REPUBLIC OF KENYA

OAG

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF TURKANA

FOR THE YEAR ENDED 30 JUNE, 2021

TURKANA COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

TABLE OF CONTENTS

I. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

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

Vision

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

Mission

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

Core Values

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

Our Brand Promise

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

b) Key Management

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

No.	Designation	Name
	H.E Josphat Koli Nanok is the Governor of Turkana County. He has served in the position from 2013 to date. The Governor is a seasoned politician having first served as Member of Parliament for Turkana South from 2007-2013. He previously served as the Assistant Minister for the Ministry of Forestry and Wildlife. He was the third Chairman of the Council of Governors. He holds an MBA from Strathmore University and a Bachelor's Degree in Political Science and History from the University of Nairobi. He is passionate, development – oriented, a peacemaker and a great leader who walks the talk and is liked by many.	 Governor Hon. Josphat Koli Nanok

	H.E Peter Emuria Lotethiro is the Deputy Governor, Turkana County, having served from 2017 to date. He has over 40 years of experience in the Public Service and Non-Governmental Organisations. DG Lotethiro has Master of Arts in Armed Conflict and Peace Studies from the University of Nairobi, Master of Education in Rural Social Development from the University of Manchester and Bachelor of Arts in Psychology from the University of Nairobi.	 Hon. Peter Lotethiro
	Erastus Ethekon has served as the County Attorney from 25th September, 2018 to date. He holds a Master of Laws (LLM) (Oil, Gas and Energy Law) from the University of Derry, Master of Science (MSc.) in Project Management from the University of Liverpool; Master of Arts (M.A) in Peace, Conflict and Development Studies And Bachelor of Laws from the University of Nairobi. He has over 20 years of experience both in public and private sector.	 Erastus Ethekon

	Mr. Peter Eripete is the County Secretary/Head of County Public Service where he has been serving from 23rd December, 2013 to date. He holds a Bachelor of Business Administration Degree and has over 38 years of experience in Public Administration and Public Service.	 Mr. Peter Eripete
	Joseph Emathe Namuar is the County Executive Committee Member for Finance and Economic Planning having served from 3rd January, 2018 to date. He holds a Master of Arts in Project Planning and Management, University of Nairobi, Bachelor of Arts in Development Studies and Bachelor of Business Management in Human Resource Management Moi University. He has over 11 years' of experience both in Public and Private sector	 Mr Joseph Emathe Namuar

	Mr.Philip Ebei Aemun is the County Executive Committee Member for Agriculture, Pastoral Economy and Fisheries, having served from 15th May, 2020 to date. He holds a Master of Science in Natural Resource Management and Sustainable Agriculture from Norwegian University of Life Sciences and Bachelor of Science in Meteorology from the University of Nairobi. He has over 18 years of experience in Private Sector and 2 years in the County Government.	 Mr. Philip Ebei Aemun
	Mrs. Jane Ajele is the County Executive Committee Member for Health and Sanitation with effect from 6th June, 2013 to date. She holds a Bachelor of Science in Medical Laboratory Science and over 38 years of experience in Public Sector.	 Mrs. Jane Ajele Auru

	Ms. Jeniffer Nawoi is the former County Executive Committee Member for Lands, Energy, Physical Planning and Urban Areas Management, where she served from 3rd January, 2018 to 2nd January, 2021. She holds a Master of Science in Energy Studies with specialization in Energy Finance and Bachelor of Commerce in Finance, Kenyatta University. Ms. Nawoi has Over 10 years of experience in both public and private sector.	 Ms. Jenniffer Nawoi Longor
	Mr. Benson Lokwang is the former County Executive Committee Member for Public Service, Decentralized Administration and Disaster Management, having served from 7th April, 2020 to 2nd January, 2021. He holds a Bachelor of Economics and Sociology Degree from Chuka University and has over 15 years of experience in both public and private sector.	 Mr. Benson Lokwang
	Mr. Patrick Losike Lokaimoe is the former County Executive Committee Member for Infrastructure, Transport and Public Works, having served from 7th April, 2020 to 2nd January, 2021. He holds Bachelor of Business Management degree from the University of Eldoret. Lokaimoe has over 20 years' experience in both public and private sector.	 Mr.Patrick Losike Lokaimoe

	Mr. Christopher Aletia Imana is the former County Executive Committee Member for Water, Environment and Mineral Resources, where he served from 7th April, 2020 to 2nd January, 2021. He holds Masters in Development Studies from the University of Free State, Bachelor of Science in Agriculture from the University of Nairobi. Imana has over 21 years 'of experience both in public and private sector.	 Mr. Christopher Aletia Imana
	Mr. George Emoru Emojong is the County Executive Committee Member for Tourism and Culture and Acting County Executive Committee Member for Education, Sports and Social Protection from 3rd January, 2021 to date. He holds a Masters in Education, Planning, Management and Administration from Mount Kenya University and Bachelor of Education (Arts) from the University of Nairobi. Mr. Emojong has over 25 years of experience both in the public and private sector.	 Mr. George Emoru Emojong

	Mr. Charles Lokiyoto is the County Executive Committee Member for Trade, Gender and Youth Affairs, serving from 11th April, 2021 to date. He holds a Bachelor of Arts degree in Education from Kenyatta University. Lokiyoto has over 33 years of experience in public service.	 Mr. Charles Lokiyoto
	Ms. Esther Lokiyo Lokwei is the County Executive Committee Member for Lands, Energy, Housing and Urban Areas Management, serving from 11th April, 2021 to date. She holds a Master of Public Policy and Administration and Bachelor of Arts in Education, both from Kenyatta University. She has 25 years of experience in Public Administration.	 Ms. Esther Lokiyo Lokwei
	Mr. Lynus Ekuwom Nakiporo is the Chief of Staff. He holds a Master's in Public Administration & Management and Bachelor of Commerce in Strategic Supply Management. He has over 10 years of experience in Management in the Public and private sector	 Mr. Lynus Ekuwom Nakiporo

c) Fiduciary Management

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

No.	Designation	Name
	CECM-Finance	Mr Joseph Emathe Namuar

No.	Designation	Name
	Mr. Abraham Losinyen Ekai is the County Chief Officer for Finance from 22nd February, serving from 2018 to date. He holds a Master of International Development Policy from Duke University United Kingdom, and Bachelor of Commerce in Business Administration and Management from Daystar University. He has 17 years of experience in both public and private sector.	 **Mr. Abraham Losinyen Ekai**
	Mr. Jeremiah Apalia Lomari is the County Chief Officer for Economic Planning from 26th February, 2020 to date. He holds a Master of Arts in Economics from the University of Nairobi and Bachelor of Arts (Economics) from Egerton University. He has 16 years of experience in both the public and private sector.	 **Mr. Jeremiah Apalia Lomari**
	Mr. Joseph Ekalale Imoni is the former County Chief Officer in the Office of the Governor, having served from 22nd February, 2020 to 26th February, 2021.	

No.	Designation	Name
	He holds a Bachelor of Arts (Sociology) from the University of Nairobi. Has over 15 years of experience in both public and private sector.	**Mr. Joseph Ekalale Imoni**
	Mr. Yusuf Abdullahi is the County Chief Officer for Livestock Production, Veterinary Services and Fisheries, having served from 22nd February, 2020 to date. He holds a Bachelor of Business Administration (Human Resource Management) from Kenya Methodist University. He has over 18 years of experience in both public and private sector.	 **Mr. Abdullahi Yusuf**
	Dr. Jacob Natade Lolelea is the County Chief Officer for Agriculture and Land Reclamation, having served from 22nd February, 2020 to date. He holds a Doctor of Philosophy in Education, The Catholic University of Eastern Africa, Master of Education in Curriculum Studies, the Catholic University of Eastern Africa (CUEA) and Bachelor of Philosophy from	 **Dr. Jacob Natade Lolelea**

No.	Designation	Name
	Pontifical Urbaniana University He has over 25 years of experience in both public and private sector.	
	Dr. Robert Eloto Abok is the County Chief Officer for Public Works with effect from 22nd February, 2020 to date. He holds a Master of Medicine in Obstetrics and Gynaecology, University of Nairobi, Bachelor of Medicine and Bachelor of Surgery from the University of Nairobi. He has over 18 Years' experience in Senior Management in Public Service and Private sector.	 **Dr. Robert Eloto Abok**
	Dr. Joshua Lojock Lemuya is the County Chief Officer for Lands, Energy, Housing and Urban Areas Management serving from 22nd February, 2020 to date. He holds a PhD in Development Studies and Master of Science in Development Studies both from Moi University and Bachelor of Theology from the Kenya Methodist University.	 **Dr.Joshua Lojock Lemuya**

No.	Designation	Name
	He has over 17 years' experience in both Public and Private sector.	
	Dr. Michael Ekidor Eregae is the former County Chief Officer for Trade, Gender and Youth Affairs with effect from 22nd February, 2020 to 2nd January, 2021. He holds a PhD in Veterinary Epidemiology, Master of Science in Veterinary Medicine from the University of Nairobi. He has over 17 years of experience in both Public and Private sector.	 **Dr. Michael Ekidor Eregae**
	Ms. Rosemary Nchinyei Paringiro is the County Chief Officer for Infrastructure and Transport from 22nd February, 2020 to date. She holds a Master of Arts in International Journalism from Cardiff University. She has over 10 years of experience in Senior Management in the public service	 **Ms. Rosemary Nchinyei Paringiro**

No.	Designation	Name
	Mr. Moses Natome is the County Chief Officer for Water, Environment and Mineral Resources from 22nd February, 2020 to date. He holds a Bachelor of Arts degree from Egerton University and over 7 years of experience in Senior Management in the public service	 **Mr. Moses Natome**
	Ms. Gladys Arika Akiru is the former County Chief Officer for Public Service, Administration and Disaster Management, having served from 3rd January, 2018 to 26th February, 2021. She holds a Bachelor of Science in Health System Management, Kenya Methodist University. She has over 16 years of experience in international NGOs and Public Service.	 **Ms. Gladys Arika Akiru**
	Mrs. Pauline Lokuruka is the County Chief Officer for Education, Sports and Social Protection, serving from 22nd February, 2020 to date. She holds a Master of Professional Studies,	 **Mrs. Pauline Lokuruka**

No.	Designation	Name
	International Development from Cornell University, Bachelor of Education (Home Economics) from the University of Nairobi. She has over 35 years of experience in the Public Service.	
	Dr. John Ariko Namoit is the former County Chief Officer for Tourism and Culture, serving from 22nd February, 2020 to 2nd January, 2021 He holds a PhD in Finance from Moi University, Master of Business Administration in Finance from the University of Nairobi and Bachelor of Business Management in Finance from Moi University He has over 15 years of experience in the public service	 **Dr.John Ariko Namoit**
	Cap.(Rtd.) Lokwang Augustine Ekitela is the County Chief Officer for Health and Sanitation from 22nd February to date. He holds a Bachelor of Science in Military Science from Egerton University.	 Cap.(Rtd.) Lokwang Augustine Ekitela

No.	Designation	Name
	Has over 17 years of experience in the public service	
	Mrs. Ikaru Esther is the County Chief Officer for Administration and Disaster Management and also the Acting County Chief Officer for Public Service, serving from 22nd December, 2020 to date She holds a Bachelor of Arts in Education from Moi University and Master of Education in Planning, Administration and Management, Mount Kenya University Has over 17 years of experience in the public service.	 Mrs. Ikaru Esther

d) **Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the year ended 30th June 2021 were;

- Turkana County Assembly
- Turkana County Audit Committee
- Commissioner of Revenue Allocation
- Turkana County Accounts and Investment Committee
- The Controller of Budget

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

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

No	Name	Designation
1.	Paul Ekuchei Loparalanga	Chairman
2.	Selina Lokope (Ms)	Member
3.	Edwin Owiti Omindo	Member
4.	Joyce Illikwel Erupe	Member
5.	Emmanuel Lochor Imoni	Member
6.	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

e) County Executive Headquarters

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

f) County Executive Contacts

E-mail: info@turkana.go.ke
Twitter @TurkanaCountyKE
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

Kenya Commercial Bank
Turkana Branch
Turkana Kenya

h) Independent Auditors

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
P.O. Box 11 -30500
Lodwar

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and the 47 County Governments where the latter was allocated resources to undertake certain assigned specified functions for public service delivery.

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare Financial Statements of each County Government entity, receiver of receipts and consolidated Financial Statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board. The statements are prepared in accordance with the cash basis of accounting method under the International Public Sector Accounting Standards (IPSAS).

I take this opportunity and pleasure to present to all stakeholders the County Government of Turkana's Financial Statement for the year ended 30th June 2021. The Financial Statement presents the financial performance of the County Government over the past year.

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

Financing of the County Governments

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

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

Financial Performance

a) Revenue

Budget performance for the county Government was impressive. The county government has a Revenue Budget of **Kshs.14,641,475,356** which include prior year cash at Bank of **Kshs.1,857,302**. Our revenue basket grew after Supplementary Budget to **Kshs.14,902,681,811** due to additional Grants, Reimbursement and Transfers from other government entities of **Ksh.261,206,455**. The County received **Kshs.14,666,881,661** or **98%** of the total final revenue budget of **Kshs.14,902,681,811** . It is also imperative to note that the County received **100%** of its equitable share allocation of **Kshs.11,445,842,700** and **Kshs.770,834,983** or **76%** of the Conditional Grants.

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

Revenue classification	Budget	Actual	Variance	% realization
Equitable share	11,445,842,700	11,445,842,700	-	**100%**
Grants	848,259,212	770,834,983	77,424,229	**91%**
Transfers	315,071,072	389,863,390	-74,792,318	**124%**
TOTALS	**12,609,172,984**	**12,606,541,073**	**2,631,911**	**100%**

Table 1.1: Total revenues including the Own Source revenues and balance from FY 2019/20

Revenue classification	Budget	Actual	Variance	% realization
Equitable share	11,445,842,700	11,445,842,700	-	**100%**
Grants	848,259,212	770,834,983	77,424,229	**91%**
Transfers	315,071,072	389,863,390	-74,792,318	**124%**
Reimbursements and Refunds	-	20,180,050	-	**0%**
OSR	175,000,000	182,858,171	-7,858,171	**104%**
Balance Brought Forward FY 19-20	1,857,302,372	1,857,302,372	-	**100%**
TOTALS	**14,641,475,356**	**14,666,881,666**	**-5,226,260**	**100%**

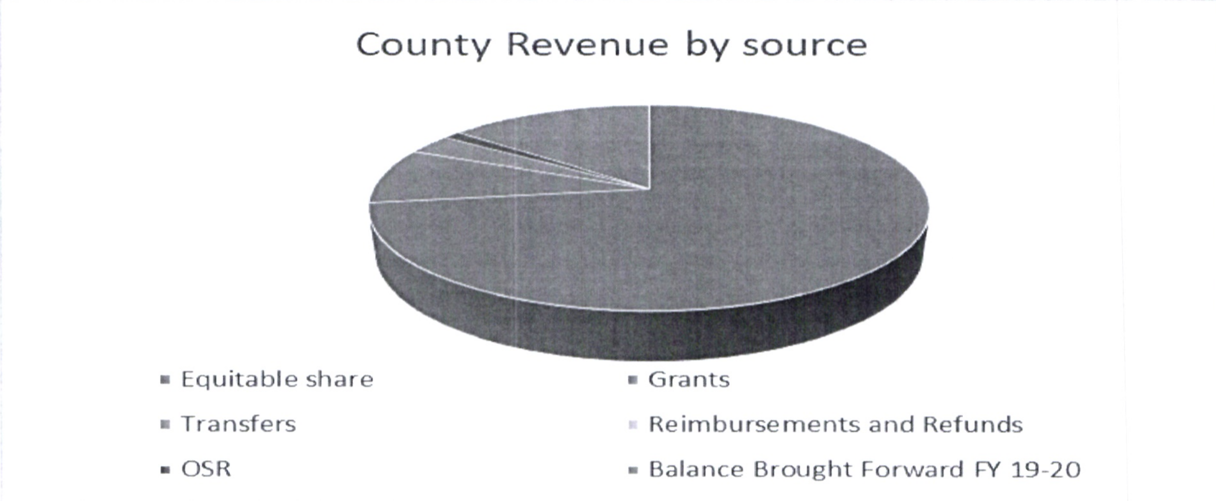

Figure 1.1: Turkana County Government Revenue Sources for the Financial Year 2020/21.

The County Government surpassed its own source revenue target of **Kshs.175,000,000** by **4%** to Kshs.**182,858,171.** As compared to the previous financial year, the own source revenues grew by **2%.** This growth in the own source revenue was majorly driven by the full automation of the revenue system; implementation of the cashless revenue collections whereby all payments are now done through dedicated pay bill; enhanced scrutiny and vigilance in the trade licenses; staff rotation and motivation; enhanced revenue awareness and enforcement of revenue collection and enhanced revenue collection coordination among other revenue collection drivers.

b) Payments

The total expenditure for the financial year 2020/21 amounted to Kshs.**11,393,362,738** out of which

Kshs.**1,224,073,840** was spent on acquisition of assets, Kshs.**3,623,467,866** on use of goods, Kshs.**3,828,490,851** on compensation of employees, Kshs.**1,561,781,496** transferred to other County government entities (including Kshs.**1,037,164,757** transferred to Turkana County Assembly)

c) **Cash flows**

In the FY 2020/2021, we have had liquidity disruptions caused by untimely and late approval and release of funds from the National Government. We received most of our cash at the tail end of the financial year. The cash and cash equivalents increased from **Kshs.1,857,302,373** as at 30th June 2020 to **Kshs.3,529,930,436** as at 30th June 2021.

d) Accounts receivables

Imprest management is a critical area of focus in Turkana County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. Going into FY 2021/2022, we will place more emphasis on complying with the PFM regulations with regards to imprests management.

e) Pending bills

Our cumulative pending bills for financial year 2020/2021 are Kshs.**492,943,315**. Our focus as a County is to settle these bills as soon as possible on the basis of first in first out to ensure old bills are paid first before settlement of the newly incurred.

f) Fixed assets

The County has made significant investments in fixed assets since coming into office in 2013. The County Government is currently mapping all assets spread across the county including assets it inherited from the defunct local authorities. We are in the process of developing a comprehensive asset management policy, which we hope to finalize in FY 2021/2022. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and maintenance of master asset register.

Operational performance

Since the establishment of the Turkana County Government, a lot of progress in terms of development have been registered. The County identified and embarked on five thematic areas to address long term endemic challenges in health, water, food security, education and peace within the borders. Since the onset of devolution the County has continued to heavily invest in numerous infrastructural development programmes of building health facilities, drilling of water boreholes, establishment of irrigation schemes, creation of early childhood development centres, construction and equipping of citizen resource centres, establishment of trade facilities like markets and peace resettlement camps for internally displaced people (IDPs) and peace dialogues across the County. The health facilities have improved access to health care through reduction of distance to health facilities from 30kms before to almost 5kms presently, while the ECD centres have improved transition rates to primary education and enrolment figures as well.

Some of the County flagship projects include the County headquarters which will house critical County administrative offices. The county has immensely invested in the construction and 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 COVID-19 pandemic cases.

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.

During the year the County faced numerous challenges that impeded budget implementation. The COVID-19 pandemic presented unprecedented challenges which forced the Government to reorganize the budget to create funds for fighting the pandemic. The Government had to forego some of the levies and create incentives to cushion the populace against the effects of the pandemic. Further the pandemic resulted into lock downs and restricted movement which greatly affected implementation of some projects. The perennial delays in the approval of funds requisitions and disbursement of funds from the Exchequer delayed payments and implementation of activities. Administrative bureaucracies in the preparation of plans including but not limited to approval of budgets slowed down budget implementation.

Turkana county Headquarters,one of the County's flagship projects.

Lokichoggio ward Administrator's office,Turkana West.

CECM-Agriculture, Pastoral and Fisheries, during the launch of livestock vaccination against Caprine pleurepneumonia in Turkana South

Launch of 133 Million Women and Youth Fund by the County Government of Turkana.

Conclusion

The FY 2020/2021 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.

Sign

Joseph Emathe Namuar
County Executive Committee Member, Finance and Economic Planning
Turkana County Government

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

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

Strategic development objectives (*Adopted from Turkana County- Customize as per Specific County,*

Strategic development objectives
The County's 2018-2022 CIDP has identified a number of key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.
The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

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

a) Peace building and conflict management.
b) Universal health coverage.
c) Investments and partnerships development.
d) Water development, minerals exploration and natural resource management.
e) Food and nutrition security

Development Priority	Development Strategies.
Peace building and conflict management.	Strengthen peace building and conflict management efforts within and externally – develop peace centres in sub-counties, Revive, rejuvenate and strengthen traditional/ local peace structures at the village and kraal level, Initiate and implement an integrated resettlement scheme for conflict displaced persons, Work with the Ateker community governments to observe, enforce and implement peace agreements and declarations and Kenya Uganda Cross-Border Peace and Socio-Economic Development Program.
Universal health coverage.	Upgrade and expand health infrastructure including County referral and Sub County hospitals, strengthen health systems and provision of early childhood nutrition support programme, Universal health care for elderly, orphans and widows and Improve waste management and ensure access to clean water, enhance sanitation and hygiene.

Investments and partnerships development.	Enhance private sector development and partnership investments, Attract and encourage private sector investment in energy, food production, water, health, livestock production, Strengthen the Delivery as One (DaO) framework for multi-partnership operations, Operationalize the Multi Partner Trust Fund as an effective tool for mobilizing resources to bridge development gap needs and Improved financial inclusion of community to access cash and banking services.
Water Access	Enhance land restoration to improve water infiltration and capture, Expand and scale up water and irrigation, Increase access to clean portable safe water for household's consumption, livestock and industry, Construction of appropriately sized dams and Investigate options for water desalinization. Develop Lotikipi, Napuu and other water aquifers
Food and nutrition security	Improve food production capacity of the existing irrigation schemes through adoption of appropriate farming practices and intensification of extension farmer services, Enhance fish production and strengthen value addition and market access, Nutrition sensitive social protection and economic empowerment programmes targeting women, such as voluntary saving and loaning schemes and linked to diversified livelihood options and Modernize pastoral economy through fodder production, grazing planning, rangeland rehabilitation and delimitation of grazing corridors, restocking and livestock off-take, livestock breed diversification and improvement

Progress on attainment of Strategic development objectives (*Adopted from Turkana County ADP)*

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Department	Objective	Outcome	Indicator	Performance
Governance	To promote peace within the County and among neighbouring communities	Peaceful coexistence and stability of our internal and external boundaries enhanced for development	Local structures supporting peace	Support 7 meetings of peace Committees to negotiate return of stolen livestock in T/S and Kibish

Department	Objective	Outcome	Indicator	Performance
	To Enhance County investment levels through Public Private Partnership	Increased resources for development through partnerships and investment augmentation	Number of PPP initiated by TCG	Most engagements with the donors were affected by the COVID-19 restrictions.
	To promote peace within the county and among neighbouring communities	Peaceful coexistence and stability of our internal and external boundaries enhanced for development	Programmes initiated	2 Cross Boarder peace dividends programme initiated. Progress was slowed by the Covid 19 pandemic.
Finance and Economic Planning	Dissemination of government policies and programs to the citizens	Improved public participation in government programming	Complete, Operational and Digital Citizen Resource Centres	• Construction of 2 (two) citizen resource centres (Lopuski and Kalokol). • Equipping of three (3) citizen resource centres (Kaeris, Katilu and Kanamkemer).
	Promote sustainable development	Improved food security outcome in the county	No. of complete KDSP Level II grants projects approved and completed	Level II grant projects awaiting approval from the Ministry of Devolution and the World Bank for implementation.
	To strengthen policy formulation, planning, budgeting and implementation of the CIDP 2018-2022		Number of Annual policy documents generated and approved	All county budget policy documents prepared and approved within the required timelines: ADP, CBROP, CFSP, Approved budget, among others.
			(Annual Progress Report)	Annual County Performance Assessment Reports Prepared and published in the county website

Department	Objective	Outcome	Indicator	Performance
Health services and sanitation	Delivery of quality, effective and efficient services.	An enhanced institutional framework for efficient and effective service delivery	Number of facilities renovated, fenced.	Two facilities were renovated.
	Increased access and utilisation of quality preventive and promotive health services.	To promote health and prevent communicable and non-communicable conditions	Number of Community Units Functional	171 community functional, this been greatly affected in Turkana East due to insecurity.
			Proportion of vulnerable HH reached with WASH interventions	80% of the vulnerable families covered with WASH interventions with the main focus being to curb COVID 19.
			Number of households reached with hygiene and sanitation key messages	45,024 households reached with awareness messages.
			Quarterly TB and HIV Case identification rate	97% testing was achieved, made possible with introduction of mandatory testing.
			Viral suppression rate.	89% HIV/AIDS Viral suppression in the County against the global target of 90% Viral suppression. Reduced the county HIV prevalence rate from 7.6% to the current 3.2%.
			Proportion of Kala azar cases identified put on treatment.	All Kalaazar patients are put on treatment.
	Improved access to curative services.	To provide curative healthcare services.	Proportion of Health facilities offering comprehensive laboratory services.	22% of the facilities are offering comprehensive laboratory services. Infrastructure adjustment required for establishment of labs in most health facilities.
			Proportion of referral cases managed within the County.	90% of the referrals are handled within the county. Ambulance have been pulled together. Revitalized office of the referral

Department	Objective	Outcome	Indicator	Performance
				coordinator.
			Number of facilities offering radiology services.	3 facilities namely LCRH, Lopiding and Kakuma Mission hospitals with functional x-ray equipment.
			Number of clients provided with clinical services.	407271 clients provided with clinical and nursing services. There is increased awareness of respiratory symptoms and need to seek prompt attention.
Education ,Sports and Social Protection	To provide education geared towards holistic development of the child's capability	Improved access to basic education	Number of ECD centres supplied with food	911 ECD Centres received food with the support from Mary's Meals International
			% enrolment, rates	Enrolment rates dropped due to delays in supply of food to the ECD centres and the Covid 19 pandemic.
			Number of ECD centres supplied with instructional materials	300 centres were supplied with instructional materials. The remaining will be supplied once schools re-open after covid-19 pandemic
			Number of trained ECDE teachers	575 ECDE teachers were trained.
	Facilitate needy students to access secondary and tertiary education	An empowered community with requisite skills for the job market	Number of Students Supported with bursary	37,028 Students received the allocation the amount per student was scaled down to cater for all those who applied.
	Foster appropriation of the people's educational capacities with the new social-economic	Promotion tertiary education	Number of twin workshops constructed	One Twin Workshop constructed in Lokichar VTC. Construction of another Twin Workshop in Lokori Ongoing
			Number of show rooms constructed	One showroom constructed in Lokichoggio VTC. Due to insufficient resources the activity could not be implemented fully

Department	Objective	Outcome	Indicator	Performance
	conditions to support self-employment and entrepreneurship		Number of VTC centres supplied with instructional materials	Achieved.
			Number of Youth Polytechnics Constructed	Support of Partners pushed the enrolment necessitating construction of additional Polytechnics
	To enhance social protection development	Promotion of social equity	Number of children supported with school requirements and trainings	750 children received requirements and training facility.
	To promote sports and talent development in Turkana County	Increased competitiveness of the local talents and broadened sources of income	Procurement of sports goods and equipment at county level	5 football clubs supported with sports equipment.
Water, Environment and Mineral Resources	To provide adequate and quality water	Strengthened sustainable water supply services	Number of operational rural water supply systems	Development and utilization of Lodwar (Napuu) Aquifer has increased access to safe and clean drinking water within Lodwar Town and its surroundings
	To strengthen community participation in water resource management so as to mitigate conflict over the resource	Strengthened sustainable water supply services	De-silting and rehabilitation of water pans and rock catchments	2 water pans constructed.
			Extension of water to health facilities and institutions	4 out of the 7 facilities targeted connected to water supply
			Improvement of water supply	Rehabilitation of water supply infrastructure.
			Equipping of boreholes with submersible pumps and solar panels	High yield boreholes equipped to improve water supply in water stressed areas.
			Equipment for Quality analysis Laboratory	Equipment has been acquired awaiting installation.

Department	Objective	Outcome	Indicator	Performance
		Optimal, sustainable and equitable development and use of water resources in the county	Number of water resource user associations trained.	Four (4) water resource user associations trained.
	To promote mining and quarrying activities in Turkana County	Mining and quarrying industry that will improve community livelihood and contribute to the economy of Turkana County	Number of Mining equipment bought to ease mining	3 Gold detectors purchased for Nakalale, Loima (Namorputh) and Lapur ward registered mining groups
	To enhance environmental quality and foster sustainable development in Turkana County.	Clean and healthy environment that creates a conducive environment for sustainable development	Development of Turkana County Action Plan -CEAP (2019-2022)	The County action plan is in place.
			Number of EIA/EA reviewed by EIA officers	More than 100 EIAs and EA reviewed
Public Service ,Administration and Disaster management	To enhance efficiency and effectiveness in service delivery	Improved Service Delivery	Number of payroll records produced	12 Monthly Payroll Records Produced
			Number of trainings undertaken Number of UPN requests	90 % of the trainings were undertaken as per UPN Requests
			Number of employees engaged on performance contracts and SPAS level	80 % of the total number of employees engaged in performance contracts

Department	Objective	Outcome	Indicator	Performance
	To prepare for, mitigate against, respond to, and support recovery efforts to disasters and emergencies	A more aware community on disaster risks and hazards	County Emergency Operation Plans and Standard Operation Procedures (SOPs)	Achieved
			One relief food cycle distributed	101,528 People received relief food
			DRM Policy launched	Cabinet approved, awaiting County assembly's further approval before having it printed and final launching.
	To establish, equip and enhance effectiveness of the County inspectorate	Support the enforcement of the county laws and regulation	Mainstreaming of Inspectorate activities & personnel	Out of 178 officers vetted, 154 officers were appointed and deployed across the County.
			Purchase of Enforcement uniforms	The directorate purchased the uniform for officers
Infrastructure ,Transport and Public Works		An efficient and effective road transport network for social economic development	Number of staff trained	6 officers trained
			Availability of Road network inventory annually and roads mapped	832.6 kilometres of road network invented annually and road mapped
			Number of working kits	13 Survey Equipment to improve efficiency and effectiveness in service-delivery
			Km of road network gravelled and graded	876 KM of road gravelled and graded
		An efficient and effective road transport network for social economic development	Rivers protected	Lochor ekaal river protected
			Number of drifts constructed	2 Drifts constructed in the entire County
Tourism , Culture and Natural	Promote, Develop, implement	Improved Product offering in	Number of products mapped and profiled	20 new Tourism products mapped and profiled for development in seven Sub

Department	Objective	Outcome	Indicator	Performance
Resource Management	and co-ordinate a marketing strategy for promoting Turkana as a preferred destination	the destination.		Counties
	Develop Turkana Tourism Information Centre.	Easy access to tourism information to visitors	Number of Tourism information Centres developed	One Tourism Information Centre developed in Lodwar Town.
		Enhanced Community Livelihood from forestry and Wildlife Resources	Number of wildlife education, extension services and public awareness done	Fully facilitated during the time under review: 1.Bench marking on wildlife conservation by senior ministry and county assembly 2. Community engagements in Turkana South County 3. Engagements with community rangers in Turkana South.
			Number of community wildlife management plans developed	One community wildlife Management plan developed and operationalized at South Turkana National Reserve.
			Tree Seedlings planted and distributed	350 ,000 seedlings planted in schools, religious institutions, private and public institutions in 7 sub counties
		Develop Forest infrastructure to enhance seedling production.	No of tree nurseries infrastructure developed	8 tree nurseries developed in 7 subcounties
Lands	To plan for, provide and manage urban infrastructure & services	Ordered, coordinated and development controlled	Number of solid dumpsites, litter bins and transfer stations, cleaning services	The Directorate achieved its target of clean environment.

