,760	
Fastway Kenya Limited	45022				3,480,000		3,480,000	
Fastway Kenya Limited	14/6/2023				4,999,000		4,999,000	
Fastway Kenya Limited	14/06/2023				3,983,962		3,983,962	
Turkwood Company Limited	16/06/2023				3,208,813		3,208,813	
Turkwood Company Limited	16/06/2023				4,829,620		4,829,620	
Kanaswaba Primes Limited	45083				1,800,000		1,800,000	
Epomina Enterprises	16/06/2023				3,994,500		3,994,500	
Turkwood Company Limited	20/06/2023				2,992,800		2,992,800	
Lopedot Limited	30/05/2023				1,999,400		1,999,400	
Sub-Total			**328,662,090**	**328,662,090**	**56,435,380**	**305,663,397**	**79,434,073**	
Supply Of Goods								
Keshav Global Trading	FINANCEPB15	Supply Of Unimix For Ecde	28,197,000	28,197,000		28,197,000	-	
Pisonaz International Limited	FINANCE PB 396	Supply Of Vegetable Oil	23,490,000	23,490,000		23,490,000	-	
National Cereals And Produce Board	PB FINANCE 132	Supply Of Relief Food	19,653,120	19,653,120		19,653,120	-	
Toyota Kenya Limited	FINANCEPB18	Delivery Of Ambulances	17,330,000	17,330,000		17,330,000	-	

Pisonaz International Limited	FINANCE PB700	Supply Of White Maize	17,000,000	17,000,000		17,000,000	-	
Pisonaz International Limited	FINANCE PB 716	Supply Of White Maize	17,000,000	17,000,000		17,000,000	-	
Pisonaz International Limited	Pending Bills F	Supply Of White Maize	17,000,000	17,000,000		17,000,000	-	
Sentmaya Investment	FINANCE PB 149	Delivery Of White Maize	17,000,000	17,000,000		17,000,000	-	
Kalongiro General Enteprises	FINANCE PB 851	Delivery Of White Maize	17,000,000	17,000,000		17,000,000	-	
Sentmaya Investment Ltd	FINANCE PB 848	Delivery Of White Maize	17,000,000	17,000,000		17,000,000	-	
Pisonaz International Limited	FINANCE PB 604	Supply Of Vegetable Oil	15,660,000	15,660,000		15,660,000	-	
Morphic Systems Ltd	FINANCE PBB 469	Delivery Of Beans	15,000,000	15,000,000		15,000,000	-	
Trident Insurance Company Limited	FINANCEPB013	Provision Of Insured Car	14,188,363	14,188,363		14,188,363	-	
Nakutan Construction Company Ltd	FINANCE PB 767	Delivery Of Beans	13,800,000	13,800,000		13,800,000	-	
Sentmaya Investments Ltd	FINANCE PB 846	Delivery Of White Maize	13,600,000	13,600,000		13,600,000	-	
Toyota Kenya Limited	FINANCE PB 438	Delivery Of Toyota Hillux	11,000,000	11,000,000		11,000,000	-	
Jamarat Cereals And Supplies	FINANCE PB 777	Delivery Of Gok Beans	10,890,000	10,890,000		10,890,000	-	
Toyota Kenya Limited	FINANCE 006	Delivery Of Ambulances	10,490,000	10,490,000		10,490,000	-	
Toyota Kenya Limited	FINANCE PB 809	Purchase Of Motor Vehicle	6,630,000	6,630,000		6,630,000	-	
Ichebore Nabo Suppliers Ltd	FINANCE PB 495	Garbage Collection Service	5,626,865	5,626,865		5,626,865	-	
Toyota Kenya Ltd	FINANCE PB 852	Delivery Of Motorcycles	4,800,000	4,800,000		4,800,000	-	
Kekorongole Contractors Investment Ltd	FINANCE PB 654	Transportation Of Relief Food	4,711,796	4,711,796		4,711,796	-	
Equity Bank Limited			4,401,000	4,401,000		4,401,000	-	
Alliance Control Limited	FINANCE 43	Installation Of Water Pipes	3,999,568	3,999,568		3,999,568	-	
Naperobei Transpoter And General Contractors Ltd	pending Bills F	Installation Of Water Pipes	3,995,272	3,995,272		3,995,272	-	
Namon Suppliers And Construction Ltd	FINANCEEE PB 66	Transportation Of Relief Food	3,947,861	3,947,861		3,947,861	-	

Akiriket Akide Logistics Limited	FINANCE PB 345	Supply Of Tyres And Rims	3,600,000	3,600,000		3,600,000	-	
Apas Akomol Company Limited	FINANCE PB 486	Supply Of Food Stuff For Rescue Centres	3,139,500	3,139,500		3,139,500	-	
Kalomokori Investments Limited	FINANCE PB 690	Supply Of Food Stuffs	3,047,500	3,047,500		3,047,500	-	
Elipan Investment Limited	FINANCE PB 290	Delivery Of Food Stuffs	3,039,700	3,039,700		3,039,700	-	
Loteteleit Company Limited	FINANCE PB 62	Delivery Of Vtc Equipments	3,000,000	3,000,000		3,000,000	-	
Grakoi Limited	FINANCE/468/PP	Supply Of Vtc Equipments	3,000,000	3,000,000		3,000,000	-	
Nazesson Contruction And Supplies Ltd	FINANCE 118	Supply Of Vegetable Oil	2,999,560	2,999,560		2,999,560	-	
Medexpress Pharmacy	FINANCE PB 783	Delivery Of Medical Supplies	2,998,500	2,998,500		2,998,500	-	
Resilience Engineering Works Limited	FINANCE PB 588	Installation Of Tanks	2,997,400	2,997,400		2,997,400	-	
Livelite Logistics	FINANCEE PB 001	Delivery Of Vegetables Oil	2,972,900	2,972,900		2,972,900	-	
Awmalu Contractors Limited	FINANCE PB 525	Supply Of Food Stuffs	2,952,550	2,952,550		2,952,550	-	
Movicash Graphics And Design Technology	FINANCEPB16	Supply Of Laptops	2,940,000	2,940,000		2,940,000	-	
Sentmaya Investments Ltd	FINANCE PB 847	Delivery Of Relief Food	2,932,210	2,932,210		2,932,210	-	
Meshfrank Limited	FINANCEPB25	Delivery Of Tonners And Printing Papers	2,900,000	2,900,000		2,900,000	-	

Nakinai Suppliers Limited	FINANCE PB 644	Delivery Of Beans	2,877,000	2,877,000		2,877,000	-	
Lochodo Enterprises Limited	FINANCE PB 384	Supply Of White Maize	2,860,000	2,860,000		2,860,000	-	
Napeimait Company Limited	Pending Bills F	Supply Of Food And Ratio	2,840,000	2,840,000		2,840,000	-	
Kharibur Investment Limited	FINANCE PB 134	Supply Of Foodstuff	2,829,100	2,829,100		2,829,100	-	
Kalomokori Investments Ltd	FINANCEPB012	Supply Of Groceries	2,740,000	2,740,000		2,740,000	-	
Lorisae Transporters Limited	FINANCE PB 47	Transport Service	2,720,725	2,720,725		2,720,725	-	
Ched Ched Limited	Pending Bills -	Supply Of Tyres	2,700,000	2,700,000		2,700,000	-	
Narenglup Enterprises Limited	FINANCE 120	Supply Of Waste Bins	2,699,660	2,699,660		2,699,660	-	
Awmalu Conractors Limited	FINANCE PB83	Delivery Of Vtc Equipment	2,690,000	2,690,000		2,690,000	-	
Longkid Investments Limited	FINANCE PB86	Supply Of Office Tonners	2,650,000	2,650,000		2,650,000	-	
Mawa Enterprises Limited	FINANCE PB 537	Maintenance Of Machinery	2,640,900	2,640,900		2,640,900	-	

Kwolong Enterprises Limited	FINANCE PB 528	Supply Of Assorted Tyres	2,576,400	2,576,400		2,576,400	-	
Eunisan Investments	FINANCE 62	Delivery Of Vtc Equipment	2,572,350	2,572,350		2,572,350	-	
Ngamor Ngarei Company Limited	FIANCE/608/PP	Supply Of Office Stationery	2,553,000	2,553,000		2,553,000	-	
Etobob Company Limited Kenya	PB FINANCE 391	Delivery Of Laptop Computers	2,532,000	2,532,000		2,532,000	-	
Al Saraj Merchants Limited	FINANCEE PB 228	Delivery Of Vtc Equipments	2,530,000	2,530,000		2,530,000	-	
Lonvans Company Limited	Pending Bills F	Delivery Of Assorted Office Stotionaries	2,520,000	2,520,000		2,520,000	-	
Kekorongole Contractors Investment Limited	FINANCE PB 821	Transportation Of Relief Food	2,503,189	2,503,189		2,503,189	-	
Katody Investments Limited	PB FINANCE 479	Supply Of Vtc Equipments	2,500,000	2,500,000		2,500,000	-	
Jay Gatlin Limited	FINANCE/049/PP	Supply Of Vtc Equipments	2,500,000	2,500,000		2,500,000	-	
Nakurio Merchants Limited	PV FINANCE 332	Delivery Of Beans	2,495,000	2,495,000		2,495,000	-	
Apeshe Holding Limited	FINANCE 166	Supply Office Stationaries	2,456,000	2,456,000		2,456,000	-	
Toyen Agency Limited	FINANCE/683/PP	Delivery Of Plants Spare Parts	2,408,160	2,408,160		2,408,160	-	
Kekorongole Contractors Ltd	FINANCE PB 541	Transportation For Relief Food	2,401,960	2,401,960		2,401,960	-	
Kalokupe General And Supplies	FINANCE/611/PP	Delivery Of Refreshments	2,382,000	2,382,000		2,382,000	-	
Staval Limited	PV FINANCE 333	Supply Of Office Stationaries	2,355,950	2,355,950		2,355,950	-	
Naurenpuu Construction Company Ltd	Pending Bills -	Delivery Of Vtc Equipments	2,350,000	2,350,000		2,350,000	-	
Aliscope Ventures	FINANCE 150	Supply Of Tyres And Tubes	2,342,850	2,342,850		2,342,850	-	
Limakongu Company Limited	FINANCE PB 460	Supply Of Foodstuff	2,268,500	2,268,500		2,268,500	-	
Dismogah Enterprises	FINANCE 44	Repair And Maintanance Of Motor Vehicles	2,262,950	2,262,950		2,262,950	-	
Monipas Investment Company Limited	PB FINANCE442	Supply Of Stationery	2,256,900	2,256,900		2,256,900	-	
Pacific Gas Station	FINANCE PB 725	Supply Of Refined Fuel	2,250,000	2,250,000		2,250,000	-	

Katody Investments Limited	FINANCE PB 461	Delivery Of Office Equipments	2,213,500	2,213,500		2,213,500	-	
Kalomesua Building And Co.Ltd	Pending Bills R	Supply Of Vtc Equipments	2,200,000	2,200,000		2,200,000	-	
Kalapata Investments Limited	FINANCE PB 220	Delivery Of Sports Equipments	2,164,215	2,164,215		2,164,215	-	
Celfa International General Supplies	PB FINANCE 409	Supply Of Refreshments	2,088,750	2,088,750		2,088,750	-	
Peleruwa Construction Limited	pending Bills R	Supply Of Tonners	2,004,500	2,004,500		2,004,500	-	
Ekeny Company Limited	FINANCE 103	Supply Of Pipes And Materials	2,000,000	2,000,000		2,000,000	-	
Apuco Holdings Limited	FINANCE PB 626	Supply Of Office Furniture	2,000,000	2,000,000		2,000,000	-	
Filtra Investment Company Limited	FINANCE PBB 762	Delivery Of Tyres	1,998,700	1,998,700		1,998,700	-	
Pionneer Engineering Ltd	FINANCE PB 005	Supply Of Assorted Pipes	1,996,250	1,996,250		1,996,250	-	
Mesh Frank Limited	PB FINANCE 443	Supply Of Office Refreshment	1,995,000	1,995,000		1,995,000	-	
Chamery Enterprises Limited	FINANCE/093/PP	Supply Of Vaccines	1,995,000	1,995,000		1,995,000	-	
Kopuai Construction Company Ltd	FINANCE PBB 780	Delivery Of Rangers Uniforms	1,991,000	1,991,000		1,991,000	-	
Nakamusio Limited	FINANCE PB 046	Delivery Of Assorted Drinks	1,985,000	1,985,000		1,985,000	-	
Loriu Trading Ltd	FINANCE PB81	Supply Of Tonners	1,975,000	1,975,000		1,975,000	-	
Kekorongole Contractors Investment Ltd	FINANCE 38	Supply Of Water Bowser Tyres	1,950,000	1,950,000		1,950,000	-	
Amana Supplies Limited	PV FINANCE 331	Supply Of Cleaning Materials	1,950,000	1,950,000		1,950,000	-	
Gowils Company Limited	Pending Bills F	Supply Of Sanitary Materials	1,950,000	1,950,000		1,950,000	-	
Sagal Petrol Station Limited	FINANCE PB 701	Supply Of Refined Fuel	1,950,000	1,950,000		1,950,000	-	
Shirlink Engineering Limited	FINANCE PB 569	Supply Of Refreshments	1,930,000	1,930,000		1,930,000	-	
Kaputir Kapelibok Building And Conservation Contractors	PB FINANCE 397	Partition And Renovation Works	1,907,716	1,907,716		1,907,716	-	
Katilu General Supplies And Co.Ltd	FINANCE PB 653	Supply Of Stationery	1,897,880	1,897,880		1,897,880	-	
Shunaz Transporters And Suppliers Limited	FINANCE PB 617	General Office Supply	1,876,300	1,876,300		1,876,300	-	

Desert Office Solution Limited	FINANCE PB 645	Delivery Of Office Stationaries	1,875,000	1,875,000		1,875,000	-	
Grakoi Limited	FINANCE PB 4 45	Supply Of Office Stationery	1,871,000	1,871,000		1,871,000	-	
Pamoces Ventures Limited	FINANCE PBB 766	Supply Of Office Tonners And Cartridges	1,862,300	1,862,300		1,862,300	-	
Tooyen Tech Limited	FINANCE	General Office Supplies	1,860,000	1,860,000		1,860,000	-	
Limakongu Company Limited	FINANCE 172	Delivery Of Refreshment	1,859,050	1,859,050		1,859,050	-	
Akiingole Enterprises Ltd	FINANCE PB 709	Supply Of Sanitary Materials	1,856,000	1,856,000		1,856,000	-	
Amana Supplies Limited	FINANCE/292/PP	Delivery Of Office Tea, Beverages And Drinks	1,853,500	1,853,500		1,853,500	-	
Ngamor Ngarei Company Ltd	FINANCE/060/PP	Supply Of Office Refreshment	1,846,000	1,846,000		1,846,000	-	
Kapsydney Limited	PB FINANCE 243	Supply Of Sanitary Materials	1,841,400	1,841,400		1,841,400	-	
Saereg Enterprises Limited	FINANCE PB 619	Supply Of Office Refreshments	1,809,050	1,809,050		1,809,050	-	
Kaitilinga Construction Company Limited	FINANCE 156	Delivery Of Stationaries	1,803,250	1,803,250		1,803,250	-	
Frevi General Suppliers Ltd	FINANCE PB 046	Supply Of Tonners	1,800,000	1,800,000		1,800,000	-	
Kalomokori Investments Limited	FINANCE PB 640	Supply Of Food Stuff	1,797,000	1,797,000		1,797,000	-	
Zanayah Investment Limited	FINANCEE PB 747	Delivery Of Goodrich Tyres And Steel Rims	1,792,241	1,792,241		1,792,241	-	
Betras Technologies Limited	FINANCE 100	Delivery Of Him Stools	1,760,840	1,760,840		1,760,840	-	
Payan Building Materials And Supplies	FINANCE 90	Installation Of Water Pipes	1,750,408	1,750,408		1,750,408	-	
The Great Turkreef Hotel Limited	PB FINANCE 441	Catering Service	1,750,000	1,750,000		1,750,000	-	
Tune Tech Motors	FINANCE PB 200	Supply Of Tyres	1,747,000	1,747,000		1,747,000	-	
Resilience Engineering Works Limited	FINANCE 143	Maintanance Of Computers And Softwares	1,700,000	1,700,000		1,700,000	-	
Turkana Hardware And Construction Ltd	FINANCE/662/PP	Delivery Of Office Stationaries	1,675,000	1,675,000		1,675,000	-	
Lorisae Transpoters And Logistics Limited	FINANCE 20	Transportation Of Relief Food	1,666,102	1,666,102		1,666,102	-	

T-Links Limited	Pending Bills -	Supply Of Tyres	1,650,000	1,650,000		1,650,000	-	
Physical Modern Construction Comapany Ltd	FINANCE 28	Delivery Of Tonners	1,647,200	1,647,200		1,647,200	-	
Mylis Transporters Limited	FINANCE PB 268	Supply Of Cleaning Materials	1,634,000	1,634,000		1,634,000	-	
Kapel Enterprises Limited	FINANCE PB 294	Supply Of Fire Detection Materials	1,610,428	1,610,428		1,610,428	-	
Reapak Travel Agency Limited	FINANCE/681/PP	Office Stationaries Supply	1,601,204	1,601,204		1,601,204	-	
Jay Gatlin Limited	PB FINANCE 446	Supply Of Office Equipments	1,584,000	1,584,000		1,584,000	-	
Physical Modern Construction Company Ltd	FINANCE/324/PP	Delivery Of Enforcement Equipment	1,580,000	1,580,000		1,580,000	-	
Kakerita Contractors Limited	FINANCE 001	Delivery Of Food Stuffs	1,578,150	1,578,150		1,578,150	-	
Pacific Gas Station Ltd	FINANCE PB 524	Supply Of Refined Fuel	1,576,578	1,576,578		1,576,578	-	
Nakipomia Supply Limited	Pending Bills -	Delivery Of Office Stationery	1,560,000	1,560,000		1,560,000	-	
Matecha Enterprise Limited	PB FINANCE 408	Supply Of Fuel	1,500,000	1,500,000		1,500,000	-	
Negime Enterprises Company Limited	FINANCE/337/PP	Delivery Of Training Materials	1,500,000	1,500,000		1,500,000	-	
Sense Networks Consultants Ltd	FINANCE PB 565	Maintenance Of Revenue Collection System	1,500,000	1,500,000		1,500,000	-	
Pacific Gas Station Ltd	FINANCE PB 598	Supply Of Refined Fuel	1,500,000	1,500,000		1,500,000	-	
Sagal Petrol Station Limited	FINANCE/1384/PP	Supply Of Refined Fuel	1,500,000	1,500,000		1,500,000	-	
Pacific Gas Station	FINANCE PENDING	Supply Of Refined Fuel	1,500,000	1,500,000		1,500,000	-	
Nasano Ventures Limited	234	Delivery Of Office Stationaries	1,485,350	1,485,350		1,485,350	-	
Sagal Petrol Station	FINANCE 181	Supply Of Fuel	1,478,400	1,478,400		1,478,400	-	
Kaamarok Ventures Limited	FINANCE PB 707	Supply Of Office Stationery	1,475,050	1,475,050		1,475,050	-	
Bechlang Limited	FINANCE PB 711	Maintenance Of Ekaales Centre	1,470,000	1,470,000		1,470,000	-	
Lodwar Lolacs Hotel Limited	FINANCE PBB 816	Catering Services	1,469,800	1,469,800		1,469,800	-	