Department	Objective	Outcome	Indicator	Performance
		urban areas	Establishment of a functional Municipality board	The board was established to improve the functionality of Lodwar Town
			Number of solar lights installed	Finalized installation of 100 solar powered streets lights along Kerio Junction to Ekaales centre, part of Kanamkemer and installed six floodlights in Ekaales Centre, California and Lodwar fresh produce market in a bid to improve security and increase business operating hours
Agriculture ,Pastoral Economy and Fisheries	To improve food security and strengthen Communities livelihoods	To Increase agricultural productivity and crop yields to make Turkana food secure	% acreage of land ploughed	42 acreage of land was ploughed Floods harvesting technology enhanced and climate smart agriculture practice adopted
			Number of farmers accessing market	1000 farmers accessed market due awareness creation
			Number of farmers reached with extension messages	26200 farmers were reached with extension messages. Improvement in extension, research and development due to collaboration with academia institution
			Number of farmers to be supported with farm inputs	1200 farmers received farm inputs both from TCG and development partners and seed subsidy support
			Number of pest surveillance and control missions conducted in the county	80 control support from National government, ACTED, PWJ, FAO
			County gender and social inclusion action plan developed and reviewed	The plan has been developed and reviewed

Department	Objective	Outcome	Indicator	Performance
	To increase agricultural productivity and profitability of targeted rural communities in selected wards in Turkana County, and in the event of an Eligible Crisis or Emergency, to provide immediate and effective response	Increased agricultural productivity and profitability	# of Micro-projects implemented# disaggregated by windows (Sustainable Land Management (SLM) and Value Chain (VC), Vulnerable and Marginalized Groups (VMGs), Livelihood, and Nutrition)	50 Micro- project proposal are under implementation
			# Public-Private Partnerships (PPPs) established by POs (Number)	Investments identified in each VC, 4 Sub-committees formed awaiting request for proposal to be developed
	To safeguard Human and Veterinary health and make Turkana a livestock disease free county.	Improved Livestock Health	% (800,000 target) of animals vaccinated and treated	2,109 animals were vaccinated and treated due to support from livestock health partners
			# of carcasses inspected in the slaughterhouses	28,624 carcasses inspected due to increased awareness to the community on importance of slaughtering livestock in the designated slaughterhouses only.
			Number of regional laboratories expanded and improved	Ongoing at 85%
			Number of cold chains established in the sub counties	Lokitaung', work ongoing at 70% completion, the other for Lokori has been deferred to the next financial year.
	Improve livestock production and	Improved household income	Tons of feed produced and stored; supplementary feeds purchased	FAO/VSF G:407 Ton TCG: Delivered 168.9 tons

Department	Objective	Outcome	Indicator	Performance
	productivity		Number of acres under pasture and fodder	660 acres of land under pasture as result of Support from GIZ (20), TUPADO (400), VSF G (200), ApAD (10), Child Fund (15), FAO (5), DRSLP (10).
			Number of beneficiaries of Extension services including: Farm visits, On farm Demonstrations, Field days, Exposure Tours, Pasture week exhibitions, County agricultural shows, pastoral Field schools etc.	5524 individuals benefited from extension services in support from TCG and Partners (WFP, TUPADO, NARIGP, FAO, ILRI, Caritas, GIZ, RPLRP, Save the Children, SAPCONE, DRSLP, LOKADO, World Vision, AAHI, Practical Action, JICA)

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

Below is a brief highlight of our achievements in each pillar.

1. Sustainability strategy and profile

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

- Legal framework

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

- Organizational/Institutional framework

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

- Technology

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

2. Environmental performance

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

- Development of environmental Policy
- In the course of our operations we seek to identify opportunities to optimise consumption of energy, water and other natural resources;
- We strive to re-use and recycle where possible and dispose of non-recyclable items responsibly, thereby minimizing negative impact of waste on the environment; (Construction of plastic re-use centre)

- We actively encourage our staff to plant trees duped (Greening of Turkana to mitigate against climate change) in our County departments with a view to conserving the environment.

3. **Employee welfare**

Our success as a County government is largely dependent on our human capital (people). We seek to recruit, retain, reward and develop the best talent.
We recognise the need to inculcate among our employees the culture of being sensitive to matters of safety, security, society and the environment. This ensures that employees act with integrity and responsibility with the people they deal with and the environment they interact with.
We train employees to value each other, provide necessary support systems for people with different needs and have a system in place that encourages acceptance of cultural diversity.

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

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

4. **Market place practices.**

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

- **Responsible competition practice.**

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

- **Responsible Supply chain and supplier relations.**

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

- **Responsible marketing and advertisement.**

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

- **Product stewardship.**

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

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

5. <u>Community Engagements.</u>

The Turkana County Government aims to ensure a safe and healthy working environment for all its employees and customers. The Turkana County Government aims to comply with all relevant legislation or regulations and best practice guidelines recommended by the national health and safety authorities/arms of government.
The County Government also liaises with staff regarding existing policies and practices to ensure that we continue maintaining a healthy, safe and enjoyable work environment.

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

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

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

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the Turkana County Executive 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, 2021. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county 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 Turkana County Executive 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 Turkana County Executive transactions during the financial year ended June 30, 2021, 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 Turkana 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 Turkana County Executive 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 Turkana County Executive financial statements were approved and signed by the CEC member for finance on 04 Feb 2022.

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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, 2021

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

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

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Turkana set out on pages 1 to 111 which comprise the statement of assets and liabilities as at 30 June, 2021, and statement of receipts and payments, statement of cash flows and statement of appropriation – 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, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies of the Financial Statements

As disclosed in Note 15 to the financial statements, the statement of receipts and payments reflects other grants and payments amount of Kshs.1,155,548,685. The amount includes Road Maintenance Levy payments of Kshs.520,497,802 and cumulative donor funds payments of Kshs.634,391,493 all totalling to Kshs.1,154,889,295 which are not classified as other grants and payment as per the Public Sector Accounting Standards Board (PSASB) approved financial reporting template for the year ended 30 June, 2021.

Consequently, the accuracy and completeness of other grants and payments amount of Kshs.1,155,548,685 for the year ended 30 June, 2021 could not be confirmed.

2. Unsupported Compensation of Employees

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects compensation of employees amount of Kshs.3,828,490,851 for the year ended 30 June, 2021. However, the supporting payroll information for the year shows total employee cost of Kshs.3,783,645,384 resulting in unreconciled variance of Kshs.44,845,468.

Consequently, the accuracy and completeness of compensation of employees amount of Kshs.3,828,490,851 for the year ended 30 June, 2021 could not be confirmed.

3. Erroneous Inclusion of Lodwar Municipality Payments

As disclosed in Note 15 to the financial statements, the statement of receipts and payments reflects other grants and transfers amount of Kshs.1,155,548,685 for the year ended 30 June, 2021 which includes Kenya Urban Support Programme (KUSP) payments of Kshs.101,748,408. However, the municipality Board payments of Kshs.101,748,408 is erroneously included in the financial statements of county executive instead of being reported by the Board as an independent entity.

Section 46(2) of the Urban Areas and Cities Act, 2011 states that within a period of three months after the end of each financial year, the Board or town committee shall submit to the County Executive Committee its accounts for that year for transmission to the Auditor-General together with;(a)a statement of the income and expenditure of the Board for that year; and (b)a statement of the assets and liabilities of the Board on the last day of that financial year.

Consequently, the accuracy and completeness of other grants and transfers amount of Kshs.1,155,548,685 could not be confirmed.

4. Un-reversed Stale Cheques

As disclosed in Note 21A to the financial statements, the statement of assets and liabilities reflects cash and cash equivalent balance of Kshs.3,529,930,437 as at 30 June, 2021 held in twenty-eight (28) bank accounts which includes a balance of Kshs.249,055,146 held in Turkana County fuel Levy Fund bank account. A review of the June bank reconciliation statement reflected unpresented cheques amounting to Kshs.20,245,508. However, unpresented cheques amounting to Kshs.7,252,375 had become stale as at 30 June, 2021 and had not been reversed and replaced in the cash book as at the time of audit in November, 2021.

Consequently, the accuracy and completeness of cash and cash equivalent balance of Kshs.3,529,930,437 could not be confirmed.

5. Payments Made After End of the Financial Year

The statement of receipts and payments reflects use of goods and services amount of Kshs.3,623,467,866 and acquisition of assets amount of Kshs.1,224,073,840 for the year ended 30 June, 2021 as disclosed in Notes 12 and 17 to the financial statements respectively. However, payments amounting to Kshs.894,836,151 and Kshs.448,561,720 on use of goods and services and acquisition of assets respectively, were paid in July, 2021.

Consequently, the accuracy and completeness of the Kshs.3,623,467,866 and Kshs.1,224,073,840 incurred under the use of goods and services and acquisition of assets respectively, could not be confirmed.

6. Non- Current Assets

6.1 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.4,399,594,379 as at 30 June, 2021. 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.

Consequently, the accuracy and completeness of total non-current assets balance of Kshs.4,399,594,379 as at 30 June, 2021 could not be confirmed.

6.2 Lack of Ownership Documents of Non-Current Assets

Annex 6 to the financial statements - summary of non-current asset register reflects cumulative historical asset balance of Kshs.4,399,594,379 as at 30 June, 2021 which includes: land of Kshs.2,900,000, buildings of Kshs.1,433,914,860 and transport equipment of Kshs.204,099,465 all totalling Kshs.1,640,914,325. However, ownership documents in the form of land title deeds and logbooks were not provided for audit review.

Consequently, the ownership of the assets valued at Kshs.1,640,914,325 as at 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County 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 Matter

1. Budgetary Control and Performance

The summary statement of appropriation – recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.14,902,681,811 and Kshs.14,666,881,666 respectively resulting to an under-funding of Kshs.235,800,145. Similarly, the County Executive spent Kshs.11,393,362,738 against an approved budget of Kshs.14,902,681,811 resulting to an under-expenditure of Kshs.3,509,319,073 or 24% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Turkana County.

2. Late Exchequer Releases

As disclosed in Note 1 to the financial statements, the statement of receipts and payments reflects exchequer releases amount of Kshs.11,445,842,700 for the year ended 30 June, 2021 comprising of 2019/2020 financial year unremitted funds of Kshs.906,392,700 and the county's 2020/2021 equitable share of Kshs.10,539,450,000.

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.2,634,862,500 and Kshs.843,156,000 in quarter 1 and quarter 2 respectively and over-disbursement of Kshs.3,478,018,500 in quarter 4 contrary to Section 4(2)(a) and (b) of the County Allocation of Revenue Act, 2020 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.

Consequently, the late disbursement of exchequer releases may affect timely implementation of approved projects/activities in the county which may impact negatively on service delivery to the residents of Turkana County.

3. Pending Bills

Note 7.9 on other important disclosures reflects pending account payables of Kshs.480,526,750 and pending staff payables of Kshs.12,531,563 totalling to Kshs.493,058,313 as at 30 June, 2021. 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.

4. Unresolved Prior Year Matters

In the audit report of the 2020/2021 Financial Year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues but has indicated that the matters have remained unresolved as the Senate has not met to deliberate on the same.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compensation of Employees

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects compensation of employees' amount of Kshs.3,828,490,851. An audit review of the expenses revealed the following unsatisfactory matters:

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

Audit review of the County Executive's payroll for the year ended 30 June, 2021 revealed instances where some 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.

Consequently, the Management was in breach of the law.

1.2. Failure to Observe One-Third Rule on Staff Composition

During the year under review, the County Public Service Board recruited a total of five hundred and one (501) new staff members in various cadres out of whom four hundred and ninety (490) or approximately 98% were from the dominant community. Further, the County Executive had a total of three thousand five hundred and thirty-four (3,534) employees as at 30 June, 2021 out of whom two thousand seven hundred and forty-five (2,745) or approximately 78% were from the dominant community contrary to Section 65(1)(e) of the County Government Act, 2012 which requires that the County Public Service Board in selecting of employees, should ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates for appointment who are not from the dominant ethnic community.

Consequently, Management was in breach of the law.

1.3. Personal Emoluments Paid Outside the Integrated Personnel and Payroll Database (IPPD)

The statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employees amount of Kshs.3,828,490,851 is an amount Kshs.11,242,460 paid as salaries, allowances paid outside the Integrated Personnel and Payroll Database (IPPD) contrary to Section 1.5.1 of the National Treasury Financial Accounting Recording and Reporting Manual which requires salaries, allowances and/or arrears of county government employees to be processed through IPPD.

Consequently, Management was in breach of the law.

1.4. Lack of Notification of Employment of Staff

During the year ended 30 June, 2021, Turkana County Public Service Board recruited a total of five hundred and one (501) new staff into various cadres. However, there was no evidence to show that Management submitted notification of employment to the National Employment Authority contrary to Section 31(1) of National Employment Authority Act, 2016 which states that that upon successful interview and securing of employment by a person registered under this Act, the successful applicant shall communicate the same to the Authority in the prescribed manner.

Consequently, the Management was in breach of the law.

1.5. Temporary Employees Engaged for More than Three Months

Included in basic wages for temporary employees amount of Kshs.35,311,748 as disclosed under Note 12 to the financial statements is an amount of Kshs.2,904,600 incurred on twenty-nine (29) casuals' employees attached to the Ministry of Tourism as tree nursery attendants. However, twenty-three (23) of them were engaged for periods exceeding the prescribed period of three months without revision of terms and conditions of service contrary to Section 37(3) of the Employment Act, 2007 which states that an employee whose contract of service has been converted in accordance with sub-section (1), and who works continuously for more than three months from the date of employment as a casual employee, shall be entitled to such terms and conditions of service as he would have been entitled to under this Act had he not initially been employed as a casual employee.

Consequently, Management was in breach of the law.

1.6. Non- Remittance of Statutory Deductions

Included in compensation of employees' amount of Kshs.3,828,490,851 is pension and other social security contributions of Kshs.445,736,771. Available payroll information indicates that the County Executive made gross pension deductions of Kshs.138,073,997 in respect of Local Authorities Provident Fund (LAPFUND), Local Authority Pension Trust (LAPTRUST) and Public Services Superannuation Scheme (GOK PSSS). However, remittances records for the year indicates that only Kshs.133,334,194 was paid resulting in underpayment of Kshs.4,739,802. In addition, there was no evidence to confirm subsequent remittance of the balance while it was not included in the pending payables contrary to Section 8(c) of the Public Service Superannuation Scheme Act, 2012 which requires the government to, not later than ten working days after the end of the month in which the contributions are due, remit an amount comprising the member's and the Government6's contribution to the custodian

Consequently, Management was in breach of the law.

1.7. Un-Approved Staff Establishment

The County Executive draft staff establishment has a total of 3,640 positions. Further, the County Executive had a total of three thousand five hundred and thirty-four (3,534) members of staff as at 30 June, 2021.However, there was no evidence to show that the Turkana County Public Services Board approved the draft staff establishment in accordance to Section B.2 (1) of Human Resource Policies and Procedures Manual for the Public Service of May, 2016.

Consequently, Management was in breach of the law.

1.8. Recruitment of Staff without an Approved Staff Establishment

During the year, the County Service Board recruited a total of five hundred and one (501) officers into various positions in the County. The Board advertised for recruitment of (201) medical staff during the time of COVID 19 pandemic. However, there was no evidence of vacancy declaration and advertisement for the remaining 300 staff contrary to Section B.5(2) of the County Public Service Human Resource Manual, 2013. In addition, there was no explanation provided for recruiting staff without an authorized staff establishment to ascertain the availability of the vacancies. Further, advertisements and Board minutes of selection process were not provided for audit review.

Consequently, Management was in breach of the law.

1.9. Unexplained Payment of Arrears

The statement of receipts and payments for the year ended 30 June, 2021 reflects compensation of employees' amount of Kshs.3,828,490,851 which includes Kshs.293,295,110 paid as arrears to 1860 employees during the year under review. However, the basis and justification for payment of these arrears were not provided for audit review.

Consequently, the regularity of arrears payment of Kshs.293,295,110 for the year ended 30 June, 2021 could not be confirmed.

1.10. Payment of Basic Pay Below the Approved Scale

A comparison of basic pay paid to employees on manual payroll and the SRC approved rates revealed that three (3) employees were under paid on their basic salary by between Kshs.160 and Kshs.1,700 contrary to the Salaries and Remuneration Commission's circular Ref. No. SRC/TS/JE/CG/3/33/6 VOL.III (30) dated 8 July, 2020 in respect to Phase IV of salary review for County Government which categorizes job groups and their basic pay bands to be adopted by the county government.

Consequently, the Management was in breach of the law.

1.11. Staff Members Sharing Bank Account Numbers

Audit review of the County Executive's payroll for the year ended 30 June, 2021 revealed instances where staff members shared same bank account numbers in the same bank which is not a joint bank account, contrary to Section 104 (i) of Public Finance Management Act, 2012 which requires each County Treasury to put in place proper management control and accounting for finances of the County Government and its entities in order to promote efficient and effective use of County's budgetary resources.

Consequently, Management was in breach of the law.

1.12. Variances in Net Pay as Per Bank Remittance and IPPD Payroll

Analysis of the payroll and bank remittances for the year ended 30 June, 2021 revealed instances where the net pay as per the payroll is different from bank remittance schedule contrary to Section 104(i) of Public Finance Management Act, 2012 which requires each County Treasury to put in place proper management and control of, and accounting for finances of County Government and its entities in order to promote efficient and effective use of County's budgetary resources.

Consequently, Management was in breach of the law.

2. Management and Control of Imprest

2.1 Unsurrendered Imprest

As disclosed in Note 22 to the financial statements, the statement of assets and liabilities reflects accounts receivable- outstanding imprest balance of Kshs.102,550,132 as at 30 June, 2021. However, included in this balance is imprest totaling Kshs.46,191,888 where one officer is 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.102,550,132 includes Kshs.88,908,442 which was due for surrender on or before 30 June, 2021 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. Further, evidence of subsequent surrender or recovery of outstanding imprest of Kshs.102,550,132 together with imprest register were not provided for audit review.

Consequently, Management was in breach of the law.

2. Unsupported Office Standing Imprest

As disclosed in Note 12 of the financial statements, the statement of receipts and payments reflects use of goods and services amount of Kshs.3,623,467,866 for the year ended 30 June, 2021 which includes other operating expenses of Kshs.460,029,265.Out of this total, an amount of Kshs.47,550,800 was issued out as office imprest to eighty (80) members of staff to cater for general office operations in various departments and offices. However, imprest amounting to Kshs.22,200,600 was not supported by imprest application form, payment vouchers, cash payment receipts, imprest warrants and memorandum cash books contrary to Regulation 93(14) of Public Finance Management (County Governments) Regulations, 2015 which states that the holder of a standing imprest shall keep a memorandum cash book to record all receipts and payments and the balance on hand shall agree with the cash balance recorded in the memorandum cash book.

Consequently, Management was in breach of the law.

3. Transfers to Other Government Units

3.1. Irregular Transfers to Council of Governors

The statement of receipts and payments for the year ended 30 June, 2021 reflects transfers to other government units amount of Kshs.1,561,781,496 which includes transfers to the Council of Governors amounting to Kshs.3,000,000 to fund Council's operational expenses. This was contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that the expenses of institutions established by the Act shall be met from the budget of the National Government.

Consequently, Management was in breach of the law.

3.2. Irregular Transfers to Frontier Counties Development Council (FCDC)

The statement of receipts and payments for the year ended 30 June, 2021 reflects transfers to other government units amount of Kshs.1,561,781,496 which includes transfers to the Frontier Counties Development Council (FCDC) amounting to Kshs.3,000,000 to fund their operational expenses. This was contrary to Section 37 of the

Intergovernmental Relations Act, 2012 which provides that the expenses of institutions established by the Act shall be met from the budget of the National Government.

Consequently, Management was in breach of the law.

4. Other Grants and Transfers

4.1 Kenya Devolution Support Programme (KDSP)

As disclosed in Note 15 to the financial statements, the statement of receipts and payments reflects other grants and transfers amount of Kshs.1,155,548,685 for the year ended 30 June, 2021 which includes Kenya Devolution Support Programme (KDSP) payments of Kshs.27,661,422.

The amount includes Kshs.15,033,000 paid to nine (9) firms for the supply and delivery of patients' uniforms, 20litre jerrycan liquid soap, surgical masks, thermometers and N95 face masks. However, the following observations were made;

(i) Tender opening and evaluation committee members for the nine (9) tenders whose total payments amounted to Kshs.15,033,000 as detailed in **Appendix I** were comprised of the same members contrary to Section 78(1)(b) of the Public Procurement and Assets Disposal Act, 2015 which states that an Accounting Officer of a procuring entity shall appoint a tender opening committee specifically for the procurement in accordance with the following requirements and such other requirements as may be prescribed (b) at least one of the members shall not be directly involved in the processing or evaluation of the tenders.

(ii) Three non-responsive tenders whose total payments amounts to Kshs.4,904,000 were not rejected by respective tender evaluation committees for lack of valid mandatory tender documents such as business permit contrary to Regulation 75 (1) of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity shall reject all tenders, which are not in conformity to the requirements of Section 79 of the Act and Regulation 74 of these Regulations.

(iii) A contract for supply and delivery of non-contact infra-red thermometers awarded to a Firm at a contract sum of Kshs.1,480,000 was signed after local purchase order had been issued while a consultancy services contract for conducting mid-term CIDP review awarded to a consultant at a contract sum of Kshs.2,384,000 was signed before lapse of specified duration in the letter of award notification contrary to Section 135 (3) of the Public Procurement and Asset Disposal Act, 2015 which states that a written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

Consequently, Management was in breach of the law.

4.2 Kenya Urban Support Programme (KUSP)

As disclosed in Note 15 to the financial statements, the statement of receipts and payments reflects other grants and transfers amount of Kshs.1,155,548,685 for the year ended 30 June, 2021 which includes Kenya Urban Support Programme (KUSP) payments of Kshs.101,748,408. However, the following unsatisfactory matters were noted:

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

Included in Kenya Urban Support Programme (KUSP) payments of Kshs.101,748,408 is an amount of Kshs.53,297,023 paid to a firm for installation of streetlights and flood lights within Lodwar Municipality.

As reported in the previous year, the tender for the construction of fire station, solar powered street lights and floodlighting installations in Lodwar Municipality was awarded to a firm at a contract sum of Kshs.87,277,623. The contract was signed 11 July, 2019 for contract period of fifty-two (52) weeks commencing 11 July, 2019 to 10 July, 2020.

The firm was paid a total of Kshs.33,980,600 during the year ended 30 June, 2020 while a total of Kshs.53,297,023 was paid during the year ending 30 June, 2021 resulting to full contract payment of Kshs.87,277,623 as at 30 June, 2021.

The original project site for construction of fire station was changed from a site next to the County's department of Water, Environment and Mineral Resources offices to a new location along Lodwar-Kitale road which was done after a wall had been constructed with materials delivered to the site. However, the following observations were made;

(i) The signed tender opening minutes, correspondences to relocate project site, valuation of the works that had been done before site relocation, notification to six unsuccessful bidders, tender document submitted by the successful bidder, county engineer bill of quantities, annual practicing license for NCA 5,NCA 5 registration certificate as a building works contractor, ERC certificate for the company, solar PV contractor license from ERC Kenya, class V1 and V2, manufacturers authorization for batteries, solar modules, charge controllers and LED lamps were not provided for audit review.

(ii) The payment of Kshs.53,297,023 includes Kshs.6,949,000 paid as prime cost sums for contingencies and project supervision which was not supported by payment vouchers, site inspection registers and payment details contrary to Regulation 104 of Public Finance Management (County Government Regulations), 2015.

(iii) Project progress report and certificate of practical completion dated 8 June, 2021 indicates the works were completed after the expected completion date of 10 July, 2020.There was no evidence to show performance bond that was valid until 27 June, 2020 was renewed.

(iv) Evidence of land ownership of the land on which the fire station is constructed was not provided for audit review.

Consequently, Management was in breach of the law.

4.2.2 Construction of Parking Lots and Solar Powered Street Light in Lodwar Municipality

Included in Kenya Urban Support Programme (KUSP) payments of Kshs.101,748,408 is an amount of Kshs.41,639,876 paid to a firm for construction of parking lots and installation of solar powered street lights in Lodwar Municipality.

The tender was awarded on 26 January, 2021 at a negotiated contract sum of Kshs.90,250,000. The project commencement date was 16 February, 2021 and expected completion date of 23 December, 2021. However, the following observations were made:

(i) Available information indicates that six-member evaluation committee was appointed on 8 March, 2020 while user department requisition was raised on 16 April, 2020 thirty days after tender evaluation was concluded contrary to Section 73 of Public Procurement and Assets Disposal Act, 2015 and Regulation 71(1) Public Procurement and Asset Disposal Regulations, 2020.

(ii) Notification to four (4) unsuccessful bidders, tender document submitted by the successful bidder, County engineer bill of quantities, annual practicing license for NCA 3, NCA 3 registration certificate as a building works contractor, ERC certificate for the company, solar PV contractor license from ERC Kenya, class V1 and V2 were not provided for audit review.

(iii) Notification of contract award dated 4 June, 2020 and indicates the contract shall be signed within thirty days from date of notification. However, the contract agreement was signed on 26 January, 2021 after the statutory limit of 3 July, 2020 contrary to Section 135 (3) of the Public Procurement and Assets Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification letter.

(iv) The statement for payment on account indicates that the work certified on administration and overheads is 37% translating to Kshs.414,400. However, the amount paid in relation to work certified on administration and overheads is Kshs.1,709,400 resulting to excess payment of Kshs.1,295,000.

Consequently, Management was in breach of the law.

5. Acquisition of Assets

5.1. Construction of Buildings

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of assets amount of Kshs1,224,073,840 for the year ended 30 June, 2021 which includes construction of buildings amount of Kshs.306,206,570. However, the following observations were made;

5.1.1. Construction of Turkana County Headquarters in Lodwar

Included in construction of buildings amount of Kshs.306,206,570 is an amount of Kshs.7,863,525 paid to a Holding Company for mechanical works, plumbing, firefighting installation and external water reticulation that were subcontracted to an Enterprises Company.

As reported in the previous year, tender No. CGT/GR/2013-2014 for construction of the governors' office was awarded to 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 Holding Company had received cumulative payments amounting to Kshs.589,484,437 as at 30 June, 2020. During the year, an amount of Kshs.7,863,525 was paid to the contractor resulting in total payments of Kshs.597,347,962 as at 30 June, 2021.

Physical verification of the project in December, 2021 confirmed contractor was on site and project works is ongoing after the expected completion date of 31 December, 2020.

Consequently, the County Executive has not received value for amount of Kshs.597,347,962 incurred on the project and continued delay in completing of the project may result in cost escalation.

5.1.2. Construction of Lopongo Dispensary at Kalokol

Included in construction of buildings amount of Kshs.306,206,570 is an amount of Kshs.5,616,220 paid to a firm for construction of Lopongo Dispensary in Kalokol.

The tender was awarded to a firm at a contract sum of Kshs.9,791,970. The contract agreement was signed on 2 February, 2021 and works expected to be completed within twenty-four (24) weeks commencing 22 February 2021. However, the following observations were made:

i. There was no evidence to show the Accounting Officer of a procuring entity reported the contract award to the Authority contrary to Section 138(2) of the Public Procurement and Asset Disposal Act, 2015.

ii. Prior to the award of the tender, there was no evidence to show that the entity conducted due diligence and presented the report in writing to confirm and verify the qualifications of the tenderer who submitted the lowest evaluated responsive tender to be awarded the contract in accordance with this Act contrary to Section 83 (1) of the Public Procurement and Asset Disposal Act, 2015 which states that an evaluation committee may, after tender evaluation, but prior to the award of the tender, conduct due diligence and present the report in writing to confirm and verify the qualifications of the tenderer who submitted the lowest evaluated responsive tender to be awarded the contract in accordance with this Act.

iii. In addition, the contractor was paid Kshs.5,616,220 above the recommended amount of Kshs.2,937,591 more by Kshs.2,678,629 contrary to paragraph 6.3 of the general conditions which indicates payment shall be made after completion and certification of (30%) percent of the work done.

iv. Physical verification of the project in November, 2021, over thirty-six months after signing of the contract agreement revealed that approximately 50% of the works had been done and the contractor has been paid Kshs.5,616,220 or 57% of contract sum.

iv. The contractor was not on site and works on the project had stopped.

Consequently, the Management was in breach of the law and value for money of Kshs.5,616,220 incurred on the project may not be realized.

5.1.3. Proposed Construction of Kalokol Resource Centre

Included in construction of buildings amount of Kshs.306,206,570 is an amount of Kshs.11,678,590 paid to a firm for the construction of Kalokol Resource Centre.

The tender was awarded to a firm at a contract sum of Kshs.25,104,510. The contract agreement was signed on 12 January, 2021 and works were expected to be completed within sixteen (16) weeks commencing 27 January, 2021.

However, there was no evidence to show that a feasibility study or survey, was conducted before project implementation. There was no evidence to show the Accounting Officer of the entity reported the contract award to the Authority contrary to Section 138(2) of the Public Procurement and Asset Disposal Act, 2015. The contractor was paid Kshs.11,678,590 which is above the recommended amount Kshs.7,530,453 by Kshs.4,148,137 contrary to Paragraph 6.3 of the General Conditions which indicates terms and conditions of payment.

In addition, there was no evidence to show that the contractor submitted performance bond contrary to Section 142(1) of the Public Procurement and Asset Disposal Act, 2015, which states that subject to the regulations, a successful tenderer shall submit a performance security equivalent not more than ten per cent of the contract amount before signing of the contract.

Further, a physical verification of the project in November, 2021, over thirty-six months after signing of the contract agreement revealed that approximately 50% of the works had been done, the contractor was not on site and works on the project had stopped.

Consequently, the Management was in breach of the law and value for money of Kshs.11,678,590 incurred on the project may not be realized.

5.1.4. Livestock Breed Improvement and Multiplication Centre

Included in construction of buildings amount of Kshs.306,206,570 is an amount of Kshs.13,892,852 paid to a firm for construction and completion of livestock improvement and multiplication centre at Kerio Ward.

The tender was awarded to a firm at a contract sum of Kshs.39,127,600. The contract agreement was signed on 12 April, 2019 while works were expected to be completed within 36 weeks commencing upon signing of the contract.