Mid Continental Conveyors Ltd	FINANCE/044/PP	Delivery Of Computers Laptops	1,469,000	1,469,000		1,469,000	-	
Ngibeyo Tunga Investment Limited	FINANCE 34	Supply Of Office Refreshments	1,468,000	1,468,000		1,468,000	-	
Kekorongole Contractors Investment Ltd	FINANCE 333	Supply Of Overalls And Boots	1,465,000	1,465,000		1,465,000	-	
Gowills Company Limited	FINANCEPB007	Delivery Of Branded Tshirts	1,440,000	1,440,000		1,440,000	-	
Kanam Energy Company Limited	FINANCE 58	Supply Of Fuel	1,430,000	1,430,000		1,430,000	-	
Napekar Enterprise Company Limited	PB FINANCE 403	Transportation Of Ecde Food	1,411,140	1,411,140		1,411,140	-	
Amwalu Contractors Limited	FINANCE/213/PP	Supply Of Food Stuffs	1,400,000	1,400,000		1,400,000	-	
Napeimait Company Limited	FINANCE PB 532	Supply Of Foodstuff	1,399,500	1,399,500		1,399,500	-	
Lotiruk Ventures Company Ltd	FINANCE 325	Supply Of Smart Phones	1,365,000	1,365,000		1,365,000	-	
Ramal Brothers Holdings Group Limited	PENDING BILLS -	General Office Supplies	1,363,000	1,363,000		1,363,000	-	
Ekamais Engineering And Construction Company Ltd	FINANCEE PB 853	Delivery Of Food Stuffs	1,361,600	1,361,600		1,361,600	-	
Nangomo Investments Ltd	FINANCE PB 526	Transportation For Relief Food	1,357,550	1,357,550		1,357,550	-	
Frevi General Suppliers Ltd	FINANCE/579/PP	Supply Of Office Stationery	1,353,400	1,353,400		1,353,400	-	
Lodwar Water And Sanitation Company Ltd	FINANCE PBB 855	Supply Of Water Services	1,350,000	1,350,000		1,350,000	-	
Lotatalei Investment Limited	FINANCE PB 775	Delivery Of Food Stuffs	1,331,500	1,331,500		1,331,500	-	
Nakularo Enterprises Limited	FINANCE 158	Delivery Of Office Stationaries	1,328,200	1,328,200		1,328,200	-	
Vomijo Enterprises Limited	FINANCE 147	Installation Of Gis Lab Accessories	1,315,788	1,315,788		1,315,788	-	
Lorisae Transportation And Logistics Limited	134	Transportation Of Relief Food	1,303,477	1,303,477		1,303,477	-	
Vast Tours And Safaris Limited	FINANCE/655/PP	Delivery Of Office Refreshment	1,300,000	1,300,000		1,300,000	-	
Kanamm Energy Company Limited	130	Supply Of Fuel	1,300,000	1,300,000		1,300,000	-	
Sagal Petrol Station Limited	FINANCE PB 474	Supply Of Refined Fuel	1,300,000	1,300,000		1,300,000	-	
Pacific Gas Station	FINANCE PB 819	Supply Of Refined Fuel	1,300,000	1,300,000		1,300,000	-	

Kangikaala Investments Limited	FINANCE/448/PP	Supply Of Food Stuffs	1,296,500	1,296,500		1,296,500	-	
Napeimait Company Limited	FINANCE PB 517	Delivery Of Cleaning Materials	1,289,000	1,289,000		1,289,000	-	
Ul Traceuticals Pharmacy	FINANCE/389/PP	Supply Of Non Pharmacuetical Commodities	1,288,000	1,288,000		1,288,000	-	
Nakinai Supplies Limited	FINANCE 14	Supply Of Food Stuff	1,272,840	1,272,840		1,272,840	-	
Faluja Hardware And Wholesalers Ltd	FINANCE PB 456	Supply Of Assorted Pipes	1,268,820	1,268,820		1,268,820	-	
Sagal Petrol Station Limited	Pending Bills -	Supply Of Refined Fuel	1,250,000	1,250,000		1,250,000	-	
Moru Dapal Contractors Company Limited	FINANCE PBB 728	Publication Of County Magazine	1,250,000	1,250,000		1,250,000	-	
Silale Moonlight Investment Ltd	FINANCE 139	General Office Supplies	1,218,000	1,218,000		1,218,000	-	
Elosar Consultancy And General Supplies Ltd	FINANCE 315	Printing Services	1,206,400	1,206,400		1,206,400	-	
The Publican Africa Limited	FINANCE PB 740	Supply Of Lab Coats	1,195,000	1,195,000		1,195,000	-	
Toyota Kenya Limited	FINANCE PB 510	Repair And Routine Maintanance	1,162,442	1,162,442		1,162,442	-	
Lockermeter Holding Limited	FINANCE 19	Delivery Of Sport Kits	1,132,600	1,132,600		1,132,600	-	
Kalomokori Investments Limited	FINANCE PB 357	Delivery Of Food Stuff	1,113,000	1,113,000		1,113,000	-	
Suca Multimedia	FINANCE PB 247	Supply Of Publicity Materials	1,111,280	1,111,280		1,111,280	-	
Kalomokori Investments Ltd	FINANCE 100	Supply Of Food Ratio	1,100,500	1,100,500		1,100,500	-	
Pacific Gas Station	FINANCE 78	Supply Of Tyres	1,100,000	1,100,000		1,100,000	-	
Nakurio Merchants Limited	FINANCE REC 122	General Office Supplies	1,090,000	1,090,000		1,090,000	-	
Sambaza General Supplies Company Ltd	133	Supply Of Cameras And Other Related Items	1,078,000	1,078,000		1,078,000	-	
Adakar Investment Limited	FINANCE 102	Delivery Of Office Stationaries	1,056,000	1,056,000		1,056,000	-	
Kalomokori Investment Company Ltd	FINANCEE PBB 7	Delivery Of Relief Food	1,051,000	1,051,000		1,051,000	-	
Akong'upas Investment And General Suppliers Ltd	FINANCE REC PB	Supply Of Rims	1,050,000	1,050,000		1,050,000	-	

Nakirimlado Company Ltd	FINANCEPB19	Supply Of Office Equipments	1,049,000	1,049,000		1,049,000	-	
Guangdong Traders Ltd	FINANCE 188	Delivery Of Laptops	1,049,000	1,049,000		1,049,000	-	
Pacific Gas Station	FINANCE 161	Supply Of Fuel	1,037,530	1,037,530		1,037,530	-	
Mid Continental Conveyors Ltd	finance 193	Delivery Of Computers Laptops	1,037,500	1,037,500		1,037,500	-	
Beta Care International Ltd	FINANCE PB 513	Supply Of Matresses	1,028,500	1,028,500		1,028,500	-	
Ekanyerit Limited	FINANCE 156	Supply Of Tonners	1,026,000	1,026,000		1,026,000	-	
Tune Tech Motors Ltd	FINANCE PB 302	Repair And Maintanance Of Motor Vehicles	1,000,000	1,000,000		1,000,000	-	
Isuzu East Africa Limited	FINANCE PB 182	Withholding Tax	996,000	996,000		996,000	-	
Think Right Associates	PB FINANCE 435	Delivery Of Procurement Booklets	995,000	995,000		995,000	-	
Sagal Petrol Station Limited	FINANCE PB 130	Supply Of Refined Fuel	994,500	994,500		994,500	-	
Elieregy Company Limited	FINANCE PB 501	Supply Of Food Stuffs	992,500	992,500		992,500	-	
Sagal Petrol Station Limited	FINANCEE PB 47	Supply Of Refined Fuel	991,650	991,650		991,650	-	
Gowils Company Limited	FINANCEPB23	Supply Of Cleaning Materials	986,560	986,560		986,560	-	
Sajofa Suppliers Limited	FINANCE PB 830	General Office Supplies	970,000	970,000		970,000	-	
Akuroun Aberu Women Limited	FINANCE 144	Supply Of Sanitary Materials	958,730	958,730		958,730	-	
Nalingamug Investment Limited	FINANCE PB 503	Delivery Of Batteries	945,000	945,000		945,000	-	
Loitakulit Building Construction And Supplies	FINANCE PBB 774	Delivery Of Water Fittings	928,278	928,278		928,278	-	
Aribolistic Entreprises	FINANCE 126	Printing And Publishing Services	926,800	926,800		926,800	-	
Lotiane Investment Ltd	FINANCE 53	Supply Of Computers Accessories	925,000	925,000		925,000	-	
Pacific Gas Station	FINANCE 23	Supply Of Fuel	900,000	900,000		900,000	-	
Nakirimlado Company Limited	FINANCE PB 051	Supply Of Pos Machine Rolls	900,000	900,000		900,000	-	
Payan Building Materials And Supplies Limited	FINANCE/560/PP	Delivery Of Office Stationaries	895,500	895,500		895,500	-	

Jcarls Investments Co.Ltd	FINANCE/729/PP	Delivery Of Computers	882,360	882,360		882,360	-	
Toyota Kenya Limited	Pending Bills -	Repair And Routine Maintanance	864,227	864,227		864,227	-	
Naurendira Investments Ltd	finance pb 386	Hire Of Water Tracking Services	850,000	850,000		850,000	-	
Marsang Enterprises	FINANCE PB 635	Delivery Of Lap Forms For Lcrh	847,380	847,380		847,380	-	
Ekanyarit Limited	PB FINANCE 415	Delivery Of Branded Materials	816,000	816,000		816,000	-	
Ngamoru Akwan Building And Construction Company Ltd	FINANCE REC PB	Supply Of Bed And Orthopedic Chairs	807,375	807,375		807,375	-	
Kenya School Of Government	FINANCE PB 799	Tuition Fees For Sldp	800,400	800,400		800,400	-	
Frevi General Supplies	finance pb 246	General Office Supplies	800,000	800,000		800,000	-	
Kanamm Energy Comapany Ltd	FINANCE 180	Supply Of Fuel	799,890	799,890		799,890	-	
Pacific Gas Station	FINANCE PB 742	Supply Of Refined Fuels	799,890	799,890		799,890	-	
Pacific Gas Station	FINANCE 114	Supply Of Fuel	795,555	795,555		795,555	-	
Rovance's Investment	FINANCE/215/PP	Printing Services	795,000	795,000		795,000	-	
Kanamm Energy Company Limited	FINANCE PB 485	Supply Of Refined Fuel	780,000	780,000		780,000	-	
Engatuny Security Services Limited	FINANCE 136	Training Of Security Personnel	775,316	775,316		775,316	-	
Pacific Gas Station	FINANCE 002	Supply Of Fuel	765,000	765,000		765,000	-	
Lockermeter Holdings Limited	FINANCE PB 339	Supply Of Sports Equipment	764,480	764,480		764,480	-	
Kawuondo Enterprises	FINANCE 15	Maintanance Of Furnitures	754,980	754,980		754,980	-	
Lotakaa Contractors Ltd	FINANCE/605/PP	Delivery Of Promotion Material	745,000	745,000		745,000	-	
Lochodo Enterprises Limited	FINANCE PB 68	Supply Of Cleaning Materials	744,350	744,350		744,350	-	
Jeriman Group Limited	FINANCE 331	Supply Of Senitory And Cleaning Materials	742,000	742,000		742,000	-	
Etobob Company Limited	PB FINANCE 340	Supply Of Offices Stationery	740,000	740,000		740,000	-	

Kamorok Ventures Limited	Pending Bills -	Supply Of Tonners	720,000	720,000		720,000	-	
Nakain Company Limited	FINANCE PB 207	Supply Of Foodstuffs	714,900	714,900		714,900	-	
Napeimait Company Limited	FINANCE REC PB	Supply Of Foodstuff	707,950	707,950		707,950	-	
Napeimait Company Limited	FINANCE PB 227	Delivery Of Food Stuffs	707,900	707,900		707,900	-	
Pacific Gas Station	FINANCE 151	Supply Of Fuel	700,000	700,000		700,000	-	
Bilsan Telecommunication Ltd	FINANCE/106/PP	Delivery Of Hp Computers	700,000	700,000		700,000	-	
Nakain Company Limited	PB FINANCE 358	Delivery Of Food Stuff	693,400	693,400		693,400	-	
Pacific Gas Station	FINANCEPB014	Supply Of Office Refreshment	692,750	692,750		692,750	-	
Joyous Construction Company Limited	FINANCE PB 715	Supply Of Computers	691,360	691,360		691,360	-	
Rinaks Investment Limited	PB FINANCE 1440	Delivery Of Veternary Equipments	689,000	689,000		689,000	-	
Echami Radio	FINANCE PB 806	Delivery Of Radio Broadcast And Talk Shows	684,400	684,400		684,400	-	
Ekamais Engineering Ltd	FINANCE 183	Supply Of Food Staffs	680,800	680,800		680,800	-	
Kenatech Solutions	FINANCE PB 826	Supply Of Promotional Materials	680,000	680,000		680,000	-	
Kashniel Company Limited	FINANCE PB 272	Supply Of Refreshments	669,800	669,800		669,800	-	
Jayesh Auto Spares Limited	PB FINANCE442	Delivery Of Motor Vehicle Tyres	647,280	647,280		647,280	-	
Sagal Petrol Station Limited	FINANCE PB 616	Supply Of Refined Fuel Products	646,254	646,254		646,254	-	
Nakirimlado Company Limited	FINANCE PB 420	Delivery Of Motor Vehicle Tyres And Tubes	645,300	645,300		645,300	-	
Cabocorit Limited	FINANCE PB 52	Honey Extraction Materials	640,500	640,500		640,500	-	
Marekai Buildings Limited	FINANCE PB 45	Supply Of Food Stuff	634,800	634,800		634,800	-	
Sagal Petrol Station	FINANCE 123	Supply Of Fuel	625,000	625,000		625,000	-	
Tilak Hardware And Tools	FINANCE PB 90	Supply Of Pipes	622,480	622,480		622,480	-	
Turkwel General Merchants Ltd	9	Delivery Of Assorted Office Supplies	615,000	615,000		615,000	-	

Lokiriama Enterprises Limited	PB FINANCE 410	Delivery Of Stationaries	613,500	613,500		613,500	-	
Betahann General Supplies Ltd	FINANCE/291/PP	Supply Of Office Stationaries	613,338	613,338		613,338	-	
Faluja Harware And Wholesalers Ltd	FINANCE PB 360	Supply Of Cereals	603,300	603,300		603,300	-	
Galilee Motors Lodwar	PB FINANCE 367	Supply Of Tyres	600,000	600,000		600,000	-	
Solace Supplies Company Ltd	FINANCE 130	Delivery Of Sanitary Materials	599,500	599,500		599,500	-	
Sambaza General Supplies Ltd	Eligible Pendin	Supply Of Computers	597,500	597,500		597,500	-	
Akai-Ekeno Global Trading	FINANCE PB 483	Supply Of Computers	585,000	585,000		585,000	-	
Napeimait Company Limited	FINANCEPB010	Supply Of Food Stuffs To Lcrh	583,630	583,630		583,630	-	
Karocy Limited	FINANCE PB 205	Supply Of Cleaning Materials	567,500	567,500		567,500	-	
Matecha Entreprises Limited	FINANCE PB 328	Supply Of Refined Fuel	563,000	563,000		563,000	-	
Emoru Logistics And Construction Co Ltd	FINANCE	Supply Of Office Stationaries	550,700	550,700		550,700	-	
Panyac Trading Company Limited	PB FINANCE 218	Supply Of Procurement Materials	550,000	550,000		550,000	-	
Aliwamu General Suppliers Limited	FINANCE PB 190	Supply Of Staff Uniform	546,500	546,500		546,500	-	
Central Farmers Garage Limited	FINANCE PB B18	Repair And Maintanance Of Motor Vehicles	542,839	542,839		542,839	-	
Kalomesua Building And Supplies Company	FINANCE 176	Repair Of Computers	534,644	534,644		534,644	-	
Napeimait Company Limited	FINANCE/293/PP	Delivery Of Lcrh Special Orders	532,400	532,400		532,400	-	
Frevi General Supplies	FINANCE 113	Office Stationaries Supplies	524,500	524,500		524,500	-	
Morueris Construction And General Supplies Co Ltd	FINANCE PBB 843	Delivery Of General Office Equipments	515,030	515,030		515,030	-	
Gowils Company Limited	FINANCE REC PB	Supply Of Branded Materials	515,000	515,000		515,000	-	
Atapen Technologies	FINANCE PBB 550	Supply Of Laptops	507,000	507,000		507,000	-	
Matecha Enterprises	FINANCE PB 582	Supply Of Refined Fuels	500,000	500,000		500,000	-	
Guruzo General Contractors Limited	FINANCE PB 547	General Office Supplies	496,250	496,250		496,250	-	

Alsil Suppliers And Maintanance	FINANCE 80	Delivery Of Sport Equipments	495,450	495,450		495,450	-	
Kospir Construction And Supplies Ltd	FINANCE 146	Office Equipment Supplies	495,200	495,200		495,200	-	
Ekanyerit Enterprise Limited	FINANCE PB 066	Supply Of Food Stuffs	491,800	491,800		491,800	-	
Kirich Akeju Contractors Ltd	FINANCE 131	Supply Of Meat To Lcrh	480,000	480,000		480,000	-	
Sent Maya Investments Limited	finance 342 pb	Transportation For Relief Food	475,152	475,152		475,152	-	
Napeimait Company Limited	FINANCE REC PB	Supply Of Foodstuff	463,550	463,550		463,550	-	
Etobob Company Limited	Pending Bills -456	Supply Of Office Stationaries	457,500	457,500		457,500	-	
Samek Ventures	FINANCE PB 230	Supply Of Office Refreshments	446,500	446,500		446,500	-	
Danpet General Construction Company Limited	FINANCE/679/PP	Supply Of Cleaning Materials	446,500	446,500		446,500	-	
Emoru Logistics And Construction	FINANCE PB 300	Transportation Of Ecde Food	439,492	439,492		439,492	-	
Nabicaldera Limited	FINANCE PB 471	Supply Of Communication Materials	419,600	419,600		419,600	-	
Lakei Enterprises	FINANCE PB 772	Delivery Of Posters And Banners	410,000	410,000		410,000	-	
Kawalase Motors Ltd	FINANCE PB 711	Supply Of Motorvehicles Tyres	396,000	396,000		396,000	-	
Ekurete Investment Limited	FINANCE 172	General Office Supplies	390,150	390,150		390,150	-	
Kailarakin Contractors Limited	Pending Bills -	Supply Of Kitchen Materials	389,110	389,110		389,110	-	
Aliwamu General Supplies And Construction Company Ltd	FINANCEPB 639	Delivery Of Sanitary Materials	377,800	377,800		377,800	-	
Rabbi Building And Contractors Co. Ltd	FINANCE/611/PP	Delivery Of Cleaning Materials	374,200	374,200		374,200	-	
Ekaato General Supplies Ltd	FINANCE PB 566	Supply Of Food Ratio	364,600	364,600		364,600	-	
Elemaide Building And Construction Limited	132	Delivery Of Water Pump Repair Material	357,000	357,000		357,000	-	
Lake Turkana Suppliers Ltd	FINANCE PB 617	Supply Of Food Stuffs	356,700	356,700		356,700	-	
Nakinai Supplies Limited	FINANCE 63	Supply Of Food Stuff	355,740	355,740		355,740	-	