During the year ended 30 June, 2020, the contractor was paid a total of Kshs.21,519,149 resulting in total payments of Kshs.35,412,001 as at 30 June, 2021. However, the following observations were made:

i. There was no evidence to show the Accounting Officer of a procuring entity reported the contract award to the Authority contrary to Section 138(2) of the Public Procurement and Asset Disposal Act, 2015.

ii. Prior to the award of the tender, there was no evidence to show that the entity conducted due diligence and presented the report in writing to confirm and verify the qualifications of the tenderer who submitted the lowest evaluated responsive tender to be awarded the contract in accordance with this Act contrary to Section 83(1) of the Public Procurement and Asset Disposal Act, 2015.

iii. There was no evidence to show that the contractor provided performance bond contrary to Section 142(1) of the Public Procurement and Asset Disposal Act, 2015, which states that subject to the regulations, a successful tenderer shall submit a performance security equivalent to not more than ten per cent of the contract amount before signing of the contract.

iv. Further, available information indicates that an amount Kshs.17,401,354 had been paid to another firm for construction of multiplication and breeding centre in Kerio area during the year ended 30 June, 2015. The payment of Kshs.17,401,354 was made just five (5) days after the issuance of the Local Purchase Order (LPO) and before the work had commenced. The Management has not provided justification for carrying out similar project in the same area.

v. Physical verification of the project in December, 2021 revealed that the works had been done and project is complete. However, support documentation of valuation and certification of original work and subsequent cancellation of the initial contract was not provided for audit review.

Consequently, the Management was in breach of the law and value for money of Kshs.35,412,001 incurred on the project may not be realized.

5.1.5. Construction of Theatre at Lokichar Health Centre

Included in construction of buildings amount of Kshs.306,206,570 is an amount of Kshs.6,069,970 paid to a firm construction of a theatre- at Lokichar Health Centre.

The tender was awarded to the firm at contract sum of Kshs.9,926,400. The contract agreement was signed on 6 April, 2021 and works were expected to be completed within twenty-four (24) weeks commencing 20 April, 2021. However, the following observations were made:

i. The procurement entity did not provide tender document prior to preliminary evaluation to determine whether each tender meets the eligibility criteria set out in the tender document contrary to Section 80 (2) Public Procurement and Asset Disposal Act, 2015. There was no evidence to show the Accounting Officer of the entity reported the contract award to the Authority contrary to Section 138 of the Public Procurement and Asset Disposal Act, 2015.

ii. Prior to the award of the tender, there was no evidence to show that the entity conducted due diligence and presented the report in writing to confirm and verify the qualifications of the tenderer who submitted the lowest evaluated responsive tender to be awarded the contract in accordance with this Act contrary to Section 83 (1) of the Public Procurement and Asset Disposal Act, 2015

iii. There was no evidence to show that the contractor provided performance bond contrary to Section 142(1) Public Procurement and Asset Disposal Act, 2015, which states that subject to the regulations, a successful tenderer shall submit a performance security equivalent to not more than ten per cent of the contract amount before signing of the contract. The contractor was paid Kshs.6,069,970 which exceeded the recommended amount of Kshs.2,977,920 by Kshs.3,092,050 contrary to paragraph 6.3 of the general conditions which indicates terms and conditions of payment.

iv. Physical verification of the project in December, 2021, over twenty-eight weeks after signing of the contract agreement revealed that approximately 50% of the works had been done and the contractor has been paid a total of Kshs.6,069,970 or 61% of contract sum. The contractor was not on site and works on the project had stopped.

Consequently, the Management was in breach of the law and value for money of Kshs.6.069,970 incurred on the project may not be realized.

5.1.6. Construction of Plastic Re-Use Facility

Included in construction of buildings amount of Kshs.306,206,570 is an amount of Kshs.4,895,620 paid to a firm for construction of plastic re-use facility.

The tender was awarded to the firm at a 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. However, the following observations were made:

i. There was no evidence to show the Accounting Officer of a procuring entity reported the contract award to the Authority contrary to Section 138(2) of the Public Procurement and Asset Disposal Act, 2015.

ii. In addition, there was no evidence to show that the contractor provided performance bond contrary to Section 142(1) of the Public Procurement and Asset Disposal Act, 2015, which states that subject to the regulations, a successful tenderer shall submit a performance security equivalent to not more than ten per cent of the contract amount before signing of the contract.

iii. Physical verification of the project in November, 2021 revealed that the project is 60% complete more than three years after the expected completion date and the contractor has been paid a total of Kshs.4,895,620 or 36% of contract sum.

v. The contractor was not on site and work was not ongoing.

Consequently, the Management was in breach of the law and value for money of Kshs.4,895,620 incurred on the project may not be realized.

5.2. Construction and Civil Works

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of assets amount of Kshs.1,224,073,840 for the year ended 30 June, 2021 which includes construction and civil works amount of Kshs.234,099,228. However, the following observations were made:

(i) Included in amount are payments amounting to Kshs.58,628,481 in respect of seven (7) contracts whose tender opening and evaluation minutes were not signed or initialized by all members present contrary to Section 80(7) of Public Procurement and Asset Disposal Act, 2015 and Section 78 (11) which states that to acknowledge that the minutes are true reflection of the proceedings held, each member of the tender opening committee shall (a) initial each page of the minutes;(b) append his or her signature as well as initial to the final page of the minutes indicating their full name and designation.

(ii) Included in amount are payments amounting to Kshs.25,721,885 in respect of two (2) contracts whose contracts do not have contract commencement and expected completion dates contrary to Section 129(2) of the Public Procurement and Asset Disposal Act, 2015.

(iii) Included in amount are payments amounting to Kshs.31,786,179 in respect of three (3) contracts where there was no evidence to show that the contracts were reported to the Authority contrary to Section 138(2) of the Public Procurement and Asset Disposal Act, 2015.

(iv) Included in amount are payments amounting to Kshs.16,310,626 in respect of three (3) contracts whose tenders were not rejected for being nonresponsive for lack of mandatory or invalid tender documents such as business permits and tax compliance certificates contrary to Section 48(1) of the Public Procurement and Asset Disposal Act, 2015.

(v) Included in amount are payments amounting to Kshs.12,850,317 in respect of two (2) contracts whose contracts had lapsed before completion of works and there was no evidence of contract extension contrary to Regulation 140 (1) (2)(e) of the Public Procurement and Asset Disposal Regulations, 2020.

(vi) Included in amount are payments amounting to Kshs.74,017,333 in respect of nine (9) contracts whose tender documents including; tender document submitted by the successful bidder, county engineer bill of quantities, performance bond and notification to unsuccessful bidders were not provided for audit review contrary to Section 68(1) of the Public Procurement and Asset Disposal Act, 2015.

(vii) Included in amount are payments amounting to Kshs.4,542,636 in respect of five (5) contracts paid as project supervision, site management among others which were not supported by payment vouchers, site inspection register, report, and payment details contrary to Regulation 104 of Public Finance Management (County Governments) Regulations, 2015.

Consequently, Management was in breach of the law.

5.3. Purchase of ICT Equipment

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of assets amount of Kshs.1,224,073,840 for the year ended 30 June, 2021 which includes purchase of ICT equipment amount of Kshs.63,208,620.

5.3.1. Supply, Delivery, Installation, Configuration, Testing and Commissioning of ICT Innovation Hub

Included in purchase of ICT equipment amount of Kshs.63,208,620 is an amount of Kshs.3,000,000 paid to a firm for supply, delivery, installation, configuration, testing and commissioning of an innovation hub.

The tender was awarded to the firm at contract sum of Kshs.3,000,000. The inspection and acceptance committee was appointed on 8 February, 2021 and prepared a report dated 9 February, 2021.

However, tender opening minutes required by Section 78(1) of the Public Procurement and Assets Disposal Act, 2015 were not provided for audit review. Further, there was no evidence to show that the Accounting Officer reported the contract award to the Public Procurement Regulatory Authority contrary to Section 138(2) of Public Procurement and Asset Disposal Act, 2015.

In addition, there was no evidence to show that the ICT equipment were taken on charge contrary to Section 162 (1) of Public Procurement and Assets Disposal Act, 2015 which requires an Accounting Officer of a procuring entity to ensure that all inventory, stores and assets purchased are received, but shall not be used until taken on charge and as a basis for ensuring that all procured items are properly accounted for and put in proper use as intended by the procuring entity.

Consequently, Management was in breach of the law.

5.3.2. GIS System Based Monitoring and Evaluation

Included in purchase of ICT equipment amount of Kshs.63,208,620 is an amount of Kshs.14,999,700 paid to a firm for the installation of Turkana County Government GIS based monitoring and evaluation system.

The tender was awarded to the firm at contract sum of Kshs.25,732,628. The contract was signed on 23 June, 2016. The contract commenced on 8 October, 2020 for period of nine (9) months to 8 June, 2021.

However, the following observations were made:

(i) A bidder who had submitted tender bids was excluded at the tender opening stage without any justification contrary Section 78 (7) state that no tenderer shall be disqualified by the procuring entity during opening of tenders.

(ii) There was no evidence to show that the Management notified unsuccessful tenderers in writing contrary to Section 87(3) of Public Procurement and Asset Disposal Act, 2015.

(iii) At the time of audit in December, 2021 there was no evidence to show that the work was complete. Further, there was no evidence to show that the contract period was extended after expiry on 8 June, 2021 contrary to Regulation 140(1)(2)(e) of the Public Procurement and Asset Disposal Regulations, 2020.

Consequently, Management was in breach of the law.

5.4. Supply, Delivery, Installation and Commissioning of Improved Biomass Cooking Stoves

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of assets balance of Kshs.1,224,073,840 for the year ended 30 June, 2021 which includes purchase of specialized plant, equipment and machinery amount of Kshs.77,767,231. The amount includes Kshs.6,599,000 paid to a firm for the supply, delivery, installation and commissioning of improved biomass cooking Stoves at contract sum of Kshs.6,599,000.

Available information indicates that the firm submitted NCA 8 certificate for building works contractor registration No.31499/B/0617 and serial No.206908. The NCA records indicates that the firm is not registered under any category of works and therefore, NCA 8 Certificate being mandatory tender requirement, the firm should have been eliminated at the preliminary evaluation stage. Further, the firm scored 61% marks in the technical evaluation stage above the pass mark score of 50%. The score of 61% includes 17 marks for submitting financial reports; a mandatory tender requirement. The firm's Auditors were not in the ICPAK records approved practicing firms.
However, the company was not disqualified for being non-responsive contrary to Regulation 76 (1) and (2) of the Public Procurement and Asset Disposal Regulations, 2020.

Consequently, the Management was in breach of the law.

6. Development Projects

6.1. Project Implementation Status Report

The County Executive had a development budget of Kshs.4,929,366,263 for the year ended 30 June, 2021. Project implementation status report for the year indicates utilization of Kshs.2,061,437,563 on development projects.

However, development projects amounting to Kshs.2,867,928,700 were not accounted for in the County Executive's project implementation status report.

6..2 Project Verification

During the audit, thirty-four (34) projects with total contract sum of Kshs.667,370,839 out of which Kshs.508,568,039 had been spent, were verified in November, 2021. Twenty-one (21) projects involving routine road maintenance, construction of buildings, and civil works worth Kshs.320,461,374 had been delivered/completed. Eight (8) projects involving construction of building, Supply, delivery, installation, lay, testing and commissioning of access control, structured and IPBX installation at Turkana County Headquarters Lot 1, supply, installation, testing and commissioning of air conditioning and mechanical ventilation services. mechanical works, plumbing, firefighting installation and external water reticulation and civil works with a contract sum of Kshs.266,874,691 were ongoing, while four (4) projects involving construction of building and civil works with a contract sum of Kshs.80,034,774 and amount spent of Kshs.36,447,702 had stalled as summarized in **Appendix II**.

Non-implementation or delay in project implementation implies the objectives of the projects have not been achieved and value for money on the projects has not been realized.

7. Preparation and Submission of Financial Statements

7.1. Failure to Prepare and Submit Consolidated Financial Statements

The County Executive has not prepared and submitted consolidated financial statements and summaries in respect of Turkana County Government for the year ended 30 June, 2021 contrary to Section 163 (1) of the PFM Regulations, 2015 (County Government) which states that at the end of each financial year, the County Treasury shall, for the county government, consolidate the annual financial statements in respect of all the county government entities in formats prescribed by the Accounting Standards Board and Section 163(4) which states that not later than four months after the end of each financial year, the County Treasury shall— (a) submit the financial statements and summaries referred to in sub-section (1) to the Auditor- General; and (b) deliver a copy to The National Treasury, Controller of Budget and the Commission on Revenue Allocation.

Consequently, Management was in breach of the law.

7.2. Failure to Prepare and Submit Departmental Financial Statements

During the year ended 30 June, 2021, the County Executive designated, in writing, eleven (11) Accounting Officers to be responsible for managing finances of the respective departments headed by a County Executive committee member.

However, Accounting Officers of the respective departments did not prepare and submit departmental financial statements for the year ended 30 June, 2021 contrary to Section 164(1) of the Public Finance Management Act, 2012, which states that, at the end of the financial year, the Accounting Officer for a county government entity shall prepare financial statements in respect of the entity in formats prescribed by the Public Sector Accounting Standards Board.

Consequently, Management was in breach of the law.

7.3. Failure to Submit Municipality of Lodwar's Financial Statements

During the year under review, the Management did not submit financial statements of the Municipality of Lodwar for the year ended 30 June, 2021 to the Auditor-General as required under Section 46 of the Urban Areas and Cities Act, 2011 although the Management has explained that the function had not been fully transferred to the Municipality.

Consequently, Management was in breach of law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Register of Bank Accounts

Turkana County Treasury did not keep a register of authorized bank accounts for the county and its entities during the year under review, contrary to Section 87 of Public Finance Management Act (County Regulations), 2015 which states that the County Head of Accountancy Services shall maintain a register of all CTSA sub accounts and other bank accounts opened by county government entities including public funds and accounts of donor funded projects.

The Management may not be able to monitor and control the operations of authorized bank accounts.

2. Lack of a Non-current Assets Register

Annex 6 - summary of non-current asset register reflects cumulative historical asset amount of Kshs.4,399,594,379 as at 30 June, 2021. However, the County executive does not keep and maintain 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.

Consequently, the Management is likely to lose its assets due to weak internal controls in management of County assets.

3. Lack of Risk Management Policy

During the year ended 30 June 2021, 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.

4. Lack of Information Technology (IT) Strategic Committee

Audit review of the County Executive Information and Communication Technology (ICT) processes and procedures revealed the County Executive did not have an IT strategic committee, approved data recovery plan (DRP) and approved IT security policy. Such policies are vital in effective and efficient management of the entity's IT resources.

Further, according to letter referenced No.TCG/DICT/ICTSC/1/Vol.1 (1) 2020-2021 dated 4 July, 2020, five (5) members of county executive ICT steering committee were appointed for one (1) year –FY 2020/2021. However, the signed minutes of the committee were not provided for audit review. In addition, the County executive prepared a draft county ICT policies and procedures which are not yet approved and it is not known when they will be approved.

Consequently, the County Executive may not be able to continue with normal operations and service delivery in case of a disaster.

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

Responsibilities of Management and those Charged with Governance

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

29 June, 2022

Appendices

Appendix I: Kenya Devolution Support Programme (KDSP)-Suppliers

	Name Of Contractor	Project Activity	Contract Amount (Kshs.)	Amount Paid (Kshs.)	Observations
1	M/S Nyati General Merchants	Supply and Delivery of N95 Face Masks	1,960,000	1,960,000	Tender was not responsive. Contractor's single business permit No.TCG/SBP/2019/2020'2220 dated 4 January, 2020, a mandatory tender document issued during the year 2020 does not match any record of single business permit The County revenue management collection system. Tender opening and evaluation committee members comprised of the same members.
2	M/S Sibiloi General Merchants Limited	Supply and Delivery of Non-Contact Infra-Red Thermometers	1,480,000	1,480,000	Local purchase order No.2776785 was issued on 28 July, 2020 before signing of contract on 29 July, 2020. Tender opening and evaluation committee members comprised of the same members.
3	M/S Karlek Holdings Limited	Supply and Delivery of Surgical Masks 3ply	1,494,000	1,494,000	Tender was not responsive. Contractors single business permit, a mandatory tender document issued during the year 2020 does not match any record of single business permit in The County revenue management collection system. Tender opening and evaluation committee members comprised of the same members.
4	M/S Etobob Company Limited	Supply and Delivery of Surgical Masks 3ply	1,450,000	1,450,000	Tender was not responsive. Contractors single business permit No.TCG/SBP/2019/2020/232 dated 1 January 2020, a mandatory tender document issued during the year 2020 does not match any record of single business permit The County revenue management collection system. Tender opening and evaluation committee members comprised of the same members.

	Name Of Contractor	Project Activity	Contract Amount (Kshs.)	Amount Paid (Kshs.)	Observations
5	M/S Instream Consulting Group Limited	Consultancy Services For Conducting Mid-Term CIDP Review	2,384,000	2,384,000	The contract was signed 7 Aug 2020 before the lapse of fourteen (14) days from tender award notification date of 27 July, 2020. Tender opening and evaluation committee members comprised of the same members.
6	Nancha Cruise Ltd	Supply & Delivery of Patients' Uniforms	1,795,000	1,795,000	Tender opening and evaluation committee members comprised of the same members.
7	El-Olam Electronics Ltd	Supply & Delivery of 20litres Jerrican Liquid Soap	1,490,000	1,490,000	Tender opening and evaluation committee members comprised of the same members
8	Ocasa Development & Logistics Ltd	Supply and Delivery of Surgical Masks 3ply Certified	1,490,000	1,490,000	Tender opening and evaluation committee members comprised of the same members
9	T-Links Ltd	Supply & Delivery of Non-Contract Infra-Red Thermometers	1,490,000	1,490,000	Tender opening and evaluation committee members comprised of the same members
	Total		**15,033,000**	**15,033,000**	

Appendix II: Project Verification Report

Project/Item Procured	Contract Sum (Kshs.)	Method of Procurement	Amount Paid (Kshs.)	Project Status
Construction of Proposed Plastic Re-use Facility	13,626,320	Open National Tender	4,895,620	Stalled
Improvement of Nangitony Irrigation Scheme in Kerio Ward in Turkana Central	31,559,771	Open National Tender	18,935,862	Stalled
Proposed Upgrade of California Retail Market at Lodwar Town	25,056,713	Open National Tender	7,000,000	Stalled
Proposed Construction works for Lopongo Dispensary at Kalokol	9,791,970	Open National Tender	5,616,220	Stalled
Sub Total	**80,034,774**		**36,447,702**	
Construction of Fire Station and Installation and Commissioning of Street Lights in Lodwar Municipality	87,277,623	Open National Tender	87,277,623	Complete but not in use
Modernization of Lodwar Fresh Produce Market	30,796,252	Open National Tender	30,796,252	Complete and in use
Proposed Parking Renovations at Lodwar Town for Turkana County	4,050,000	Quotation	4,050,000	Complete and in use
Purchase of Land for Construction of Business Stalls	2,900,000	Quotation	2,900,000	Purchased
Lokwamosing Junction Kakungu Road	15,481,534	Open National Tender	15,481,534	Complete and in use
Lopedur Drift I	14,169,103	Open National Tender	14,169,103	Complete and in use
Lopedur Drift II	13,391,773	Open National Tender	13,391,773	Complete and in use
Maintenance of Lokangae-Losinyono Road	9,479,306	Open National Tender	9,479,306	Complete and in use
Maintenance of Lodwar Town Street Lot 2	9,080,609	Open National Tender	9,080,609	Complete and in use
Routine Maintenance of Nakaliban Drift	7,445,065	Open National Tender	7,445,065	Complete and in use
Routine Maintenance of Napak Hill	6,217,378	Open National Tender	6,217,378	Complete and in use
Routine Maintenance of Sandfield-Napeikar Road	6,105,342	Open National Tender	6,105,342	Complete and in use
Maintenance of Napuu-Lolupe Road	5,148,786	Open National Tender	5,148,786	Complete and in use
Construction of Elelea Drift	4,924,074	Quotation	4,924,074	Complete and in use
Construction of Masonry Wall at Lodwar Main Market	3,874,400	Open National Tender	3,874,400	Complete and in use
Proposed Construction of Aposta Maternity Ward	13,564,489	Open National Tender	8,655,128	Complete but not in use
Proposed Construction of Urum Model ECD Project	10,169,460	Open National Tender	8,671,788	Complete but not in use

Project/Item Procured	Contract Sum (Kshs.)	Method of Procurement	Amount Paid (Kshs.)	Project Status
Proposed Completion of Livestock Breed Improvement and Multiplication Centre	39,127,600	Open National Tender	35,412,001	Complete But Not in Use
Proposed Construction of Lopusky Resource Centre	23,713,640	Open National Tender	17,492,093	Complete But Not in Use
Proposed Construction of Livestock Sale Yard at Napusmoru	9,344,940	Open National Tender	3,833,000	Complete And in Use
Proposed Construction of Livestock Sale Yard at Kakongu	4,200,000	Open National Tender	4,200,000	Complete And in Use
Sub Total	**320,461,374**		**298,605,255**	
Proposed Construction Works for Theatre Building at Lokichar	9,926,400	Open National Tender	6,069,970	Ongoing
Construction of Peace Resettlement Project at Lokaabuk Kalobeyei	9,014,800	Open National Tender	2,171,013	Ongoing
Proposed Construction of Kalokol Resource Centre	25,104,510	Open National Tender	11,678,590	Ongoing
Construction of Parking Lots and Solar Powered Street Lights in Lodwar Municipality.	90,250,000	Open National Tender	41,639,876	Ongoing
Establishment Model Drip Irrigation System at Lokwaliwa (Ngaaban) in Katilu.	11,754,611	Open National Tender	7,052,767	Ongoing
Supply, Delivery, Installation, Lay, Testing & Commissioning of Access Control, Structured and IPBX Installation at The County Headquarters Lot 1	17,836,740	Open National Tender	15,030,692	Ongoing
Supply, Installation, Testing & Commissioning of Air Conditioning and Mechanical Ventilation Services.	82,588,770	Open National Tender	82,588,770	Ongoing
Mechanical works, Plumbing, Firefighting Installation and External Water Reticulation at Governor's Office	20,398,860	Open National Tender	7,283,404	Ongoing
Sub Total	**266,874,691**		**173,515,082**	
Grand Total	**667,370,839**		**508,568,039**	

7. FINANCIAL STATEMENTS

7.1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

		2020/2021	2019/2020
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	11,445,842,700	9,633,057,300
Proceeds from Domestic and Foreign Grants	2	770,834,983	542,672,559
Transfers from Other Government Entities	3	389,863,390	482,671,289
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	20,180,050	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	182,858,171	178,840,112
Returned CRF issues	10	-	3,606,723
TOTAL RECEIPTS		**12,809,579,294**	**10,840,847,983**
PAYMENTS			
Compensation of Employees	11	3,828,490,851	3,802,674,787
Use of goods and services	12	3,623,467,866	2,836,654,239
Subsidies	13	-	-
Transfers to Other Government Units	14	1,561,781,496	2,465,309,062
Other grants and transfers	15	1,155,548,685	787,133,262
Social Security Benefits	16	-	-
Acquisition of Assets	17	1,224,073,840	1,725,858,526
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	614,125,074
TOTAL PAYMENTS		**11,393,362,738**	**12,231,754,950**
SURPLUS/DEFICIT		**1,416,216,556**	**(1,390,906,967)**

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 04/02/ 2022 and signed by:

Chief Officer Finance
Name: Abraham Losinyen Ekai

Head of Accounting Services
Name: Nicholas Keete Mayo
ICPAK Member Number:18213

7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

	Note	2020/2021 Kshs	2019/2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	**21A**	3,529,930,437	1,857,302,372
Cash Balances	**21B**	-	-
Total Cash and cash equivalents		**3,529,930,437**	**1,857,302,372**
Accounts receivables – Outstanding Imprests	**22**	102,550,132	266,098,254
TOTAL FINANCIAL ASSETS		**3,632,480,569**	**2,123,400,626**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	**23**	**234,478,586**	**141,615,200**
NET FINANCIAL ASSETS		**3,398,001,982**	**1,981,785,426**
REPRESENTED BY			
Fund balance b/fwd	**24**	1,981,785,426	3,372,692,393
Prior year adjustments	**25**	-	-
Surplus/Deficit for the year		1,416,216,556	(1,390,906,967)
NET FINANCIAL POSITION		**3,398,001,982**	**1,981,785,426**

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 04/02/ 2022 and signed by:

Chief Officer Finance

Name: Abraham Losinyen Ekai

Head of Accounting Services

Name: Nicholas Keete Mayo

ICPAK Member Number: 18213

7.3 STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

	Note	2020/2021 Kshs	2019/2020 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	11,445,842,700	9,633,057,300
Proceeds from Domestic and Foreign Grants	2	770,834,983	542,672,559
Transfers from Other Government Entities	3	389,863,390	482,671,289
Reimbursements and Refunds	7	20,180,050	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	182,858,171	178,840,112
Returned CRF issues	10	-	3,606,723
Total Operating Income		**12,809,579,294**	**10,840,847,983**
Payments for operating expenses			
Compensation of Employees	11	3,828,490,851	3,802,674,787
Use of goods and services	12	3,623,467,866	2,836,654,239
Subsidies	13	-	-
Transfers to Other Government Units	14	1,561,781,496	2,465,309,062
Other grants and transfers	15	1,155,548,685	787,133,262
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	614,125,074
Total Operating Expenses		**10,169,288,897**	**10,505,896,424**
Adjusted for:			
Changes in receivables	26	163,548,122	(221,625,198)
Changes in payables	27	92,863,386	40,780,841
Prior year adjustments	25	-	-

Total Adjustments		**256,411,508**	**(180,844,357)**
Net cash flows from operating activities		**2,896,701,904**	**154,107,202**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	**6**	-	-
Acquisition of Assets	**17**	(1,224,073,840)	(1,725,858,526)
Net cash flows from investing activities		**(1,224,073,840)**	**(1,725,858,526)**
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	**4**	-	-
Proceeds from Foreign Borrowings	**5**	-	-
Repayment of principal on Domestic and Foreign borrowing	**19**	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**1,672,628,064**	**(1,571,751,324)**
Cash and cash equivalent at BEGINNING of the year		**1,857,302,372**	**3,429,053,696**
Cash and cash equivalent at END of the year		**3,529,930,436**	**1,857,302,372**
As per statement of assets		**3,529,930,437**	**1,857,302,372**

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 04/02/ 2022 and signed by:

Chief Officer Finance
Name: Abraham Losinyen Ekai

Head of Accounting Services
Name: Nicholas Keete Mayo
ICPAK Member Number:18213

7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases -Equitable share	11,445,842,700	-	11,445,842,700	11,445,842,700	-	100%
Exchequer releases-Donor funds	848,259,212	165,254,887	1,013,514,099	769,855,783	243,658,316	76%
Proceeds from Domestic and Foreign Grants(FAO)	-	979,200	979,200	979,200	-	0%
Transfers from Other Government Entities	315,071,072	74,792,318	389,863,390	389,863,390	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	20,180,050	20,180,050	20,180,050	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	175,000,000	-	175,000,000	182,858,171	(7,858,171)	104%
Returned CRF issues	-	-	-	-	-	0%
Bal b/f	1,857,302,372	-	1,857,302,372	1,857,302,372	-	100%
	-	-	-	-	-	-
TOTAL	**14,641,475,356**	**261,206,455**	**14,902,681,811**	**14,666,881,666**	**235,800,145**	**98%**

PAYMENTS						
Compensation of Employees	3,959,508,572	-	3,959,508,572	3,828,490,851	131,017,721	97%
Use of goods and services	3,706,000,250	-	3,706,000,250	3,623,467,866	82,532,384	98%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	1,915,366,238	74,792,318	1,990,158,556	1,561,781,496	428,377,060	78%
Other grants and transfers	1,970,039,504	166,234,087	2,136,273,591	1,155,548,685	980,724,906	54%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	3,090,560,792	20,180,050	3,110,740,842	1,224,073,840	1,886,667,002	39%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	**14,641,475,356**	**261,206,455**	**14,902,681,811**	**11,393,362,738**	**3,509,319,073**	**76%**

Chief Officer Finance

Name: Abraham Losinyen Ekai

Head of Accounting Services

Name: Nicholas Keete Mayo

ICPAK Member Number:18213

7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases - Equitable share	8,019,755,586	-	8,019,755,586	8,019,755,586	-	100%
Exchequer releases-Donor funds	433,745,798	165,254,887	599,000,685	355,342,369	243,658,316	59%
Proceeds from Domestic and Foreign Grants(FAO)	-	-	-		-	0%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	175,000,000		175,000,000	182,858,171	- 7,858,171	104%
Returned CRF issues	-	-	-	-	-	0%
Bal b/f	1,179,559,277		1,179,559,277	1,179,559,277	-	100%
Car Loan and Mortgage for Assembly FY 2019/20 at SPA	-	-	-		-	0%
TOTAL	**9,808,060,661**	**165,254,887**	**9,973,315,548**	**9,737,515,402**	**235,800,145**	**98%**

PAYMENTS						
Compensation of Employees	3,959,508,572	-	3,959,508,572	3,828,490,851	131,017,721	97%
Use of goods and services	3,038,869,397	-	3,038,869,397	2,985,389,104	53,480,293	98%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	1,460,770,144	32,792,318	1,493,562,462	1,304,697,564	188,864,898	87%
Other grants and transfers	665,989,477	-	665,989,477	297,844,606	368,144,872	45%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	682,923,071	132,462,569	815,385,639	197,622,504	617,763,135	24%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	**9,808,060,661**	**165,254,887**	**9,973,315,548**	**8,614,044,629**	**1,359,270,919**	**86%**

The County Executive's financial statements were approved on ___________ 2022 and signed by:

Chief Officer Finance

Name: Abraham Losinyen Ekai

Head of Accounting Services

Name: Nicholas Keete Mayo

ICPAK Member Number:18213

7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases -Equitable share	3,426,087,114	-	3,426,087,114	3,426,087,114	-	100%
Exchequer releases-Donor funds	414,513,414	-	414,513,414	414,513,414	-	100%
Proceeds from Domestic and Foreign Grants(FAO)	-	979,200	979,200	979,200	-	0%
Transfers from Other Government Entities	315,071,072	74,792,318	389,863,390	389,863,390	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	20,180,050	20,180,050	20,180,050	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	-	-	-	-	-	0%
Returned CRF issues	-	-	-	-	-	0%
Bal b/f	677,743,095	-	677,743,095	677,743,095	-	
Car Loan and Mortgage for Assembly FY 2019/20 at SPA	-	-	-	-	-	
TOTAL	**4,833,414,695**	**95,951,568**	**4,929,366,263**	**4,929,366,263**	-	**100%**

PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	667,130,853	-	667,130,853	638,078,762	29,052,091	96%
Subsidies	-	-	-		-	0%
Transfers to Other Government Units	454,596,094	42,000,000	496,596,094	257,083,932	239,512,162	52%
Other grants and transfers	1,304,050,027	166,234,087	1,470,284,114	857,704,079	612,580,034	58%
Social Security Benefits	-	-	-		-	0%
Acquisition of Assets	2,407,637,721	(112,282,519)	2,295,355,202	1,026,451,336	1,268,903,866	45%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	**4,833,414,695**	**95,951,568**	**4,929,366,263**	**2,779,318,110**	**2,150,048,154**	**56%**

The County Executive's financial statements were approved on ___________ 2022 and signed by:

Chief Officer Finance
Name: Abraham Losinyen Ekai

Head of Accounting Services
Name: Nicholas Keete Mayo
ICPAK Member Number:18213

7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programmes/Sub - Programes	Original Budget	Adjustments	Approved Supplementary Budget	Actual Utilization	Budget Utilization Difference	% Budget utilization
Office of The Governor						
P1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	**396,956,773**	**13,312,375**	**410,269,148**	**333,792,511**	**76,476,637**	**81%**
SP 1.1 General Administration, Planning and Support Services-Office of the Governor	349,622,773	-	349,622,773	289,065,443	60,557,330	83%
SP 1.2 General Administration, Planning and Support Services-Liaison Office	20,340,000	17,690,000	38,030,000	26,296,563	11,733,437	69%
SP 1.3 General Administration, Planning and Support Services-Office of County Secretary	26,994,000	(4,377,625)	22,616,375	18,430,505	4,185,870	81%
P2 GOVERNMENT COORDINATION	**36,336,526**	**810,400**	**37,146,926**	**26,485,603**	**10,661,323**	**71%**
SP 2.1 Cabinet Affairs	5,600,000	905,400	6,505,400	4,176,310	2,329,090	64%
SP 2.2 Perfomance and Efficiency	10,655,443	-	10,655,443	8,554,945	2,100,498	80%
SP 2.3 Interdepartmental Relations	3,024,000	(2,224,950)	799,050	680,050	119,000	85%

SP 2.4 Intergovernmental Relation	14,870,366	-	14,870,366	11,035,633	3,834,733	74%
SP 2.5 Strategy Development, Review, Support and Operationalization	2,186,717	2,129,950	4,316,667	2,038,665	2,278,002	47%
P3 PUBLIC COMMUNICATIONS, MEDIA RELATIONS AND IT SUPPORT	**11,781,879**	**(1,216,867)**	**10,565,012**	**6,525,866**	**4,039,147**	**62%**
SP 3.1 Media Advertisement and Placements	2,268,591	-	2,268,591	1,253,535	1,015,056	55%
SP 3.2 Documentation, communication policy and strategy	3,024,789	(1,350,000)	1,674,789	898,508	776,282	54%
SP 3.3 Civic Education and Public Sensitization	4,663,182	1,260,000	5,923,182	3,685,373	2,237,809	62%
SP 3.4 Production of County Newspaper and Newsletter	1,825,317	(1,126,867)	698,450	688,450	10,000	99%
P4 STRATEGY AND DELIVERY	**14,400,000**	**1,216,867**	**15,616,867**	**9,740,855**	**5,876,012**	**62%**
SP 4.1 Economic and Private Sector Advisory Services	1,440,000	1,216,867	2,656,867	2,266,057	390,810	85%
SP 4.2 Political and Intergovernmental Advisory Services	1,440,000	-	1,440,000	99,963	1,340,037	7%
SP 4.3 Legal Advisory Services	1,440,000	-	1,440,000	974,760	465,240	68%

SP 4.4 Security and cross border Advisory Services	1,440,000	-	1,440,000	951,980	488,020	66%
SP 4.5 Oil And Gas Advisory Service	1,440,000	-	1,440,000	925,240	514,760	64%
SP 4.6 Gender and Partnership Advisory Services	1,440,000	-	1,440,000	872,310	567,690	61%
SP 4.7 Special Interest groups	1,440,000	-	1,440,000	623,580	816,420	43%
SP 4.8 Climate Change advisory services	1,440,000	-	1,440,000	1,080,000	360,000	75%
SP 4.9 Education and youth Advisory services	1,440,000	-	1,440,000	908,900	531,100	63%
SP 4.10 Culture, Arts and Heritage advisory services	1,440,000	-	1,440,000	1,038,065	401,935	72%
P5 PARTNERSHIPS AND INVESTMENTS	**11,662,651**	**(1,000,000)**	**10,662,651**	**8,796,433**	**1,866,218**	**82%**
SP 5.1 Joint Program Cordination UN/TCG	2,232,000	-	2,232,000	2,232,000	-	100%
SP 5.2 Public Private Partnerships	6,653,958	(870,000)	5,783,958	4,397,263	1,386,695	76%
SP 5.3 Donor and Partner Coordination	2,776,693	(130,000)	2,646,693	2,167,170	479,523	82%
P6 GOVERNOR'S PRESS SERVICE	**6,859,281**	**3,410,000**	**10,269,281**	**8,568,524**	**1,700,757**	**83%**
SP 6.1 Governors Press support	6,859,281	3,410,000	10,269,281	8,568,524	1,700,757	83%

P7 AUDIT	**15,679,182**	**(1,839,400)**	**13,839,782**	**7,281,735**	**6,558,047**	**53%**
SP 7.1 Internal Audit	3,061,182	595,000	3,656,182	2,460,900	1,195,282	67%
SP 7.2 Quality Assurance	3,978,000	(595,000)	3,383,000	2,393,700	989,300	71%
SP 7.3 Support to Audit Commitees	8,640,000	(1,839,400)	6,800,600	2,427,135	4,373,465	36%
P8 PEACE BUILDING AND CONFLICT MANAGEMENT	**105,975,274**	**(15,005,000)**	**90,970,274**	**72,044,801**	**18,925,473**	**79%**
SP 8.1 Development of County Peace Building & Conflict Management	10,288,800	-	10,288,800	8,403,370	1,885,430	82%
SP 8.2 Operationalization of peace building structures and institutions	24,660,986	(7,200,000)	17,460,986	15,575,135	1,885,851	89%
SP 8.3 Resettlement Infrastructural Programme	44,000,000	(12,000,000)	32,000,000	19,325,316	12,674,684	60%
SP 8.4 Cross Border peace dividends programme	27,025,488	4,195,000	31,220,488	28,740,980	2,479,508	92%
SUB-TOTAL	**599,651,566**	**(311,625)**	**599,339,941**	**473,236,328**	**126,103,614**	**79%**

Office of the Deputy Governor						
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**46,539,350**	**(9,842,600)**	**36,696,750**	**29,478,090**	**7,218,660**	**80%**
SP 1.1 General Administration, Planning and Support Services	46,539,350	(9,842,600)	36,696,750	29,478,090	7,218,660	80%
P2 GOVERNMENT PROGRAMMING AND MANAGEMENT	**10,524,741**	**3,842,600**	**14,367,341**	**4,026,160**	**10,341,181**	**28%**
SP 2.1 Government Programming	4,720,557	(100,000)	4,620,557	2,353,060	2,267,497	51%
SP 2.2 Community Engagement	1,800,000	1,995,000	3,795,000	281,300	3,513,700	7%
SP 2.3 Government Stakeholder Engagement and Coordination	1,944,000	530,000	2,474,000	605,500	1,868,500	24%
SP 2.4 Government Transformation	2,060,184	1,417,600	3,477,784	786,300	2,691,484	23%
SUB-TOTAL	**57,064,091**	**(6,000,000)**	**51,064,091**	**33,504,250**	**17,559,841**	**66%**
Office of the County Attorney						
P1 GENERAL ADMINISTRATION,	**22,270,720**	**(2,614,720)**	**19,656,000**	**19,354,000**	**302,000**	**98%**

PLANNING AND SUPPORT SERVICES						
SP 1.1 General Administration, Planning and Support Services	22,270,720	(2,614,720)	19,656,000	19,354,000	302,000	98%
P2: LEGAL SERVICES	**92,282,728**	**(6,784,000)**	**85,498,728**	**52,220,714**	**33,278,014**	**61%**
SP 2.1 Litigation Matters	74,149,128	-	74,149,128	41,233,259	32,915,869	56%
SP 2.2 Government Agreements/Contracts	8,408,000	(5,284,000)	3,124,000	2,978,678	145,322	95%
SP 2.3 Legal Audit and Compliance	9,725,600	(1,500,000)	8,225,600	8,008,777	216,823	97%
P3 RESEARCH AND LEGISLATIVE DRAFTING	**18,878,000**	**1,784,711**	**20,662,711**	**15,137,561**	**5,525,150**	**73%**
SP 3.1 Legislative Drafting and Bills	10,370,000	(1,670,000)	8,700,000	5,155,051	3,544,949	59%
SP 3.2 Policy and Legal Briefs	8,508,000	3,454,711	11,962,711	9,982,510	1,980,201	83%
P4 CAPACITY BUILDING	**5,544,000**	**5,650,000**	**11,194,000**	**3,220,660**	**7,973,340**	**29%**
SP 4.1 Training of Legal Counsels	990,000	2,000,000	2,990,000	642,300	2,347,700	21%
SP 4.2 Legal Trainingand Awareness for County Staff and Residents	4,554,000	3,650,000	8,204,000	2,578,360	5,625,640	31%
SUB-TOTAL	**138,975,448**	**(1,964,009)**	**137,011,439**	**89,932,935**	**47,078,504**	**66%**

Finance and Economic Planning						
P 1 GENERAL ADMINISTRATION PLANNING AND SUPPORT SERVICES	**488,689,514**	**-**	**488,689,514**	**341,444,110**	**147,245,404**	**70%**
SP 1.1 General Administration, Planning and Support Services - Finance	370,245,357	-	370,245,357	276,350,817	93,894,540	75%
SP 1.2 General Administration, Planning and Support Services - Economic Planning	118,444,157	-	118,444,157	65,093,293	53,350,864	55%
P 2 COUNTY REVENUE PROGRAM	**31,345,724**	**(3,154,772)**	**28,190,952**	**26,925,426**	**1,265,526**	**96%**
SP2.1 Awareness and Campaigns on Revenue at Ward Level	3,249,094	(1,025,828)	2,223,266	2,093,540	129,726	94%
SP2.2 Strengthening Revenue Sources	14,775,499	(3,106,419)	11,669,080	11,328,169	340,911	97%
SP 2.3 Automated Revenue Collection	4,404,393	(317,163)	4,087,230	3,988,494	98,736	98%
SP 2.4 Revenue Bills and Policies	2,192,833	4,613,243	6,806,076	6,635,230	170,846	97%
SP 2.5 Revenue Forecast and Revenue Budget Preparation	1,108,800	-	1,108,800	909,450	199,350	82%
SP 2.6 Automated Revenue Solution System	5,615,105	(3,318,605)	2,296,500	1,970,543	325,957	86%

P 3 COUNTY PROCUREMENT PROGRAMME	**8,503,582**	**(3,726,832)**	**4,776,750**	**4,037,171**	**739,579**	**85%**
SP 3.1 Support to Procurement Committees.	2,123,067	(728,667)	1,394,400	1,009,620	384,780	72%
SP 3.2 Project/Contract Management	2,402,600	(1,091,400)	1,311,200	1,020,856	290,344	78%
SP 3.3 Procurement Systems	2,442,063	(966,913)	1,475,150	1,413,150	62,000	96%
SP 3.4 Supplier Engagement and Awareness	1,535,852	(939,852)	596,000	593,545	2,455	100%
P 4 RESOURCE MOBILIZATION	**6,188,053**	**(2,764,053)**	**3,424,000**	**2,697,200**	**726,800**	**79%**
SP 4.1 Resource Mobilization	6,188,053	(2,764,053)	3,424,000	2,697,200	726,800	**79%**
P 5 ACCOUNTING SERVICES	**370,142,135**	**26,469,261**	**396,611,396**	**358,365,631**	**38,245,765**	**90%**
SP 5.1 Financial Reporting and Assuarance	8,994,438	(1,429,038)	7,565,400	7,542,925	22,475	100%
SP 5.2 Specialized Training	6,455,340	(906,996)	5,548,344	5,453,832	94,512	98%
SP 5.3 Asset Management and Valuation	6,117,694	23,352,018	29,469,712	29,397,000	72,712	100%
SP 5.4 Projects/Supplies Verification	6,993,681	(3,623,681)	3,370,000	3,287,700	82,300	98%
SP 5.5 Construction and Fitting of IFMIS Lab	4,896,808	9,076,958	13,973,766	-	13,973,766	0%

SP 5.6 Emergency Fund	100,000,000	-	100,000,000	100,000,000	-	100%
SP 5.7 Turkana County Covid -19 Emergency Response Fund	236,684,174	-	236,684,174	212,684,174	24,000,000	90%
P 6 COUNTY ECONOMIC PLANNING SERVICES	**129,603,680**	**(25,496,853)**	**104,106,827**	**84,051,050**	**20,055,777**	**81%**
SP 6.1 Public Participation in Planning Processes	8,196,591	(2,982,051)	5,214,540	5,195,143	19,397	100%
SP 6.2 Development of Plans and Policies	11,564,183	(4,030,000)	7,534,183	7,301,443	232,740	97%
SP 6.3 Development Co-ordination	3,569,500	(1,311,760)	2,257,740	1,957,242	300,498	87%
SP 6.4 Stakeholder Analysis for Risk Informed and Evidence Based Decision Making	3,644,246	(1,366,042)	2,278,204	2,057,354	220,850	90%
SP 6.5 Kenya Devolution Support Programme	45,000,000	-	45,000,000	26,749,661	18,250,339	59%
SP 6.7 Completion of Citizen Resource Centres	54,000,000	(14,700,000)	39,300,000	38,323,297	976,703	98%
SP 6.8 Sector Plans Development	3,629,160	(1,107,000)	2,522,160	2,466,910	55,250	98%
P 7 STATISTICS, MONITORING AND EVALUATION	**37,154,747**	**(10,383,752)**	**26,770,995**	**25,427,789**	**1,343,206**	**95%**
SP 7.1 Monitoring and Evaluation	24,521,794	(6,971,738)	17,550,056	17,306,563	243,493	99%

SP 7.2 Research and Statistics	6,710,953	(1,119,500)	5,591,453	4,861,070	730,383	87%
SP 7.3 Project Implementation Management System (PIMS)	5,922,000	(2,292,514)	3,629,486	3,260,156	369,330	90%
P 8 ICT AND E-GOVERNMENT	**22,442,394**	**(2,018,627)**	**20,423,767**	**19,210,078**	**1,213,689**	**94%**
SP 8.1 Enhancing ICT Capacity	2,935,394	(128,627)	2,806,767	2,306,144	500,623	82%
SP 8.2 ICT Infrastructure Development and Improvement	3,000,000	-	3,000,000	3,000,000	-	100%
SP 8.3 Enhancing Communication and Access to Information	12,370,240	-	12,370,240	11,903,934	466,306	96%
SP 8.4 Development and Implementation of ICT Policy and Regulations	2,136,760	(1,890,000)	246,760	-	246,760	0%
SP 8.5 Acquisition of Information Systems and Equipments	2,000,000	-	2,000,000	2,000,000	-	100%
P 9 BUDGETARY SUPPLY	**89,207,651**	**7,793,692**	**97,001,343**	**95,111,713**	**1,889,631**	**98%**
SP 9.1 Budget Formulation, Co-ordination and Management	60,100,000	2,320,800	62,420,800	61,904,689	516,111	99%
SP 9.2 Public Participation in Budgeting	17,100,000	3,933,082	21,033,082	20,475,249	557,833	97%
SP 9.3 County Budget and Economic Forum	12,007,651	1,539,810	13,547,461	12,731,775	815,687	94%
SUB-TOTAL	**1,183,277,480**	**(13,281,936)**	**1,169,995,544**	**957,270,168**	**212,725,377**	**82%**

Water, Environment and Mineral Resources						
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**449,824,189**	**-**	**449,824,189**	**316,319,778**	**133,504,411**	**70%**
SP 1.1 General Administration, Planning and Support Services	449,824,189	-	449,824,189	316,319,778	133,504,411	70%
P 2 WATER SUPPLY AND SANITATION	**339,205,368**	**(58,944,451)**	**280,260,917**	**131,101,781**	**149,159,136**	**47%**
SP 2.1 Construction of Dams	45,000,000	(32,026,039)	12,973,961	-	12,973,961	0%
SP 2.2 Construction of Mega Water Pans and Desilting of Water Pans/Rock Catchment	45,605,050	(16,985,589)	28,619,461	19,717,029	8,902,432	69%
SP 2.3 Rehabilitation of Water Infrastructure and Drought Mitigation	112,644,212	1,181,130	113,825,342	66,197,410	47,627,932	58%
SP 2.4 Drilling and Equipping of Boreholes	118,409,736	(6,131,653)	112,278,083	41,910,042	70,368,041	37%
SP 2.5 Equipment of Quality Analysis Laboratory	13,000,000	(3,900,000)	9,100,000	-	9,100,000	0%
SP 2.6 Project Coordination and Management	4,546,370	(1,082,300)	3,464,070	3,277,300	186,770	95%
P 3 WATER AND CATCHMENT PROTECTION	**3,600,000**	**13,644,450**	**17,244,450**	**984,450**	**16,260,000**	**6%**

SP 3.1 Water Resources Management	3,600,000	13,644,450	17,244,450	984,450	16,260,000	6%
P 4 WATER SECTOR GOVERNANCE	**12,940,000**	**(4,050,000)**	**8,890,000**	**5,083,700**	**3,806,300**	**57%**
SP 4.1 Planning and Coordination	10,440,000	(4,050,000)	6,390,000	2,583,700	3,806,300	40%
SP 4.2 LOWASCO	2,500,000	-	2,500,000	2,500,000	-	100%
P 5 ENVIRONMENTAL GOVERNANCE, COMPLIANCE, CONSERVATION, PROTECTION AND MANAGEMENT	**20,708,000**	**(6,603,997)**	**14,104,004**	**4,296,292**	**9,807,709**	**30%**
SP 5.1 Environmental Governance and Compliance	5,850,000	(1,973,999)	3,876,001	3,416,250	459,751	88%
SP 5.2 Environmental Protection and Conservation	3,168,000	(449,998)	2,718,003	349,792	2,368,208	13%
SP 5.3 Plastic Collection Re-use Facility	8,000,000	(2,400,000)	5,600,000	-	5,600,000	0%
SP 5.4 Climate Change and Adaptation	3,690,000	(1,780,000)	1,910,000	530,250	1,379,750	28%
P 6 MINERAL RESOURCE MAPPING AND MANAGEMENT	**17,800,007**	**(5,603,600)**	**12,196,407**	**668,660**	**11,527,747**	**5%**

SP 6.1 Mineral Resource Mapping	2,718,000	(581,600)	2,136,400	104,400	2,032,000	5%
SP 6.2 Management of Mining and Quarrying Activities	1,728,000	(1,152,000)	576,000	70,000	506,000	12%
SP 6.3 Capacity Building in Exploitation of Mineral Resources	7,056,007	(2,720,000)	4,336,007	200,000	4,136,007	5%
SP 6.4 Extractives engagement Bills and Policies	3,798,000	(1,150,000)	2,648,000	294,260	2,353,740	11%
SP 6.6 Artisanal Mining Equipment	2,500,000	-	2,500,000	-	2,500,000	0%
P7. PETROLEUM	**11,520,000**	**(4,841,600)**	**6,678,400**	**5,219,020**	**1,459,380**	**78%**
SP 7.1 Oil and Gas	7,740,000	(3,341,600)	4,398,400	3,268,820	1,129,580	74%
SP 7.2 Establishment of Extractive sector regulations and strategies	3,780,000	(1,500,000)	2,280,000	1,950,200	329,800	86%
SUB-TOTAL	**855,597,564**	**(66,399,198)**	**789,198,367**	**463,673,681**	**325,524,683**	**59%**
Health Services and Sanitation						
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	**748,622,804**	-	**748,622,804**	**393,182,672**	**355,440,132**	**53%**

SP 1.1 General Administration, Planning and Support Services	464,607,836	-	464,607,836	301,969,480	162,638,356	65%
SP 1.2 Additional Works/Renovations of Health Facilities	284,014,968	-	284,014,968	91,213,192	192,801,776	32%
P 2 PREVENTIVE AND PROMOTIVE HEALTH CARE SERVICES.	**332,280,000**	**69,915,036**	**402,195,036**	**231,788,707**	**170,406,329**	**58%**
SP 2.1 Family Health (THS)	300,000,000	72,057,536	372,057,536	222,881,707	149,175,829	60%
SP 2.2 Public Health	30,480,000	(1,000,000)	29,480,000	8,907,000	20,573,000	30%
SP 2.3 Health Promotion and Disease Control	1,800,000	(1,142,500)	657,500	-	657,500	0%
P 3 MEDICAL SERVICES	**95,920,000**	**(2,885,000)**	**93,035,000**	**24,783,590**	**68,251,410**	**27%**
SP 3.2 Blood Tranfusion Services	1,800,000	-	1,800,000	1,742,520	57,480	97%
SP 3.4 Referrals and Emergency Services	3,600,000	(1,000,000)	2,600,000	834,800	1,765,200	32%
SP 3.9 Rural Health Facilities Support	45,000,000	-	45,000,000	17,500,000	27,500,000	39%
SP 3.10 Sub-County Health Facilities Support	45,520,000	(1,885,000)	43,635,000	4,706,270	38,928,730	11%

P4 LODWAR COUNTY AND REFERRAL HOSPITAL	**16,200,000**	**(401,000)**	**15,799,000**	**4,465,050**	**11,333,950**	**28%**
SP 4.1 LCRH Operations and Support Services	7,200,000	(401,000)	6,799,000	4,465,050	2,333,950	66%
SP 4.2 LCRH Infrastructure development	9,000,000	-	9,000,000	-	9,000,000	0%
P5 MEDICAL SUPPLIES	**244,440,000**	**(3,440,000)**	**241,000,000**	**215,491,329**	**25,508,671**	**89%**
SP 5.1 Medical Supplies	243,000,000	(2,000,000)	241,000,000	215,491,329	25,508,671	89%
SP 5.2 Health Commodity Management	1,440,000	(1,440,000)	-	-	-	
P6 POLICY, PLANNING, MONITORING AND EVALUATION	**31,410,000**	**-**	**31,410,000**	**26,296,935**	**5,113,065**	**84%**
SP 6.1 Health Information and Management	1,440,000	-	1,440,000	925,500	514,500	64%
SP 6.3 Universal Health Care	29,970,000	-	29,970,000	25,371,435	4,598,565	85%
P7 ALCOHOLIC DRINKS AND SUBSTANCE ABUSE CONTROL	**5,458,000**	**(2,090,000)**	**3,368,000**	**464,460**	**2,903,540**	**14%**
SP 7.1 Rehabilitation and Treatment	4,000,000	(2,600,000)	1,400,000	353,700	1,046,300	25%

SP 7.3 Liqour licensing	1,458,000	510,000	1,968,000	110,760	1,857,240	6%
SUB-TOTAL	**1,474,330,804**	**61,099,036**	**1,535,429,840**	**896,472,743**	**638,957,097**	**58%**
Trade, Gender and Youth Affairs						
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	**130,026,817**	**-**	**130,026,817**	**83,933,566**	**46,093,251**	**65%**
SP 1.1 General Administration, Planning and Support Services	130,026,817	-	130,026,817	83,933,566	46,093,251	65%
P 2 TRADE DEVELOPMENT AND PROMOTION	**160,627,387**	**(10,512,983)**	**150,114,404**	**74,401,239**	**75,713,165**	**50%**
SP 2.1 Trade Licensing, Regulations and Control	9,359,600	(3,635,265)	5,724,335	397,805	5,326,530	7%
SP 2.2 Region Trade & Export	6,512,000	(270,000)	6,242,000	2,654,304	3,587,696	43%
SP 2.3 Business Training & Development Services	2,196,000	(1,398,200)	797,800	90,000	707,800	11%
SP 2.4 Lease and Management of Biashara Centre	2,268,000	(1,061,820)	1,206,180	432,600	773,580	36%
SP 2.5 Trade Research & Policy	6,134,000	1,184,830	7,318,830	1,018,000	6,300,830	14%

SP 2.6 Business Financing & Incubation of MSMEs	2,934,000	(1,209,140)	1,724,860	90,000	1,634,860	5%
SP 2.7 Field Metrology Services	2,214,000	(680,000)	1,534,000	633,400	900,600	41%
SP 2.8 Consumer Right Education	1,134,000	(568,275)	565,725	135,000	430,725	24%
SP 2.10 Standards and Anti-Counterfeit Services	756,000	2,559,000	3,315,000	45,000	3,270,000	1%
SP 2.11 Market Infrastructure Development	17,000,000	(3,000,000)	14,000,000	11,946,010	2,053,990	85%
SP 2.12 Industrial Development and Investments	6,057,000	(5,409,796)	647,204	-	647,204	0%
SP.2 13 Biashara Fund	20,325,320	32,000,000	52,325,320	52,325,320	-	100%
SP 2.14 Completion of Biashara Centre	70,000,000	(21,000,000)	49,000,000	-	49,000,000	0%
SP 2 .15 North Rift Economic & FCDC Blocs	6,237,467	(4,304,317)	1,933,150	1,533,800	399,350	79%
SP 2.16 Standardization and metrology	3,000,000	-	3,000,000	2,975,000	25,000	99%
SP 2.17 Management of Kakuma Biashara Centre	4,500,000	(3,720,000)	780,000	125,000	655,000	16%
P 3 CO-OPERATIVE DEVELOPMENT AND MANAGEMENT	**54,679,975**	**(15,060,548)**	**39,619,427**	**33,872,054**	**5,747,373**	**85%**
SP 3.1 Cooperative extension and advisory services	7,701,510	(4,558,648)	3,142,862	3,007,219	135,643	96%

SP3.2 Co-operative Marketing,Value Addition,Surveys & Research	6,866,400	(2,158,750)	4,707,650	3,613,150	1,094,500	77%
SP3.3 Co-operative Education, Training,Exchange and Ushirika Day Celebration	7,151,420	(4,250,820)	2,900,600	2,190,600	710,000	76%
SP3.4 Strengthening of Key Dormant Co-operative Societies	7,623,000	(1,604,620)	6,018,380	2,994,360	3,024,020	50%
SP3.5 Formulation of Cooperative Policy and Legal Frame Work	4,408,400	(2,487,710)	1,920,690	1,137,480	783,210	59%
SP 3.6 Co-operative Enterprise Development Fund and purchase of the fund vehicle	20,929,245	-	20,929,245	20,929,245	-	100%
P4 PROMOTION OF GENDER EQUALITY AND EMPOWERMENT	**21,331,000**	**(10,743,500)**	**10,587,500**	**7,918,540**	**2,668,960**	**75%**
SP4.1 Gender Empowerment and advocacy	9,966,000	(4,248,500)	5,717,500	4,363,200	1,354,300	76%
SP4.2 Gender Mainstreaming and Coordination	4,187,000	(1,842,000)	2,345,000	2,211,440	133,560	94%
SP4.3 Legal Compliance and Redress	3,098,000	(2,653,000)	445,000	380,000	65,000	85%
SP4.4 Promotion of Gender Equality and Empowerment	4,080,000	(2,000,000)	2,080,000	963,900	1,116,100	46%

P 5 YOUTH AFFAIRS DEVELOPMENT	**75,120,000**	**(19,365,900)**	**55,754,100**	**47,241,135**	**8,512,966**	**85%**
SP5.1 Youth Coordination and Representation	17,860,000	(2,912,850)	14,947,150	10,468,200	4,478,950	70%
SP5.2 Youth Employment Scheme	20,420,000	(9,124,100)	11,295,900	8,403,103	2,892,798	74%
SP5.3 Youth Rare skills	14,840,000	(7,328,950)	7,511,050	6,369,832	1,141,218	85%
SP5.4 Youth and Women Fund	22,000,000	-	22,000,000	22,000,000	-	100%
SUB-TOTAL	**441,785,179**	**(55,682,931)**	**386,102,248**	**247,366,534**	**138,735,715**	**64%**
Education, Sports and Social Protection						
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	**691,720,440**	**(50,000,000)**	**641,720,440**	**532,251,598**	**109,468,842**	**83%**
SP 1.1 General Administration, Planning and Support Services	362,720,440	-	362,720,440	253,251,598	109,468,842	70%
SP 1.2 Turkana Education and Skill Development Fund	279,000,000	-	279,000,000	279,000,000	-	100%
SP 1.3 Turkana Higher Education Loans	50,000,000	(50,000,000)	-	-	-	

P 2 EARLY CHILDHOOD EDUCATION	**429,362,417**	**5,320,750**	**434,683,167**	**209,329,561**	**225,353,607**	**48%**
SP 2.1 School Feeding	116,620,000	5,320,750	121,940,750	121,940,750	-	100%
SP 2.2 Quality Improvement	7,008,595	-	7,008,595	3,117,044	3,891,552	44%
SP 2.3 Infrastructure Development	297,803,822	-	297,803,822	82,674,667	215,129,155	28%
SP 2.4 Support to Pre-Primary Training Instituition	7,930,000	-	7,930,000	1,597,100	6,332,900	20%
P 3 VOCATIONAL TRAINING	**43,376,413**	**-**	**43,376,413**	**30,328,664**	**13,047,749**	**70%**
SP 3.1 Youth Polytechnic Infrastructure	17,903,732	-	17,903,732	12,703,570	5,200,162	71%
SP 3.2 Training and Development	9,467,999	-	9,467,999	4,977,000	4,490,999	53%
SP 3.3 Co-Curricular Activities	3,294,788	-	3,294,788	613,200	2,681,588	19%
SP 3.4 Youth Polytechnics-Conditional	12,709,894	-	12,709,894	12,034,894	675,000	95%
P 4 SOCIAL PROTECTION	**60,402,535**	**2,500,000**	**62,902,535**	**52,298,434**	**10,604,101**	**83%**
SP 4.1 Child Care and Protection	22,342,535	4,030,000	26,372,535	25,255,820	1,116,715	96%
SP 4.2 Turkana County Persons with Disability Development	22,900,000	1,470,000	24,370,000	21,714,011	2,655,989	89%

SP 4.3 Marginalized and Minority groups support.	3,160,000	-	3,160,000	253,820	2,906,180	8%
SP 4.4 Child Rescue Centers	12,000,000	(3,000,000)	9,000,000	5,074,783	3,925,217	56%
P 5 PUBLIC RELATIONS	**3,528,000**	-	**3,528,000**	**344,700**	**3,183,300**	**10%**
SP 5.1 Publicity	1,620,000	-	1,620,000	344,700	1,275,300	21%
SP 5.2 Research and Sensitization	1,908,000	-	1,908,000	-	1,908,000	0%
P 6 SPORTS AND TALENT DEVELOPMENT	**20,281,224**	-	**20,281,224**	**19,975,136**	**306,088**	**98%**
SP 6.1 Sports and Talent Development	14,282,668	-	14,282,668	13,976,580	306,088	98%
SP 6.2 Stadia	5,998,556	-	5,998,556	5,998,556	-	100%
SUB-TOTAL	**1,248,671,029**	**(42,179,250)**	**1,206,491,779**	**844,528,093**	**361,963,687**	**70%**
Public Service, Administration and Disaster Management.						
P 1 GENERAL ADMINSTRATION,	**4,140,698,747**	**257,318,266**	**4,398,017,013**	**4,335,750,218**	**62,266,795**	**99%**