Kirich Akeju Contractors Limited	FINANCE PB 249	Supply Of Foodstuff	355,740	355,740		355,740	-	
Nakamuran Spot Limited	FINANCE 157	Branding Caps And T-Shirts	343,128	343,128		343,128	-	
Lonajo Construction And Supplies Co Ltd	FINANCE/066/PP	Delivery Of Food And Ratios	329,400	329,400		329,400	-	
Brinkley Logistics Limited	FINANCE/039/PP	Supply Of Foodstuff	307,740	307,740		307,740	-	
Kaliao Construction And Supplies Ltd	FINANCE PBB 508	Supply Of Cleaning Materials	305,450	305,450		305,450	-	
Ichebore Nabo Suppliers And General Contractors	PB FINANCE 313	Delivery Of Charcoals And Firewood	302,000	302,000		302,000	-	
Eclipse Hydro Machinery Limited	PB FINANCE 418	Delivery Of General Set Materials	298,600	298,600		298,600	-	
Kaile Investment Comapany Limited	FINANCE PB 79	Delivery Of Sanitary Materials	297,710	297,710		297,710	-	
Aliwamu General Supplies And Company Limited	FINANCE REC PB	Supply Of Catridges	283,500	283,500		283,500	-	
Shunaz Transporters And Supplies Ltd	FINANCE PB 475	Supply Of Computers	250,000	250,000		250,000	-	
Sweettalk Enterprise Limited	FINANCE 163	Supply Of Stationaries	247,000	247,000		247,000	-	
Karels Vpa Holding Ltd	FINANCE 142	Delivery Of Printers And Tonners	240,000	240,000		240,000	-	
The Cradle Limited	FINANCE PB 056	Provision Of Catering Services	240,000	240,000		240,000	-	
Eitanit Water Drilling Hygiene And Sanitation Ltd	FINANCE PBB 744	Test Pumping Three Boreholes At Nalemsekon	240,000	240,000		240,000	-	
Ichobore Nabo Suppliers And General Contractors Ltd	FINANCE/312/PP	Delivery Of Tyres	232,000	232,000		232,000	-	
Napalakipor Investment Limited	132	Supply Of Sanitary Materials	198,700	198,700		198,700	-	
Bails Supplies Company Limited	Finance PB 202	Supply Of Foodstuff	172,380	172,380		172,380	-	
Bails Supplies Company Limited	FINANCE PB 519	Supply Of Foodstuff	172,380	172,380		172,380	-	
Ichebore Nabo Suppliers Ltd	FINANCE PB 395	Supply Of Tyres And Rims	167,040	167,040		167,040	-	
Eke Resources Limited	FINANCE/734/PP	Delivery Of Food Stuff	164,900	164,900		164,900	-	
Bails Supplies Limited	FINANCE 383	Supply Of Food Stuff	150,780	150,780		150,780	-	
Sagal Petrol Station Limited	FINANCE PB 148	Supply Of Refined Fuel	145,000	145,000		145,000	-	

Eunisam Investments	FINANCE PB 273	Supply Of Cleaning Materials	140,200	140,200		140,200	-	
Nariamao Contractors Limited	FINANCE PBB 753	Supply Of Office Kitchen Utensils	134,500	134,500		134,500	-	
Kirich Akeju Contractors Limited	FINANCE/660/PP	Supply Of Food Stuffs	128,050	128,050		128,050	-	
Irukosi Enterprise And Construction Ltd	FINANCE/674/PP	Delivery Of Curtains	126,000	126,000		126,000	-	
Lopinga General Contractors Limited	FINANCE PB 813	Supply Of Foodstuff	103,500	103,500		103,500	-	
Brinkley Logistics Limited	FINANCE PB 845	Delivery Of Food Stuffs	103,500	103,500		103,500	-	
Brinkley Logistics Limited	FINANCE/733/PP	Supply Of Food Stuff	102,580	102,580		102,580	-	
Ekanyarit Enterprises Limited	FINANCE PB 919	Supply Of Food Ratio	97,950	97,950		97,950	-	
Ekaato General Supplies Limited	FINANCE PB 584	Supply Of Foodstuff	97,950	97,950		97,950	-	
Lizton Limited	FINANCE PB 601	Supply Of Sanitary Materials	94,700	94,700		94,700	-	
Kennatech Solutins	118	Supply And Delivery Of Office Furniture And Fittings	2,000,000	2,000,000		2,000,000	-	
Staneda Holdings Limited	1129	Supply And Delivery Of Tyres	1,996,000	1,996,000		1,996,000	-	
Ekurete Investment Limited	7931913	Supply Of Tyres	1,500,000	1,500,000		1,500,000	-	
Pacific Gas Station Limited	1568	Supply And Delivery Of Fuel For Ambulance And Utility Vehicles	1,200,030	1,200,030		1,200,030	-	
Kanam Energy Co. Limited	1244	Fuel Supply	780,000	780,000		780,000	-	
Faluja Hardware & Wholesale Co Ltd	790	Supply And Delivery Of Tyres	747,500	747,500		747,500	-	
Napalakipor Investments Limited	594	General Office Supplies	397,800	397,800		397,800	-	
Dekalims Investment	540	Supply And Delivery Of General Office Supplies	1,780,300	1,780,300		1,780,300	-	
Swakar	1041	Supply And Delivery Of Laserjet Printer	720,000	720,000		720,000	-	
Katodory Investments Limited		Stationery	1,500,500	1,500,500		1,500,500	-	
Nikon Nikon Filling Station	726	Supply Of Fuel	225,000	225,000		225,000	-	

Tune Tech Motors Ltd	PB FINANCE 401	Repair And Maintanance Of Motor Vehicles	22,000	22,000		22,000	-	
Kharibur Investnent Limited	443	Office Refreshments	1,443,653	1,443,653		1,443,653	-	
Kaanam Energy Co.Ltd	1244	Supply Of Diesel	780,000	780,000		780,000	-	
Ekeny Construction Ltd		Supply And Delivery Of Computers And Accessories	1,490,000	1,490,000		1,490,000	-	
Guruzo General Contractors Limited		Food Supplies	537,000	537,000		537,000	-	
Eliye Bahamas Campsite	282	Catering Services	350,000	350,000		350,000	-	
Lukichar Fuel Station		Supply And Delivery Of White Maize	10,200,000	10,200,000		10,200,000	-	
Ekeny Construction Ltd		Supply And Delivery Of Office Cleaning Materials	1,900,000	1,900,000		1,900,000	-	
T Links Limited	943	Supply And Delivery Of Food Ration For Kainuk Health Centre-April 2020	116,900	116,900		116,900	-	
Purelink Enterprises Limited , Lodwar	788	Supply Of Badges	480,000	480,000		480,000	-	
Ekaato General Supplies	1996	Supply And Delivery Of Food And Rations	11,850	11,850		11,850	-	
Nangomo Investment Limited ,	779	Provision Of Transportation Of Relief Food	1,400,000	1,400,000		1,400,000	-	
Lorinkippi Investement Ltd	653	Supply And Delivery Of Beans	2,760,000	2,760,000		2,760,000	-	
Apuco Holdings Group Limited	32	Completion Of Drugs Store At Kanamkemer Dispensary	2,493,703	2,493,703		2,493,703	-	
Lomekuya Construction Co Ltd	61	Casing Pipes	2,459,460	2,459,460		2,459,460	-	
Erukudi Chris And Associate Consultancy	48	Audio Visual Documentation	1,990,000	1,990,000		1,990,000	-	
Toyota Kenya Limited	38	Delivery Of Motorcycles	781,636	781,636		781,636	-	
Zanayah Ltd	856	Supply And Delivery Of Furnitures	2,900,000	2,900,000		2,900,000	-	
Ngamor Ngarei Company Limited ,	751	Supply Of Relief Food	630,000	630,000			630,000	

Ndebu Logistics And Construction Co. Ltd	859	Provision Of Transportation Of Relief Food	592,571	592,571			592,571	
Kawalase Logistics		Construction Of Fish Pond At Turkwel Loima	233,792	233,792			233,792	
Matecha	353	Matecha	500,000	500,000			500,000	
Matecha	380	Matecha	500,000	500,000			500,000	
Katamanak Four By Four Auto Centre Limited	45266	Supply And Delivery Of Office Furniture And Fittings			3,000,000		3,000,000	
Mansurmoe Development Consultants Limited	45113	Supply And Delivery Of Office Euipment			2,587,040		2,587,040	
Narukon Investments Limited	17/05/2023	Revitilization Of Lodwar Municipality			1,898,000		1,898,000	
Sibiloi General Merchants Limited	18/11/2022	Supply And Delivery Of Office Detergents			516,500		516,500	
Radhelu Enterprises Limited	45052	Supply And Delivery Office Tea And Soft Drinks			619,500		619,500	
Ngamor Ngarei Company Limited ,		Supply Of Relief Food					-	
Grane Construction Co.Ltd		Supply And Delivery Of General Office Supplies					-	
Matecha		Matecha					-	
Matecha		Matecha					-	
Divine Supply Chain		Supply Of Mcbook Screen					-	
Vilgo Investment Company Limited	44962	Supply Of Cleaning Materials			2,500,655		2,500,655	
Laminar Engineering Limited	45052	Supply And Delivery Of Office General Supplies			225,250		225,250	
Hyneciata Limited	23/03/2023	Supply And Delivery Of Tyres For Light Vehicles			1,030,000		1,030,000	
Pacific Gas Station	44929	Supply And Delivery Of Diesel To Office Of The County Attorney			500,150		500,150	

Hawassa Filing Station	24/05/2023	Supply And Delivery Of Litres Of Fuel			1,598,000		1,598,000	
Akai Ekeno Global Trading	21/06/2023	Supply And Delivery Of Beddings For Elelea Sub County Hospital			2,999,900		2,999,900	
Lomeyan Investment Company Limited	44962	Supply And Delivery Of Tonners			753,600		753,600	
Narukon Investments Limited	17/05/2023	Supply And Delivery Of Educational Aids			897,300		897,300	
Kangikaala Investment Company Limited	21/06/2023	Supply And Delivery Of Patient Uniforms For Kapedo Subcounty Hospital			**2,933,000**		2,933,000	
Sagal Petrol Station	24/04/2023	Delivery Of Diesel			1,010,496		1,010,496	
Pacific Gas Station	45204	Supply And Delivery Of Diesel Fuel			580,000		580,000	
Naurenpuu Construction Company	28/04/2023	Supply And Delivery Of Computer Accessories			224,000		224,000	
Morukori Investment Company Limited	27/09/2021	Supply And Delivery Of Foodstuffs For Lokitaung Subcounty Hospital			1,184,000		1,184,000	
Jolenak General Company Limited	15/05/2023	Supply And Delivery Of Specialized Materials			490,000		490,000	
Natudao Construction And General Supplies Co.Ltd	21/06/2023	Supply And Delivery Of Beddings And Pillow Cases At Kapedo Subcounty Hospital			2,900,000		2,900,000	
Nangilo Investment Limited	31/05/2023	Supply And Delivery Of Sanitary Materials			543,000		543,000	
Moruese General Contractors Limited	45266	Supply And Delivery Of Cleaning Materials			599,000		599,000	
Barrels City Graphics Limited	45175	Supply And Delivery Of Office Furniture And Fittings			500,000		500,000	
Moerance Enterprise	16/06/2023	Supply And Delivery Of Hospitality Materials			535,550		535,550	

Telmack Investment Limited	24/04/2023	Supply And Delivery Of Computer			291,000		291,000	
Ewapet Construction And General Supplies Ltd	45266	Supply And Delivery Of Air Conditioners			175,000		175,000	
Al-Kheir Investment Limited	27/04/2023	Supply And Delivery Of Air Conditioners			1,589,000		1,589,000	
Hawassa Filing Station	44990	Supply Of Fuel			1,287,000		1,287,000	
Easy Dialresearch General Supplies	31/01/2023	Supply And Delivery Of Office Laptops			299,900		299,900	
Ngamor Akwan Building And Construction Co Ltd	45174	Supply And Delivery Of Cleaning Materials			289,630		289,630	
Lorana Limited	19/04/2023	Supply And Delivery Of Motorvehicle Tyres			572,480		572,480	
Sambaza General Supplies Ltd	44962	Supply And Delivery Of Office Stationaries			1,041,500		1,041,500	
Loma Logistics And Construction Ltd	21/06/2023	Supply And Delivery Of Patient Uniforms For Lokitaung Subcounty Hospital			2,996,650		2,996,650	
Pacific Gas Station	30/03/2023	Supply And Delivery Of Fuel			2,450,000		2,450,000	
Napeimait Company Limited	44902	Supply And Delivery Of Foodstuffs For July-September 2022			4,889,800		4,889,800	
Twosha Enterprises Limited	44752	Supply And Delivery Of Office Stationaries			2,400,000		2,400,000	
Awmalu Contractors Ltd	20/03/2023	Supply And Delivery Of Special Materials,Ammonium Paper And Linen Print			2,939,600		2,939,600	
Akuroun Aberu Women Holdings Limited	26/12/2022	Supply And Delivery Of Sanitary Towels For Cleaning Services			873,712		873,712	
Abongkori Limited	45021	Supply And Delivery Of Specialized Material Linen Cloth Paper			2,000,000		2,000,000	
Tanaad Enterprises Limited	18/10/2022	Supply And Delivery Of Office Refreshments & Kitchen Items			479,800		479,800	
Teremkus Investment Limited	23/02/2023	Purchase Of Tyres			497,600		497,600	

Lotatalei Investments Limited	44989	Supply & Delivery Of Executive Tables,Executive Chairs, Ordinary Chairs			1,274,000		1,274,000	
Safaricom Limited	45082	Supply And Delivery Of Safaricom Scratch Cards			290,000		290,000	
Bentna Supplies & Construction Ltd	45051	Supply And Delivery Of Refreshments			1,799,400		1,799,400	
White Matrel Co Ltd	44724	Supply And Delivery Of Air Conditioners			248,000		248,000	
Loriu Trading Groups Limited	45143	Supply And Delivery Of Cleaning Materials			2,146,200		2,146,200	
Akamais Construction & Logistics Ltd	45143	Supply And Delivery Of Office Stationaries			2,700,400		2,700,400	
Zanayah Limited	20/03/2023	Supply And Delivery Of Office Furniture			2,925,000		2,925,000	
Akamais Construction & Logistics Ltd	45081	Supply Of General Office Supplies			1,626,402		1,626,402	
Samek Ventures	21/04/2023	Supply And Delivery Of Refreshments For Lcrh Blood Donation Drive			534,100		534,100	
Miyuki Limited	29/03/2023	Supply And Delivery Of Food Ratio			999,000		999,000	
Macetho Connect Limited	26/5/2023	Supply And Delivery Of Specialized Materials			1,283,250		1,283,250	
Explicit Technologies Company Ltd	21/01/2023	Supply And Delivery Of Tyres			2,466,500		2,466,500	
Nachekem Contractor Co And General Supplies	17/05/2023	Supply And Delivery Of Refreshments			413,000		413,000	
Nachekem Contractor Co And General Supplies	20/06/2023	Supply And Delivery Of 2acs At Ministry Offices			250,000		250,000	
Lotulya Nyetubo Suppliers And Construction Company Limited	45109	Supply And Delivery Of Patients Uniforms			978,000		978,000	
Moruita Investment Limited	20/06/2023	Supply And Delivery Of Tyres			2,316,600		2,316,600	
Kalomokori Investment Co Ltd	45022	Supply And Delivery Of Animal Products For Lcrh			1,600,000		1,600,000	

Akamais Construction & Logistics Ltd	23/03/2023	Supply And Delivery Of Tyres			849,737		849,737	
Turkrides Auto Services	16/06/2023	Supply And Delivery Of Office Tyres			1,497,400		1,497,400	
Naurat Contractors Co Limited	17/05/2023	Supply And Delivery Of Office Furniture			750,000		750,000	
Nadou General Supplies Company Limited	26/04/2023	Personal Protective Equipments			785,150		785,150	
Kalomede Company Limited	45052	Supply And Delivery Of Office Supplies			984,000		984,000	
Bentna Supplies & Construction Ltd	21/01/2023	Supply And Delivery Of Ppe's For Office Staffs			988,000		988,000	
Zethan General Merchants Ltd	20/03/2023	Supply And Delivery Of Office Stationaries			2,438,000		2,438,000	
T Links Limited	45143	Supply And Delivery Of Refreshments			2,552,000		2,552,000	
Intuipro Limited	15/06/2023	Delivery Of Computer			250,000		250,000	
Sub Total			**754,207,281**	**754,207,281**	**90,641,752**	**751,750,918**	**93,098,115**	-
Supply Of Services								
Toyota Kenya Ltd	finance pb 746	Repair And Maintanance Of Motor Vehicles	13,680,000	13,680,000		13,680,000	-	
Pisonaz International Limited	FINANCE 41	Transportation For Relief Food	3,582,174	3,582,174		3,582,174	-	
Udoto And Company Advocates	FINANCE PB 815	Legal Fees	3,500,000	3,500,000		3,500,000	-	
Akenga Kimutai And Associates	FINANCE PB 686	Legal Fees	3,467,000	3,467,000		3,467,000	-	
Sent Maya Investment Ltd	89	Transportation Of Relief Food	3,276,174	3,276,174		3,276,174	-	
Katody Investments Limited	FINANCE PB 502	Transport Service	3,201,000	3,201,000		3,201,000	-	
Lele Ikapolon Advocates	PB FINANCE 040	Legal Services	3,000,000	3,000,000		3,000,000	-	
Lele Ikapolon And Company Advocates	FINANCE PB	Legal Fees	3,000,000	3,000,000		3,000,000	-	
Think Right Associates	FINANCE 141	Consultancy Services	2,972,000	2,972,000		2,972,000	-	
Kameyaan Company Limited	FINANCE PB 543	Transportation For Relief Food	2,916,948	2,916,948		2,916,948	-	
Sagal Petrol Station Limited	FINANCE PB 505	Supply Of Refined Fuel	2,860,000	2,860,000		2,860,000	-	

Namambu General Solutions Limited	FINANCE 136	Catering Services	2,667,600	2,667,600		2,667,600	-	
Nyachoti And Company Advocates	FINANCE/675/PP	Legal Services	2,600,000	2,600,000		2,600,000	-	
Amaco Company Ltd	finance pbbb 21	Insurance Cover Services	2,500,000	2,500,000		2,500,000	-	
Chesta Investments Limited	FINANCEPB26	Rental Service	2,400,000	2,400,000		2,400,000	-	
Lilsos Supplies And Construction Ltd	FINANCE/232/PP	Consultancy Services	2,400,000	2,400,000		2,400,000	-	
Napak Tented Camp Resort	PB FINANCE 400	Conference Services	1,950,000	1,950,000		1,950,000	-	
Lodwar Midwest Hotel	FINANCE PB 659	Catering Service	1,820,000	1,820,000		1,820,000	-	
Kaliao Construction And Supplies Ltd	FINANCE-001	Branding Service	1,800,000	1,800,000		1,800,000	-	
Napak Tented Camp Resort	FINANCE 182	Full Conference Packages	1,785,000	1,785,000		1,785,000	-	
Napak Tented Camp Resort	PB FINANCE 427	Conference Services	1,680,000	1,680,000		1,680,000	-	
Egole Advertisement Limited	FINANCE/425/PP	Billboard Hire	1,400,000	1,400,000		1,400,000	-	
Napeget Investments Limited	FINANCE PB 449	Transportation For Relief Food	1,336,400	1,336,400		1,336,400	-	
Stegra Hotel Limited	FINANCE 55	Catering Services	1,186,500	1,186,500		1,186,500	-	
The Great Turk - Reef Hotel	FINANCE PBB 761	Catering Services	1,099,000	1,099,000		1,099,000	-	
Matecha Enterprise Limited	FINANCE 93	Repair And Maintanance Of Motor Vehicles	1,082,900	1,082,900		1,082,900	-	
Vast Tours And Safaris Ltd	FINANCE 22	Car Hire Services	1,080,000	1,080,000		1,080,000	-	
Lodwar Midwest Hotel	FINANCEPB006	Catering Services	1,050,000	1,050,000		1,050,000	-	
Ekosowan Security Express Services Limited	FINANCE PB 274	Security Services	1,042,782	1,042,782		1,042,782	-	
Ufunuo Construction Limited	FINANCE/115/PP	Cleaning Service At Kainuk Town	990,000	990,000		990,000	-	
Napak Tented Camp Resort	FINANCE/607/PP	Provision Of Conference Services	975,000	975,000		975,000	-	
The Great Turk - Reef Hotel	FINANCE PB 805	Catering Services	967,500	967,500		967,500	-	
Gowils Company Limited	FINANCE 185	Delivery Of Refreshment	949,500	949,500		949,500	-	