PLANNING AND SUPPORT SERVICES						
SP 1.1 General Administration, Planning and Support Services-Public Service	4,032,155,119	257,318,266	4,289,473,385	4,285,013,872	4,459,513	100%
SP 1.2 General Administration, Planning and Support Services-Administartion and Disaster Management	108,543,628	-	108,543,628	50,736,346	57,807,282	47%
P 2 HUMAN RESOURCE MANAGEMENT	**20,862,000**	**10,764,205**	**31,626,205**	**20,307,700**	**11,318,505**	**64%**
SP 2.1 Payroll and Record Management	1,440,000	(1,361,120)	78,880	76,400	2,480	97%
SP 2.2 Human Resource Development	4,410,000	16,223,620	20,633,620	15,890,000	4,743,620	77%
SP 2.3 GHRIS Leave & Performance Module Implementation	2,160,000	552,100	2,712,100	1,179,320	1,532,780	43%
SP 2.4 Digitization and Automation of Human Resource Registry	3,960,000	(542,775)	3,417,225	1,655,000	1,762,225	48%
SP 2.5 Mainstreaming Public Sector Integrity Programme	3,600,000	198,980	3,798,980	930,310	2,868,670	24%
SP 2.6 Public Service Week	1,692,000	(1,657,000)	35,000	-	35,000	0%
SP 2.7 Records Management	1,440,000	(786,750)	653,250	281,000	372,250	43%
SP 2.8 Human Resource Management	2,160,000	(1,862,850)	297,150	295,670	1,480	100%

P 3 DECENTRALIZES SERVICES	**88,659,324**	**(28,172,277)**	**60,487,047**	**40,192,998**	**20,294,049**	**66%**
SP 3.1 Operationalization of Sub County Administration Offices	10,890,000	(4,999,253)	5,890,747	4,543,773	1,346,974	77%
SP 3.2 Operationalization of Ward Administration Offices	33,912,000	3,954,000	37,866,000	31,115,550	6,750,450	82%
SP 3.3 Operationalization of Village Administration Offices	13,320,000	(5,733,700)	7,586,300	2,328,925	5,257,375	31%
SP 3.4 Village Council Support Programme	8,190,000	954,000	9,144,000	2,204,750	6,939,250	24%
SP 3.5 Completion of Kibish Sub County Office	22,347,324	(22,347,324)	-	-	-	
P 4 GOVERNANCE AND PUBLIC PARTICIPATION	**12,150,000**	**(5,816,800)**	**6,333,200**	**2,817,000**	**3,516,200**	**44%**
SP 4.1 Civic Education Programme	1,440,000	(1,440,000)	-	-	-	
SP 4.2 Public Participation and access to information	2,970,000	(1,401,800)	1,568,200	1,045,000	523,200	67%
SP 4.3 County Dialogue Forum	1,440,000	(374,000)	1,066,000	533,000	533,000	50%
SP 4.4 National and County Holidays	5,130,000	(1,650,000)	3,480,000	1,239,000	2,241,000	36%
SP 4.5 Policies design, sensitization and awareness creation	1,170,000	(951,000)	219,000	-	219,000	0%

P 5 DISASTER RISK MANAGEMENT	**122,382,318**	**(14,258,950)**	**108,123,368**	**1,028,240**	**107,095,128**	**1%**
SP 5.1 Disaster Preparedness Programmes	2,160,000	(1,647,500)	512,500	-	512,500	0%
SP 5.2 Disaster Mitigation Programmes	2,160,000	(1,509,500)	650,500	180,000	470,500	28%
SP 5.3 Stakeholders coordination and Support Programme	2,160,000	(1,736,500)	423,500	-	423,500	0%
SP 5.4 Humanitarian Relief Food Programme	115,182,318	(9,221,450)	105,960,868	659,390	105,301,478	1%
SP 5.5 Disaster Risk Managemnet Policy	720,000	(144,000)	576,000	188,850	387,150	33%
P 6 INSPECTORATE SERVICES	**10,620,000**	**(2,583,400)**	**8,036,600**	**4,946,000**	**3,090,600**	**62%**
SP 6.2 Establish Dispute Resolution Committee	720,000	(715,000)	5,000	-	5,000	0%
SP 6.3 Capacity Building	3,600,000	(1,418,000)	2,182,000	1,462,000	720,000	67%
SP 6.4 Co-ordination and Linkages of the Inspectorate services	2,880,000	(400,400)	2,479,600	2,134,000	345,600	86%
SP 6.5Equipping & Kitting of the Inspectorate services	3,420,000	(50,000)	3,370,000	1,350,000	2,020,000	40%
SUB-TOTAL	**4,395,372,389**	**217,251,044**	**4,612,623,433**	**4,405,042,156**	**207,581,277**	**95%**

Infrastructure, Transport and Public Works						
P 1: GENERAL ADMINISTRATION AND SUPPORT PROGRAMME	**155,468,861**	**169,600,488**	**325,069,349**	**256,632,519**	**68,436,830**	**79%**
SP 1.1 General Administration, Infrastructure and Transport	128,764,604	170,119,556	298,884,160	251,095,589	47,788,571	84%
SP 1.2 General Administration, Public Works	26,704,257	(519,068)	26,185,189	5,536,930	20,648,259	21%
P 2: ROAD DEVELOPMENT AND MAINTENANCE	**430,730,675**	**(8,090,000)**	**422,640,675**	**417,120,563**	**5,520,112**	**99%**
Professional Capacity Building and Roads Safety Campaigns	3,500,000	(600,000)	2,900,000	1,307,560	1,592,440	45%
Construction of Roads	26,500,000	(2,490,000)	24,010,000	22,501,768	1,508,232	94%
Roads Maintenance Levy Fund (RMLF)- Sub county linking roads, security and emergency roads	389,863,390	-	389,863,390	389,863,390	-	100%
Annual Road Inventory and Condition Survey (ARICS) and mapping	3,016,738	-	3,016,738	2,212,500	804,238	73%
Construction, Equipping and operationalizing of material testing Lab	5,000,000	(5,000,000)	-	-	-	
Modern Road design systems and software	2,850,547	-	2,850,547	1,235,345	1,615,202	43%

P 3: DEVELOPMENT AND MAINTENANCE OF TRANSPORT	**53,398,455**	**(15,694,136)**	**37,704,319**	**34,607,799**	**3,096,520**	**92%**
Purchase of plants, machineries, Backup office generators and specialized tools	3,500,000	-	3,500,000	2,934,300	565,700	84%
Heavy machinery/vehicle/plants tracking systems & accessories	27,898,455	(8,369,536)	19,528,919	18,758,499	770,420	96%
Feasibility Study and Consultancy Services on viability of Ferry Services	14,000,000	(4,200,000)	9,800,000	9,200,000	600,000	94%
Capacity building, road safety campaigns & promotions for transport operators	5,600,000	(3,124,600)	2,475,400	1,735,000	740,400	70%
Professional Capacity Building	2,400,000	-	2,400,000	1,980,000	420,000	83%
P 5: MECHANICAL SERVICES	**4,100,000**	**(1,000,000)**	**3,100,000**	**2,150,970**	**949,030**	**69%**
Mechanical Services	4,100,000	(1,000,000)	3,100,000	2,150,970	949,030	69%
P 6: STRUCTURAL SERVICES	**4,900,000**	**(704,484)**	**4,195,516**	**4,018,780**	**176,736**	**96%**
Structural Services	4,900,000	(704,484)	4,195,516	4,018,780	176,736	96%

P 7: ELECTRICAL SERVICES	**3,100,000**	**(1,900,000)**	**1,200,000**	**1,123,580**	**76,420**	**94%**
Electrical Services	3,100,000	(1,900,000)	1,200,000	1,123,580	76,420	94%
P 8: BUILDING INSPECTORATE SERVICES	**1,700,000**	**(1,071,216)**	**628,784**	**625,840**	**2,944**	**100%**
Building Inspectorate Services	1,700,000	(1,071,216)	628,784	625,840	2,944	100%
P 9: ARCHITECTURAL SERVICES	**2,640,000**	**(1,300,000)**	**1,340,000**	**1,301,760**	**38,240**	**97%**
Architectural Services	2,640,000	(1,300,000)	1,340,000	1,301,760	38,240	97%
SUB-TOTAL	**656,037,991**	**139,840,652**	**795,878,643**	**717,581,811**	**78,296,832**	**90%**
Agriculture, Pastoral Economy and Fisheries						
P 1: GENERAL ADMINISTRATION AND SUPPORT PROGRAMME	**227,956,461**	**77,123,867**	**305,080,328**	**237,156,792**	**67,923,536**	**78%**
SP 1.1 General Administration and Support Services- Agriculture, Irrigation and Land Reclamation	99,779,055	109,070,426	208,849,481	168,977,647	39,871,834	81%

SP 1.2 General Administration and Support Services- Pastoral Economy and Fisheries	128,177,406	(31,946,559)	96,230,847	68,179,145	28,051,702	71%
P 2: AGRICULTURE PROGRAMME	**50,875,177**	**(587,500)**	**50,287,677**	**7,534,126**	**42,753,551**	**15%**
SP 2.1 Agricultural Mechanization Services	9,250,000	(2,087,500)	7,162,500	24,045	7,138,455	0%
SP 2.2 Agricultural Market Access and Linkages and Value Chain development	720,000	-	720,000	61,000	659,000	8%
SP 2.3 Agricultural Extension, Research and Development.	1,440,000	-	1,440,000	131,120	1,308,880	9%
SP 2.4 Farm inputs Subsidy and Support	6,440,000	-	6,440,000	-	6,440,000	0%
SP 2.5 Pest Control and Management	3,720,000	-	3,720,000	2,788,520	931,480	75%
SP 2.6 Agri-nutrition/urban &Peri-Urban agriculture	324,000	-	324,000	216,750	107,250	67%
SP 2.7 Smart Agriculture Practices(Innovations/Technologies to mitigate effects of climate Change)	5,000,000	-	5,000,000	-	5,000,000	0%
SP 2.8 Agricultural Sector Development Programme(ASDSP)	23,981,177	1,500,000	25,481,177	4,312,691	21,168,486	17%
P 3 IRRIGATION AND LAND RECLAMATION PROGRAMME	**440,697,982**	**(139,472,235)**	**301,225,747**	**18,590,587**	**282,635,160**	**6%**

SP 3.1 Rehabilitation and Expansion of existing Irrigation Schemes	112,357,235	(100,357,235)	12,000,000	-	12,000,000	0%
SP 3.2 Promotion of drip irrigation	158,875,747	-	158,875,747	4,625,807	154,249,940	3%
SP 3.3 Protection of irrigation infrastructure	77,000,000	(19,250,000)	57,750,000	8,516,216	49,233,784	15%
SP 3.4 Utilization of Spate Irrigation Technology.	61,350,000	(13,750,000)	47,600,000	5,448,564	42,151,436	11%
SP 3.5 Rehabilitation of degraded lands for agricultural and environmental conservation.	8,170,000	(1,170,000)	7,000,000	-	7,000,000	0%
SP 3.6 Soil and water conservation	22,945,000	(4,945,000)	18,000,000	-	18,000,000	0%
P 4 NATIONAL AGRICULTURAL & RURAL INCLUSIVE GROWTH PROJECT (NARIGP)	**222,213,200**	**8,402,518**	**230,615,718**	**230,615,718**	**-**	**100%**
SP 4.1 National Agricultural & Rural Inclusive Growth Project (NARIGP)	222,213,200	8,402,518	230,615,718	230,615,718	-	100%
P 5 DROUGHT RESILIENCE IN NORTHERN KENYA PROGRAMME (DRNKP/KFW)	**210,000,000**	-	**210,000,000**	**2,813,781**	**207,186,219**	**1%**
SP 5.1 Drought Resilience in Northern Kenya Programme(DRNKP/ KfW)	210,000,000	-	210,000,000	2,813,781	207,186,219	1%

P 6: VETERINARY SERVICES	**75,858,148**	**(5,604,148)**	**70,254,000**	**49,000,132**	**21,253,868**	**70%**
SP 6.1 Livestock Health management	65,924,148	(4,944,148)	60,980,000	43,571,610	17,408,390	71%
SP 6.2 Veterinary public health	4,992,000	(260,000)	4,732,000	2,298,090	2,433,910	49%
SP 6.3 Livestock disease control,PDS and monitoring	2,880,000	(400,000)	2,480,000	1,219,440	1,260,560	49%
SP 6.4 Quality enhancement and regulation	2,062,000	-	2,062,000	1,910,992	151,008	93%
P 7 LIVESTOCK PRODUCTION	**98,663,187**	**(14,712,276)**	**83,950,911**	**56,050,296**	**27,900,615**	**67%**
SP 7.1 Development and improvement of Livestock feeds	3,240,000	(1,800,000)	1,440,000	800,205	639,795	56%
SP 7.2 Livestock extension services	6,624,000	(1,000,000)	5,624,000	2,975,400	2,648,600	53%
SP 7.3 Livestock diversification and breed improvement	5,940,000	11,344,033	17,284,033	16,966,561	317,472	98%
SP 7.4 Livestock Risk Management	1,440,000	-	1,440,000	719,930	720,070	50%
SP 7.5 Development of Livestock Value Chain, Market Access, Linkages and Bench marking/ Exposure	55,339,187	(15,756,309)	39,582,878	34,559,200	5,023,678	87%
SP 7.6 Productivity Infrastructure and enhanced skills development	26,080,000	(7,500,000)	18,580,000	29,000	18,551,000	0%

P8 FISHERIES	**36,434,905**	**(3,028,000)**	**33,406,905**	**17,133,692**	**16,273,213**	**51%**
SP 8.1 Development of Fisheries Value Chain, Market Access and Linkages	2,778,795	-	2,778,795	694,390	2,084,405	25%
SP 8.2 Fisheries information, extension services, training facilities and skill development	3,121,280	(180,000)	2,941,280	241,900	2,699,380	8%
SP 8.3 Fish Infrastructure Development	13,343,252	(2,108,000)	11,235,252	9,065,345	2,169,907	81%
SP 8.4 Fisheries Resources Management/Monitoring control and surveillance	7,278,949	(180,000)	7,098,949	5,910,392	1,188,557	83%
SP 8.5 Fisheries livelihood support	2,704,680	(380,000)	2,324,680	828,580	1,496,100	36%
SP 8.6 Fish farming/ aquaculture	2,949,214	(180,000)	2,769,214	358,085	2,411,129	13%
SP 8.7 Fisheries policies and regulations	4,258,735	-	4,258,735	35,000	4,223,735	1%
SUB-TOTAL	**1,362,699,060**	**(77,877,774)**	**1,284,821,286**	**618,895,124**	**665,926,162**	**48%**
Tourism, Culture and Natural Resources.						
P 1 GENERAL ADMINISTRATION,	**80,319,842**	**(20,903,362)**	**59,416,480**	**56,676,930**	**2,739,550**	**95%**

PLANNING AND SUPPORT SERVICES						
SP 1.1 General Administration, Planning and Support Services	80,319,842	(20,903,362)	59,416,480	56,676,930	2,739,550	95%
P 2 TOURISM DESTINATION MARKETING AND PROMOTION	**15,373,993**	**(7,111,693)**	**8,262,300**	**4,840,697**	**3,421,603**	**59%**
SP 2.1 Tourism Expos, Incentives, Conferences and Exhibitions Programme (MICE)	4,724,203	(1,894,582)	2,829,621	2,487,882	341,739	88%
SP 2.2 Community Based Tourism	1,953,284	(256,244)	1,697,040	273,840	1,423,200	16%
SP 2.3 Support to development of Tourism Products	2,290,221	(1,148,834)	1,141,387	973,800	167,587	85%
SP 2.4 Media Campaign and Promotion of Tourism Products and Programmes	6,406,285	(3,812,033)	2,594,252	1,105,175	1,489,077	43%
P 3: TOURISM INFRASTRUCTURE DEVELOPMENT	**56,219,000**	**(16,260,950)**	**39,958,050**	**13,994,938**	**25,963,112**	**35%**
SP 3.1. Completion and Furnishing of Eco Lodges	52,035,000	(16,260,950)	35,774,050	11,345,938	24,428,112	32%
SP 3.2 Equiping Tourism Gallery & Information Centre	4,184,000	-	4,184,000	2,649,000	1,535,000	63%

P 4: CULTURE DEVELOPMNET, PROMOTION & PRESERVATION	**127,586,000**	**(42,086,653)**	**85,499,347**	**47,356,150**	**38,143,197**	**55%**
SP 4.1 Ushanga Initiative	20,100,000	-	20,100,000	8,738,950	11,361,050	43%
SP 4.2 Culture Products Development & Promotion	83,186,000	(18,291,653)	64,894,347	38,112,200	26,782,147	59%
SP 4.3 Annual Tourism and Cultural Festival	24,300,000	(23,795,000)	505,000	505,000	-	100%
P 5: HERITAGE PROMOTION	**5,735,943**	**(1,403,693)**	**4,332,250**	**1,359,904**	**2,972,346**	**31%**
SP 5.1 Heritage Development, Promotion & Preservation	3,863,943	(251,693)	3,612,250	1,359,904	2,252,346	38%
SP 5.2 Arts and Creativity Development	1,872,000	(1,152,000)	720,000	-	720,000	0%
P 6: CULTURE DEVELOPMENT PRESERVATION INFRASTRUCTURE	**10,400,000**	**7,880,000**	**18,280,000**	**253,199**	**18,026,801**	**1%**
SP 6.1 Equipment and Infrastructure Development at Ekalees Centre including 3 units VIP toilets	10,400,000	7,880,000	18,280,000	253,199	18,026,801	1%

P 7: FORESTRY AND WILDLIFE DEVELOPMENT AND MANAGEMENT	**27,442,352**	**6,869,922**	**34,312,274**	**9,741,400**	**24,570,874**	**28%**
SP 7.1 Forestry Development.	15,032,000	5,500,000	20,532,000	8,255,200	12,276,800	40%
SP 7.2 Forestry Management, Conservation and Public participation	3,773,952	2,000,000	5,773,952	-	5,773,952	0%
SP 7.3 Forestry Protection	2,250,000	167,422	2,417,422	1,486,200	931,222	61%
SP 7. 4 Prosopis Management	2,430,000	(797,500)	1,632,500	-	1,632,500	0%
SP 7.5 Wildlife and Community Conservation	3,956,400	-	3,956,400	-	3,956,400	0%
SUB-TOTAL	**323,077,130**	**(73,016,429)**	**250,060,701**	**134,223,218**	**115,837,483**	**54%**
Lands, Energy, Housing and Urban Areas Management						
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**205,736,890**	**(22,112,762)**	**183,624,128**	**183,624,128**	**-**	**100%**
SP 1.1 General Administration, Planning and Support Services	205,736,890	(22,112,762)	183,624,128	183,624,128	-	100%

P2: DEVOLVED LAND GOVERNANCE, MANAGEMENT AND ADMINISTRATION	**47,640,280**	**(11,910,343)**	**35,729,937**	**18,293,538**	**17,436,399**	**51%**
SP 2.1 Land Policy Formulation and Governance	17,640,280	(2,910,343)	14,729,937	3,698,538	11,031,399	25%
P 2.2 Land Development Programme	30,000,000	(9,000,000)	21,000,000	14,595,000	6,405,000	70%
P3: PHYSICAL PLANNING SERVICES	**75,460,013**	**(27,108,807)**	**48,351,206**	**39,026,759**	**9,324,447**	**81%**
SP 3.1 Physical Planning Services	44,804,913	(12,611,615)	32,193,298	33,413,130	(1,219,832)	104%
SP 3.2 Delineation and Adjudication of Community Land	30,655,100	(14,497,192)	16,157,908	5,613,629	10,544,279	35%
P4: ENERGY DEVELOPMENT PROGRAMME	**98,283,302**	**(7,250,750)**	**91,032,552**	**23,910,219**	**67,122,333**	**26%**
SP4.1 Renewable Energy Development (Standalone systems)	52,783,302	(1,250,750)	51,532,552	12,204,590	39,327,962	24%
SP 4.2 Rural Street Lighting	37,500,000	(6,000,000)	31,500,000	7,108,629	24,391,371	23%
SP 4.3 Energy Efficiency and Conservation	8,000,000	-	8,000,000	4,597,000	3,403,000	57%

P5: URBAN AREAS MANAGEMENT	**62,415,161**	**(9,957,754)**	**52,457,407**	**8,850,668**	**43,606,739**	**17%**
SP 5.1 Management of Urban Areas	25,510,161	(3,747,754)	21,762,407	8,850,668	12,911,739	41%
SP 5.2 Establishment of safe trasport parks, bus stops & car parks/Civil works	22,405,000	(3,210,000)	19,195,000	-	19,195,000	0%
SP 5.3 Waste Management	14,500,000	(3,000,000)	11,500,000	-	11,500,000	0%
P6: COUNTY HOUSING PROGRAMME	**4,185,867**	**(765,000)**	**3,420,867**	**544,250**	**2,876,617**	**16%**
SP 6.1 Housing	4,185,867	(765,000)	3,420,867	544,250	2,876,617	16%
SUB-TOTAL	**493,721,513**	**(79,105,416)**	**414,616,097**	**274,249,562**	**140,366,535**	**66%**
County Public Service Board						
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**51,183,448**	**201,331**	**51,384,779**	**51,384,779**	**-**	**100%**
SP 1.1 General Administration Planning and Support Services	51,183,448	201,331	51,384,779	51,384,779	-	100%

P 2 HUMAN RESOURCE PROGRAMME	**12,914,068**	**196,077**	**13,110,145**	**6,178,790**	**6,931,355**	**47%**
SP 2.1 Induction of Employees In County Public Service	1,397,226	173,102	1,570,328	117,000	1,453,328	7%
SP 2.2. Recruitment Process	3,072,467	1,806,943	4,879,410	3,304,420	1,574,990	68%
SP 2.3 Enhancing Leadership In County Public Service	1,285,407	(175,613)	1,109,794	585,170	524,624	53%
SP 2.4 Review and Development of HR Policies	1,563,171	944,660	2,507,831	1,193,000	1,314,831	48%
SP 2.5 Human Resource Development/Career Progression	1,351,206	(968,806)	382,400	-	382,400	0%
SP 2.6 Performance Management Monitoring	870,096	(570,096)	300,000	-	300,000	0%
SP 2.7 Development of Database Filing System	1,146,421	(964,021)	182,400	-	182,400	0%
SP 2.8 County Public Service Pre-Retirement Sensitization	1,158,775	(1,026,300)	132,475	-	132,475	0%
SP 2.9 Evaluation of Different Cadres of Employees(Promotion, Re-Designation)	1,069,299	976,208	2,045,507	979,200	1,066,307	48%
P 3 ICT INFRASTRUCTURE	**4,638,340**	**(1,237,646)**	**3,400,694**	**683,590**	**2,717,104**	**20%**
SP 3.1 Data Centre /Collocation of Systems & Change Management Initiative for ICT	1,775,487	76,839	1,852,326	100,000	1,752,326	5%

SP 3.2 Systems Research & Development on ICT Standard, Guidelines and Approaches	1,141,022	(83,466)	1,057,556	583,590	473,966	55%
SP 3.3 Monitoring and Evaluation for ICT Programming	854,110	(754,110)	100,000	-	100,000	0%
SP 3.4 Formulation and Development of TCPSB Boardroom ICT Infrastructure	867,721	(476,909)	390,812	-	390,812	0%
P 4 QUALITY MANAGEMENT SYSTEM PROGRAMMING	**3,278,395**	**(204,849)**	**3,073,546**	**858,740**	**2,214,806**	**28%**
SP 4.1 Quality Management Systems Development & Establishment	910,999	289,402	1,200,401	858,740	341,661	72%
SP 4.2 QMS Audit /Routine Inspection	1,062,281	(896,831)	165,450	-	165,450	0%
SP 4.3 Documentation/Record Management For QMS	1,305,115	402,580	1,707,695	-	1,707,695	0%
P 5 COUNTY PUBLIC SERVICE GOVERNANCE & COMPLIANCE	**2,959,577**	**2,500,000**	**5,459,577**	**3,209,230**	**2,250,347**	**59%**
SP 5.1 Establishment of Structures for Stakeholder Engagement	1,420,059	283,323	1,703,382	730,870	972,512	43%
SP 5.2 Sensitization of County Employees	1,539,518	2,216,677	3,756,195	2,478,360	1,277,835	66%

P 6 COUNTY PUBLIC SERVICE EXIT PROGRAMME	**5,772,328**	**(1,208,872)**	**4,563,456**	**2,803,282**	**1,760,174**	**61%**
SP 6.1 County Public Service Ministerial & Department Audit	1,358,825	5,030	1,363,855	1,177,301	186,554	86%
SP 6.2 Public Evaluation on County Public Service Board Performance &Customer Surveys	1,563,640	(90,348)	1,473,292	680,400	792,892	46%
SP 6.3 Human Resource Conference & Symposium	1,424,709	(637,999)	786,710	378,081	408,629	48%
SP 6.4 Exit Meetings Per Department	1,425,154	(485,555)	939,599	567,500	372,099	60%
P 7 TURKANA COUNTY INTERNSHIP PROGRAMME	**36,897,246**	**-**	**36,897,246**	**7,266,793**	**29,630,453**	**20%**
SP 7.1 Turkana County Internship Programme	36,897,246	-	36,897,246	7,266,793	29,630,453	20%
SUB-TOTAL	**117,643,402**	**246,041**	**117,889,443**	**72,385,204**	**45,504,239**	**61%**
Lodwar Municipality						
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	**68,579,003**	**(3,941,340)**	**64,637,663**	**40,406,984**	**24,230,679**	**63%**
SP1.1 General Administratuin, Planning and Support Services	10,184,543	5,336,762	15,521,305	13,820,015	1,701,290	89%

SP 1.2 Municipal Planning	8,292,644	1,464,856	9,757,500	1,236,000	8,521,500	13%
SP 1.3 Municipal Services	19,214,021	(1,476,620)	17,737,401	14,250,000	3,487,401	80%
SP 1.4 Municipal Infrastructure Services	30,887,795	(9,266,338)	21,621,457	11,100,969	10,520,488	51%
P 2 KENYA URBAN SUPPORT PROGRAMME	**-**	**154,071,801**	**154,071,801**	**87,429,193**	**66,642,607**	**57%**
SP 2.1 UDG- Urban Development Grant	-	154,071,801	154,071,801	87,429,193	66,642,607	57%
SUB-TOTAL	**68,579,003**	**150,130,461**	**218,709,464**	**127,836,177**	**90,873,286**	**58%**
GRAND TOTAL EXCLUDING ASSEMBLY	**13,416,483,649**	**152,748,666**	**13,569,232,316**	**10,356,197,984**	**3,213,034,332**	**76%**
County Assembly						
PROGRAMME 1: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**1,165,976,900**	**106,795,707**	**1,272,772,607**	**989,969,920**	**282,802,687**	**78%**

SP 1.1 Finance and Shared Services	941,669,292	103,708,501	1,045,377,793	813,100,915	232,276,878	78%
SP 1.2 Hansard, Research and Information Services	6,800,000	-	6,800,000	5,289,079	1,510,921	78%
SP1.3 County Assembly Service Board	8,700,000	3,087,206	11,787,206	9,168,157	2,619,049	78%
SP 1.4 County Assembly Infrastructure Development	208,807,608	-	208,807,608	162,411,769	46,395,839	78%
PROGRAMME 2: LEGISLATIVE SEVICES	**23,514,807**	**1,662,082**	**25,176,889**	**19,582,731**	**5,594,158**	**78%**
SP 2.1: Legislatives Services	7,900,000	-	7,900,000	6,144,666	1,755,334	78%
SP 2.2: Office of the Speaker	15,614,807	1,662,082	17,276,889	13,438,065	3,838,824	78%
PROGRAMME 3: OVERSIGHT	**35,500,000**	-	**35,500,000**	**27,612,106**	**7,887,894**	**78%**
SP 3.1 Committee Services	35,000,000	-	35,000,000	27,223,203	7,776,797	78%
SP 3.2 Audit and M&E	500,000	-	500,000	388,903	111,097	78%
TOTAL EXPENDITURE	**1,224,991,707**	**108,457,789**	**1,333,449,496**	**1,037,164,757**	**296,284,739**	**78%**
TOTAL	**14,641,475,356**	**261,206,455**	**14,902,681,812**	**11,393,362,738**	**3,509,319,071**	**76%**

7.8 SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The 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.

2. 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.

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

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

ii) Transfers from the Exchequer

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

iii) **External Assistance**

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv) County Own Generated Receipts

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

v) Returns to CRF Issues

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

4. 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.

a) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive s 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 this financial statement.

5. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

a) 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 2021, this amounted to KShs 234,478,586 compared to KShs 141,615,200 in prior period as indicated on note 23.

6. Accounts Receivable

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

7. Accounts Payable

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

8. 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.

9. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

10. Contingent Liabilities

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

A contingent liability is:

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, and 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.

11. 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.

12. 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 30th June 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There was only one supplementary budget 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.

13. Comparative figures

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

14. 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.

15. Errors

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

16. Related party transactions

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

NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020/2021	2019/2020
	KShs	KShs
Total Exchequer Releases for quarter 1	906,392,700	1,833,864,300
Total Exchequer Releases for quarter 2	1,739,009,250	1,897,101,000
Total Exchequer Releases for quarter 3	2,634,862,500	2,055,192,750
Total Exchequer Releases for quarter 4	6,165,578,250	3,846,899,250
Total	**11,445,842,700**	**9,633,057,300**

The County received 100% of its equitable share for the year 2020/21, **Kshs.10,539,450,000** and a balance of **Kshs.906, 392,700** for the previous year, 2019/20.

1A. Equitable Share

Description	2020/2021	2019/2020
	KShs	KShs
Total Equitable Share for quarter 1	906,392,700	1,833,864,300
Total Equitable Share for quarter 2	1,739,009,250	1,897,101,000
Total Equitable Share for quarter 3	2,634,862,500	2,055,192,750
Total Equitable Share for quarter 4	6,165,578,250	3,846,899,250
Total	**11,445,842,700**	**9,633,057,300**

1B: Level 5 Hospitals Allocation

Description	2020-2021	2019-2020
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020/2021 KShs	2019/2020 KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	29,970,000	44,161,250
World Bank – THUSCP	299,737,428	67,802,286
National Agricultural & Rural Inclusive Growth Project (NARIGP)	173,242,631	257,569,739
Kenya Devolution Support Programme	157,815,048	30,000,000
Youth Polytechnic support grant	12,709,894	13,893,298
Abolishment of user fees in health centres and dispensaries	25,634,941	25,634,941
Kenya Urban Support Programme	52,439,839	76,764,279
Agriculture Sector Development Support Project (ASDSP)	18,306,003	26,846,766
Sub total	**769,855,783**	**542,672,559**
Proceeds from domestic and foreign grants received directly by the county		
Covid-19 Donations	-	-
FAO	979,200	-
Sub total	**979,200**	-
TOTALS	**770,834,983**	**542,672,559**

The above grants had previously been classified under note 1 c, there is an amendment in the template.

DANIDA. The project objective is to improve the quality of primary health services with a focus on reproductive, maternal, new-born and adolescent health services. The grant allocated to Turkana Count reduced by 32% as compared to allocation for the year 2019/20.

KDSP, Kenya Devolution Support Programme. This is a World Bank project aimed at strengthening capacity of core county institutions to improve service delivery of devolved services at the County level. The allocation for the year 2020/21 was four times the allocation for the year 2019/20.

NARIG, National Agricultural & Rural Inclusive Growth. The purpose of the grant is to increase Agricultural productivity and profitability of the targeted rural communities. The grant for the year 2020/21 was half of what the County received in the year 2019/20.