Stegra Hotel Limited	FINANCE 138	Catering Services	918,500	918,500		918,500	-	
Logilae Transpor And Supplies Limited	FINANCE/208/PP	Car Hire Services	900,000	900,000		900,000	-	
Logilae Transport And General Supplies Company	FINANCE PB 627	Car Hire Services	900,000	900,000		900,000	-	
The Blackgold Hotel Limited	FINANCE 309	Provision Of Catering Services	900,000	900,000		900,000	-	
Jay Nakippi Entreprises Ltd	FINANCE PB 539	Transport Service	900,000	900,000		900,000	-	
Ichebore Nabo Supplies Limited	FINANCE PB 536	Transport Service	900,000	900,000		900,000	-	
Nakamuran Spot Limited	FINANCE/226/PP	Transport Service	900,000	900,000		900,000	-	
Monipas Investment Company Limited	FINANCE PB 5	Car Hire Services	900,000	900,000		900,000	-	
Logilae Transporters And General Supplies	FINANCE PB 370	Car Hire Services	900,000	900,000		900,000	-	
Naurendira Investment Limited	FINANCE REC PB	Water Tracking Services	900,000	900,000		900,000	-	
Ichebore Nabo Supplies	FINANCE PB 840	Water Tracking Services	900,000	900,000		900,000	-	
Kaitilinga Construction Company Limited	FINANCE PBB 835	Car Hire Services	900,000	900,000		900,000	-	
Abbudin Limited	FINANCE PBB 754	Provision Of Water Trucking Services	900,000	900,000		900,000	-	
Morex Media Limited	Pending Bills -	Publicity Service	898,000	898,000		898,000	-	
Kamutia Women Enterprises Limited	FINANCE 376	Catering Services	840,000	840,000		840,000	-	
Sauti Ya Rehema Rtvn	FINANCE PBB 771	Radio Programming Services	805,700	805,700		805,700	-	
Narengelup Enterprises Limited	FINANCE 143	Supply Of Information Technology Consultation Services	800,000	800,000		800,000	-	
Loriu Youth Enetrprise Limited	FINANCE/1544/PP	Car Hire Services	786,207	786,207		786,207	-	
Jolenak General Company Limited	FINANCE PB 380	Catering Service	800,000	800,000		800,000	-	
Riamakori Luxury Villa	FINANCEPB22	Catering Services	735,000	735,000		735,000	-	
The Cradle Limited	FINANCE/570/PP	Catering Service	735,000	735,000		735,000	-	
Lobur General Company Limited	FINANCE PB 494	Maintenance Of Motorvehicles	716,000	716,000		716,000	-	

The Cradle Limited	Health 207	Catering Services	690,000	690,000		690,000	-	
Lodwar Mid West Hotel	FINANCE PB 354	Catering Services	672,000	672,000		672,000	-	
The Cradle Limited	FINANCE/434/PP	Catering Services	661,500	661,500		661,500	-	
Safaricom Limited	FINANCE REC PB	Internet Services	642,756	642,756		642,756	-	
Winstar Hotel Limited	FINANCE PBB 836	Provision Of Conference Services	627,000	627,000		627,000	-	
Reapak Travel Agency Ltd	FINANCE PB 688	Airtravel Service	623,738	623,738		623,738	-	
Nation Mdia Group	Pending Bills -	Advertisement Service	614,000	614,000		614,000	-	
Kawuondo Enterprises	FINANCE/204/PP	Air Conditioner Repair Services	613,000	613,000		613,000	-	
The Great Turk Reef Hotel Ltd	PB FINANCE488	Catering Services	612,500	612,500		612,500	-	
Ichebore Nabo Supplies Limited	Pending Bills -	Transport Service	600,000	600,000		600,000	-	
Ngide Eyanae General Construction Company Limited	FINANCE REC PB	Car Hire Services	600,000	600,000		600,000	-	
The Great Turk Reef Hotel Ltd	FINANCE PB 87	Catering Services	***588,000***	***588,000***		588,000	-	
Marina Guest House	FINANCE PB 628	Provision Of Catering Services	560,760	560,760		560,760	-	
The Cradle Limited	FINANCE 21	Catering Services	560,000	560,000		560,000	-	
The Great Turkreef Hotel Limited	Pending Bills -	Catering Service	560,000	560,000		560,000	-	
Central Farmers Garage	FINANCE PB 723	Maintenance Of Motorvehicles	553,561	553,561		553,561	-	
Nancha Cruise	FINANCE 600	Car Hire Services	550,000	550,000		550,000	-	
The Cradle Limited	FINANCE 162	Catering Services	525,000	525,000		525,000	-	
The Cradle Limited	FINANCE 99	Catering Services	525,000	525,000		525,000	-	
The Cradle Limited	PB FINANCE 415	Provision Of Catering Services	525,000	525,000		525,000	-	
Lodwar Midwest Hotel	FINANCE PB 269	Catering Service	525,000	525,000		525,000	-	
Kamutia Women Enterprises Limited	FINANCE PB 665	Catering Service	525,000	525,000		525,000	-	
Lodwar Lolacs Hotel	Pending Bills -	Catering Service	525,000	525,000		525,000	-	

Kilimkilim General Supplies And Genaral Contractors Ltd	FINANCE 187	Car Hiring Services	522,000	522,000		522,000	-	
Ichobore Nabo Suppliers And General Contractors Ltd	FINANCE/684/PP	Car Hire Services	522,000	522,000		522,000	-	
Lodwar Lolacs Hotel	FINANC PB 458	Catering Service	520,000	520,000		520,000	-	
Jeloja Consultancy Services	FINANCE 52	Consultancy Services	516,000	516,000		516,000	-	
Napak Tented Camp Resort	FINANCE PB 74	Provision Full Conference Services	511,000	511,000		511,000	-	
Namambu General Solutions Ltd	Eligible Pendin	Catering Service	508,254	508,254		508,254	-	
Ngide Eyanae General Construction Company Limited	FINANCE PB 814	Car Hire Services	490,000	490,000		490,000	-	
Akide Construction And Transpoters Company Limited	FINANCE PB 823	Car Hire Services	487,200	487,200		487,200	-	
Nakosowan Limited	FINANCE/554/PP	Car Hire Services	470,000	470,000		470,000	-	
Lodwar Mid West Hotel	PB FINANCE 392	Catering Services	466,500	466,500		466,500	-	
The Cradle Limited	78	Provision Of Catering Services	464,232	464,232		464,232	-	
Njonel Auto Garage Ltd	FINANCE 124	Repairs And Maintenance Of Motorvehicles	454,720	454,720		454,720	-	
Njonel Auto Garage Limited	Pending Bills F	Repair And Maintanance Of Motor Vehicles	454,720	454,720		454,720	-	
Toyota Kenya Limited	FINANCE PB 10	Maintenance Of Motorvehicles	450,096	450,096		450,096	-	
Lodwar Midwest Hotel	FINANCE PB 712	Catering Service	450,000	450,000		450,000	-	
Galoma Contractors Limited	FINANCE/649/PP	Transport Service	445,667	445,667		445,667	-	
Vturk Investment Limited	FINANCE PB 050	Installation Of Ethernet Cabling	445,000	445,000		445,000	-	
Katamanak Four By Four Auto Centre	PB FINANCE 484	Repair And Maintanance Of Motor Vehicles	432,753	432,753		432,753	-	
National Media Group Plc	FINANCE 581	Advertisement Services	431,520	431,520		431,520	-	
Lobur General Company Limited	FINANCE PB 97	Repair And Maintanance Of Motor Vehicles	424,386	424,386		424,386	-	

The Publican Ltd	FINANCE 132	Catering Services	423,000	423,000		423,000	-	
Lodwar Mid West Hotel	FINANCE 46	Catering Services	420,000	420,000		420,000	-	
The Cradle Limited	Pending Bills F	Provision Of Catering Services	420,000	420,000		420,000	-	
The Great Turk Reef Hotel Limited	FINANCE/606/PP	Provision Of Catering Services	420,000	420,000		420,000	-	
Trans Africa High School	pending Bills -	Accomodation Services	420,000	420,000		420,000	-	
Turkland Pharma Limited	FINANCE 326	Car Hire Services	410,000	410,000		410,000	-	
Gowils Company Limited	PB FINANCE 0023	Delivery Of Stationaries	410,000	410,000		410,000	-	
Napak Tented Camp Resort	Pending Bills F	Provision Full Conference Services	405,000	405,000		405,000	-	
The Cradle Limited	Pending Bills R	Catering Service	400,000	400,000		400,000	-	
Lobur General Company Limited	FINANCE/429/PP	Repair And Maintanance Of Motor Vehicles	399,620	399,620		399,620	-	
Lobur General Company Limited	FINANCE/615/PP	Repair And Maintanance Company Ltd	399,620	399,620		399,620	-	
Cabocorit Limited	FINANCE 83	Provision Of Sewerage And Unblocking Services	395,580	395,580		395,580	-	
Tune Tech Motors Ltd	FINANCE PB 710	Maintenance Of Motorvehicles	394,500	394,500		394,500	-	
The Cradle Limited	FINANCE PB 534	Catering Service	394,450	394,450		394,450	-	
Lobur General Company Limited	Pending Bills F	Repair And Maintanance Of Motor Vehicles	392,660	392,660		392,660	-	
Lotiane Investment Limited	FINANCE PBB 757	Maintanance Tools And Materials	392,500	392,500		392,500	-	
Bechlang Limited	FINANCE PB 669	Printing And Publishing Services	391,500	391,500		391,500	-	
Tune Tech Motors Limited	FINANCE PB 015	Repair And Maintanance Of Motor Vehicles	390,900	390,900		390,900	-	
Egong Trading Company Ltd	FINANCE PBB 850	Rehabilitation Of Solar Pumping System And Extention	390,000	390,000		390,000	-	

Central Farmers Garage	Pending Bills F	Maintenance Of Motorvehicles	385,507	385,507		385,507	-	
Tune Tech Motors Limited	FINANCE PB 335	Repair And Maintanance Of Motor Vehicles	385,300	385,300		385,300	-	
Lobur General Company Limited	FINANCE 36	Repair And Maintanance Of Motor Vehicles	384,888	384,888		384,888	-	
Ochonglo Investments Limited	FINANCE 35	Maintenance Of Computers	381,176	381,176		381,176	-	
The Cradle Limited	FINANCE/682/PP	Catering Service	375,000	375,000		375,000	-	
Lobur General Company Limited	60	Repair And Maintanance Of Motor Vehicles	368,764	368,764		368,764	-	
Pacific Gas Station Ltd	FINANCE 40	Maintenance Of Motorvehicles	367,700	367,700		367,700	-	
Nation Media Group Limited	Pending Bills F	Advertisement Service	356,120	356,120		356,120	-	
Nation Media Group Limited	FINANCE PB 702	Advertisement Service	356,120	356,120		356,120	-	
Nation Media Group Limited	FINANCE PB 099	Advertisement Service	356,120	356,120		356,120	-	
Nation Media Group Limited	FINANCE PB 496	Advertisement Service	356,120	356,120		356,120	-	
Nation Media Group Limited	FINANCEE REC P	Advertisement	356,120	356,120		356,120	-	
Lowasco Company Ltd	FINANCEE PB 759	Supply Of Water Services	355,000	355,000		355,000	-	
Kartek Holdings Limited	FINANCE PENDING	Car Hire Service	350,000	350,000		350,000	-	
Nation Media Group Limited	FINANCE PB 834	Advertisement	349,980	349,980		349,980	-	
Toyota Kenya Limited	FINANCE PB 724	Maintenance Of Motorvehicles	342,972	342,972		342,972	-	
Tune Tech Motors Limited	FINANCE 585	Maintenance Of Motorvehicles	339,950	339,950		339,950	-	
Tune Tech Motors Ltd	FINANCE PB 031	Maintenance Of Motorvehicles	339,600	339,600		339,600	-	
Tune Tech Motors Ltd	FINANCE PB 491	Maintenance Of Motorvehicles	336,900	336,900		336,900	-	
The Cradle Limited	FINANCEPB30	Catering Services	336,000	336,000		336,000	-	
Tune Tech Motors Ltd	FINANCE PB 81	Repair And Maintanance Of Motor Vehicles	336,000	336,000		336,000	-	

The Cradle Limited	FINANCE PB 698	Catering Service	336,000	336,000		336,000	-	
Kawalase Motors	FINANCE PB 670	Repair And Maintanance Of Motor Vehicles	330,000	330,000		330,000	-	
Tune Tech Motors Ltd	FINANCE PB 398	Maintenance Of Motorvehicles	326,800	326,800		326,800	-	
The Standard Group Ltd	FINANCE 26	Advertising Space Services	324,800	324,800		324,800	-	
Tune Tech Motors Limited	FINANCE 337	Maintenance Of Motorvehicles	321,600	321,600		321,600	-	
Nation Media Group Limited	FINANCE/612/PP	Advertisement Service	320,160	320,160		320,160	-	
The Cradle Limited	FINANCE 68	Catering Services	320,000	320,000		320,000	-	
The Cradle Limited	FINANCE PB 451	Catering Services	320,000	320,000		320,000	-	
Tune Tech Motors Ltd	FINANCE 39	Maintenance Of Motorvehicles	319,900	319,900		319,900	-	
The Cradle Limited	FINANCE/614/PP	Provision Of Catering Services	315,000	315,000		315,000	-	
The Great Turk Reef Hotel Limited	Eligible Pendin	Provision Of Catering Services	315,000	315,000		315,000	-	
Kanam Garage And Auto Spare Ltd	FINANCE PB 671	Repair And Maintanance Of Motor Vehicles	309,836	309,836		309,836	-	
Tune Tech Motors Ltd	FINANCE PB 250	Maintenance Of Motorvehicles	306,900	306,900		306,900	-	
Katamanak Four By Four Ltd	FINANCEPB17	Repair And Maintanance Of Motor Vehicles	305,153	305,153		305,153	-	
Pacific Gas Station	FINANCE PBB 778	Repair And Maintanance Of Motor Vehicles	305,000	305,000		305,000	-	
Lobur General Company Limited	FINANCE/677/PP	Repair And Maintanance Of Motor Vehicles	304,848	304,848		304,848	-	
Lobur General Company Limited	FINANCE PB 061	Repair And Routine Maintanance	304,500	304,500		304,500	-	
Katamanak Four By Four	FINANCE PB 136	Maintenance Of Motorvehicles	302,978	302,978		302,978	-	
Soddy Contractors And Genaral Supplies Ltd	FINANCE 119	Care Hire Services	300,000	300,000		300,000	-	
Pacific Gas Station	FINANCE PB 177	Repair And Routine Maintanance	300,000	300,000		300,000	-	

Ichebore Nabo Supplies And General Contractors Co. Ltd	FINANCE PBB 854	Car Hire Services	300,000	300,000		300,000	-	
Tune Tech Motors Limited	FINANCE PBB 796	Repair And Maintanance Of Motor Vehicles	300,000	300,000		300,000	-	
Aropa Investment Ltd	FINANCE PBB 810	Car Hire Services	300,000	300,000		300,000	-	
Pacific Gas Station	FINANCE/195/PP	Repair And Maintanance Of Motor Vehicles	294,300	294,300		294,300	-	
Lobur General Company Limited	78	Repair And Maintanance Of Motor Vehicles	293,712	293,712		293,712	-	
The Standard Group Ltd	FINANCE 177	Training And Facilitation Services	292,320	292,320		292,320	-	
Ekai Hotel	FINANCE 69	Catering Services	292,000	292,000		292,000	-	
Tune Tech Motors Limited	FINANCE PB 515	Maintenance Of Motorvehicles	291,000	291,000		291,000	-	
Lobur General Company Limited	Eligible Pendin	Repair And Maintanace Of Motor Vehicle	289,188	289,188		289,188	-	
Tune Tech Motors Limited	FINANCEE PBB 77	Repair And Maintanance Of Motor Vehicles	282,450	282,450		282,450	-	
Lobur General Company Limited	FINANCE PB 96	Repair And Maintanance Of Motor Vehicles	280,800	280,800		280,800	-	
Kanam Garage And Auto Spares Ltd	FINANCE/266/PP	Repair And Maintanance Of Motor Vehicles	280,720	280,720		280,720	-	
The Cradle Limited	Eligible Pendin	Provision Of Catering Services	280,000	280,000		280,000	-	
Toyota Kenya Limited	FINANCE PB 506	Repair And Routine Maintanance	279,803	279,803		279,803	-	
Lodwar Garage And Autospares	FINANCE/620/PP	Maintenance Of Motorvehicles	279,082	279,082		279,082	-	
Tune Tech Motors Ltd	FINANCE 116	Repair And Maintanance Of Motor Vehicles	277,000	277,000		277,000	-	
Tune Tech Motors Ltd	FINANCE 74	Repair And Maintanance Of Motor Vehicles	276,300	276,300		276,300	-	

Kanam Garage And Auto Spare Ltd	FINANCE/609/PP	Repair And Maintanace Of Motor Vehicle	275,964	275,964		275,964	-	
Tune Tech Motors Limited	FIANACE/647/PP	Repair And Maintanance Of Motor Vehicles	272,900	272,900		272,900	-	
Lobur General Company Limited	finance 069	Repair And Maintanance Of Motor Vehicles	271,788	271,788		271,788	-	
Toyota Kenya Limited	FINANCE 106	Repair And Routine Maintanance	270,243	270,243		270,243	-	
Hazam Company Limited	FINANCE PBB 749	Renovation Of Office Washrooms	269,975	269,975		269,975	-	
Angorgete Construction And Supplies Limited	FINANCE REC PB	Supply Of Refreshments	269,200	269,200		269,200	-	
Lobur General Company Limited	FINANCE/574/PP	Repair And Maintanaance Of Motor Vehicles	268,308	268,308		268,308	-	
Central Farmers Garage	FINANCE PB 241	Maintenance Of Motorvehicles	268,261	268,261		268,261	-	
Katamanak Four By Four Auto Centre Ltd	FINANCE PB 466	Repair And Routine Maintanance	265,016	265,016		265,016	-	
Safaricom Limited	planning rec na	Delivery Of Airtime	265,000	265,000		265,000	-	
Eka Hotel	Pending Bills F	Catering Service	264,000	264,000		264,000	-	
Kawauondo Enterprises	Pending Bills F	Service Of Air Conditioners	262,792	262,792		262,792	-	
The Cradle Limited	PB FINANCE 443	Catering Services	262,500	262,500		262,500	-	
Lobur General Company Limited	FINANCE PBB 786	Repair And Maintanance Of Motor Vehicles	259,984	259,984		259,984	-	
The Cradle Limited	FINANCE REC PB	Catering Services	259,000	259,000		259,000	-	
Lobur General Company Limited	FINANCE PBB 265	Repair And Maintanance Of Motor Vehicles	257,172	257,172		257,172	-	
Kanam Garage And Auto Spare Ltd	FINANCE PB 036	Repair And Maintanance Of Motor Vehicles	255,896	255,896		255,896	-	
The Cradle Limited	FINANCE PB 538	Catering Service	255,500	255,500		255,500	-	
Delvis Investment Ltd	FINANCEE PB 481	Supply Of Printing T - Shirts	255,000	255,000		255,000	-	