Youth Polytechnic Support Grant. This is a conditional grant on development of Youth Polytechnics. It's to support the County government in equipping Technical and Vocational centres. The allocation for the year 2020/21 reduced by 10% as compared to year 2019/20.

ASDSP, Agricultural Sector Development Strategy Programme. The programme is funded jointly by the Government of Sweden and Government of Kenya. The objective is to transform Kenya's agricultural sector into an innovative, commercially oriented, competitive and modern industry that will contribute to poverty reduction, improved food security and equity in rural and urban Kenya. The allocation for the year reduced by around 50% as compared to year 2019/20.

User fee foregone, this grant enhances the government policy of not charging user fees in public health facilities. The allocation for the year was same as it was in the previous year, 2019/20.

KUSP, Kenya Urban Support Programme. This is a World Bank grant that supports County Government in addressing urban issues by improving infrastructure and services. The allocation for the year reduced by 32% as compared to year 2019/20.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2020/2021	2019/2020
	KShs	KShs
Transfers from Central Government entities		
Roads Maintenance levy fund	389,863,390	303,794,289
Covid-19 Fund	-	42,555,000
Covid-19 Fund	-	136,322,000
Total	**389,863,390**	**482,671,289**

The Road Maintenance Levy Fund, this is a fund from the Kenya Roads Boards. The fund is to enhance the County Government capacity to repair and maintain County roads. The allocation for the year increased by **28%** as compared to the year 2019/20.

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2020/2021	2019/2020
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

5. PROCEEDS FROM FOREIGN BORROWINGS

	2020/2021	2019/2020
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

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

7. REIMBURSEMENTS AND REFUNDS

	2020/2021	2019/2020
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations-Refund from cancelled contracts	20,180,050	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	**20,180,050**	-

8. RETURNS OF EQUITY HOLDINGS

	2020/2021	2019/2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organizations	-	-
Returns of Equity Holdings in International Organizations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2020/2021	2019/2020
	KShs	KShs
RECEIPTS		
Interest received	-	-
Profits and Dividends	-	-
Rent	-	1,500,000
Plan approvals	-	-
Property Income	2,622,210	14,182,349
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	5,412
Business permits	38,592,700	37,349,474
Liquor License	1,186,000	-
Cess	59,677,144	69,488,183
Poll rates	-	832,020
Plot rents	14,307,015	2,082,100
Local levies	5,190,849	2,099,011
Administrative services fees	-	-
County's natural resources	21,303,206	9,547,660
Lease / rental of council's Infrastructure assets	-	312,000
Medium term loans (1-3 yr repayment)	-	

		-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Market/trade Centre fee	9,846,808	3,524,980
Vehicle parking fees	2,527,700	3,928,990
Housing	-	-
Social premises use charges	-	-
School fees	-	-
Other education-related receipts	-	-
Public health services	4,591,851	5,274,065
Public health facilities operations	14,387,228	10,662,265
Environment & conservancy Administration	-	2,554,060
Slaughterhouses' administration	8,625,460	3,332,330
Water supply administration	-	-
Sewerage administration	-	-
Other health & sanitation receipts	-	9,558,918
Technical services fees	-	-
External services fees	-	-
Other miscellaneous receipts	-	2,606,295
TOTAL	**182,858,171**	**178,840,112**

The own source revenue increased by 2% as compared to previous financial year.

10. RETURNED CRF ISSUES

	2020/2021	2019/2020
	KShs	KShs
Recurrent account	-	-
Development account	-	1,618,385
Deposit account	-	1,988,338
Total	-	**3,606,723**

11. COMPENSATION OF EMPLOYEES

	2020/2021	2019/2020
	KShs	KShs
Basic salaries of permanent employees	2,998,011,903	3,315,775,842
Basic wages of temporary employees	35,311,748	36,379,114
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer Contribution to compulsory National Social Schemes	244,400	3,924,400
Employer Contribution to Compulsory National health Insurance Schemes	51,240,650	49,925,507
Pension and other social security contributions	445,736,771	387,132,608
Social benefit schemes outside government	-	-
Other personnel payments	297,945,380	9,537,317
Total	**3,828,490,851**	**3,802,674,788**

12. USE OF GOODS AND SERVICES

	2020/2021 KShs	2019/2020 KShs
Utilities, supplies and services	34,258,573	28,640,697
Communication, supplies and services	6,273,172	11,755,744
Domestic travel and subsistence	1,455,462,869	1,222,145,295
Foreign travel and subsistence	-	23,990,883
Printing, advertising and information supplies & services	15,901,930	55,344,128
Rentals of produced assets	25,096,378	12,287,409
Training expenses	13,446,487	46,262,617
Hospitality supplies and services	89,393,514	158,141,826
Insurance costs	235,581,124	270,722,182
Specialized materials and services	595,323,270	197,846,944
Office and general supplies and services	386,249,488	207,414,967
Fuel, oil and lubricants	140,611,753	-
Other operating expenses	460,029,265	435,477,678
Routine maintenance – vehicles and other transport equipment	130,895,967	142,430,643
Routine maintenance – other assets	34,944,075	24,193,226
Total	**3,623,467,866**	**2,836,654,239**

Fuel and lubricants had been classified under other operating expenses in the old template hence it not having a comparative figure.

13. SUBSIDIES

	2020/2021 KShs	2019/2020 KShs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
Total	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020/2021 KShs	2019/2020 KShs
Transfers to County government entities		
Turkana County Emergency Fund(REC)	100,000,000	296,000,000
Turkana Car Loan and Mortgage	-	30,758,217
Turkana County Assembly	1,037,164,757	1,024,711,424
Turkana County Skills & Development Fund(Recurrent)	279,000,000	294,000,000
Turkana County Covid19 Emergency (Recurrent)	76,362,174	480,311,939
Roads Maintenance Levy Fund	-	197,001,356
Co-Operative Enterprise Development Fund	20,929,245	-
Turkana County Youth and Women Empowerment	22,000,000	133,000,000
Turkana County Biashara Fund (Development)	20,325,320	-
Transfers to Other Counties		
Transfers to the Council of Governors	3,000,000	6,526,126
Transfers to Frontier Counties Development Council(FCDC)	3,000,000	3,000,000
TOTAL	**1,561,781,496**	**2,465,309,062**

Emergency fund is for those occurrences that are unforeseen and requires immediate action.

Transfer to County Assembly are for the normal operations of the County Assembly for both recurrent and Development.

County Skills and Development Fund is bursary administered by the department of Education to offer financial aid (school fees) to needy students.

Co-operative Enterprise Development Fund was established to provide low interest loans to Co-operative institutions that seek to promote the welfare and economic uplifting of the people of Turkana County and for connected purposes.

Youth and women empowerment fund established to provide loans to small and medium business in the County.

15. OTHER GRANTS AND PAYMENTS

Description	2020/2021	2019/2020
	KShs	KShs
Scholarships and other educational benefits	-	522,300
Emergency relief and refugee assistance	659,390	135,297,024
Emergency Donations	-	-
Road Maintenance Levy Fund	520,497,802	
National Agriculture Rural Inclusive Growth Project (NARIG)	230,615,718	283,467,386
Kenya Devolution Support Programme (KDSP)	27,661,422	19,158,290
User Fees	25,239,755	29,878,604
THS-World Bank	136,525,186	67,802,286
Kenya Urban Support Programme	101,748,408	168,209,800
Youth Polytechnic support grant	19,924,894	19,259,556
DANIDA - Universal Healthcare in Devolved Units Programme	42,055,045	38,191,250
Turkana County Covid19 (Recurrent)	42,031,648	-
ASDSPII	5,773,586	25,346,766
Drought Resilience Programme in Northern Kenya (DRPNK)	2,815,831	-
TOTAL	**1,155,548,685**	**787,133,262**

16. SOCIAL SECURITY BENEFITS

Description	2020/2021 KShs	2019/2020 KShs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

17. ACQUISITION OF ASSETS

Description	2020/2021 KShs	2019/2020 KShs
Non Financial Assets		
Purchase of Buildings	-	-
Construction of Buildings	306,206,570	488,663,501
Refurbishment of Buildings	66,143,025	56,329,678
Construction of Roads	59,354,515	125,160,978
Construction and Civil Works	234,099,228	288,683,383
Overhaul and Refurbishment of Construction and Civil Works	-	15,045,547
Purchase of Vehicles and Other Transport Equipment	67,859,856	48,060,161
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	53,363,697	9,206,216
Purchase of Office Furniture and General Equipment	134,331,469	106,701,745
Purchase Of ICT Equipment	63,208,620	33,581,296
Purchase of Specialized Plant, Equipment and Machinery	77,767,231	314,191,592

Rehabilitation and Renovation of Plant, Machinery and Equip.	-	2,816,025
Purchase of Certified Seeds, Breeding Stock and Live Animals	36,735,129	81,653,874
Research, Studies, Project Preparation, Design & Supervision	76,545,247	90,811,696
Rehabilitation of Civil Works	42,857,255	63,957,604
Acquisition of Strategic Stocks and commodities	2,702,000	995,230
Acquisition of Land	2,900,000	-
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	**1,224,073,840**	**1,725,858,526**
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**1,224,073,840**	**1,725,858,526**

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2020/2021	2019/2020
	KShs	KShs
Exchange Rate Losses	-	-
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	-	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

Description	2020/2021	2019/2020
	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	-	-

20. OTHER PAYMENTS

Description	2020/2021	2019/2020
	KShs	KShs
Budget Reserves	-	-
Bank charges	-	-
Other expenses	-	614,125,074
Total	-	**614,125,074**

21A. BANK ACCOUNTS

	Indicate whether recurrent or development, deposits, receipts, etc	2020/2021	2019/2020
NAME OF BANK,ACCOUNT NUMBER . & CURRENCY		Kshs	Kshs
Turkana County Recurrent 1000171286	Recurrent	-	-
Turkana County Development Account 1000171243	Development	-	-
Turkana County Deposit 1000244267	Deposit	234,478,586	141,615,200
Turkana County Revenue Fund1000171658	Receipt	2,628,348,878	985,407,167
Turkana County Fuel Levy Fund1000299657	Development	249,055,146	362,482,437
Turkana County RBF Special Purpose 1000299665	Special Purpose	85,847,492	72,057,536
Turkana County NARIG 1000365552	Special Purpose	1	6,747
Turkana County Village Youth Polytechnic 1000369361	Special Purpose	1,044,397	8,259,397
Turkana County Animal Health Project 1000378115	Special Purpose	992,036	12,836
Turkana County Covid 19 Emergency Account 1000455567	Recurrent	94,290,352	-
Turkana County Agriculture Sector Development Programme	Special Purpose	17,806,003	25,621,430
Turkana County Kenya Devolution Support Programme	Special Purpose	45,000,000	-
Lodwar Municipality UDG Account	Development	66,642,607	127,012,880
Lodwar Municipality UIG Account	Recurrent	-	-
Kenya Commercial Bank			

Turkana County Kenya Devolution Support Programme	Recurrent	3,585,476	31,253,789
Lodwar Municipality UIG Account	Recurrent	13,102	8,803,196
Turkana County Development Account 01145990339 -KCB	Development	-	-
Turkana County Finance And Economic Planning 1157497373-KCB	Recurrent	-	-
Turkana County Emergency -KCB	Recurrent	25,182,502	-
Turkana County Exchequer Account 1140763687	Exchequer	3,000	97,565
Heal Care Services Turkana Account-KCB 1107592151	Recurrent	807,620	1,200
Turkana County Persons With Disability Fund Account-KCB 1241301921	Recurrent	-	-
Turkana County NARIG KCB Account	Special Purpose	43,407,305	93,996,915
Turkana County Imprest Account	Recurrent	-	381,704
Turkana County Alcohol Drinks And Substance Control Account-KCB 1225118484	Recurrent	393,919	-
Turkana County Warehouse Account -KCB 1233099019	Recurrent	89,414	292,373
Turkana County Agriculture Sector Development Programme 1237533856	Special Purpose	25,847,845	-
Drought Resilience Programme In North Kenya (DRPNK)	Special Purpose	7,184,169	-
TOTALS		**3,529,930,437**	**1,857,302,372**

21B. CASH IN HAND

Description	2020/2021	2019/2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

22. ACCOUNTS RECEIVABLE

	2020/2021	2019/2020
	Kshs	Kshs
Government Imprests	102,550,132	266,098,254
Clearance Accounts	-	-
Total	**102,550,132**	**266,098,254**

23. ACCOUNTS PAYABLE

	2021/2020	2019/2020
	Kshs	Kshs
Deposits	-	-
Retentions	234,478,586	141,615,200
Total	**234,478,586**	**141,615,200**

24. FUND BALANCE BROUGHT FORWARD

	2021/2020	2019/2020
	Kshs	Kshs
Bank accounts	1,857,302,372	3,429,053,696
Cash in hand	-	-
Accounts Receivables	266,098,254	44,473,056
Accounts Payables	(141,615,200)	(100,834,359)
Total	**1,981,785,426**	**3,372,692,393**

25. PRIOR YEAR ADJUSTMENTS

	Balance B/F FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance B/F FY 2019/2020
Description of the error	**Kshs**	**Kshs**	**Kshs**
Adjustments on bank account balances	-	-	-
Adjustments on cash in hand	-	-	-
Adjustments on payables	-	-	-
Adjustments on receivables	-	-	-
Others	-	-	-
Total	-	-	-

26. INCREASE/ (DECREASE) IN ACCOUNT RECEIVABLES

Description	2021/2020	2019/2020
	Kshs	Kshs
Receivables as at 1st July (a)	266,098,254	44,473,056
Receivables as at 30th June (b)	102,550,132	266,098,254
Increase)/ Decrease in Receivables (c=(b-a))	(163,548,122)	221,625,198

7. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description	2021/2020	2019/2020
	Kshs	Kshs
Payables as at 1st July (a)	141,615,200	100,834,359
Payables as at 30th June (b)	234,478,586	141,615,200
Increase/ (Decrease) in payables c= b-a	92,863,386	40,780,841

7.9 OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Construction of buildings	45,607,174	15,879,522	-	61,486,696
Construction of civil works	160,502,498	198,270	(10,845,696)	149,855,072
Supply of goods	126,240,166	1,693,650	-	127,933,816
Supply of services	141,251,166	-	-	141,251,166
Total	**473,601,004**	**17,771,442**	**(10,845,696)**	**480,526,750**

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Senior management	-	1,327,408	-	1,327,408
Middle management	-	11,204,155	-	11,204,155
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	**12,531,563**	-	**12,531,563**

3. Other Pending Payables (See Annex 4)

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

Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

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

a) External assistance relating to loans and grants

	FY 2020/2021	FY 2019/2020
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	FY 2020/2021	FY 2019/2020
Description		**Kshs**	**Kshs**
Undrawn external assistance - loans	-	-	-
Undrawn external assistance - grants	-	-	-
Total	-	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

c) Classes of providers of external assistance

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

d) Non-monetary external assistance

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
Goods	-	-
Services	-	-
Total	-	-

e) Purpose and use of external assistance.

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

	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

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

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

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

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.

5.1 Classification by Source

	FY 2020/2021	FY 2019/2020
Description	**Kshs**	**Kshs**
National government-Leased Equipment	132,021,277	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	**132,021,277**	-

OTHER IMPORTANT DISCLOSURES (Continued)

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

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Compensation of Employees	-	
Use of goods and services	-	
Subsidies	-	
Transfers to Other Government Units	-	
Other grants and transfers	-	
Social Security Benefits	-	
Acquisition of Assets-Lease Equipment	132,021,277	
Finance Costs, including Loan Interest	-	
Repayment of principal on Domestic and Foreign borrowing	-	
Other Payments	-	
TOTAL	**132,021,277**	

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 2020/2021	FY 2019/2020
Description	**Kshs**	**Kshs**
Key Management Compensation (Governors, CEC Members and COs)	118,485,768	107,551,200
Transfers to related parties		
Transfer to the County Assembly	1,037,164,757	1,024,711,424
Turkana County Emergency Fund	100,000,000	296,000,000
Turkana County Covid19 Emergency Re	76,362,174	480,311,939
Co-operative Enterprise Dev Fund	20,929,245	-
Co-operative Enterprise Dev Fund	20,325,320	-
Turkana County Fuel Levy Fund (RMLF)	389,863,390	303,794,289
Turkana Car Loan and Mortgage	-	30,758,217
Turkana County Skills & Development Fund	279,000,000	294,000,000
Turkana County Youth and Women Empowerment	22,000,000	133,000,000
Transfers to Frontier Counties Development Council(FCDC)	3,000,000	3,000,000
Transfers to the Council of Governors	3,000,000	6,526,126
Total Transfers to related parties	**2,070,130,654**	**2,375,858,906**
Transfers from related parties		
Transfers from the Exchequer	12,215,248,483	10,175,729,859
Transfers from MDAs	389,863,390	482,671,289
FAO	979,200	-
Total Transfers from related parties	**12,606,091,073**	**13,034,260,054**

7. Establishment of other County Government Entities

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

Entity	Date Established/Date Taken over	Location	Accounting Officer responsible
Turkana County Emergency Fund	2015	Ministry of Finance and Economic Planning	Abraham Ekai Losinyen

Turkana County Covid19 Emergency Response Fund	2020	Ministry of Finance and Economic Planning	Abraham Ekai Losinyen
Turkana Car Loan and Mortgage Fund	2016	Ministry of Public Service, Administration and Disaster Management	Ikaru Esther
Turkana County Skills & Development Fund	2014	Ministry of Education, Sports and Social Protection	Pauline Lokuruka
Turkana County Youth and Women Empowerment Fund	2014	Ministry of Trade, Gender and Youth Affairs	James Lokwale
Co-operative Enterprise Development Fund	2014	Ministry of Trade,Gender and Youth Affairs	James Lokwale
Turkana County Biashara Fund	2014	Ministry of Trade,Gender and Youth Affairs	James Lokwale

8. Disclosure of Balances in Revenue Collection Accounts

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

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			KShs	KShs
Turkana County Exchequer Account 1140763687	KES	-	3,000	97,565
Total	KES	-	**3,000**	**97,565**

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment are 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 year **2020/21** amounts relating to leased medical equipment was **Kshs.132, 021, 277** (**2019/2020 Kshs.131,914,894**).

10. Contingent Liabilities

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
Employment and Labour Relations Cause No.2470 of 2017;Mark Ewesit Ewoi &others vs County Government of Turkana & others	270,365	-
Civil case No.6 of 2019-Ekanyarit Atoo Enterprises Limited V Turkana County Government	7,684,396	-
Keriucon Company limited v County Government of Turkana& 4 others	7,980,450	-
Paul Esekon Nangiro(Suing in his capacity as the Administrator of the Estate of Hellen Losusi Natini v The Medical Superintendant, Lodwar & 3 others	12,950,000	-
Environment and Land Court Case No.75 of 2019(Kitale)-Abdulrahaman Eria Wamala v Turkana County Government & Another	494,504,000	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	**523,389,211**	-

11. Covid- 19 Funds

Description	FY 2020/2021 Kshs	FY 2019/2020 Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	-	136,322,000
Other donations for Covid-19 received directly (Note 2)	-	-
Balance B/F	136,322,000	-
Total Receipts	**136,322,000**	**136,322,000**
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units	-	-
Subsidies to the community	-	-
Payment of hospital bills	-	-

Donations to schools and other institutions	-	-
Other expenses (specify)		-
ICU functionality .	2,740,300	-
Nebulizer and chlorine	2,990,000	-
fuel for covid-19 activities	1,768,140	-
Commissioner for KELCE	31,020	-
Supply And Delivery Of Motor vehicle Tyres 265/75r16	2,383,190	-
supply of PCR machine.	20,500,000	-
dialysis reagents	2,692,800	-
mattresses with mackitosh,pillows,nets	2,790,052	-
Supply And Delivery Of Motor vehicle Tyres 7.50 *16	1,886,897	-
fumigation electrostatic machine	1,999,800	-
covid-19 testing booth	2,249,450	-
Total payments	**42,031,648**	-
Balance in the Covid 19 Fund	**94,290,352**	**136,322,000**

7.11. 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:
1	**Exchequer Releases:** The statement of receipts and payments for the year ended 30 June, 2020 reflects exchequer releases of Kshs.10,175,729,859. However, the bank statement for Turkana County Revenue Fund for period under review indicate that exchequer totalling Kshs.11,727,769,873 was received, resulting in unexplained and unreconciled variance of Kshs.1,552,040,014.	This variance was caused by the fact that this money (Ksh 1,552,040,014) was treated as money in transit for the FY 2018/19 from the exchequer and therefore accounted for in the FY 2018/19 financial statement thought it was received in July in the FY 2019/20. We therefore omitted it in the financial year 2019-2020 because it would amount to double Accounting	Not resolved

2	**Transfers from Other Government Entities:** The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers from other government entities of Kshs.482,671,289 which include amounts of Kshs.303,794,289,Kshs.42,555,000 and Kshs.136,322,000 being receipts from Road Maintenance Levy Fund and Ministry of Health (COVID 19 Health care allowances) and Ministry of Health (COVID 19 grant), respectively. However, a review of the bank statements and schedule provided for audit revealed that transfers amounting to Kshs.192,139,640 were received in the financial year 2020-2021.	Though the exchequer transfer of Ksh 192,139,640 was received in the FY 2020/21, it was the equitable share for the year under audit (FY 2019/20) which we treated as cash in transit and accounted for it in the FY 2019/20 financial statements. This was as a result of late disbursement by National Treasury	Not resolved
3	**Transfers to Other Government Units:**The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers to other county government units of Kshs.2,465,309,062. However, records availed for audit review revealed receipts of Kshs.2,257,259,138 and thus, resulting in an unexplained and unreconciled variance of Kshs.208,049,924	The unreconciled amount of ksh 208,049,924 refers to the amount that was approved by the Controller of Budget on 30.6.2021 and due to the banking system of 24 hours the money in question reflected on the subsequent date of 1.7.2020	Not resolved
4.1	**Fixed Assets Register:** Annex 5 to the financial statement reflects a summary of fixed assets register comprising assets with a historical cost of Kshs.3,175,520,539 which includes additions during the year of Kshs.1,725,858,526. However, it was noted that the balances in the annexure on the fixed assets were not supported with a fixed asset register.	Fixed asset register is in place and developed in line with National Treasury guidelines	Not resolved

4.2	**Assets and Liabilities from the Defunct Local Authorities:** Although Annex 5 to the financial statements shows total fixed assets balance of Kshs.3,175,520,539 as at 30 June, 2020.However, as reported in the previous year, the management did not include fixed assets from defunct local authorities in the figure. Further, the process of confirming the existence and valuation of the assets has not been finalized by the entities assigned the responsibility. In the circumstances, the ownership, valuation, and existence of the assets shown in the summary of fixed assets valued at Kshs.3,175,520,539 as well as those inherited from the defunct local authorities as at 30 June, 2020 could not be confirmed.	A committee was established by the County Government to identify, list and map all the assets handed over to the County Government by the defunct local authorities. A report of all assets was produced and handed over for review and ratification to the Intergovernmental Technical Relations Committee (ITRC) as required. Once the ITRC ratifies the report or gives direction these assets will be accounted for appropriately	Not resolved
5	**Accounts receivable - Outstanding Imprests:** The statement of assets and liabilities as at 30 June, 2020 reflects accounts receivable - outstanding imprests of Kshs.266,098,254. However, the figure was not supported with a schedule, imprests register and imprest warrants. In addition, a review of the imprests listing provided for audit review revealed that multiple imprests amounting to Kshs.4,122,470 were issued before the surrender of previously issued imprests contrary to regulation 93(4)(a) of Public Finance Management (County Government) Regulations, 2015.In addition, the imprests took long to be accounted for with Kshs.19,771,121 remaining outstanding since November 2019, contrary to regulation 93(6) of the Public Finance Management Regulations, 2012.Further, imprests amounting to Kshs.1,500,000 were issued but no details such as to whom they were issued to and purpose for the imprests were not provided	The appropriate details of the imprests have been inserted and the purpose disclosed. Staff imprest holders have been instructed to account for the outstanding imprest failure to which outstanding amounts will be recovered from their salaries.	Not resolved

6	**Statement of Budget Execution by Programmes and Sub-Programmes:** The statement of budget execution by programmes and sub-programmes reflects final budget of Kshs.14,842,631,145 and actual expenditure of Kshs.12,231,754,950. However, the detailed codes of programme and sub-programme as well details of actual payments made from each code were not availed for audit review. As a result, the accuracy and completeness of the final budget of Kshs.14,842,631,145 and actual expenditure of Kshs.12,231,754,950 reflected in the statement of budget execution by programmes and sub-programmes for the year ended 30 June, 2020 could not be confirmed.	The budget execution report by programmes and sub-programmes was prepared based on standard chart of accounts. We adopted the format issued by public sector accounting standard board. We have presented the budget lines the way they appear in our approved budget. However, the IFMIS report cannot generate the correct presentation of the budget execution by programme.	Not resolved
	Key Audit Matters: OTHER MATTERS:		
1.1	**Budget Performance:** During the year under review, the Turkana County Government had a total expenditure budget of Kshs.14,842,631,145 comprising development budget of Kshs.4,726,733,456 and recurrent budget of Kshs.10,115,897,689. However, the County Executive spent a total of Kshs.12,231,754,950 resulting in under-expenditure Kshs.2,610,876,195 or 18 %. The under absorption of the approved budget by 18 % is an indication that activities and projects in the annual work plan were not implemented by the County Government which is likely to have a negative effect on delivery of goods and services to the residents of Turkana County	There are two main challenges that contributed to under absorption of the budget. Foremost the persistent delay of disbursement of cash from the National Treasury and none release of donor funds delayed implementation of activities and payment of suppliers and contractors. Secondly the COVID 19 protocols issued restricted movement of staff and projects 'materials consequently FY 2019/20 DRAFT AUDIT	Not resolved

		RESPONSES 18 translating into reduced spending on votes. However, it is imperative to point out that these funds were rolled over to the next financial year budget.	
1.2	**Late Exchequer Releases:** The County Executive received exchequer issues of Kshs.2,268,257,590 in the month of June 2020 and an additional amount of Kshs.1,013,156,979 in the months July and August 2020 totalling to Kshs.3,281,414,569. The funds were to be utilized to finance activities and projects for the financial year 2019/2020. Further, an amount of Kshs.149,584,640 was received on 2 July, 2020 in of respect of Roads Levy Maintenance Fund.Consequently, the delay in disbursements of funds by the National Treasury adversely affected implementation of projects for financial year 2019/2020.	Late disbursement By National Treasury is something beyond the County Control and several reasons have been cited by National Government that include low revenue collection as result of covid 19 pandemic that disrupted many business and revenue streams altered	Not resolved

2.1	**Pending Accounts Payable:** Annex 2 to the financial statements reflects pending accounts payable amounting to Kshs.266,379,218 payable to suppliers of goods and services delivered or rendered. However, no explanations were provided for failure to pay the suppliers in time despite sufficient budgetary allocation in the year. Further, a review of the final budget for the year indicated that an allocation of Kshs.2,788,976,685 was set aside for pending bills and commitments at the beginning of the year. However, a detailed analysis on their payments during the year showing the allocation, date contracted, amount contracted, date when the goods, works or services were delivered, or certified and payment details were not availed for audit verification. In addition, pending bills allocation was not separated from commitments in the approved estimates.	t is very crucial to point out that pending bill and commitments are associated with development projects which remained uncompleted at the end of a given financial year. Most of these projects would take long to be completed and even after completion there are standard checks and reports that have to done before they are finally paid. Moreover, bureaucracies encountered in the processing and approvals of funds from the government delayed release of funds to pay pending bills. Furthermore, some of these bills had to be verified to ensure authenticity before they are finally paid. Listing of pending bills and commitments with contractors'/suppliers names, dates when contracts were awarded, LPO/LSO numbers and the nature of the work undertaken have been presented in the approved budget estimates for the FY	Not resolved

		2019/20	
2.2	**Outstanding Electricity Bills Owed to KPLC** : According to the Treasury Circular no.17/2020 Ref IGRF/COD/01/E/45 dated 18 August, 2020, Turkana County Executive owed Kenya Power and Lighting Company a cumulative amount of Kshs.4,302,363 comprising other current bill of Kshs.1,042,264 and arrears of Kshs.3,260,099 as at 30 June, 2020.However, the management has not indicated what measures it has put in place to settle the debt. Further, the management has not recognized the bill as pending inthe financial statements for the year ended 30 June, 2020.	The management didn't receive debt demand note or an invoice from KPLC which would have been the basis for us to recognize the debt in our books. This is why we didn't provision it as a pending bill in our financial statement. Should KPLC give us an invoice clearly giving the necessary details of the debt we will have no option but to pay.	Not resolved
2.3	**Ministry of Health Long Outstanding County Debts:** According to the Circular from the Ministry of Health, during the financial year 2013-2014, the Ministry paid salaries of Kshs.155,882,042 on behalf of the Turkana County Executive and which were to be recovered in the same financial year. However, only an amount of Kshs.87,372,822 was recovered while the balance of Kshs.68,509,220 has been outstanding ever since. Further, the management has not recognized the balance of Kshs.68,509,220 as pending in the financial statements for year ended 30 June, 2020. In the circumstances, the accuracy, validity and completeness of the pending bills figure of Kshs.266,379,218 as at 30 June, 2020 could not be confirmed	The Management didn't receive any invoice demanding settlement of this debt which would then be the basis for provisioning this as a pending bill in the budget	Not resolved

3	**Revenue Collection System :** A review of Information Communication Technology (ICT) system revealed that the County Executive Management entered into a contract for automation of revenue collection system with M/s Sense Networks Consultants Limited for a contract sum of Kshs.35,930,979 on 3 March, 2015 and another annual maintenance contract dated 28 September, 2018 of Kshs.4,317,592 per year for 2018 and 2019. According to the contract document, the system was to have modules for revenue reports for property rentals, land rates and rents, Cess, Special billing and miscellaneous billing, parking, public health, agriculture, veterinary and fisheries, slaughter house licence, advertisement and accounts. However, the system could not generate the reports as envisaged when the system was procured. Further, bank reconciliations were not performed using the system as provided for in the contract. In the circumstances, the county government may not have obtained value for money in the expenditure of Kshs. 35,930,979 on automation of revenue collection system.	The management takes note of the issues raised and are liaising with the M/S sense to reactive the modules to perform the missing items such as bank Reconciliation	Not Resolved
4	**COVID- 19 Pandemic Emergency Response :** Records availed for audit review indicated that a total of Kshs. 480,311,939 was budgeted for COVID-19 Pandemic Emergency Response for the year ended 30 June, 2020.However, all the conditional grants from the National Government remained unspent as at the end of the financial year.	The funds has since been spent and the board that was required to operationalize the fund has since been appointed	Resolved
  1.1	**LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES:** **Transfers to Frontier Counties Development Council (FCDC):** The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers to other Government Units of Kshs.2,465,309,062 which includesan amount of Kshs.3,000,000 in respect of payments made to the Frontier Counties Development Council (FCDC). However, the payments were made contrary to Section 37 of the Intergovernmental Relations Act, 2012		

	which provides that expenses of institutions established by the Act shall be met from the budget of the National government		
1.2	**Transfers to the Council of Governors:** The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers to other Government Units of Kshs.2,465,309,062 which includes an amount of Kshs.6,526,126, in respect of payments made to the Council of Governors.However, the payments were made contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that expenses of institutions established by the Act shall be met from the budget of the National government.	An advisory was given and as such in in future the managemet endeavors to follow the Advisory	Not resolved
2.1	**Kenya Urban Support Programme:** Included in the other grants and transfer of Kshs.787,133,262 is an amount of Kshs.168,209,800 transferred to Kenya Urban Support Programme (KUSP) as disclosed in Note 15 to the financial statements. A review of Urban Institutional Grant (UIG) cash book Account No.1262995833 held at KCB revealed that imprests amounting to Kshs.2,076,250 were issued to various officers. However, as at 30 June, 2020, the imprests had not been surrendered as required by regulation 93(5) of the Public Finance Management regulations,2015. Further, a review of the financial records revealed that payments worth Kshs.21,837,856 were not supported with payment vouchers, procurement records and other relevant documentations. Therefore, in the absence of imprests surrender documents, payment vouchers, procurement records and other relevant documentation to support expenditure, it is not possible to confirm the validity and regularity of the expenditure under the Kenya Urban Support Programme.	Imprestsurrender documents, payments vouchers and procurement documents have all been availed	Not Resolved

2.2	**Construction of Fire Station and Installation and Commissioning of Street Lights in Lodwar Municipality :** The Kenya Urban Support Programme expenditure of Kshs.168,209,800 disclosed in Note 15 to the financial statements includes an amount of Kshs.33,980,600 that was paid to a limited company for proposed installation of streetlights and flood lights within Lodwar Municipality. The contract was signed on 11 July, 2019 for Kshs.87,277,623. However, the following anomalies were noted:i. Although the contract agreement provided that the contract was to run for fifty-two (52) weeks commencing 11 July, 2019 to 10 July, 2020, the power station was still incomplete as at January 2021 over seven (7) months late from its completion date. No evidence for request for extension was provided for audit review. ii. A physical verification of the project in January 2021 revealed that the project was moved from a site near county's department of Water, Environment and Mineral Resources offices to a new location along Lodwar-Kitale road. This was done after a wall had been constructed with materials delivered to the site. As a result, the contractor may seek payment for works done before site relocation resulting to escalation of costs for the project. iii. In addition, no monies were retained from the payment of Kshs.33,980,600 for Installation of solar powered streetlights and flood lights to cater for any defects during the defect's liability period. The management has not explained this anomaly.Several records were not availed for audit review including; order or correspondences to relocate site, valuation of the works that had been done before site relocation, notification to six unsuccessful bidders, tender document submitted by the successful bidder, bid security and performance bond, priced bill of quantities, annual practising license for NCA 5,NCA 5 registration certificate as a building works contractor, ERC certificate for the company, Solar PV contractor License from ERC Kenya, class V1 and V2, and	The construction of the fire station is a world bank funded project. The completion and implementation of this project was delayed because of the numerous change of the project sites. The first site was identified at Moi garden stadium along river Turkwel but it was later destroyed by flash floods. Another site was identified near Department of Water Office but it was also rejected by the donor (world bank) because it was considered as a road reserve. Another site was FY 2019/20 DRAFT AUDIT RESPONSES 28 later identified within Kanamkemer ward; it was also rejected because it was considered as being far off the main Lodwar-Kitale highway. The search for a suitable site delayed the contract and it finally elapsed and got extended later. The fire station is now under construction along the KitaleLodwar highway. No retention was	Not resolved

	Manufacturers authorization for batteries, solar modules, charge controllers and LED lamps.	deducted from the Ksh 33,980,600 paid for the Installation of solar powered street lights and flood lights because this expenditure was not falling in the category of expenditure to be subjected to the 10% retention and indeed the IFMIS system payment module didn't have a provision for the 10% retention deduction. The documents listed here below have been submitted to the auditors for review. Order or correspondences to relocate site· Valuation of the works that had been done before site relocation· Notification to six unsuccessful bidders· Tender document submitted by the successful bidder· Bid security and Performance bond· Priced bill of quantities· Annual practicing license for NCA 5· NCA 5 registration certificate as a building works contractor.· ERC certificate for the company. Solar PV contractor License from ERC Kenya,	

		class V1 and· V2 Manufacturers authorization for batteries, solar modules, charge controllers and LED lamps·	

3.1	**Proposed Construction of Modern Business Centre in Lodwar :** Included in the acquisition of assets expenditure of Kshs.1,725,858,526 is an amount of Kshs.488,663,501 relating to construction of buildings as disclosed in Note 17 to the financial statements. Out of this amount, an expenditure of Kshs.22,195,934 was incurred on construction of modern business centre in Lodwar whose contract sum was Kshs.132,390,490. However, the following anomalies were noted:i. According to the contract dated 23 May, 2016, the project was to be phased in five financial years and the expected completion date was 30 June, 2020. However, there was no documentary evidence that the project was budgeted for. ii. A physical verification of the project in January 2020 revealed that the contractor had deserted the site and hence the project had stalled for over seven (7) months after its expected completion date. In the circumstances, there is a possibility of value for money not being obtained on the expenditure of Kshs.22,195,934 already incurred on the project.	Proposed Construction of Modern Business Centre in Lodwar is an ongoing multi-year project that was initiated in the FY 2015/16, with an initial budget of Ksh 23,864,210. In the FY 2016/17 a budget of Ksh 46,256,047 was allocated. In the FY 2017/18 a budget of Ksh 32,500,600 was allocated. During the FY 2018/19 a budget of Ksh 35,000,000 was provisioned. During the FY 2019/20 no budget was provisioned for this project because there were funds for it carried over as commitments from the FY 2018/19. In the current FY 2020/21 a budget of Ksh 70,000,000 is available. Copies of the budget extracts have been provided Following protracted delays by the contractor to finish the project, this contract lapsed on 30th June 2020 and the contractor duly notified to hand over the site as appropriate. The Office of the County	Not resolved

		Attorney is aware of the legal matters in respect to this project. We have since requested the project manager to carry out an assessment of extent of works undertaken with a view to retendering of phase III of the project. Copies of FY 2015/16, FY2016/17, 2017/18, FY 2018/19 budget and FY 2020/21 budgetØ Copies of letters on correspondences on project status.Ø Copy of letter of invitation to a meeting on project progress.Ø Copies of correspondence related hereto are attached for your perusal and records	

3.2	**Construction of Library Archive at Lodwar Township:** The construction of buildings expenditure of Kshs.488,663,501 as disclosed in Note 17 to the financial statements includes an amount of Kshs.3,962,560 that was paid to a construction company for construction of library archive at Lodwar township. However, supporting documents such as requisition, advertisement, tender ad hoc committee appointment letters, tender evaluation report, notification of award to both successful and unsuccessful bidders, contract agreement, tender document and inspection and acceptance committee report were not availed for audit.iii. According to the letter by the Chief Officer of Transport and Infrastructure dated 10 August, 2020, the contract was terminated due to time lapse and failure by the contractor to seek extension. The contractor was subsequently instructed to hand over the site to allow for measurement of works done to facilitate payment. Although, the contractor, through his lawyer, responded that the contract had indeed not lapsed, there was no documentary evidence provided on the resolution of the differences with the contractor.In the absence of the procurement records, it was not possible to confirm whether the contractor was procured in accordance with the provisions of the Public Procurement and Asset Disposal Act,2015.	All procurement documents have since been availed	Not Resolved

3.3	**Proposed Construction of Nakwamoru Irrigation Scheme :** Included also in the acquisition of assets expenditure of Kshs.1,725,858,526 is an amount of Kshs.288,683,383 relating to construction and civil works. Out of the latter figure, an amount of Kshs. 25,470,597 was paid towards the construction of Nakwamoru irrigation scheme. The construction works were awarded to a company in 2016 at a contract sum of Kshs.119,473,887.The status report provided for audit review indicated that an amount of Kshs.107,526,498 or 90% of the contract sum had been paid towards the project as at 30 June,2020.However, a site visit on 18 January, 2021 revealed that intake works were above the river water levels and as such water could not flow into the canals. In addition, canals had been silted and infested by prosopis juliflora. Although a representative of the contractor was on the site during the visit no works were ongoing. Consequently, the county government may not have obtained value for money on expenditure of Kshs.107,526,498 on the irrigation scheme.	This project is located at Nakwamoru location within Kaputir ward in Turkana South Sub county which is prone to perennial insecurity and flash flooding. Insecurity within the area threatened the lives of the contractor and the workers, thus delaying completion of this project. Additionally, the COVID 19 pandemic protocols also affected the project implementation. Because of the peace dividends that have been realized in Turkana South Sub-county where the project is located, works have resumed and the project is expected to be completed before the end of this year. Before the project is handed over to the client, checks will be done to ensure that a weir is erected to step up the water levels so that water can be conveyed to the command area and the project will also be free of prosopis Juliflora once it is completed and operationalize	Not resolved

3.4	**Rehabilitation of Kaputir Irrigation Scheme:** The contract for rehabilitation of Kaputir irrigation scheme was awarded to a construction company on 20 May, 2016 at a contract sum of Kshs.78,423,200. However, the following anomalies were noted : i. The contract agreement and special conditions of the contract were not provided for audit review. ii. Information indicates that the contractor had intention to terminate the contract and that the works stalled in December 2017 and no reasons were provided for the intent to terminate the contract. iii. The works resumed on 2 October, 2019 with a revised work plan to complete the works by 14 March, 2020. iv. According to the status report provided for audit review indicated that Kshs.47,053,920 had been paid towards the project (or 60% complete) eight months after the revised completion date. v. On 30 December, 2020 the contractor requested for a further extension of the contract period by twelve (12) weeks which was granted on 31 December, 2020 contrary to section 88 (3) of the Public Procurement and Asset Disposal Act 2015 that require that an extension under subsection (1) shall be restricted to not more than thirty days and may only be done once.vi. No explanation has been provided for the delay in completion of the project.The delay in completion of the project affects service delivery to the residents of Turkana County and value for money may not be achieved.	This Irrigation scheme is located at Kaputir ward in Turkana South Su-county which is prone to incessant insecurity. Because of this perennial insecurity within this project area that threatened the lives of the contractor and its workers, delivery of the construction materials and labor were interrupted. Additionally, COVID 19 protocols issued by the Ministry of Health and invasion of the project site by elephants from the neighboring Turkana South conservancy restricted movement of materials and labor. These dynamics delayed implementation of the project and resulted into end of the contract beyond the contract period. Currently Turkana South Sub-county has experienced peace, the contract has been extended and the irrigation scheme is currently ongoing and will be completed before the end of this year. A Copy of the extended contact agreement has been provided for the auditor's review.	Not resolved

3.5	**Construction of Nangitony Irrigation Scheme** : Included in the construction and civil works expenditure of Kshs.288,683,383 is a payment of Kshs. 6,893,263 being retention monies towards construction of Nangitony Irrigation Scheme. The contract was awarded to a construction company at a contract sum of Kshs.68,932,627 in April 2015. A certificate of completion was issued on 2 August, 2016 with the defects and liability period ending on 02 February, 2017.The final certificate of completion was subsequently issued on 18 May, 2018. Further, a review of the deposits bank statements revealed that the retention monies were not paid out of the deposits account and no reason was provided for this anomaly. A physical verification of the project carried out on 14 January, 2021 revealed that the scheme had been infested by prosopis juliflora, the canals had silted and that no farming activities was going on. Consequently, the County government did not obtain value for money on the expenditure of Kshs.68,932,627 on the project.	The occasional flash floods experienced in the region caused too much soil erosion resulting in deposits of sand and fine soils downstream affecting the canals and eventually causing siltation. Before the year 2018 the County had not opened and operated a Retention Deposit Account where retention money would be deposited and paid later. This omission resulted into none availability of the retention money though it was deducted and used for other activities within the budget. However, retention money not available in the retention deposit account was budgeted and paid out from the development budget. When the project was handed over to the community it was in good shape and it wasn't infested by the Prosopis Juliflora. And since the project was handed over to the community and thus became a communal asset, it was upon the community to	Not Resolved

		maintain it and ensure the project is free from unwanted vegetation/weeds. FY 2019/20 DRAFT AUDIT RESPONSES 37 In the FY 2020/21 the department has set aside Ksh 35,000,000 for the flood protection of Nangitony irrigation scheme. This funds will be used to revitalize this irrigation scheme	
3.6	**Livestock Veterinary Drugs and Animal Feeds:** Included in the acquisition of assets expenditure of Kshs.1,725,858,526 in the statement of receipts and payments is purchase of certified seeds, breeding stock and live animals of Kshs.81,653,874 as disclosed in Note 17 to the financial statements. Out of this, an amount of Kshs.62,991,216 was paid for supply of animal feeds, supply of livestock veterinary drugs and reagents. However, the criteria used in distribution of drugs and distribution schedules to show how the veterinary drugs and livestock feeds were distributed at the various sub-counties were not provided for audit review. Consequently, the validity and propriety of expenditure on veterinary drugs and livestock	The Standard criteria was based on Livestock Emergency Guidelines (LEGS), baseline data for prevalence of various Livestock and Zoonotic diseases, Livestock population per sub-county/Ward as a guide basing critically on species specific information(Large versus small stock/Sheep and	Not Resolved

	feeds of Kshs.62,991,215 for the year ended 30 June, 2020 could not be confirmed.	Goat, Migratory patterns/Highly mobile pastoralists with special emphasis on cross border areas for trade sensitive diseases (For Loima, Turkana West, Kibish and Turkana North Sub-counties, although Turkana South will be considered too due to its border issues with West-pokot County and Proximity to Loima that borders international Borders). The criteria also followed livestock disease load per area following the previous year vaccination and livestock treatment data available with the Directorate of Veterinary Services in Turkana. This has therefore designated various areas as hotspots of major notifiable diseases associated with high economic losses, and therefore, such areas would be prioritized accordingly when preparing and authorizing the Distribution for both Veterinary Drugs and feeds	

6.1	**Operation of Bank Accounts:** The statement of assets and liabilities as at 30 June, 2020 reflect bank balances of Kshs.1,857,302,373. Records available indicate that the County held six(6) accounts at Kenya Commercial Bank contrary to regulation 82 of the Public Finance Management (County Governments) Regulations, 2015 which requires that all county government bank accounts shall be opened at the Central Bank of Kenya except for imprest bank accounts	Some of this accounts are donor fund a/c operated on the donor conditions(warehouse a/c) ,the other is a revenue account used to collect revenue from the hospital before its swiped to revenue a/c(heal care) the finance and planning account is an imprest account.	Not resolved

7	**Fund Administration Expenses:** Note 14 to the financial statements reflects transfers to Turkana Fuel and Road Maintenance Levy fund of Kshs.197,001,356. Out of this balance, an amount of Kshs.11,058,400 was paid to various officers as imprests. However, the payments were not supported with imprests warrants, surrender documents, lists of attendance and minutes of deliberations, work tickets and approvals. It was therefore not possible to confirm whether the imprests were applied for the intended purposes. In addition, there was no evidence that the details of imprest holders were recorded in the imprests register as required under Regulation 93(4)(c) of the Public Finance Management (PFM) regulations,2015. Moreover, there was no evidence provided to confirm that the imprests had been surrendered as required under Regulation 93(5) of PFM Regulations. Consequently, it was not possible to confirm the validity and regularity of the expenditure of Kshs.11,058,400 paid during the year.	Imprest warrant ,surrender vouchers, list of attendance, minutes of deliberation, workticket and approval are available, copy of the imprest register detailing the recording is also available	Not resolved
8.1	**Recruitment of Staff without an Approved Staff Establishment:** A review of the payroll records during the year indicated that the County Executive recruited two hundred and twenty-eight (228) officers. However, there was no evidence that all vacancies were declared including the number of vacancies, date of occurrence and other relevant details as required under Section B.5(2) of the County Public Service Human Resource Manual, 2013.In addition, no explanation was provided for recruiting staff without an authorized staff establishment to show availability of the vacancies. Further, advertisements and board minutes of selection process were not availed for audit review.It was therefore not possible to confirm whether the recruitments were carried out competitively as required by section B.6 of the County Public Service Human Resource Manual, 2013.	Approved staff establishment is available.	Not resolved

8.2	**Recruitment of Staff from the Dominant Ethnic Community:** A review of personnel records indicated that during the year the County Executive had 3,063 staff as at 30 June, 2020 out of which 72% came from one dominant ethnic community . From the above analysis, the County Public Service Board recruited two hundred and twenty-eight (228) employees in which two hundred and nineteen (219) came from one dominant ethnic community. This is contrary to Section 65(1)(e) of the County Government Act, 2012 which require that the Public Service Board when selecting candidates to employ should consider the need to ensure that at least 30% of the vacant positions at the entry level are filled by candidates who are not from the dominant ethnic community.	The Turkana County Public Service Board appreciates and complies with Section 65 (1) (e) of the county Governments Act 2012 which requires that in selecting candidates for appointment, the County Public Service Board shall ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from dominant ethnic community in the county. In the year ended 30th June 2020, the CPSB recruited two hundred and twenty-seven (227) employees as teachers for ECDE, from which two hundred and nineteen came from one dominant ethnic community. The consideration to have this number recruited from one dominant ethnic community was based on the following criteria 1. Regional balance within the county. 2. Applicants from specific wards. Recruiting residents of a particular ward	Not resolved

		to be ECDE teachers would be advantageous in curbing labor mobility. 3. Language consideration. Mother tongue was also given a consideration. Despite the aforementioned criteria, the Turkana CPSB managed to recruit candidates from other communities in various wards as per their application. Out of the 30wards ,16 wards had slots for non-dominant communities as follows: Lokichoggio-2, Lopur-1, Songot -2, Kaputir 1, Katilia 1, Lokori 1, Kapedo 1, Nakalale 2, Kaeris 3, Lake zone 1 Kaaleng 1, Kangatotha 1, Kanamkemer 1, Town ship 1, Loima 1, Turkwel 1	
8.3	**Secondment of Staff:** A review of personnel records revealed that twenty-one (21) officers were on secondment to the county government. However, there were no evidence of approval by the Public Service Commission (PSC) to support the transfer of service from National Government to the County government. Further, their appointment letters were not availed for audit review. In the absence of approvals by the PSC and appointment letters, the officers may have been irregularly seconded.	Appointment letter and secondment letters availed	Not available

9	**Project Verification Status:** A physical verification of projects was conducted in the month of January 2021for a total of 27 projects with a total contract sum of Kshs.1,902,888,031 and total payments of Kshs.1,381,163,545. Audit verification revealed that 16 projects with total payments of Kshs.484,313,247 were complete, 10 projects with total payments of Kshs.857,133,151 were incomplete while one project with total payments of Kshs.39,717,147 had stalled as detailed below. Delay in completion of the projects may result cost escalation due to inflationary factors.Consequently, the residents of Turkana County may not have benefited due to delay in implementation of projects.	The projects will be completed within the stated timelines	Not Resolved
	EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE		
1	**Lack of Risk Management Policy** : As previously reported, there was no indication that Management had a Risk Management Policy in place, as required under regulation 158(1) of the Public Finance Management (County Government) Regulations, 2015. The Regulation requires every Accounting Officer of a County Government entity to develop risk management strategies and a system of risk management that supports robust business operations. Consequently, I am unable to confirm that Management has the capacity to respond appropriately to emerging risks and unfavorable events that may impact on the operations of the County Executive.	The County has a Disaster management Act in place and at the same time its in the process of coming with a risk management policy	Not Resolved

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	832,322,060	2,454,904,733	1,730,907,433	5,268,337,433	10,286,471,659
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	12,005,000	14,985,000	14,985,000	41,975,000
World Bank – THUSCP	-	-	150,000,000	-	150,000,000
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	111,741,538	37,038,522	25,150,903	173,930,963
Kenya Devolution Support Programme	-	-	-	45,000,000	45,000,000
Youth Polytechnic support grant	-	-	6,354,947	6,354,947	12,709,894
Abolishment of user fees in health centres and dispensaries	-	-	-	25,634,941	25,634,941
Kenya Urban Support Programme	-	-	-	27,058,921	27,058,921
Agriculture Sector Development Support Project (ASDSP)	-	-	1,500,000	16,306,003	17,806,003
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
Construction of County Headquarters	-	-	-	-	-
Road Maintenance Levy Fund	-	-	232,327,854	157,535,535	389,863,389
Total	**832,322,060**	**2,578,651,271**	**2,173,113,756**	**5,586,363,683**	**11,170,450,770**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
Description	FY 2019/2020			FY 2020/2021
	a	b	c	d=a+b-c
Construction of buildings				
Loki Builders And Construction Co.Ltd	-	3,627,517	-	3,627,517
Loki Builders And Construction Co.Ltd	-	5,252,005	-	5,252,005
Aropa Investment Ltd	2,154,571	-	-	2,154,571
Egong Trading Co Limited	679,375	-	-	679,375
Logilae Transport And General Supplies	2,319,475	-	-	2,319,475
Lokhone Contractors Company Limited	1,441,307	-	-	1,441,307
Loukomor Investment Company Limited	1,527,748	-	-	1,527,748
Lowatat Contractors Limited	800,000	-	-	800,000
Marine Contractors Limited	955,865	-	-	955,865
Nakuams General Contractors Limited	732,253	-	-	732,253
Ngachuro Alomuria Company Limited	1,582,531	-	-	1,582,531
Maridee Contractors Limited	1,510,204	-	-	1,510,204

Lopinga General Constractors	2,966,352	-	-	2,966,352
Engarakinos Construction Co.Ltd	752,065	-	-	752,065
Nalimkipi Construction And Supplies Ltd	54,125	-	-	54,125
Solia Works Constructors Company Ltd	59,041	-	-	59,041
Joremu Investments Limited	2,970,000	-	-	2,970,000
Tomeca Contractors And Gen Agency	6,290,262	-	-	6,290,262
Nawoyalim Construction Co Ltd	1,800,000	-	-	1,800,000
Kalma Investment Ltd	3,600,000	-	-	3,600,000
Nangorikitoe Investment Limited	-	7,000,000	-	7,000,000
Hetunach Contractors Limited	3,600,000	-	-	3,600,000
Kangikaala Investments Co Ltd	1,000,000	-	-	1,000,000
Naruma Company Limited	1,875,000	-	-	1,875,000
Soho Construction Ltd	6,937,000	-	-	6,937,000
Sub-Total	**45,607,174**	**15,879,522**	-	**61,486,696**
Construction Of Civil Works				
Taka Cleaning Services	3,768,376	-	-	3,768,376
Frontier Engineering	4,257,034	-	-	4,257,034
Nasur Company Limited	509,608	200	-	509,808

Nawoyalim Construction Co. Limited	295,800	-	-	295,800
Lotulia Construction & General Merchants Ltd	3,317,600	-	-	3,317,600
Ariboki Ekori Investment	468,020	-	-	468,020
Salemaya Building And Civil Construction	185,397	-	-	185,397
Ekanyarit Atoo Enterprises Ltd	711,080	-	-	711,080
Alany Entreprise Limited	9,159,400	-	2,491,449	6,667,951
Al Sheikh Enterprise Limited	9,331,620	-	933,162	8,398,458
Al Sheikh Enterprise Limited	9,331,620	-	933,165	8,398,455
Amwalu Contractors Limited	9,375,600	-	3,750,240	5,625,360
Ramas Construction Company Limited	8,323,695	-	-	8,323,695
Tonyoutu Contractors Enterprises&Transports	9,270,186	-	-	9,270,186
Tremzards Supplies Ltd	2,978,222	-	-	2,978,222
Ariboki Ekori Investment	468,020	-	-	468,020
Nasur Company Limited	509,608	-	-	509,608
Salemaya Building And Civil Construction	185,397	-	-	185,397
Nawoyalim Construction Co. Limited	295,800	-	-	295,800
Tanaad Entreprise Ltd	921,040	-	-	921,040
Napalakipor Investment Limited	925,718	-	-	925,718

Sent Maya Investment	3,963,148	-	-	3,963,148
Kopuai Construction Company Limited	94,581	-	-	94,581
Liwan Limited	3,896,733	198,070	-	4,094,803
Kadere Construction And Supplies Company Ltd	10,198,488	-	-	10,198,488
Kalma Investment Limited	4,633,566	-	-	4,633,566
Nakapelmen Construction And Supplies Ltd	1,420,085	-	-	1,420,085
Bon Borehole Drillers	2,500,000	-	-	2,500,000
Jomide Ventures Limited	3,556,618	-	-	3,556,618
Loyo Auto & Trading Co Ltd	3,890,000	-	-	3,890,000
Nakebusean Company Ltd	1,393,920	-	-	1,393,920
Nakebusean Company Limited	1,393,920	-	-	1,393,920
Ramadentic Constructors&General Supplies Ltd	2,473,700	-	-	2,473,700
Rotunda Contractors Ltd	6,863,511	-	-	6,863,511
Be-Lochakai Contractors And Supplies	3,630,711	-	-	3,630,711
Bon Borehole Drillers	2,556,500	-	-	2,556,500
Egong Ltd	9,538,424	-	-	9,538,424
Egong Trading Company Ltd	1,004,250	-	-	1,004,250
Egong Trading Company Ltd	952,000	-	-	952,000
Kakerita Contractors Ltd	2,999,563	-	-	2,999,563
Kotome Building And	2,218,589	-	-	2,218,589

Enterprises Ltd				
M/S Kotome B Enterprises	6,457,430	-	-	6,457,430
M/S Meturana Investment Ltd	6,387,920	-	2,737,680	3,650,240
Namunye Enterprises Ltd	3,890,000	-	-	3,890,000
Sub-Total	**160,502,498**	**198,270**	**10,845,696**	**149,855,072**
Supply Of Goods				
The Publican (Africa) Ltd	130,000	-	-	130,000
Caborcorit Limited	985,000	-	-	985,000
Cruden Investment	1,827,060	-	-	1,827,060
Decos Investment	1,854,160	-	-	1,854,160
Kappex Enterprises	1,957,060	-	-	1,957,060
Techsavy K Ltd	1,754,160	-	-	1,754,160
Frevi General Supplies	1,353,400	-	-	1,353,400
Ichebore Nabo Supplies And Gen Co Ltd	232,000	-	-	232,000
Irukosi Enterprises And Const. Ltd	126,000	-	-	126,000
Lake Turkana Suppliers And Constructors	1,646,000	-	-	1,646,000
Ekanyarit Enterprises Ltd	97,950	-	-	97,950
Ekanyarit Enterprises Ltd	97,950	-	-	97,950
Ekaato General Suppliers Co Ltd	97,950	-	-	97,950
Anyou Turkan Entreprises	1,236,400	-	-	1,236,400
Atapen Technologies	507,000	-	-	507,000
Frevi General Supplies	208,340	-	-	208,340
Hyneciata Limited	493,580	-	-	493,580

Loitan Hardware	1,934,800	-	-	1,934,800
Monipas Investment Company Limited	122,496	-	-	122,496
Nakinu General Supplies	943,400	-	-	943,400
The Publican(Africa) Limited	40,000	-	-	40,000
Akaiche Enterprise	800,000	-	-	800,000
Sagal Petrol Station	1,000,062	-	-	1,000,062
Lorinkipi Investments Limited	1,077,000	-	-	1,077,000
The Cradle Limited	92,000	-	-	92,000
Akaiche Enterprises Ltd	938,200	-	-	938,200
Bee-Care Apiaries International Ltd	2,259,700	-	-	2,259,700
Decos Investment	1,911,000	-	-	1,911,000
Losej Supply And Construction Co Ltd	1,984,145	-	-	1,984,145
Ribbex Investment	1,931,000	-	-	1,931,000
Sagal Petrol Station	880,000	-	-	880,000
Sagal Petrol Station	240,000	-	-	240,000
The Cradle	50,000	-	-	50,000
Extreme Klen Services	1,051,510	-	-	1,051,510
Kanamm Energy Company Ltd	1,300,000	-	-	1,300,000
The Publican (Africa) Ltd	130,000	-	-	130,000
The Cradle Limited	70,000	-	-	70,000
Abbudin Limited	1,260,000	-	-	1,260,000
Sagal Petrol Station Ltd	230,000	-	-	230,000
The Publican (Africa) Ltd	1,250,000	-	-	1,250,000

Kharibur Investments Limited	1,468,980	-	-	1,468,980
Mylis Transporters	99,000	-	-	99,000
Kate Investments Ltd	1,180,000	-	-	1,180,000
Adakar Investment Ltd	1,470,000	-	-	1,470,000
Delvis Investment Ltd	117,000	-	-	117,000
Lokwei Holdings Ltd	345,000	-	-	345,000
Maridee Contractors Ltd	430,000	-	-	430,000
Frevi General Supplies	387,500	-	-	387,500
Todonyang Contractors Co Ltd	232,000	-	-	232,000
Vilgo Investment Ltd	1,020,000	-	-	1,020,000
Lokiriama Enterprises Ltd	613,500	-	-	613,500
Sambasa General Supplies Ltd	1,078,000	-	-	1,078,000
Aggeyh Investment Ltd	367,140	-	-	367,140
Bluetop Enterpriese	1,847,457	-	-	1,847,457
Cosdek Enterprises	1,651,164	-	-	1,651,164
Decos Investment	1,958,441	-	-	1,958,441
Kappex Enterprises	1,943,144	-	-	1,943,144
Pamoces Ventures Ltd	1,870,100	-	-	1,870,100
Real Planning Contractors & Supply Co Ltd	1,602,076	-	-	1,602,076
Terdek Investment	1,928,741	-	-	1,928,741
Yaretz Enterprises	1,851,564	-	-	1,851,564
Jereh Enterprises Ltd	1,747,457	-	-	1,747,457
Elemaide Building And Construction Company Ltd	357,000	-	-	357,000

Lomakos Construction Company Limited	938,000	-	-	938,000
Cabocort Limited	248,000	-	-	248,000
Ekeny Company Ltd	2,000,000	-	-	2,000,000
Fairfront Enterprises	1,703,189	-	-	1,703,189
Kakerita Contractors Ltd	1,914,986	-	-	1,914,986
Loitakulit Building Construction&Supplies Ltd	928,278	-	-	928,278
Masai Store Limited	12,232,403	-	-	12,232,403
Rizala Enterprise	1,690,000	-	-	1,690,000
Silfirm Trading Company	1,834,741	-	-	1,834,741
Stegra Hotel	918,500	-	-	918,500
Todonyang Technical Services	282,000	-	-	282,000
Winro Enterprises	1,777,601	-	-	1,777,601
Hydrotech International Ltd	1,456,200	-	-	1,456,200
Todonyang Technical Services	282,000	-	-	282,000
Kharibur Investments Limited	820,000	-	-	820,000
Lojaam ,Luqa Energy Proves&Supply	1,200,000	-	-	1,200,000
Ekeny Construction	1,900,000	-	-	1,900,000
Matecha Enterprises Ltd	1,610,000	-	-	1,610,000
Merna Company Ltd	1,540,900	-	-	1,540,900
Awmalu Contractors	1,809,600	-	-	1,809,600
Emeliat Trading Company Limited	536,790	-	-	536,790