Lobur General Company Limited	FINANCE PB 77	Maintenance Of Motorvehicles	252,880	252,880		252,880	-	
Lobur General Company Limited	Pending Bills F	Repair And Maintanance Of Motor Vehicles	252,532	252,532		252,532	-	
Lobur General Company Limited	FINANCE/618/PP	Repair And Maintanance Of Motor Vehicles	251,488	251,488		251,488	-	
Safaricom Limited	FINANCE PB 068	Supply Of Airtime	250,000	250,000		250,000	-	
Lobur General Company Limited	FINANCE PB 288	Repair And Maintanance Of Motor Vehicles	244,180	244,180		244,180	-	
Tune Tech Motors Limited	FINANCE PB 061	Repair And Maintanance Of Motor Vehicles	243,900	243,900		243,900	-	
Pacific Gas Station	FINANCE 137	Repair And Maintanance Of Motor Vehicles	243,252	243,252		243,252	-	
Central Farmers Garage	FINANCE PB 55	Repair And Routine Maintanance	241,500	241,500		241,500	-	
Lobur General Company Limited	FINANCE 599	Repair And Maintanance Of Motor Vehicles	240,932	240,932		240,932	-	
Cpf Financial Services Limited	FINANCE/563/PP	Transfortive Leadership Training	240,000	240,000		240,000	-	
The Great Turkreef Hotel Limited	FINANCE 697	Catering Service	240,000	240,000		240,000	-	
Toyota Kenya Limited	FINANCE 64	Maintenance Of Motorvehicle	237,175	237,175		237,175	-	
The Cradle Limited	FINANCE 156	Provision Of Catering Services	237,000	237,000		237,000	-	
The Cradle Limited	FINANCE PB 596	Provision Of Catering Services	234,500	234,500		234,500	-	
The Cradle Limited	Eligible Pendin	Provision Of Catering Services	233,600	233,600		233,600	-	
Lobur General Company Limited	FINANCE 594	Repair And Maintanance Of Motor Vehicles	232,464	232,464		232,464	-	
Aropa Investment Limited	FINANCE 140	Car Hire Services	230,000	230,000		230,000	-	
Tune Tech Motors Ltd	FINANCE 597	Repair And Maintanance Of Motor Vehicles	227,700	227,700		227,700	-	

Katamanak Four By Four Ltd	FINANCEPB27	Repair And Maintanance Of Motor Vehicles	227,240	227,240		227,240	-	
Nation Media Group Limited	FINANCE PB 703	Advertisement Service	226,200	226,200		226,200	-	
Nation Media Group Limited	FINANCE PB583	Advertisement Service	226,200	226,200		226,200	-	
Katamanak Four By Four	FINANCE PB 477	Maintennance Of Motorvehicles	225,330	225,330		225,330	-	
Katamanak Four By Four Auto Centre	FINANCE 30	Repair And Maintanance Of Motor Vehicles	225,111	225,111		225,111	-	
Napak Tented Camp Resort	FINANCE 37	Provision Full Conference Services	225,000	225,000		225,000	-	
The Cradle Limited	FINANCE PB 50	Provision Of Catering Services	225,000	225,000		225,000	-	
Namambu General Solutions Limited	FINANCE PB 658	Catering Services	225,000	225,000		225,000	-	
Katamanak Four By Four Auto Centre	FINANCE 95	Repair And Maintanance Of Motor Vehicles	224,605	224,605		224,605	-	
The Cradle Limited	FINANCE 109	Catering Service	224,000	224,000		224,000	-	
Katamanak Four By Four Ltd	FINANCE 50	Repair And Maintanance Of Motor Vehicles	221,705	221,705		221,705	-	
Katamanak Four By Four Ltd	FINANCE 54	Repair And Maintanance Of Motor Vehicles	219,965	219,965		219,965	-	
Nation Media Group Limited	Eligible Pendin	Open Tender Advertisment	216,980	216,980		216,980	-	
The Standard Group Ltd	FINANCE PB 511	Advertisement Service	216,920	216,920		216,920	-	
The Standard Group Ltd	FINANCE/580/PP	Advertisement Service	216,920	216,920		216,920	-	
The Standard Group Ltd	FINANCE PB 577	Advertisement Service	216,920	216,920		216,920	-	
The Standard Group Ltd	FINANCE PB 31	Advertisement Service	216,920	216,920		216,920	-	
Katamanak Four By Four Ltd	FINANCE 145	Repair And Maintanance Of Motor Vehicles	215,615	215,615		215,615	-	
Lobur General Company Limited	FINANCE PB 487	Maintenance Of Motorvehicles	214,832	214,832		214,832	-	

Pacific Gas Station	FINANCE 004	Motor Vehicle Maintanance	213,950	213,950		213,950	-	
Tune Tech Motors Ltd	Pending Bills -	Maintenance Of Motorvehicles	211,900	211,900		211,900	-	
The Cradle Limited	FINANCE PB 048	Provision Of Catering Services	210,000	210,000		210,000	-	
Panyac Trading Company Ltd	Eligible Pendin	Car Hire Services	210,000	210,000		210,000	-	
Katamanak Four By Four Ltd	FINANCE 187	Repair And Maintanance Of Motor Vehicles	207,360	207,360		207,360	-	
Tune Tech Motors Ltd	FINANCE 47	Repair And Maintanance Of Motor Vehicles	207,292	207,292		207,292	-	
Lobur General Company Limited	FINANCE 18	Maintenance Of Motorvehicles	205,088	205,088		205,088	-	
Napalikipor Investment Limited	FINANCE 45	Delivery Of Computers	205,000	205,000		205,000	-	
Lobur General Company Limited	FINANCE/5000/P P	Maintenance Of Motorvehicles	204,740	204,740		204,740	-	
The Cradle Limited	FINANCE REC PB	Catering Services	203,000	203,000		203,000	-	
Tune Tech Motors Ltd	FINANCE PB 527	Maintenance Of Motorvehicles	202,500	202,500		202,500	-	
Tune Tech Motors Limited	PB FINANCE 381	Maintenance Of Motorvehicles	201,600	201,600		201,600	-	
Lobur General Company Limited	FINANCE PB 590	Maintenance Of Motorvehicles	201,492	201,492		201,492	-	
Tune Tech Motors Limited	FINANCE/571/PP	Repair And Maintanance Of Motor Vehicles	200,400	200,400		200,400	-	
Tune Tech Motors Ltd	PB FINANCE 437	Repair And Maintanance Of Motor Vehicles	200,000	200,000		200,000	-	
The Cradle Limited	FINANCE PB 359	Catering Services	200,000	200,000		200,000	-	
Kangikaala Investment	FINANCE REC PB	Car Hire Services	200,000	200,000		200,000	-	
The Cradle Limited	FINANCE PBB 790	Catering Services	200,000	200,000		200,000	-	
Tune Tech Motors Ltd	FINANCE PB 183	Maintenance Of Motorvehicles	199,800	199,800		199,800	-	
Tune Tech Motors Limited	FINANCE PBB 371	Repair And Maintanance Of Motor Vehicles	198,600	198,600		198,600	-	

Ekaato General Supplies Ltd	FINANCE PB 356	Delivery Of Food Stuff	195,900	195,900		195,900	-	
Katamanak Four By Four Ltd	FINANCE 165	Repair And Maintanance Of Motor Vehicles	193,430	193,430		193,430	-	
Katamanak Four By Four Auto Centere	FINANCE/267/PP	Repair And Maintanance Of Motor Vehicles	192,125	192,125		192,125	-	
Lobur General Company Limited	FINANCE/062/PP	Repair And Maintanance Of Motor Vehicles	192,096	192,096		192,096	-	
Lobur General Company Limited	FINANCE 155	Repair And Maintanance Of Motor Vehicles	191,168	191,168		191,168	-	
Katamanak Four By Four Auto Centere	FINANCE PB 624	Repair And Maintanance Of Motor Vehicles	190,965	190,965		190,965	-	
Lobur General Company Limited	FINANCE/084/PP	Repair And Maintanance Of Motor Vehicles	190,008	190,008		190,008	-	
Lobur General Company Limited	FINANCE PB 629	Repair And Maintanance Of Motor Vehicles	189,300	189,300		189,300	-	
Central Farmers Garage	FINANCE PB 542	Maintenance Of Motorvehicles	189,012	189,012		189,012	-	
The Cradle Limited	FINANCE PB 119	Catering Service	185,500	185,500		185,500	-	
Lobur General Company Limited	FINANCE/2556/PP	Repair And Maintanance Of Motor Vehicles	184,556	184,556		184,556	-	
Lobur General Company Limited	FINANCE 33	Repair And Maintanance Of Motor Vehicles	183,860	183,860		183,860	-	
Tune Tech Motors Ltd	pending Bills F	Repair And Maintanance Of Motor Vehicles	183,800	183,800		183,800	-	
Lobur General Company Limited	pending Bills F	Repair And Maintanance Of Motor Vehicles	183,628	183,628		183,628	-	
Nation Media Group Limited	FINANCE PB 533	Advertisement Service	183,280	183,280		183,280	-	
Allngatuny Company Limited	FINANCE PB 576	Supply Of Internet Equipment	182,650	182,650		182,650	-	
Tune Tech Motors Limited	Pending Bills F	Maintenance Of Motorvehicles	180,800	180,800		180,800	-	

The Cradle Limited	FINANCE PB 21	Catering Service	180,000	180,000		180,000	-	
Hotel Gloste Limited	FINANCE 79	Catering Services	179,800	179,800		179,800	-	
Pacific Gas Station	53	Repair And Maintanance Of Motor Vehicles	179,400	179,400		179,400	-	
The Standard Group Ltd	Pending Bills -	Advertisement Service	177,480	177,480		177,480	-	
The Cradle Limited	Pending Bills F	Catering Services	175,000	175,000		175,000	-	
The Cradle Limited	FINANCE PB 625	Provision Of Catering Services	175,000	175,000		175,000	-	
The Cradle Limited	FINANCE/067/PP	Provision Of Catering Services	175,000	175,000		175,000	-	
The Cradle Limited	FINANCE PB 328	Catering Service	175,000	175,000		175,000	-	
The Cradle Limited	FINANCE/730/PP	Catering Service	175,000	175,000		175,000	-	
The Cradle Limited	FINANCE PB 322	Catering Service	175,000	175,000		175,000	-	
Moru Angamon Women Company Ltd	FINANCE/663	Supply Of Cleaning Materials And Equipment	174,770	174,770		174,770	-	
The Standard Group Ltd	FINANCE/578/PP	Advertisement Service	174,420	174,420		174,420	-	
Lobur General Company Limited	FINANCE PB 063	Repair And Maintanance Of Motor Vehicles	174,348	174,348		174,348	-	
Lobur General Company Limited	Pending Bills F	Repair And Maintanance Of Motor Vehicles	171,322	171,322		171,322	-	
Tune Tech Motors Ltd	FINANCE 73	Repair And Maintanance Of Motor Vehicles	169,300	169,300		169,300	-	
Tune Tech Motors Limited	FINANCE PB 030	Repair And Maintanance Of Motor Vehicles	169,000	169,000		169,000	-	
The Cradle Limited	FINANCE 82	Provision Of Catering Services	166,500	166,500		166,500	-	
Tune Tech Motors Ltd	FINANCE 11	Maintenance Of Motorvehicles	165,300	165,300		165,300	-	
The Cradle Limited	FINANCE PB 470	Catering Services	165,000	165,000		165,000	-	

Lobur General Company Limited	Pending Bills F	Repair And Maintanance Of Motor Vehicles	164,720	164,720		164,720	-	
Namambu General Solutions Ltd	Pending Bills -	Catering Service	164,502	164,502		164,502	-	
Lobur General Company Limited	Pending Bills F	Repair And Maintanance Of Motor Vehicles	161,820	161,820		161,820	-	
Lobur General Company Limited	FINANCE PB 343	Repair And Routine Maintanance	159,500	159,500		159,500	-	
Tune Tech Motors Ltd	FINANCE PB 017	Repair And Maintanance Of Motor Vehicles	159,200	159,200		159,200	-	
Tune Tech Motors Limited	FINANCE PB 436	Repair And Maintanance Of Motor Vehicles	158,900	158,900		158,900	-	
Lobur General Company Limited	FINANCE PB 363	Maintenance Of Motorvehicles	158,688	158,688		158,688	-	
Kanam Garage And Auto Spares Ltd	FINANCE PBB 800	Repair And Maintanance Of Motor Vehicles	156,688	156,688		156,688	-	
Lobur General Company Limited	FINANCE PB 296	Repair And Maintanance Of Motor Vehicles	155,440	155,440		155,440	-	
The Cradle Limited	FINANCE PBB 193	Catering Services	154,000	154,000		154,000	-	
Turkland Logistics Limited	FINANCE/731/PP	Transport Service	153,600	153,600		153,600	-	
Kanam Garage And Auto Spares Ltd	FINANCE PBB 769	Maintanance And Repair Of Motor Vehicles	153,120	153,120		153,120	-	
Hotel Gloste Limited	FINANCE/275/PP	Provision Of Catering Services	152,888	152,888		152,888	-	
Toyota Kenya Limited	FINANCE PB 732	Repair And Routine Maintanance	152,411	152,411		152,411	-	
Institute Of Pension Management	71	Employee Benefit Symposium	151,500	151,500		151,500	-	
The Cradle Limited	FINANCE PB 364	Catering Service	150,500	150,500		150,500	-	
The Cradle Limited	FINANCE PB 419	Provision Of Catering Services	150,000	150,000		150,000	-	
Scheline Logistics Limited	PB FINANCE 1379	Car Hire Services	150,000	150,000		150,000	-	

Lobur General Company Limited	FINANCE/059/PP	Repair And Maintanance Of Motor Vehicles	148,000	148,000		148,000	-	
Eliye Bahamas Campsite	FINANCE PB 276	Catering Service	147,000	147,000		147,000	-	
Kanam Garage And Auto Spares Ltd	PB FINANCE 372	Repair And Maintanance Of Motor Vehicles	146,044	146,044		146,044	-	
Kanam Garage And Auto Spare Ltd	FINANCE/612/PP	Repair And Maintanance Of Motor Vehicles	145,116	145,116		145,116	-	
Tune Tech Motors Ltd	FINANCE 575	Repair And Maintanance Of Motor Vehicles	141,900	141,900		141,900	-	
Tune Tech Motors Limited	FINANCE PB 72	Maintenance Of Motorvehicles	141,700	141,700		141,700	-	
Namambu General Solutions Ltd	Pending Bills R	Catering Service	140,000	140,000		140,000	-	
Hotel Gloste Limited	FINANCE 168	Catering Services	139,664	139,664		139,664	-	
Lobur General Company Limited	FINANCE PB 033	Repair And Maintanance Of Motor Vehicles	137,000	137,000		137,000	-	
Namambu Hotel	FINANCE/676/PP	Provision Of Catering Services	135,000	135,000		135,000	-	
Pacific Gas Station	FINANCE PB 417	Repair And Maintanance Of Motor Vehicles	132,570	132,570		132,570	-	
Tune Tech Motors Ltd	FINANCE 314	Repair And Maintanance Of Motor Vehicles	129,950	129,950		129,950	-	
Katamanak Four By Four Ltd	FINANCE 164	Repair And Maintanance Of Motor Vehicles	129,690	129,690		129,690	-	
Katamanak Four By Four Auto Centre	FINANCE 181	Repair And Maintanance Of Motor Vehicles	129,690	129,690		129,690	-	
Tune Tech Motors Ltd	FINANCE PB 591	Maintenance Of Motorvehicles	126,200	126,200		126,200	-	
Katamanak Four By Four	Pending Bills -	Maintenance Of Motorvehicles	125,280	125,280		125,280	-	
The Cradle Limited	FINANCE 19	Catering Services	125,000	125,000		125,000	-	

Katamanak Four By Four Ltd	FINANCE 003	Repair And Maintanance Of Motor Vehicles	124,265	124,265		124,265	-	
Kanam Garage And Auto Spare Ltd	FINANCE/390/PP	Repair And Maintanance Of Motor Vehicles	124,120	124,120		124,120	-	
The Cradle Limited	Pending Bills -	Catering Services	124,000	124,000		124,000	-	
Lobur General Company Limited	finance 344	Maintenance Of Motorvehicles	122,380	122,380		122,380	-	
Lobur General Company Limited	FINANCE PB 657	Repair And Maintanance Of Motor Vehicles	120,640	120,640		120,640	-	
The Cradle Limited	FINANCE 31	Catering Services	120,000	120,000		120,000	-	
The Cradle Limited	FINANCE PB 045	Provision Of Catering Services	120,000	120,000		120,000	-	
Tune Tech Motors Limited	Pending Bills -	Maintenance Of Motorvehicles	118,050	118,050		118,050	-	
The Standard Group Ltd	FINANCE PB 336	Advertisement Service	118,000	118,000		118,000	-	
Tlinks Limited	FINANCE 97	Delivery Of Food Stuffs	116,900	116,900		116,900	-	
Tlinks Limited	FINANCE 602	Delivery Of Food Stuffs	116,900	116,900		116,900	-	
Tlinks Limited	FINANCE 67	Delivery Of Food Stuffs	116,900	116,900		116,900	-	
Kanam Garage And Auto Spare Ltd	FINANCE/549/PP	Repair And Maintanance Of Motor Vehicles	116,000	116,000		116,000	-	
Napak Tented Camp Resort	FINANCE PBB 564	Catering Services	115,000	115,000		115,000	-	
Central Farmers Garage Limited	FINANCE/631/PP	Repair And Maintanance Of Motor Bikes	113,506	113,506		113,506	-	
Tune Tech Motors Limited	Finance 303 PP	Maintenance Of Motorvehicles	110,900	110,900		110,900	-	
Nation Media Group Limited	FINANCE PB 642	Advertisement	110,200	110,200		110,200	-	
Tune Tech Motors Ltd	FINANCE 59	Maintenance Of Motorvehicles	110,150	110,150		110,150	-	
The Cradle Limited	FINANCE 388	Catering Service	108,500	108,500		108,500	-	

Kanam Garage And Auto Spare Ltd	FINANCE/035/PP	Repair And Maintanance Of Motor Vehicles	105,328	105,328		105,328	-	
The Cradle Limited	FINANCE 178	Catering Services	105,000	105,000		105,000	-	
The Cradle Limited	FINANCE 167	Catering Services	105,000	105,000		105,000	-	
The Cradle Limited	Pending Bills F	Catering Services	105,000	105,000		105,000	-	
The Great Turk Reef Hotel Ltd	FINANCE 111	Catering Services	105,000	105,000		105,000	-	
The Cradle Limited	Pending Bills F	Provision Of Catering Services	105,000	105,000		105,000	-	
The Cradle Limited	FINANCE REC PBB	Catering Services	105,000	105,000		105,000	-	
Lodwar Youth Polytechnic	FINANCE 122	Catering Services	102,000	102,000		102,000	-	
The Cradle Limited	FINANCE PB323	Catering Services	101,500	101,500		101,500	-	
Tune Tech Motors Ltd	FINANCE PB 385	Repair And Maintanance Of Motor Vehicles	99,800	99,800		99,800	-	
Tune Tech Motors Ltd	137	Repair And Maintanance Of Motor Vehicles	99,400	99,400		99,400	-	
Mylis Transpoter Enterprises	Pending Bills F	Delivery Of Office Cleaning	99,000	99,000		99,000	-	
Benchlang Limited	FINANCE/256/PP	Printing Services	98,300	98,300		98,300	-	
Kanam Garage And Auto Spare Ltd	FINANCE PB 070	Repair And Maintanance Of Motor Vehicles	97,000	97,000		97,000	-	
Lobur General Company Limited	FINANCE PB 465	Repair And Routine Maintanance	95,352	95,352		95,352	-	
Nation Media Group Limited	FINANCE PB 666	Advertising, Awereness And Publicity Services	93,670	93,670		93,670	-	
The Cradle Limited	FINANCE PB 426	Provision Of Catering Services	93,000	93,000		93,000	-	
Lobur General Company Limited	FINANCE PB 017	Repair And Maintanance Of Motor Vehicles	92,000	92,000		92,000	-	
Kanam Garage And Autospares Ltd	PB FINANCE 045	Maintenance Of Motorvehicles	91,640	91,640		91,640	-	

Tune Tech Motors Ltd	Pending Bills F	Repair And Maintanance Of Motor Vehicles	91,200	91,200		91,200	-	
The Cradle Limited	FINANCE/048/PP	Catering Services	91,000	91,000		91,000	-	
Njonel Auto Garage Ltd	FINANCE 135	Repair And Maintanance Of Motor Vehicles	90,480	90,480		90,480	-	
The Cradle Limited	FINANCE PB 060	Provision Of Catering Services	90,000	90,000		90,000	-	
The Cradle Limited	FINANCE PB 667	Catering Service	90,000	90,000		90,000	-	
Lodwar Lolacs Hotel Limited	FINANCE PB 348	Catering Service	90,000	90,000		90,000	-	
The Standard Group Ltd	FINANCE PB 504	Advertisement Service	88,160	88,160		88,160	-	
The Cradle Limited	FINANCE 154	Catering Services	87,500	87,500		87,500	-	
Stegra Hotel Limited	FINANCE 112	Catering Services	87,500	87,500		87,500	-	
The Cradle Limited	FINANCE PB 053	Provision Of Catering Services	87,500	87,500		87,500	-	
The Cradle Limited	FINANCE PB 004	Catering Service	87,500	87,500		87,500	-	
The Cradle Limited	FINANCE PB 25	Catering Service	87,500	87,500		87,500	-	
The Cradle Limited	FINANCE PB 453	Catering Service	87,500	87,500		87,500	-	
The Great Turk Reef Hotel Limited	FINANCE PENDING	Catering Services	87,500	87,500		87,500	-	
Lobur General Company Limited	FINANCE PB 698	Repair And Maintanance Of Motor Vehicles	87,000	87,000		87,000	-	
Tune Tech Motors Ltd	FINANCE12	Maintenance Of Motorvehicles	85,000	85,000		85,000	-	
Lobur General Company Limited	FINANCE 586	Repair And Maintanance Of Motor Vehicles	84,680	84,680		84,680	-	
The Cradle Limited	FINANCE PB 668	Provision Of Catering Services	84,000	84,000		84,000	-	
The Cradle Limited	FINANCE PB 648	Catering Service	84,000	84,000		84,000	-	
Kanamm Garage And Auto Spares Ltd	FINANCE PB 622	Maintenance Of Motorvehicles	82,360	82,360		82,360	-	

Lobur General Company Limited	FINANCE PB 476	Repair And Maintanance Of Motor Vehicles	80,040	80,040		80,040	-	
Aropa Investment Limited	FINANCE PB 672	Car Hire Services	80,000	80,000		80,000	-	
The Cradle Limited	FINANCE/735/PP	Catering Service	77,000	77,000		77,000	-	
Lodwar Youth Polytechnic Lvtc Restaurant	FINANCE/233/PP		75,000	75,000		75,000	-	
The Great Turkreef Hotel	FINANCE PB 818	Catering Service	75,000	75,000		75,000	-	
The Cradle Limited	FINANCE PB 521	Catering Services	73,000	73,000		73,000	-	
Central Farmers Garage	FINANCE PB 454	Maintenance Of Motorvehicles	70,338	70,338		70,338	-	
The Cradle Limited	FINANCE PB 724	Catering Service	70,000	70,000		70,000	-	
The Cradle Limited	FINANCE PB 545	Catering Service	70,000	70,000		70,000	-	
The Cradle Limited	FINANCE PB 512	Catering Services	70,000	70,000		70,000	-	
The Cradle Limited	FINANCE PBB 752	Catering Services	70,000	70,000		70,000	-	
Maridee Contractors Limited	FINANCE 81	Car Hire Services	69,600	69,600		69,600	-	
Tune Tech Motors Limited	FINANCE PB 71	Repair And Maintanance Of Motor Vehicles	69,600	69,600		69,600	-	
Namambu General Solutions Limited	FINANCE PBB 787	Catering Services	66,700	66,700		66,700	-	
The Cradle Limited	FINANCE PB 049	Provision Of Catering Services	66,000	66,000		66,000	-	
Lobur General Company Limited	Eligible Pendin	Repair And Maintanance Of Motor Vehicles	65,540	65,540		65,540	-	
The Great Turk Reef Hotel Ltd	FINANCE 32	Catering Services	64,500	64,500		64,500	-	
Central Farmers Garage	FINANCE PB 558	Maintenance Of Motorvehicles	64,392	64,392		64,392	-	
Katamanak Four By Four Ltd	FINANCE 105	Repair And Maintanance Of Motor Vehicles	64,380	64,380		64,380	-	
Lobur General Company Limited	FINANCE PB 82	Repair And Maintanance Of Motor Vehicles	64,148	64,148		64,148	-	

Kanamm Garage And Auto Spares Ltd	FINANCE PB 428	Maintenance Of Motorvehicles	62,640	62,640		62,640	-	
Kenya Power And Lighting	FINANCE PB92	Electricity Bill	61,413	61,413		61,413	-	
Central Farmers Garage	FINANCE PB 226	Repair And Routine Maintanance	61,366	61,366		61,366	-	
The Great Turk Reef Hotel Ltd	FINANCE 334	Catering Services	61,000	61,000		61,000	-	
Lodwar Vocational Training Centre	FINANCEPB21	Full Conference Packages	60,000	60,000		60,000	-	
The Cradle Limited	FINANCE PB 552	Catering Services	60,000	60,000		60,000	-	
Lokitaung Water Services Providers	FINANCE/377/PP	Water Supply Services	56,000	56,000		56,000	-	
The Great Turk - Reef Hotel	FINANCE PBB 758	Catering Services	54,000	54,000		54,000	-	
Katamanak Four By Four Auto Centre	PB FINANCE 430	Repair And Maintanance Of Motor Vehicles	53,650	53,650		53,650	-	
The Cradle Limited	FINANCE 332	Catering Services	52,500	52,500		52,500	-	
The Great Turk Reef Hotel Ltd	finance 310	Catering Services	52,500	52,500		52,500	-	
The Cradle Limited	FINANCE PB 361	Catering Service	52,500	52,500		52,500	-	
The Great Turkreef Hotel	FINANCE PB 212	Catering Service	52,500	52,500		52,500	-	
The Cradle Limited	FINANCE PB 421	Catering Service	52,500	52,500		52,500	-	
The Cradle Limited	FINANCE PB473	Catering Service	52,500	52,500		52,500	-	
Central Farmers Garage Limited	FINANCE PB 349	Repair And Maintanance Of Motor Vehicles	52,142	52,142		52,142	-	
Kristine Camp Eliye Springs	FINANCE PB 739	Catering Services	52,000	52,000		52,000	-	
Lobur General Company Limited	FINANCE PB 431	Repair And Maintanance Of Motor Vehicles	48,720	48,720		48,720	-	
Tune Tech Motors Ltd	Pending Bills F	Repair And Maintanance Of Motor Vehicles	48,300	48,300		48,300	-	
Lobur General Company Limited	FINANCE PB 432	Repair And Maintanance Of Motor Vehicles	47,224	47,224		47,224	-	

The Great Turk Reef Hotel Ltd	92	Catering Services	47,000	47,000		47,000	-	
Katamanak Four By Four Auto Centre	FINANCE 91	Repair And Maintanance Of Motor Vehicles	46,110	46,110		46,110	-	
The Cradle Limited	FINANCE/467/PP	Catering Services	45,500	45,500		45,500	-	
The Cradle Limited	FINANCE PB	Provision Of Catering Services	42,000	42,000		42,000	-	
The Great Turkreef Hotel	FINANCE PB 497	Catering Service	40,400	40,400		40,400	-	
The Cradle Limited	FINANCEPB28	Catering Services	40,000	40,000		40,000	-	
The Great Turkreef Hotel Limited	FINANCE PB 286	Catering Service	36,500	36,500		36,500	-	
Kanam Garage And Auto Spare Ltd	FINANCE 72	Repair And Maintanance Of Motor Vehicles	35,728	35,728		35,728	-	
Lodwar Water And Sanitation Company Ltd	FINANCE PB 100	Supply Of Water Services	35,545	35,545		35,545	-	
The Cradle Limited	Pending Bills F	Provision Of Catering Services	35,000	35,000		35,000	-	
The Cradle Limited	FINANCE PB 705	Provision Of Catering Services	35,000	35,000		35,000	-	
Nssf,Lodwar		Unremitted Nssf Contributions	321,266,316	321,266,316		321,266,316	-	
Kenya Revenue Authority		Unremitted Withholding	111,600,343	111,600,343		111,600,343	-	
Ngeri Omiti And Bush Advocates	631	Preparation For A Training Manual On Community Land	3,400,000	3,400,000		3,400,000	-	
Kanamot Investment Limited	FINANCE/610/PP	Car Hire Services	852,104	852,104		852,104	-	
Mylis Transporters	1296	Car Hire Services	580,000	580,000		580,000	-	
The Standard Group Ltd	386	Space Order	336,400	336,400		336,400	-	
Lobur General Co Ltd	1083	Motor Vehicle Maintainance For Kcd 131 G	279,300	279,300		279,300	-	
Eliye Bahamas Campsite	1085	Provision Of Catering Services	315,000	315,000		315,000	-	
The Cradle Limited	481	Catering Services	70,000	70,000		70,000	-	
The Cradle	499	Provision For Conference Services	87,500	87,500		87,500	-	

Mulanya & Maondo Advocates	268	Consultancy Service	2,842,000	2,842,000		2,842,000	-	
Katamanak Transporters & Gen. Merchants Holding Ltd	417	Hire Of Chairs For The Turkana Cultural Festival	360,000	360,000		360,000	-	
Nation Media Group	813	Newspaper Advertisement For Agriculture Projects Fy 2021/2022	183,280	183,280		183,280	-	
Lizton Limited	799	Supply And Delivery Of Refreshments	440,400	440,400		440,400	-	
The Cradle Limited	72	Catering Services	105,000	105,000		105,000	-	
Jowa Consultants	786	Motorvehicle Valuation Service	2,000,000	2,000,000		2,000,000	-	
Kamutia Women Enterprises Ltd	1263	Provision Of Catering Services	196,000	196,000		196,000	-	
Lele Ikapolon & Co Advocates	271	Consultancy Service	3,000,000	3,000,000		3,000,000	-	
Tune Tech Motors Limited , Tune Tech	901	Maintenance And Repairs Of Motor Vehicles	384,921	384,921		384,921	-	
Lobur General Co. Ltd	427	Service And Repair For Car Req No: 23cg034a	78,880	78,880		78,880	-	
The Standard Group Ltd	1051/299	Advertisment Notice	295,800	295,800		295,800	-	
Lodwar Water & Sanitation Co.		Water Bill	600,000	600,000		600,000	-	
Namambu General Solutions Limited	827	Catering Services	210,000	210,000		210,000	-	
Bermec Business Solution Ltd	819/1177	Works In Liaison Office	1,481,250	1,481,250		1,481,250	-	
Tune Tech Motors Limited , Tune Tech	918	Maintenance And Repairs Of Motor Vehicles	167,400	167,400		167,400	-	
Tune Tech Motors Limited , Tune Tech	930	Maintenance And Repairs Of Motor Vehicles	96,900	96,900		96,900	-	
Supreme Plans Consultants Ltd	508	Proposed Spartial Planning Of Kainuk Town	4,975,936	4,975,936		4,975,936	-	

Ngaraito Enterprises Ltd	490	Consultancy Servicesfor Tcg Climate Change Frame Works	763,000	763,000		763,000	-	
Lobur General Company Limited	1611	Repair And Maintenance For Vehicle No. 23cg	171,100	171,100		171,100	-	
Hervicks Investments Company Limited	1219	Supply Of Education Aid	415,620	415,620		415,620	-	
Atuket Consultancy Ltd	324	Consultancy Service	1,500,000	1,500,000		1,500,000	-	
The Cradle Limited	902	Provision Of Catering Services	210,000	210,000		210,000	-	
Trunex Limited	272	Consultancy Service	1,392,000	1,392,000		1,392,000	-	
Naperobei Transporters And General	805	Provision Of Transportation Of Relief Food	650,647	650,647		650,647	-	
Tune Tech Motors Limited , Tune Tech	906	Maintenance And Repairs Of Motor Vehicles	298,000	298,000		298,000	-	
The Standard Group Ldt	841	Space Order For Proposed Construction Of Kanamkener Markrt Produce And Agricultural Tarining Centre At Naotin	177,480	177,480		177,480	-	
Youngster Guest House	1273087	Specialist Accommodation	32,000	32,000		32,000	-	
Sambaza General Supplies Ltd	1228	Water Trucking Services	348,000	348,000		348,000	-	
Aggreyth Investment	402	Supply Of Sanitary	367,140	367,140		367,140	-	
The Cradle Ltd	807	Catering Services During Evaluation For Lopusky And Kalokol Resource Centres Tenders	42,000	42,000		42,000	-	
Eliye Bahamas Campsite	239	Catering Services	210,000	210,000		210,000	-	
Tune Tech	195	Repair Of Mv	60,600	60,600		60,600	-	

Tune Tech Motors Limited , Tune Tech	910	Maintenance And Repairs Of Motor Vehicles	110,000	110,000		110,000	-	
Standard Group Limited	811	Advertisement	324,800	324,800		324,800	-	
Ombis & Co Advocates	266	Consultancy Service	4,414,700	4,414,700		4,414,700	-	
Lobur General Co Limited , Lodwar	796	Maintenance And Repairs Of Motor Vehicles	267,300	267,300		267,300	-	
Chesta Investments Co. Limited	302	Payment For Office Rent	200,000	200,000		200,000	-	
Tune Tech Motors Limited , Tune Tech	923	Maintenance And Repairs Of Motor Vehicles	134,200	134,200		134,200	-	
Kanam Garage	1315	Motorvehicle Maintainace	59,508	59,508		59,508	-	
Nadome Transporters And Suppliers Limited	1276144	Being Payments For Car Hire Services	30,000	30,000		30,000	-	
The Cradle Ltd	1056	Catering Services	15,000	15,000		15,000	-	
The Cradle Limited	FINANCE PB 223	Provision Of Catering Services	35,000	35,000		35,000	-	
The Cradle Limited	Pending Bills -	Catering Service	35,000	35,000		35,000	-	
The Cradle Limited	FINANCE PB 321	Catering Services	35,000	35,000		35,000	-	
The Cradle Limited	FINANCE PB 713	Catering Services	35,000	35,000		35,000	-	
Institute Of Internal Auditors	FINANCE 71	Subscription Fees	25,000	25,000		25,000	-	
The Cradle Limited	FINANCE PB 140	Catering Services	24,500	24,500		24,500	-	
Standard Group Limited	840	Advertisement Of Tender Notice For Kanamkemer Fresh Produce Market	177,480	177,480		177,480	-	
Aropa Investment Limited	542	Car Hire Reg No. Kbb5211	310,000	310,000		310,000	-	
Ngibaren Limited		Rental Services	1,100,000	1,100,000		1,100,000	-	
Grane Construction Co.Ltd	1338869	Provision Of Fumigation Services	335,673	335,673		335,673	-	
Ngibaren Limited	1290	Rental Services	1,100,000	1,100,000		1,100,000	-	

Stegra Hotel Limited	FINANCE 327	Catering Services	21,000	21,000		21,000	-	
Stegra Hotel Limited	FINANCE PB 005	Catering Services	21,000	21,000		21,000	-	
Public Relations Society Of Kenya	FINANCE PB 1509	Annual Subscription Fees	20,000	20,000		20,000	-	
P.S. Kisaka & Company Advocates	377	Legal Dues/Fees	8,353,000	8,353,000		8,353,000	-	
Morutorong General Building And Transport Solution Ltd	803	Provision For Transport Of Relief Food	1,897,784	1,897,784		1,897,784	-	
Lapfund,Lodwar		Provident Funds-Retirement Benefits	67,998,691	67,998,691		67,998,691	-	
Ukulima Sacco		Unremitted Sacco Monthly Dues	3,998,185	3,998,185		3,998,185	-	
Turkana Matumaini Construction And	754	Supply Of Office Tea And Refreshments	1,032,700	1,032,700		1,032,700	-	
Emoru Logistics And Construction Co.Ltd	986	Provision For Transport Of Relief Food	650,824	650,824		650,824	-	
Sagal Petrol Station	350	Supply Of Fuel	147,400	147,400		147,400	-	
Brinkley Logistics Limited	1864	Supply And Delivery Of Food Rations For Lopiding Dispensary - Jan,Feb And March 2020	1,945,000	1,945,000		1,945,000	-	
Nalai Suppliers	1862	Supply And Delivery Of Computers, Phones And Photocopier Accessories	960,000	960,000		960,000	-	
Marina Guest House	876	Catering Services	300,000	300,000		300,000	-	
Ewoi Building And Contractors Limited ,	861	Provision Of Transportation Of Relief Food	2,270,209	2,270,209		2,270,209	-	
Purelink Enterprises	1361332	Maintainance And Repair Of Printers	390,000	390,000		390,000	-	
The Great Turk - Reef Hotel	FINANCE PBB 799	Catering Services	18,000	18,000		18,000	-	
The Cradle Limited	FINANCE PB 65	Provision Of Catering Services	17,500	17,500		17,500	-	
Lowasco	FINANCE/603/PP	Water Services	4,610	4,610		4,610	-	

Namoding Enterprise	PB FINANCE 440	Repair And Maintanance Of Computers	850,000	850,000		850,000	-	
Suango Company Limited	15	Consultancy Services For Charcoal Production Plan	1,800,000	1,800,000		1,800,000	-	
Faraj Logistics Limited	496	Repairs-Gka 642h	2,660,300	2,660,300		2,660,300	-	
Toyota Kenya Ltd		Purchase Of 2/1 Drilling Service Van (For New Rig)	6,630,000	6,630,000		6,630,000	-	
Ngide Eyane	439	Car Hire Services	490,000	490,000			490,000	
Njonel Auto Garage Ltd	1842	Service And Repair Of Motorvehicle 23cg233a	90,480	90,480			90,480	
Lobur General Co Limited , Lodwar	678	Maintenance And Repairs Of Motor Vehicles	360,760	360,760			360,760	
Ekanyarit Atoo Enterprises	945	Provision Of Transportation Of Relief Food	696,626	696,626			696,626	
Yogi Glass Limited	1088	Proposed Roughcast And Plastering Of 20. Number Of Houses, Two Pit Latrines And Fence For Resettlement Scheme In Lochorelim	715,416	715,416			715,416	
Morualigoi Construction Co Limited		Renovation Of Workshops At Moruongor Ecde In Kalokol	231,998	231,998			231,998	
		Nanam Dispesary And Nanam Primary	3,955,000	3,955,000			3,955,000	
M/S Suppliers Contractors Limited		Proposed Construction And Completion Of Kaemaruk Ecd	678,920	678,920			678,920	
Grane Construction Co.Ltd	980	Supply And Delivery Of General Office Supplies	1,650,000	1,650,000			1,650,000	
Amana Supplies Ltd	1351	Catering Services	300,000	300,000			300,000	