Fasar Entreprise Limited	1,131,000	-	-	1,131,000
Shunaz Transporters	1,876,300	-	-	1,876,300
Alingatuny	182,650	1,693,650	-	1,876,300
Etobob Company Limited	457,500	-	-	457,500
Ngamor Ngareen Co Limited	1,636,122	-	-	1,636,122
Lolimo Printing And Supplies	655,980	-	-	655,980
The Publican (Africa) Ltd	130,000	-	-	130,000
Awmalu Contractors	1,809,600	-	-	1,809,600
Nakirimlado Company Ltd	1,049,000	-	-	1,049,000
Nakirimlado Company Ltd	900,000	-	-	900,000
Aquitek Company Ltd	1,842,529	-	-	1,842,529
Gurey Africa Ltd	1,718,744	-	-	1,718,744
Lomagalkori Investment Ltd	1,840,000	-	-	1,840,000
Rabbi Building And Contractors Co Ltd	374,200	-	-	374,200
Neemvic Investment	1,819,762	-	-	1,819,762
Terdek Investment	1,945,000	-	-	1,945,000
Bluetop Enterpriese	1,942,329	-	-	1,942,329
Cosdek Enterprises	1,903,169	-	-	1,903,169
Decos Investment	1,819,762	-	-	1,819,762
Kappex Enterprises	1,918,744	-	-	1,918,744
Sub-Total	**126,240,166**	**1,693,650**	**-**	**127,933,816**
Supply Of Services				
Aropa Investment Ltd	900,000	-	-	900,000

Kaabakuli Gen Supplies	464,000	-	-	464,000
Naipa Building Contractors	1,506,100	-	-	1,506,100
Naipa Building Contractors Ltd	425,800	-	-	425,800
The Cradle Hotel	153,050	-	-	153,050
The Cradle Hotel	639,450	-	-	639,450
The Great Turk Reef Hotel	967,000	-	-	967,000
Vast Tours And Safaris Limited	1,080,000	-	-	1,080,000
Aropa Investment Ltd	1,280,000	-	-	1,280,000
Logilae Transport Gen Supplies	900,000	-	-	900,000
Logilae Transport Gen Supplies	900,000	-	-	900,000
Logilae Transport Gen Supplies	900,000	-	-	900,000
Nation Media Goup	349,980	-	-	349,980
Panyac Trading Co. Ltd	81,200	-	-	81,200
Standard Group	292,320	-	-	292,320
The Great Turk-Reef Hotel	967,000	-	-	967,000
Nation Media Group	349,980	-	-	349,980
Cradle Limited	639,450	-	-	639,450
Logilae Transport Gen Supplies	900,000	-	-	900,000
Aropa Investments Limited	1,280,000	-	-	1,280,000
Naipa Building Contractors Ltd	425,800	-	-	425,800
Pantac Trading Co. Ltd	81,200	-	-	81,200

Logilae Transport Gen Supplies	900,000	-	-	900,000
Aropa Investments Limited	900,000	-	-	900,000
Kaabakuli Gen Supplies	464,000	-	-	464,000
Aropa Investments Limited	900,000	-	-	900,000
New Pentam Enterprise	315,700	-	-	315,700
Lokone Emporium Ltd	145,000	-	-	145,000
Lokone Emporium Ltd	100,000	-	-	100,000
Lokone Emporium Ltd	115,000	-	-	115,000
Lokone Emporium Ltd	140,000	-	-	140,000
Lokone Emporium Ltd	145,000	-	-	145,000
Ndesh Refrigeration And Electrical	886,352	-	-	886,352
Tune Tach Services	23,800	-	-	23,800
Bails Supplies Limited	150,780	-	-	150,780
Nadome Transporters	30,000	-	-	30,000
The Publican Africa Ltd	300,000	-	-	300,000
Ekisson Events And Managements Consultant Ltd	1,800,000	-	-	1,800,000
Joloya Building And Construction Co Limited	104,400	-	-	104,400
Namambu General Solutions	306,240	-	-	306,240
Nangorkitoe Investment Limited	150,000	-	-	150,000
The Great Turk-Reef	162,980	-	-	162,980
The Publican(Africa)	152,656	-	-	152,656

Limited				
Turkland Logistics	130,000	-	-	130,000
Turkland Logistics	153,600	-	-	153,600
Biblia Hujema	60,000	-	-	60,000
Cradle Limited	203,000	-	-	203,000
EKOSOWAN SECURITY EXPRESS Service Limited	522,000	-	-	522,000
EKOSOWAN SECURITY EXPRESS Service Limited	261,000	-	-	261,000
Ichebore Nabo And Gen. Co Limited	69,600	-	-	69,600
Katamanak Four By Four	55,970	-	-	55,970
Kristine Camp	345,000	-	-	345,000
Midwest Hotel	450,000	-	-	450,000
Nakebusean Company Limited	229,680	-	-	229,680
Secure Africa	60,000	-	-	60,000
Suango Company Limted	1,800,000	-	-	1,800,000
The Publican Africa Ltd	43,500	-	-	43,500
The Great Turk Reef Hotel Ltd	145,000	-	-	145,000
Commission Of Domestic Tax	162,480	-	-	162,480
Kasuroi Investment Ltd	50,000	-	-	50,000
Kayamanak General Supplies And Contractors	300,000	-	-	300,000
The Cradle	87,500	-	-	87,500

The Cradle Limited	66,379	-	-	66,379
The Standard Group Limited	336,400	-	-	336,400
Galoma Contractors And Transport Ltd	210,000	-	-	210,000
Hotel Gloste Limited	175,740	-	-	175,740
Kawalase Motors	106,500	-	-	106,500
Namaide Investment Company	602,500	-	-	602,500
The Cradle	260,000	-	-	260,000
The Cradle	406,000	-	-	406,000
The Cradle	230,500	-	-	230,500
Tune Tech Motors Limited	980,000	-	-	980,000
Central Farmers Garage Ltd	246,037	-	-	246,037
Central Farmers Garage Ltd	64,000	-	-	64,000
Hk Consult Limited	6,845,600	-	-	6,845,600
The Cradle Ltd	70,000	-	-	70,000
Amaco Insurance Co Ltd	656,448	-	-	656,448
Amata Civil Construction Ltd	45,000	-	-	45,000
Kekorongole Contractors Investment Ltd	450,000	-	-	450,000
The Cradle Ltd	232,000	-	-	232,000
Amaco Co. Ltd	1,088,780	-	-	1,088,780
Kawoundo Enterprises	420,732	-	-	420,732
Lodwar Midwest Hotel	406,183	-	-	406,183
Lodwar Midwest Hotel	830,800	-	-	830,800

Marekai Building & Cons. Ltd	1,800,000	-	-	1,800,000
Nettgain Communications	169,214	-	-	169,214
Central Farmers Garage	140,858	-	-	140,858
Successories International Ltd	1,900,000	-	-	1,900,000
The Cradle	1,650,000	-	-	1,650,000
The Cradle Limited	690,000	-	-	690,000
The Cradle Limited	153,050	-	-	153,050
The Cradle Ltd	210,000	-	-	210,000
Nadome Trans. & Supplies	30,000	-	-	30,000
The Standard Group	69,600	-	-	69,600
Toyota Kenya Ltd	415,559	-	-	415,559
Toyota Kenya Ltd	182,474	-	-	182,474
Toyota Kenya Ltd	153,346	-	-	153,346
Toyota Kenya Ltd	144,464	-	-	144,464
Amaco Co Ltd	25,795,018	-	-	25,795,018
Atuket Consulting Ltd	1,500,000	-	-	1,500,000
Kanamot Investment Limited	852,104	-	-	852,104
Cradle Tented Camp	40,000	-	-	40,000
Grane Construction Co Ltd	700,000	-	-	700,000
Namambu General Solution Ltd	135,720	-	-	135,720
The Cradle Hotel Ltd	92,000	-	-	92,000
The Cradle Hotel Ltd	64,000	-	-	64,000
The Great Turk Reef Hotel Ltd	525,000	-	-	525,000
Think Wise Agencies	670,958	-	-	670,958

Tune-Tech Motors Ltd	207,292	-	-	207,292
Ekanyarit Atoo Enterprises Ltd	684,615	-	-	684,615
Kawuondo Enterprises	380,000	-	-	380,000
Kawuondo Enterprises	613,000	-	-	613,000
Kekorongole Contractors Investment Ltd	4,711,796	-	-	4,711,796
Lvtc Restaurant	160,000	-	-	160,000
Lvtc Restaurant	230,000	-	-	230,000
Lvtc Restaurant	44,000	-	-	44,000
Lvtc Restaurant	20,000	-	-	20,000
Lvtc Restaurant	24,750	-	-	24,750
Namon Supplies And Construction Ltd	3,947,861	-	-	3,947,861
Nang'omo Investment Ltd	1,400,000	-	-	1,400,000
Sent Maya Investment	475,152	-	-	475,152
The Standard Group PLC	200,000	-	-	200,000
Toyota Kenya	198,362	-	-	198,362
Toyota Kenya	339,294	-	-	339,294
Karocy Ltd	567,500	-	-	567,500
Kanam Energy	1,219,932	-	-	1,219,932
Lobur General Co Ltd	186,064	-	-	186,064
Kaitilinga Construction Company Limited	900,000	-	-	900,000
Purelink Enterprises	390,000	-	-	390,000
The Great Turk Reef Hotel Ltd	160,000	-	-	160,000
Emmacos Media Service	302,400	-	-	302,400
Kanam Garage And Auto	91,640	-	-	91,640

Spares Ltd				
The Great Turk Reef Hotel Ltd	967,500	-	-	967,500
Akienyun Transport Company	300,000	-	-	300,000
Akienyun Transport Company	300,000	-	-	300,000
Kawalase Motors	330,000	-	-	330,000
M/S Njonel Auto Garage	321,560	-	-	321,560
Stegra Hotel	1,186,500	-	-	1,186,500
The Black Gold Hotel Ltd	621,000	-	-	621,000
Lokori Enterprises Ltd	900,000	-	-	900,000
The Cradle Ltd	862,000	-	-	862,000
Central Farmers Garage	241,698	-	-	241,698
Kazana Cleaning And Maintenance Service Ltd	8,120,000	-	-	8,120,000
Merna Company	311,483	-	-	311,483
Ochonglo Investments Ltd	381,176	-	-	381,176
Amaco Co Ltd	800,000	-	-	800,000
Amaco Co Ltd	510,000	-	-	510,000
Geomaps Africa Ltd	25,079,767	-	-	25,079,767
Katamanak Auto Centre	48,677	-	-	48,677
Katamanak Auto Centre	30,015	-	-	30,015
Namambu Gen Solutions Ltd	243,600	-	-	243,600
Winstar Hotel Limited	627,000	-	-	627,000
Sub-Total	**141,251,166**	**-**	**-**	**141,251,166**
Grand Total	**473,601,004**	**17,771,442**	**10,845,696**	**480,526,750**

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
	a	b	c=a-b	
Senior Management				
Leonard Mana Minyan	-	136,200	136,200	136,200
Philip Ebei	-	31,800	31,800	31,800
Robert Eloto	-	48,428	48,428	48,428
John Kiplangat Sang	-	119,000	119,000	119,000
Thomson Ekai	-	301,140	301,140	301,140
Commision Of Domestic Taxes	-	115,000	115,000	115,000
Bartoo Francisca	-	285,340	285,340	285,340
Jeremiah Ngachekio	-	290,500	290,500	290,500
Sub-Total	-	**1,327,408**	**1,327,408**	**1,327,408**
Middle Management				
Christopher Aposo	-	86,050	86,050	86,050
Augustine Ebei	-	235,600	235,600	235,600

Benjamin Ewoi	-	284,200	284,200	284,200
Billy Ewesit	-	397,300	397,300	397,300
Caroline Asekon	-	8,750	8,750	8,750
Christopher Losiapat	-	974,360	974,360	974,360
Dorothy Alila	-	694,400	694,400	694,400
Edward Losinyeno	-	68,000	68,000	68,000
Ekal Newton Elimlim	-	345,840	345,840	345,840
Ekal Newton Elimlim	-	395,650	395,650	395,650
Evalyne Ekeno	-	581,000	581,000	581,000
Festus Achuka	-	354,000	354,000	354,000
Florence Ewoi	-	253,820	253,820	253,820
Jackson Etabo	-	132,000	132,000	132,000
James Lokaale	-	290,725	290,725	290,725
Jane Akaale	-	25,920	25,920	25,920
Joseph Sunguti	-	395,650	395,650	395,650
Josephine Namuya	-	299,950	299,950	299,950

Khadija Anisa	-	254,800	254,800	254,800
Lokwar Francis	-	655,100	655,100	655,100
Lomanat Charles	-	791,000	791,000	791,000
Lomanat Charles	-	244,480	244,480	244,480
Mark Ekomwa	-	360,500	360,500	360,500
Mary Cgege	-	588,000	588,000	588,000
Nancy Alinga Lomear	-	282,100	282,100	282,100
Robert Ariko	-	630,600	630,600	630,600
Robert Naweet	-	214,250	214,250	214,250
Various Accounts	-	731,060	731,060	731,060
Various Accounts	-	344,850	344,850	344,850
Wilson Epur	-	284,200	284,200	284,200
Sub-Total	**-**	**11,204,155**	**11,204,155**	**11,204,155**
GRAND TOTAL	**-**	**12,531,563**	**12,531,563**	**12,531,563**

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
Sub-Total	-		-	-	-	-	-
Amounts due to County Govt Entities							
Sub-Total	-		-	-	-	-	-
Amounts due to Third Parties							
Sub-Total	-		-	-	-	-	-
Others (*specify*)							
Sub-Total	-		-	-	-	-	-
Grand Total	-		-	-	-	-	-

ANNEX 5 –ANALYSIS OF ACCOUNTS RECEIVABLES

(a)Government Imprest

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Zachariah Ewoi Etukon	12-Jul-21	300,000	-	300,000
Wiljustus Keboh Lojao	15-Dec-20	446,440	-	446,440
Washington Otieno Odoyo	11-Feb-21	900,000	-	900,000
Viola Ngimongin Ngitira	16-Dec-20	537,750	-	537,750
Viola Ngimongin Ngitira	11-Mar-21	293,760	-	293,760
Sylvester .K. Napua	12-Jul-21	173,460	-	173,460
Stephen Njoro Karue	04-Nov-20	987,300	-	987,300
Stephen Njoro Karue	10-Mar-21	996,750	-	996,750
Stephen Njoro Karue	21-Jun-21	990,825	-	990,825
Stephen Arii	19-Mar-21	339,640	-	339,640
Stephen Arii	18-Jun-21	648,000	-	648,000
Simon Loyara	03-Nov-20	966,000	-	966,000
Simon Logilae	03-Nov-20	868,400	-	868,400
Samuel Moru	05-Jul-21	858,800	-	858,800
Samuel Lopeyok	03-Nov-20	552,910	-	552,910
Samuel Lopeyok	03-Nov-20	794,780	-	794,780
Samuel Ekiru	10-Dec-20	822,910	-	822,910

Samuel Ekalale Ekitela	12-Mar-21	657,203	-	657,203
Samuel Ekalale Ekitela	18-Jun-21	253,560	-	253,560
Samuel Echakan	05-Nov-20	502,200	-	502,200
Robert Ekai Lotaruk	05-Nov-20	977,500	-	977,500
Richard Ekiru	03-Nov-20	745,220	-	745,220
Reuben Looyan Nachororo	19-Mar-21	282,900	-	282,900
Rael Kosiyae Amoit	08-Jan-21	742,200	-	742,200
Rael Kosiyae Amoit	19-Mar-21	321,000	-	321,000
Pius Eiton	17-Dec-20	512,500	-	512,500
Philip Namongo Loida	05-Nov-20	154,150	-	154,150
Philip Namongo Loida	10-Dec-20	802,900	-	802,900
Philip Akeno Lore	17-Dec-20	423,500	-	423,500
Petro Ekatororot Leilei	21-Dec-20	232,725	-	232,725
Peter Lokitoe	03-Nov-20	733,290	-	733,290
Paul Elimlim	03-Nov-20	679,120	-	679,120
Paul Elimlim	03-Nov-20	776,860	-	776,860
Patrick Edipo Kine	19-Mar-21	299,500	-	299,500
Palor Jacob Vincent	11-Mar-21	270,800	-	270,800
Ngoletur Longorikelae Moses	17-May-21	270,100	-	270,100
Ngasike John	03-Nov-20	996,000	-	996,000
Nawoi Jennipher	21-Oct-20	127,320	-	127,320
Nasopo Awoi Mark	12-Jul-21	150,000	-	150,000

Naroo Tilia Amos	13-Jan-21	459,390	-	459,390
Naroo Tilia Amos	22-Feb-21	897,520	-	897,520
Nancy Lomear	16-Dec-20	345,980	-	345,980
Namoru Aposo Christopher	15-Dec-20	608,220	-	608,220
Nakibuse Dennis	06-Nov-20	744,750	-	744,750
Nakibuse Dennis	06-Nov-20	744,750	-	744,750
Nadiko Sammy	16-Dec-20	600,700	-	600,700
Moses Long"ura	08-Dec-20	111,625	-	111,625
Michael Lokinei Ekwanga	16-Dec-20	731,500	-	731,500
Micah Esuron Kariworeng'	15-Dec-20	446,000	-	446,000
Mbotela Hellen	11-Mar-21	377,040	-	377,040
Mary Kangole	23-Oct-20	598,350	-	598,350
Mary Kangole	01-Mar-21	300,600	-	300,600
Mary Arupe	18-Jun-21	219,500	-	219,500
Mary Arupe	05-Jul-21	813,600	-	813,600
Martin Ekai Emoru	08-Dec-20	205,400	-	205,400
Margaret Longorio	05-Nov-20	480,300	-	480,300
Lucy Lokol Imana	15-Dec-20	493,800	-	493,800
Lucas Kaituko	03-Nov-20	526,450	-	526,450
Losike Awoi Nakoel	25-Feb-21	305,625	-	305,625
Losike Awoi Nakoel	18-Mar-21	308,000	-	308,000
Looyan Nachororo	17-May-21	680,000	-	680,000

Lomusungui Chamale David	17-May-21	480,000	-	480,000
Lomoro Emmanela Ekeru	16-Apr-21	193,250	-	193,250
Lokaale Peter Akono	12-Jul-21	327,500	-	327,500
Lodunga Elaar James	16-Dec-20	648,000	-	648,000
Lochodo Esikiriait Lewis	18-May-21	324,000	-	324,000
Locheria Chris	16-Dec-20	496,000	-	496,000
Locheria Chris	07-Jun-21	779,625	-	779,625
Locheria Chris	18-Jun-21	172,400	-	172,400
Leonard Mana Miinyan	16-Dec-20	820,750	-	820,750
Lemuya Ayub	16-Dec-20	463,250	-	463,250
Lemuya Ayub	11-Mar-21	271,200	-	271,200
Lawrencia Atabo Nawar	11-Mar-21	309,050	-	309,050
Kevin Lomuria	24-Feb-21	492,000	-	492,000
Kevin Ang'elei	05-Jul-21	863,200	-	863,200
Kevin Angelei	16-Apr-21	900,000	-	900,000
Kennedy Omondi Obongo	15-Dec-20	937,000	-	937,000
Kennedy Obongo	12-Apr-21	950,920	-	950,920
Justus Ajore Lopii	24-Nov-20	695,200	-	695,200
Juma Wanjala	03-Nov-20	844,210	-	844,210
Julius Wasama Lokaale	12-Mar-21	326,200	-	326,200
Julius Gogong	18-Dec-20	539,220	-	539,220
Julius Ekuwom Ekal	07-Jan-21	757,400	-	757,400

Joyce Kadogo Lorukia	03-Mar-21	287,420	-	287,420
Joyce Kadogo Lorukia	12-Mar-21	359,400	-	359,400
Joyce Erupe Illkwel	05-Nov-20	459,600	-	459,600
Josphine Silale	17-May-21	334,500	-	334,500
Josphine Namuya	10-Feb-21	991,740	-	991,740
Josephat Ngitit Ngikoi	16-Dec-20	271,160	-	271,160
Joseph Ngatotin Etaaba	17-May-21	162,640	-	162,640
Joseph Ngatotin Etaaba	17-May-21	345,460	-	345,460
Joseph Etengan Egiron	10-Mar-21	995,600	-	995,600
Joseph Etabo Ekeno	12-Jul-21	212,400	-	212,400
Joseph Ekiru Koitan	18-Jun-21	284,200	-	284,200
John Tukei	19-Mar-21	296,940	-	296,940
John Ngasike Kiyonga	15-Feb-21	498,050	-	498,050
John Murucho	05-Nov-20	407,850	-	407,850
John K Ngasike	03-Nov-20	882,000	-	882,000
John Ekodan Lokoli	03-Nov-20	865,500	-	865,500
John Ekai Ekitela	16-Dec-20	495,500	-	495,500
Joel Ekutan Ekal	12-Mar-21	359,400	-	359,400
James Lotukoi	12-Jul-21	198,400	-	198,400
James Loree Miramoe	16-Dec-20	162,000	-	162,000
James Eyanae	14-Apr-21	280,560	-	280,560
James Eyan Eyanae	16-Dec-20	549,500	-	549,500

James Eyan Eyanae	11-Mar-21	396,000	-	396,000
Jairus Napulo Ekeno	07-Jan-21	337,540	-	337,540
Jairus Napulo Ekeno	18-Jun-21	373,940	-	373,940
Jacob Lobolia	05-Jul-21	825,600	-	825,600
Jacob Eweet	04-Nov-20	464,940	-	464,940
Jackson, Mr. Erikrik Ileo	03-Nov-20	778,650	-	778,650
Jackson Eruwan Apiangimoe	11-Mar-21	353,520	-	353,520
Jackson Eruwan Apiangimoe	18-Jun-21	294,000	-	294,000
Jackson Eruwan	17-May-21	720,000	-	720,000
Jacinta Akiru Esinyen	16-Dec-20	495,375	-	495,375
Ipas Gabriel	17-May-21	640,000	-	640,000
Ikaru Achuka Sally	11-Mar-21	227,500	-	227,500
Ignatius Ibuya Lorogoi	18-Mar-21	754,080	-	754,080
Henry Muniha Shamwama	05-Nov-20	447,510	-	447,510
Harun Ekal	03-Nov-20	260,400	-	260,400
Harry Epur	05-Nov-20	451,950	-	451,950
Harry Epur	11-Mar-21	295,650	-	295,650
Harry Epur	05-Jul-21	701,400	-	701,400
Harrison Ekal Tukei	16-Dec-20	648,000	-	648,000
Harrison Ekal Tukei	17-May-21	594,400	-	594,400
Haron Brian Lokeun	11-Feb-21	739,200	-	739,200
Haron Brian Lokeun	12-Mar-21	365,280	-	365,280

Garyson Lotot	03-Nov-20	903,000	-	903,000
Gabriel Kowot Ekuwom	12-Jul-21	150,000	-	150,000
Gabriel Kowot Ekuwom	12-Jul-21	150,000	-	150,000
Fred Cheriang	17-May-21	544,500	-	544,500
Francisca Lochapan	03-Nov-20	671,600	-	671,600
Francisca Ewoi Lochapan	10-Dec-20	282,050	-	282,050
Francis Lomuria	17-May-21	450,000	-	450,000
Francis Engomo	16-Dec-20	586,250	-	586,250
Francis Engomo	11-Mar-21	394,680	-	394,680
Francis Engomo	17-May-21	648,900	-	648,900
Francis Engomo	05-Jul-21	864,800	-	864,800
Francis Ekal Nakusi	18-Jun-21	212,400	-	212,400
Florence Atabo Ewoi	12-Feb-21	935,500	-	935,500
Florence Akai Napucho	08-Dec-20	588,000	-	588,000
Eunice Simiyu Nekesa	11-Feb-21	394,560	-	394,560
Esukuku Gilbert	03-Nov-20	812,000	-	812,000
Esther Kiyonga Aremon	17-May-21	358,000	-	358,000
Esma Francis	16-Dec-20	263,750	-	263,750
Esekon Samson Lomulen	17-Jun-21	381,220	-	381,220
Eregai Stephen	05-Nov-20	850,000	-	850,000
Eregai Stephen	10-Feb-21	995,400	-	995,400
Erastus Etukutan	12-Jul-21	247,800	-	247,800

Erastus Ethekon	27-Oct-20	47,680	-	47,680
Erastus Ethekon	08-Dec-20	94,750	-	94,750
Erastus Ekamais Eipa	03-Nov-20	896,000	-	896,000
Ephraim Eyanae	11-Mar-21	302,400	-	302,400
Engomo Francis	17-May-21	630,000	-	630,000
Emmanuel Ewar Narogoi	12-Jul-21	150,000	-	150,000
Emily Natui Edapal	03-Mar-21	294,280	-	294,280
Ekadeli Aleper	16-Dec-20	614,600	-	614,600
Ekadeli Aleper	17-May-21	600,000	-	600,000
Ekadeli Aleper	17-May-21	809,200	-	809,200
Ekadeli Aleper	17-May-21	600,000	-	600,000
Ekadeli Aleper	18-Jun-21	760,625	-	760,625
Echoto David	03-Nov-20	230,800	-	230,800
Davies Wekesa Munialo	10-Mar-21	963,125	-	963,125
Davies Wekesa Munialo	12-Apr-21	969,500	-	969,500
David Esuron	08-Dec-20	349,125	-	349,125
Dagon Lemuya Merimug	11-Mar-21	355,760	-	355,760
Dagon Lemuya Merimug	17-Jun-21	256,550	-	256,550
Cosmas Kay Ekadeli	17-May-21	600,000	-	600,000
Columbus Elimlim	17-May-21	647,504	-	647,504
Collins Nakesio Ellotion	27-Oct-20	682,500	-	682,500
Collins Nakesio Ellotion	25-Feb-21	190,750	-	190,750

Cleophas Ebenyo Elimlim	11-Mar-21	326,200	-	326,200
Christopher Losuru	18-Jun-21	294,600	-	294,600
Brian Lokeun	03-Nov-20	700,000	-	700,000
Brian Lokeun	03-Nov-20	924,600	-	924,600
Brander Mana	17-Dec-20	512,500	-	512,500
Billybones Ikacho Lokwee	15-Dec-20	420,400	-	420,400
Billy Ewesit Esekon	19-Mar-21	280,560	-	280,560
Billy Ewesit Esekon	08-Jan-21	532,600	-	532,600
Billy Ewesit Esekon	19-Mar-21	280,560	-	280,560
Billy Ewesit Esekon	05-Jul-21	827,800	-	827,800
Benson Wambua Musyoka	10-Mar-21	475,400	-	475,400
Benjamin Namuya	11-Mar-21	353,360	-	353,360
Bedan Lomor Esinyen	11-Mar-21	282,400	-	282,400
Bedan Lomor Esinyen	05-Jul-21	856,600	-	856,600
Ayub Lemuya	17-May-21	529,200	-	529,200
Awoton Alipan Bernard	18-Jun-21	298,510	-	298,510
Arukudi Sarah Lokipoi	12-Apr-21	937,800	-	937,800
Arii Losuru	17-May-21	658,000	-	658,000
Anjeline Lobuin	17-May-21	600,000	-	600,000
Angelei Kevin	17-May-21	480,000	-	480,000
Andrew Kalimapus Ngikoi	12-Jul-21	150,000	-	150,000
Amos Esilan Lokoler	12-Jul-21	150,000	-	150,000

Alfred Nangole	12-Jul-21	150,000	-	150,000
Alfred Lomodei Ewoi	12-Jul-21	150,000	-	150,000
Alex Lokwai Erupe	16-Dec-20	226,700	-	226,700
Aletia Faith Akuwom	16-Dec-20	139,280	-	139,280
Adukan Lowal Esparanza	24-May-21	789,250	-	789,250
Adukan Lowal Esparanza	18-Jun-21	651,750	-	651,750
TOTAL		**102,550,132**	-	**102,550,132**

ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2020/2021
Land	-	2,900,000	-	-	2,900,000
Buildings and structures	1,131,559,293	302,355,567	-	-	1,433,914,860
Transport equipment	136,239,609	67,859,856	-	-	204,099,465
Office equipment, furniture and fittings	191,662,980	187,695,166	-	-	379,358,146
ICT Equipment	67,280,754	63,208,620	-	-	130,489,374
Machinery and Equipment	423,017,945	75,999,800	-	-	499,017,745
Heritage and cultural assets	-	-	-	-	-
Biological assets	106,523,392	-	-	-	106,523,392
Intangible assets	-	-	-	-	-
Infrastructure assets- Roads, Rails	934,940,887	373,283,620	-	-	1,308,224,507
Work in progress	184,295,679	111,334,082	-	-	295,629,761
Certified Seeds, Breeding Stock and Live Animals	-	36,735,129	-	-	36,735,129
Strategic Stocks and commodities	-	2,702,000	-	-	2,702,000
Total	**3,175,520,539**	**1,224,073,840**	-	-	**4,399,594,379**

ANNEX 7 INTER-ENTITIES TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	88,290,221	393,410,364	193,186,295	362,277,877	1,037,164,757	1,037,164,757	-	
2	Turkana County Emergency Fund	-	-	-	100,000,000	100,000,000	100,000,000	-	
3	Turkana County Covid 19 Fund	-	-	-	76,362,174	76,362,174	76,362,174	-	
4	Co-operative Enterprise Development Fund	-	-	-	20,929,245	20,929,245	20,929,245	-	
5	Turkana County Biashara Development Fund	-	-	20,325,320	-	20,325,320	20,325,320	-	
6	Turkana County Skills &	-	-	139,500,000	139,500,000	279,000,000	279,000,000	-	

	Development Fund(REC)								
7	Turkana County Youth and Women Empowerment Fund	-	-	22,000,000	-	22,000,000	22,000,000	-	
8	Turkana Car Loan and Mortgage Fund	-	-	-	-	-	-	-	
	Total	**88,290,221**	**393,410,364**	**375,011,615**	**699,069,296**	**1,555,781,496**	**1,555,781,496**	-	

Director of Finance

County Executive

Director of Finance

County Assembly

ANNEX 8 CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Employment and Labour Relations Cause No.2470 of 2017;Mark Ewesit Ewoi&others vs County Government of Turkana & others	Employment and Labour Relations Cause No.2470 of 2017;Mark Ewesit Ewoi&others vs County Government of Turkana & others	KES	270,365		
2	Civil case No.6 of 2019-Ekanyarit Atoo Enterprises Limited V Turkana County Government	Civil case No.6 of 2019-Ekanyarit Atoo Enterprises Limited V Turkana County Government	KES	7,684,396		
3	Keriucon Company limited v County Government of Turkana& 4 others	Keriucon Company limited v County Government of Turkana& 4 others	KES	7,980,450		
4	Paul Esekon Nangiro(Suing in his capacity as the Administrator of the Estate of Hellen Losusi Natni v The Medical Superintendant,Lodwar & 3 others	Paul Esekon Nangiro(Suing in his capacity as the Administrator of the Estate of Hellen Losusi Natni v The Medical Superintendant,Lodwar & 3 others	KES	12,950,000		
5	Environment and Land Court Case No.75 of 2019(Kitale)-Abdulrahaman Eria Wamala v Turkana County Government & Another	Environment and Land Court Case No.75 of 2019(Kitale)-Abdulrahaman Eria Wamala v Turkana County Government & Another	KES	494,504,000		
6	Bank guarantees in favor of subsidiary	Bank guarantees in favor of subsidiary	KES	-		
7	contingent liabilities arising from PPPs	contingent liabilities arising from PPPs	KES	-		
	TOTALS			**523