New Pentium Enterprises Limited	159	Supply Delivery And Installation Of Windows And Antivirus	1,500,000	1,500,000			1,500,000	
The Standard Group	839	Advertisementof Tender Notice For Kanamkemer Fresh Produce Market	216,920	216,920			216,920	
The Cradle Limited , Lodwar	959	Provision Of Catering Services	180,000	180,000			180,000	
Divine Supply Chain	2961794	Supply Of Mcbook Screen	135,000	135,000			135,000	
The Standard Group	39	Advertisement Of Tender Notice For Kanamkemer Fresh Produce Market	117,480	117,480			117,480	
Standard Group Limited ,	740	Provision Of Advertisement Space	107,730	107,730			107,730	
The Standard	456	Advertisement Services	88,160	88,160			88,160	
Standard Group Limited	Health 203	Advertisement	88,160	88,160			88,160	
Amana Supplies Ltd., Lodwar	736	Provision Of Transportation Of Relief Food	1,309,050	1,309,050			1,309,050	
Nom Ad Engineering And Constractors Ltd	1278852	Payments For The Event Documentation And Production Of Turkana Dailogue And Sectoral Doc	544,200	544,200			544,200	
Anthony Ekuam		Audit Follow	300,500	300,500			300,500	
The Cradle Limited , Lodwar	970	Provision Of Catering Services	392,000	392,000			392,000	
The Cradle Limited	818	Catering Services	52,500	52,500			52,500	
The Cradle Limited	410	Catering And Conference Services For 6days	280,000	280,000			280,000	
Turkrides Auto Services	44960	Car Hire Services			1,395,000		1,395,000	
Ateker Hotel Limited	13/05/2023	Conference Services			280,000		280,000	

Akiriket Akide Logistcs&Construction Limited	18/04/2023	Forestry Production			2,999,500		2,999,500	
Africa Bright Services Limited	45050	Consultancy Services For Feasibility Idep			2,880,500		2,880,500	
Njonel Auto Garage Ltd		Service And Repair Of Motorvehicle 23cg233a					-	
Ndebu Logistics And Construction Co. Ltd		Provision Of Transportation Of Relief Food					-	
Lobur General Co Limited , Lodwar		Maintenance And Repairs Of Motor Vehicles					-	
Ekanyarit Atoo Enterprises		Provision Of Transportation Of Relief Food					-	
Amana Supplies Ltd		Catering Services					-	
New Pentium Enterprises Limited		Supply Delivery And Installation Of Windows And Antivirus					-	
The Standard Group		Advertisementof Tender Notice For Kanamkemer Fresh Produce Market					-	
The Cradle Limited , Lodwar		Provision Of Catering Services					-	
The Standard Group		Advertisement Of Tender Notice For Kanamkemer Fresh Produce Market					-	
Standard Group Limited ,		Provision Of Advertisement Space					-	
The Standard		Advertisement Services					-	
Standard Group Limited		Advertisement					-	
Amana Supplies Ltd., Lodwar		Provision Of Transportation Of Relief Food					-	

Nom Ad Engineering And Constractors Ltd		Payments For The Event Documentation And Production Of Turkana Dailogue And Sectoral Doc					-	
Anthony Ekuam		Audit Follow					-	
The Cradle Limited , Lodwar		Provision Of Catering Services					-	
The Cradle Limited		Catering Services					-	
The Cradle Limited		Catering And Conference Services For 6days					-	
Central Farmers Garage Limited	29/05/2023	Motorvehicle Maintenance 23cg 247a			277,352		277,352	
Ateker Hotel Limited	15/05/2023	Catering Services			200,000		200,000	
Quanam Woods Hotel	22/05/2023	Catering Services			72,600		72,600	
Lobur General Co Ltd	45144	Motorvehicle Maintenance 23cg 049a			182,500		182,500	
Ateker Hotel Limited	45204	Catering Services			236,000		236,000	
Aekenget Limited	17/02/2023	Carhire During Nayece Event			105,000		105,000	
Standard Group	25/11/2022	Provision For Newspaper Advert Space			216,920		216,920	
Ateker Hotel Limited	29/05/2023	Catering Services			200,000		200,000	
Lobur General Co Ltd	16/05/2023	Repair And Maintenance Of 206a			278,440		278,440	
Nation Media Group Limited	21/04/2023	Advertising Services			226,200		226,200	
Ateker Hotel Limited	16/05/2023	Identification Of Beneficiaries Stakeholders Meeting			720,000		720,000	
Pacific Gas Station	17/05/2023	Motorvehicle Repair And Maintenance 23cg 242a			310,500		310,500	
Ateker Hotel Limited	45265	Catering Services			352,000		352,000	

Kawalase Motors	28/10/2022	Repair For Gka 642h(L Rover)			429,000		429,000	
Quanam Woods Hotel	22/03/2023	Catering Services			35,000		35,000	
Lobur General Co Ltd	45200	Motorvehicle Maintenance For Gkb 837d			161,240		161,240	
Ateker Hotel Limited	13/05/2023	Conference Services			248,000		248,000	
The Great Turk Reef Hotel Ltd	17/10/2022	Catering Services			280,000		280,000	
Quanam Woods Hotel	29/05/20123	Conference Facility For Municipality Staff			105,000		105,000	
Tune Tech Motors Limited	45265	Repair And Maintenance Services			750,000		750,000	
Tune Tech Motors Limited	19/06/2023	Repair And Maintenance Of Gka 112v			2,212,000		2,212,000	
The Cradle Tented Camp	44959	Catering Services			105,000		105,000	
Katamanak Four By Four Auto Centre	28/02/2023	Repair And Maintenance Of Motorvehicle Reg No.Gka 418v			316,318		316,318	
Lobur General Co Ltd	16/05/2023	Motorvehicle Maintenance For Gkb 837d			88,160		88,160	
Lobur General Co Ltd	28/02/2023	Motorvehicle Maintenance And Services Reg No.Kbz 393s			184,788		184,788	
Quanam Woods Hotel	21/10/2022	Catering Services			175,000		175,000	
Quanam Woods Hotel	21/10/2022	Conference Services For Fire Safety Exercise			140,000		140,000	
Quanam Woods Hotel	29/05/2023	Catering Services For Enforcement Training On Parking Lots			140,000		140,000	
Quanam Woods Hotel	29/05/2023	Catering Services			140,000		140,000	
Sent Maya Investment Ltd	30/05/2023	Transport Services For Relief Food			1,926,480		1,926,480	
Quanam Woods Hotel	14/04/2023	Catering Services			52,500		52,500	

Lobur General Co Ltd	45266	Repair And Maintenance Of M/V Reg No. 23cg223a			498,800		498,800	
Lobur General Co Ltd	45175	Repair And Maintenance Of M/V Reg No.23cg266a			250,000		250,000	
Ateker Hotel Limited	19/05/2023	Conference For Evaluation Exercise			44,000		44,000	
Pacific Gas Station	20/03/2023	Repair And Parts Replacements For 23cg232a			145,000		145,000	
Tanaad Enterprise Limited	45051	Carhire Services			1,800,000		1,800,000	
Quanam Woods Hotel	21/10/2022	Conference Services For Risk Policy Formulation			266,000		266,000	
Quanam Woods Hotel	31/03/2023	Catering Services			350,000		350,000	
Jolenak General Co Ltd	44931	Repair And Maintenance/Painting Of Municipality Offices			404,000		404,000	
Sent Maya Investment Ltd	45266	Transport Services For Relief Food			3,111,704		3,111,704	
Ngatira Enterprises Limited	44963	Transport Services For Relief Food			1,931,973		1,931,973	
Jolenak General Co Ltd	44963	Consultancy Services			2,500,000		2,500,000	
Quanam Woods Hotel	29/05/2023	Catering Services			52,500		52,500	
Quanam Woods Hotel	45021	Catering Services			105,000		105,000	
Quanam Woods Hotel	45079	Conference Facility For Management Meeting			35,900		35,900	
Easy Dial Research General Supplies	18/05/2023	Supply And Installation Of Wall To Wall Carpets			2,997,580		2,997,580	
Ateker Hotel Limited	19/05/2023	Catering Services During Presentation Of Asapan Rites			80,000		80,000	
Riamakori Solutions Limited	44754	Conference Services For 16 Day Women Advocacy			280,000		280,000	

The Great Turk Reef Hotel Ltd	19/05/2023	Conferencing Services			199,500		199,500	
The Great Turk Reef Hotel Ltd	44631	Catering Services			175,000		175,000	
Tune Tech Motors Limited	45051	Motorvehicle Maintenance Of 23cg209a			195,300		195,300	
Nation Media Group Limited	21/03/2023	Provision For Space Advert For Municipality Projects			206,000		206,000	
Sarapati Traders	26/05/2023	Repair And Maintenance Of Printers And Computers			318,000		318,000	
Central Farmers Garage Limited	13/06/2023	Routine Servicing And Maintenance Of Car Kbh215x			291,421		291,421	
Kawalase Motors	44632	Car Repair Gka080d			244,800		244,800	
Standard Group	45170	Advertising Services			341,000		341,000	
Nawamor Construction And Supplies Company	45113	Repair And Maintenanceof Furnitures			178,300		178,300	
Tune Tech Motors Limited	17/04/2023	Repair And Maintenance Of Motorvehicle			41,800		41,800	
Ateker Hotel Limited	45052	Conference Package For Tcpsb			260,000		260,000	
Tune Tech Motors Limited	17/04/2023	Motorvehicle Maintenance For 23cg231a			241,000		241,000	
Apuco Holding Group Limited	28/05/2023	Transport Services For Relief Food			1,893,910		1,893,910	
Ateker Hotel Limited	15/03/2023	Catering Services			460,000		460,000	
Ateker Hotel Limited	25/05/2023	Catering Services During Smt Meeting			116,000		116,000	
Cairo Palace Hotel Ltd	28/04/2023	Catering Services			800,000		800,000	
Alisona Supply And Enterprise Co Ltd	22/03/2023	Repair & Maintenance Of Wall Cabinets			808,500		808,500	
The Black Gold Hotel Limited	45052	Conference Services			1,600,000		1,600,000	
Stegra Hotel Limited	45048	Catering Services			343,000		343,000	

Lobur General Co Ltd	45266	Repair & Maintenance Of 23cg 040a			161,000		161,000	
Ateker Hotel Limited	18/04/2023	Catering Services			80,000		80,000	
The Great Turk Reef Hotel Ltd	24/03/2023	Catering Services During World Forest Day Celebrations			350,000		350,000	
Ateker Hotel Limited	45051	Flash Floods Rapid Assessment,Stakeholders Meeting			960,000		960,000	
Central Farmers Garage Limited	45143	Motorvehicle Repair And Maintenance 23cg 026a			172,000		172,000	
Echami Radio	14/02/2023	Advertising Services			300,000		300,000	
Jubilee Life Insurance Limited	16/06/2023	Provision Of Group Life,Group Personal Accident And Work Insury Benefit			78,524,644		78,524,644	
Africa Merchant Assurance Company	23/05/2023	Provision Of Comprehensive Insurance Cover For Motorvehicles And Cycles			30,061,344		30,061,344	
Nation Media Group Limited	31/03/2023	Open Tender Advertisement Services			443,120		443,120	
Lotatalei Investment Limited	44959	Transport Services For Food To Various Schools With Turkana County			2,648,847		2,648,847	
Ateker Hotel Limited	19/05/2023	Catering And Conference Service During Procurement Plan Review			160,000		160,000	
The Great Turk Reef Hotel Ltd	17/01/2023	Catering And Conference Service For Hptu Meeting			35,000		35,000	
Standard Group	15/02/2023	Advertising Space For Tcpsb			265,640		265,640	
Central Farmers Garage Limited	45202	Motorvehicle Maintenance			106,650		106,650	
Central Farmers Garage Limited	22/02/2023	Routine Servicing And Maintenance Of Car 23cg235a			375,179		375,179	

Central Farmers Garage Limited	15/11/2022	Routine Servicing And Maintenance Of Car 23cg026a			60,000			
Nachekem Contractors And Supplies Co Ltd	45266	Carhire Services			450,000		450,[illegible]	
Standard Group	29/05/2023	Advert Space For Public Service Board			177,480		177,480	
Naagis Enterprises	45113	Repair And Maintenance Of Furnitures,Doors And Windows			722,000		722,000	
Purelink Enterprises	15/06/2023	Repair And Maintenance Of Computers,Desktops And Printers			400,000		400,000	
Winstar Hotel Limited	45175	Catering Services For Tcpsb			800,000		800,000	
Akamais Construction And Logistics Limited	21/01/2023	Overhaul Repairs And Maintenane Of Printers,Networking System And Air Conditioners For Hq			1,003,202		1,003,202	
Turkrides Auto Services	44963	Carhire Services			495,000		495,000	
Pacific Gas Station	14/06/2023	Repair And Maintenance Of Motorvehicle			74,360		74,360	
Stegra Hotel Limited	45266	Catering Services			200,000		200,000	
Pacific Gas Station	18/05/2023	Repair And Maintenance Motorvehicle			455,000		455,000	
Nabenyo And Company Advocates	20/04/2023	Consultancy Services For Local Content Policy And Institutional Framework			4,000,000		4,000,000	
Prof Tom Ojienda And Associates	29/12/2022	Consultancy Services For Drafting Of Turkana Revenue Administration Bill			4,500,000		4,500,000	
Central Farmers Garage Limited	13/06/2023	Repair And Maintenance Of Reg No 23cg045a			225,173		225,173	

…ended June 30 2023

		…intenance Of …cpsb			473,841		473,841	
		…rucking Services			380,000		380,000	
		…pairs And Replacement Of Gkb 722 S Vehicle			900,000		900,000	
		Repairs And Maintenance Of 23cg 238a			138,000		138,000	
		Repairs And Maintenance Of 23cg 099a			250,000		250,000	
	…719	Supply Of Firewood And Charcoal			98,275		98,275	
Sagal Pe…	44601	Supply Of Cereaals For The Month Of July,August And Sep 2022 For Kanam Hospital			430,500		430,500	
The Great Turk Reef Hotel Ltd	44573	Supply Of Fuel			2,344,000		2,344,000	
Lobur General Co Ltd	45050	Catering Services			888,094		888,094	
Kalomwae Company Limited	45266	Car Service Repair For 23cg 300a			310,000		310,000	
Double L Gardens	31/5/2023	Supply Of Specialized Materials			200,000		200,000	
Ingolabei Supplies And Onstruction Ltd	45144	Conference Services For Procurement Officers			2,995,120		2,995,120	
Movicash Graphics And Designs Technology Ltd	22/05/2023	Repair Of Office Furnitures			700,000		700,000	
Tune Tech Motors Limited	13/03/2023	Maintenance Of Computer Softwares And Networks			273,350		273,350	
	13/06/2023	Repair And Maintenance Of 23cg034a			219,000		219,000	
					213,440		213,440	

Nomad Engineering And Contractors	43284	Documentation And Production Of Turkana Dialogue			544,200		1,000,[illegible]	
Cooperative Bank-Council Of Governors	31/03/2023	Legal Funds			1,000,000			
Sub Total			**774,519,189**	**774,519,189**	**182,550,445**	**760,038,289**	**197,031,345**	
Grand Total			**2,163,814,393**	**2,163,814,393**	**359,740,370**	**2,120,584,309**	**402,970,454**	

...ve)

544,200

	...p	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			a	b	c=a-b		
Unio... ...nployees							
5.							
6.							
Sub-Total							
Others (*specify*)							
7.							
8.							
Sub-Total							
Grand Total							

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2023-1	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (_Specify_)							
6.							
Sub-Total							
Grand Total							

Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

Name Of Officer Or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance as at (insert current FY)*
		Kshs	*Kshs*	*Kshs*
Erastus Ethekon	04/07/2023	161,200	-	161,200
Jeremiah Echukule Losinyen	17/10/2022	116,040	-	116,040
Daniel Ing'olan Nawose	13/12/2022	201,600	-	201,600
Dorothy Alila Idumu	04/07/2023	104,000	-	104,000
Salvance Ekamais Eboyo	13/12/2022	264,400	-	264,400
Franscica Jelagat Bartoo	20/03/2023	394,800	-	394,800
Ruth Kormait Ewoi	04/07/2023	118,000	-	118,000
Raphael Nyasio Akhaai	07/06/2023	444,000	-	444,000
Phanice Jemaiyo	07/06/2023	418,800	-	418,800
Franscica Jelagat Bartoo	07/06/2023	321,800	-	321,800

Salvance Ekamais Eboyo	03/02/2023	962,000	-	962,000
Ann Eloiloi Nake	15/11/2022	158,000	-	158,000
Erus Peterson	01/11/2022	408,500	-	408,500
Philip Namongo Loida	12/04/2023	949,900	-	949,900
James Ekanyuku	20/03/2023	910,000	-	910,000
Gladys Wanjiku Waithaka	28/10/2022	292,000	-	292,000
James Ekanyuku	19/10/2022	278,000	-	278,000
Albert Kaatho Egiron	19/10/2022	290,800	-	290,800
John Mugo Karanja	14/12/2022	329,000	-	329,000
Christopher Esinyen Etoot	14/12/2022	318,800	-	318,800
Kevin Elaar	01/11/2022	294,000	-	294,000
Daniel Esekon	03/02/2023	292,000	-	292,000
Asinyen Lokolio Margaret	22/12/2022	742,400	-	742,400
Julius Ewoi Lokopu	02/12/2022	685,000	-	685,000

Shirley Lowalan Awoi	28/12/2022	284,800	-	284,800
Ekuwom Augustine Kuchal	03/02/2023	241,644	-	241,644
Tatoi Nancy Akai	03/02/2023	272,000	-	272,000
Jackson Nakusa	23/12/2022	918,000	-	918,000
Jackson Nakusa	28/12/2022	300,000	-	300,000
Epae Ekai Richard	28/12/2022	300,000	-	300,000
Nateteng James	28/12/2022	268,800	-	268,800
Nateteng James	23/12/2022	910,000	-	910,000
Felix Lowoi	25/01/2023	680,700	-	680,700
Bornfestus Nabuin Ekal	24/01/2023	683,700	-	683,700
Shirley Lowalan Awoi	03/02/2023	885,000	-	885,000
Christopher Esinyen Etoot	03/02/2023	322,000	-	322,000
Tatoi Nancy Akai	03/02/2023	878,000	-	878,000
Timothy Achodangiro Ewoi	22/12/2022	273,000	-	273,000

Charles Ekerete Lomanat	03/02/2023	322,000	-	322,000
Immaculate Egialan	25/11/2022	772,800	-	772,800
Jackson Nakusa	14/10/2022	796,400	-	796,400
Vincent Longor Lotulya	03/02/2023	700,000	-	700,000
Amos Lokalale	20/02/2023	325,150	-	325,150
James Ekanyuku	01/11/2022	714,000	-	714,000
Jonathan Ekai Kariuki	21/12/2022	791,500	-	791,500
Shirley Lowalan Awoi	28/12/2022	286,000	-	286,000
Weldon Ekiru	03/02/2023	294,000	-	294,000
Barbara Ekai	26/10/2022	252,000	-	252,000
Nawoi Jennipher	21/09/2022	95,142	-	95,142
Lucas Ekiru Kaituko	14/12/2022	288,400	-	288,400
Hassan Khani Mohamud	04/11/2022	322,000	-	322,000
Peter Echwa Nangiro	22/12/2022	291,200	-	291,200

Bornfestus Nabuin Ekal	06/10/2022	322,000	-	322,000
Nawoi Jennipher	28/11/2022	292,000	-	292,000
Alenyo Joshua	26/10/2022	98,300	-	98,300
Grace Jepleting Murei	14/12/2022	300,000	-	300,000
Esau Lotiir Etelej	26/10/2022	301,000	-	301,000
Immauel Napas Nakoel	04/11/2022	121,000	-	121,000
Peter Echwa Nangiro	22/12/2022	121,000	-	121,000
Alinga Arot	21/09/2022	850,000	-	850,000
Peris Nachurur Chamara	21/09/2022	993,000	-	993,000
Concepta Areman Aremon	21/09/2022	904,250	-	904,250
John Ekodan Lokoli	21/09/2022	932,400	-	932,400
Adan Achegei Abdi	21/09/2022	932,400	-	932,400
Michael Esinyen	22/12/2022	442,000	-	442,000
Samuel Ekalale Ekitela	17/11/2022	662,200	-	662,200

Samuel Ekalale Ekitela	29/11/2022	756,000	-	756,000
Phoebe Kaaman	25/11/2022	856,800	-	856,800
Emase Linet	21/09/2022	600,000	-	600,000
Florence Ekutan Karnon	02/11/2022	840,000	-	840,000
Timothy Ekutan	24/01/2023	777,000	-	777,000
Ernest Esuron Eyanae	08/03/2023	870,800	-	870,800
Samuel Ekalale Ekitela	08/03/2023	929,600	-	929,600
Benson Epuu Etukutan	08/03/2023	832,300	-	832,300
Lonyeit Achuka Lokolong	08/03/2023	854,000	-	854,000
Florence Akai Napurucho	12/04/2023	660,400	-	660,400
Movat Modo	25/01/2023	875,700	-	875,700
Gabriel Lodoso Ekalale	22/02/2023	674,100	-	674,100
Onesmus Akori Akilimo	22/02/2023	529,200	-	529,200
Dismas Michael Lotaruk	07/06/2023	686,590	-	686,590

Kemboi Jacob	20/02/2023	760,200	-	760,200
Erus Peterson	12/04/2023	981,200	-	981,200
Concepta Areman Aremon	21/12/2022	883,000	-	883,000
Joyce Kadogo Lorukia	21/12/2022	929,000	-	929,000
Charles Erupe Lochodo	24/01/2023	146,000	-	146,000
Erupe Teria Clare	27/01/2023	868,000	-	868,000
Jeremiah Echukule Losinyen	03/02/2023	882,000	-	882,000
A Ekaru Lomuria	25/01/2023	894,600	-	894,600
Julius A Edung	14/12/2022	260,300	-	260,300
Jackson, Mr. Erikrik Ileo	21/09/2022	885,600	-	885,600
Lucas Echuchuka Lokolonyoi	03/02/2023	198,160	-	198,160
Michael Esinyen	17/10/2022	225,600	-	225,600
Losike Awoi Nakoel	13/10/2022	508,500	-	508,500
Philip Namongo Loida	13/10/2022	764,550	-	764,550

Charles Erupe Lochodo	19/10/2022	222,200	-	222,200
Jackson, Mr. Erikrik Ileo	03/02/2023	293,600	-	293,600
Fredrick Lolele	04/11/2022	287,700	-	287,700
Christine Ikaru	02/11/2022	399,960	-	399,960
Concepta Areman Aremon	09/11/2022	798,000	-	798,000
Samuel Ekalale Ekitela	15/12/2022	747,600	-	747,600
Erus Peterson	25/11/2022	826,000	-	826,000
Gabriel Lodoso Ekalale	21/12/2022	156,800	-	156,800
Erot Lopeto Joshua	21/12/2022	156,800	-	156,800
Samuel Ekalale Ekitela	21/12/2022	156,800	-	156,800
Julius Ekuwom Ekal	21/12/2022	156,800	-	156,800
Bernard Ekuwam Lennon	03/02/2023	730,500	-	730,500
Michael Esinyen	06/02/2023	666,000	-	666,000
Dalmus Muzee Lochodo	03/02/2023	428,400	-	428,400

Samuel Ekalale Ekitela	03/02/2023	789,600	-	789,600
Timothy Lochurur Lopungurei	27/01/2023	875,000	-	875,000
Erus Peterson	25/01/2023	809,875	-	809,875
Dismas Michael Lotaruk	12/04/2023	891,800	-	891,800
Pascal Ewesit	12/04/2023	823,200	-	823,200
Lokosio Korobe	12/04/2023	833,000	-	833,000
Titus Erot Losike	24/04/2023	852,600	-	852,600
Ekingol Erupe Peter	12/04/2023	882,000	-	882,000
Erastus Ekalale Ekutan	12/04/2023	171,960	-	171,960
Daniel Echor Lokiriama	29/06/2023	700,000	-	700,000
Martin Ekai Emoru	25/11/2022	181,400	-	181,400
Timothy Lochurur Lopungurei	28/12/2022	745,500	-	745,500
Harun Ekal	03/02/2023	224,700	-	224,700

Saida Kawira Saidi	06/03/2023	441,000	-	441,000
Tonny Lokuruka Aupe	04/07/2023	462,000	-	462,000
Harun Ekal	06/03/2023	409,500	-	409,500
John Ekai	06/03/2023	295,000	-	295,000
Agutu Jackson Obeto	14/03/2023	288,000	-	288,000
Micah Ngilimo Ekirii	06/03/2023	267,000	-	267,000
Esekon Ekitela Michael	14/03/2023	287,000	-	287,000
Sylvesters Eoko Ebei	04/07/2023	700,000	-	700,000
Moses Ekal Elim	20/06/2023	700,000	-	700,000
Emmanuel Lokol Lotaruk	01/11/2022	740,000	-	740,000
Esau Lotiir Etelej	01/11/2022	665,000	-	665,000
Alfred Losido Ekiru	01/11/2022	644,000	-	644,000
David Ekai Logialan	23/12/2022	249,400	-	249,400
Joseph Kiprop Rugut	02/12/2022	294,000	-	294,000

Robert Owino	23/12/2022	285,600	-	285,600
John Ngasike Kiyonga	16/11/2022	308,000	-	308,000
Simon Wanzala Barasa	23/12/2022	294,000	-	294,000
Haron Wanyonyi Sifuna	23/12/2022	175,000	-	175,000
John Ekai	28/11/2022	207,200	-	207,200
Stephen Barasa Aineah	01/11/2022	713,100	-	713,100
Erupe Esinyen	13/10/2022	239,400	-	239,400
Samuel Ekeno Kapengi	13/10/2022	291,200	-	291,200
John Lugado	25/11/2022	294,000	-	294,000
Phoebe Akai Eturote	04/07/2023	835,200	-	835,200
Agutu Jackson Obeto	22/12/2022	288,400	-	288,400
Esekon Ekitela Michael	13/10/2022	169,400	-	169,400
Elias Kiprono Korir	13/10/2022	282,450	-	282,450

Stephen Barasa Aineah	13/12/2022	762,000	-	762,000
Marklevis Lodaan Loolio	23/12/2022	141,780	-	141,780
Davies Wekesa Munialo	02/12/2022	728,000	-	728,000
Victor Semeren Lekaram	17/10/2022	595,000	-	595,000
Caleb Ewoi Nakain	23/12/2022	301,000	-	301,000
Abednego Ikaru Loyee	03/02/2023	149,200	-	149,200
Natoo Johnwilly Kalale	03/02/2023	952,000	-	952,000
Davies Wekesa Munialo	03/02/2023	966,000	-	966,000
Everlyne Morita Ekomwa	04/07/2023	842,800	-	842,800
Jacob Liwan	04/07/2023	825,300	-	825,300
Davies Wekesa Munialo	04/07/2023	882,000	-	882,000
John Mutemi	04/07/2023	844,200	-	844,200
Simon Logong' Lokakwan	04/07/2023	961,900	-	961,900

Jacob Lobolia	04/07/2023	803,600	-	803,600
Lokaale James Etabo	04/07/2023	803,600	-	803,600
Joseph Ewoi Ekitela	04/07/2023	959,000	-	959,000
Roseline Ekitela Ewoi	04/07/2023	730,100	-	730,100
Jeconia Odera	04/07/2023	945,000	-	945,000
James Kamarikori	04/07/2023	681,100	-	681,100
Abednego Ikaru Loyee	06/03/2023	286,650	-	286,650
Davies Wekesa Munialo	06/03/2023	483,000	-	483,000
Daniel Ekai Lopeyo	20/03/2023	966,000	-	966,000
Sammy Ekai Lochiaman	03/02/2023	89,600	-	89,600
John Lokwang Elim	14/10/2022	350,000	-	350,000
Moses Lowasa Ekitela	02/12/2022	364,000	-	364,000
John Mutemi	03/02/2023	305,800	-	305,800

Josephat Omwenga Kwaba	28/11/2022	369,000	-	369,000
Ekirapa Gad Emmanuel	02/12/2022	434,000	-	434,000
Daniel Ekai Lopeyo	20/02/2023	352,200	-	352,200
Adukan Lowal Esparanza	14/03/2023	777,000	-	777,000
Ekaran Ekai James	20/03/2023	798,000	-	798,000
Esekon Eyanae Starnly	03/02/2023	705,000	-	705,000
Edna Kerio Akosowan	14/12/2022	107,550	-	107,550
Joyce Asibitar	14/12/2022	700,000	-	700,000
Francisca Asmit Ereng	14/12/2022	70,650	-	70,650
Josephat Omwenga Kwaba	03/02/2023	165,200	-	165,200
Esekon Eyanae Starnly	03/02/2023	63,475	-	63,475
Purity Natabo	03/02/2023	76,400	-	76,400
Esther Kiyonga Aremon	28/12/2022	143,000	-	143,000

Simon Kalemunyang Naroo	03/02/2023	196,800	-	196,800
Esther Kiyonga Aremon	03/02/2023	507,500	-	507,500
Gabriel Lodoso Ekalale	15/12/2022	78,800	-	78,800
Felix Lowoi	28/10/2022	339,500	-	339,500
Losengei Naaka Joseph	19/06/2023	410,700	-	410,700
Pius Ekidor	14/03/2023	501,000	-	501,000
Felix Lowoi	31/01/2023	808,500	-	808,500
Bornfestus Nabuin Ekal	03/02/2023	252,000	-	252,000
Jordan Epatt Ikaru Lojokomoe	03/02/2023	298,200	-	298,200
Jordan Epatt Ikaru Lojokomoe	03/02/2023	279,300	-	279,300
Erus Peterson	15/12/2022	765,000	-	765,000
Meckline Ingolol Ewoi	26/10/2022	230,400	-	230,400

Millicent Chamale Akal	03/02/2023	280,000	-	280,000
Jennifer Menny	26/10/2022	220,000	-	220,000
Kevin Ochieng Ojiem	17/10/2022	111,400	-	111,400
Johnson Ngitit Ngikoi	17/10/2022	119,200	-	119,200
Isaac Lokui Ikone	03/02/2023	299,250	-	299,250
Simon Namuya Francis	24/01/2023	266,350	-	266,350
Jordan Epatt Ikaru Lojokomoe	20/02/2023	700,000	-	700,000
David Epeta Lomosing'o	20/02/2023	298,200	-	298,200
Nadio Andrew Namewa	21/09/2022	700,000	-	700,000
Dorcas Kaaleng	03/02/2023	113,600	-	113,600
Paul Nakucho	03/02/2023	268,800	-	268,800
Joseph Imoni Ekalale	18/05/2023	472,800	-	472,800
Nadio Clement	28/12/2022	154,000	-	154,000

Michael Musyoki	23/12/2022	243,800	-	243,800
Amojong Atabo Joyce	03/02/2023	105,200	-	105,200
Robert Ekai Lotaruk	17/10/2022	96,990	-	96,990
Mark Amiyo Eyanae	06/03/2023	127,200	-	127,200
Elizabeth Akuwom Loote	28/11/2022	174,600	-	174,600
Eric Lobellu Longole	17/10/2022	257,600	-	257,600
David Austin Kakalel	25/11/2022	275,000	-	275,000
Macdonald Erus Lopeyok	21/12/2022	294,400	-	294,400
Benson Lokitela Akol	18/10/2022	744,000	-	744,000
Lucy Lokwale Aupe	03/02/2023	296,400	-	296,400
Nangiro Kelvin Keje	03/02/2023	273,000	-	273,000
Ebei Ipas Gabriel	21/12/2022	420,000	-	420,000
Namoru Aposo Christopher	28/10/2022	300,000	-	300,000
Sheillah Akalale Emoni	14/12/2022	700,000	-	700,000

Namoru Aposo Christopher	20/03/2023	297,500	-	297,500
James Kare Ewoton	06/02/2023	742,000	-	742,000
Rebecca Napus Ngitit	06/02/2023	774,400	-	774,400
Victor Masai Ngipeyok	21/12/2022	613,000	-	613,000
Namoru Aposo Christopher	21/09/2022	709,000	-	709,000
Eliud Ewoi	30.06.2023	1,268,500	-	1,268,500
Evans Keter	30.06.2023	1,316,100	-	1,316,100
Dorcas Loote	30.06.2023	1,268,500	-	1,268,500
Peter Epae	30.06.2023	1,274,100	-	1,274,100
Hillary Korir	30.06.2023	266,700	-	266,700
Gladys Ekaale	30.06.2023	470,400	-	470,400
		119,216,466		**119,216,466**

(b) Salary Advance

Name Of Officer	*Date Advanced*	*Amount Advanced*	*Amount Recovered*	*Balance as at FY 2022 2023*
		Kshs	*Kshs*	*Kshs*
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Total	-	-	-	-

Annex 6 – Summary of Non-Current Asset Register

Asset Class	**Historical Cost b/f (Kshs) 2021-2022**	**Additions during the year 2022-2023 (Kshs)**	**Disposals during the year (Kshs)**	**Transfers in/(out) during the year (Kshs)**	**Historical Cost c/f (Kshs) 2022/2023**
Land	2,900,000	31,035	-	-	2,931,035
Buildings And Structures	2,266,691,147	512,647,544	-	-	2,779,338,691
Transport Equipment	204,099,465	188,103,571	-	-	392,203,036
Office Equipment, Furniture And Fittings	452,576,955	-	-	-	452,576,955
ICT Equipment	176,616,992	83,980,617	-	-	260,597,609
Machinery And Equipment	531,158,257	238,520,814	-	-	769,679,071

Heritage And Cultural Assets	-	-	-	-	-
Biological Assets	106,523,392	-	-	-	106,523,392
Intangible Assets	-	67,214,335	-	-	67,214,335
Infrastructure Assets- Roads, Rails	1,497,006,260	865,708,106	-	-	2,362,714,366
Rehabilitation of civil works		182,151,381	-	-	182,151,381
Strategic Stocks and commodities	20,778,200		-	-	20,778,200
Purchase of certified seeds, breeding stock and live animals	58,951,267	346,298,966	-	-	405,250,233
Work In Progress	336,502,958	-	-	-	336,502,958
Total	**5,653,804,893**	**2,484,656,370**	-	-	**8,138,461,262**

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred.	Amount	difference	explanation
1	Turkana County Emergency Fund	-	-	370,871,497	277,000,000	647,871,497	647,871,497		
2	Turkana County Covid 19 Fund	-	-	-	30,000,000	30,000,000	30,000,000		
3	Co-operative Enterprise Development Fund	-	45,321,825	-	-	45,321,825	45,321,825		
4	Turkana County Biashara Development Fund	-	-	150,000,000	1,592,500	151,592,500	151,592,500		

5	Turkana County Skills & Development Fund(REC)	-	384,219,180	-	2,277,340	386,496,520	386,496,520		
6	Turkana County Youth and Women Empowerment Fund	-	120,000,000		61,643,940	181,643,940	181,643,940		
7	Turkana Car Loan and Mortgage Fund	-	50,000,000	-	-	50,000,000	50,000,000		
8	Turkana County Climate Change Fund	-	-	77,978,013	76,000,000	153,978,013	153,978,013		
9	Turkana County Water Service Fund	-	-	-	71,177,290	71,177,290	71,177,290		
10	Lodwar District Hospital	-	-	7,000,000	7,000,000	14,000,000	14,000,000		
11	Lodwar Municipality	-	-	-	-	74,672,605	74,672,605		
12	Turkana County Revenue Fund	-	-	-	-	87,052	87,052		
	Total	**-**	**599,541,005**	**605,849,510**	**526,691,070**	**1,806,841,242**	**1,806,841,242**		

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Director of Finance

County Executive

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Director of Finance

Fund/project/board/water company/hospital

Annex 8 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Civil case No.6 of 2019 dated 16th December 2019 Ekanyarit Atoo Enterprises Limited V Turkana County Government	Ekanyarit Atoo Enterprises Limited	KES	8,551,060	2025	Budgets constraints
2	Keriucon Company limited vs County Government of Turkana& 4 others	Keriucon Company limited	KES	7,980,450	2025	Budgets constraints
3	Paul Esekon Nangiro (Suing in his capacity as the Administrator of the Estate of Hellen Losusi Natni vs The Medical Superintendant,Lodwar & 3 others	Paul Esekon Nangiro	KES	5,921,090	2025	Budgets constraints
4	Environment and Land Court Case No.123 of 2017(Kitale)- Chris Ekutan Erukudi vs Turkana County Government & Another	Chris Ekutan Erukudi	KES	6,237,722	2025	Budgets Constraints
5	Employment case no 1 of 2021 (Lodwar Court) Stephen Lokoli Ikai vs The Director, Lodwar County Referral Hospital	Stephen Lokoli Ikai	KES	358,000	2025	Budgets Constraints
6	Demand Letter dated 22nd April, 2022 from the firm of Olunga Brian and Associates.	Britam General Insurance Company Limited	KES	19,709,948	2025	Budgets Constraints
7	Lodwar CMCC No. E024 of 2021 Regina Akeno Lokamar (Plaintiff) vs County Government of Turkana	Regina Akeno Lokamar	KES	1,680,608	2025	Budgets Constraints
	TOTALS			**50,438,878**		

Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source Of Funds	Implementing Partners
Vulnerability Training	Develop tools to conduct PCVRA	To assess vulnerability and risk levels of the County population	Development of tools	1,992,900		2,999,000	2,032,000	TCG	REACH,PRACTICAL ACTION,WFP,KEFRI, NEMA
Flloca Sensitization	Countywide sensitization	To sensitize Community on FLLoCA	Community Barazas	2,578,800		10,484,000	2,000,000	TCG	
Assessment of climate change vulnerability and risks	Countywide assesment	To assess vulnerability and risk levels of the County population	Data collection through questionnaires, Kobo tool and FGDs	8,016,500	6,217,000		979,510	TCG	
Capacity building of Ward Climate Change planning committees on Bankable proposal writing	Train committees on development of bankable proposal	To enable communities, develop fundable project proposals in readiness for FLLoCA	Training		4,947,450		7,815,000	TCG	
Training of the Ward Climate Change committees on Monitoring and reporting	Train committees on Monitoring and reporting	To prepare committees for monitoring and reporting	Training		28,616,000	4,204,200	761,000	TCG	

	of FLLoCA projects	of FLLoCA projects							
Monitoring of the PCRVA exercise	Countywide Monitoring	To monitor the progress of the PCRA exercise and to check on the compliance levels to the World Bank requirements	Monitoring of the exercise		2,982,900	2,240,000	7,090,000	TCG	
Dissemination of PCVRA results and prioritization of projects	Share feedback of the vulnerability and risk assessment	To provide feedback on the PCVRA reports and allow communities do project prioritization	Engagement			5,840,500	1,943,400		
Totals				**12,588,200**	**42,763,350**	**25,767,700**	**22,620,910**		

Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments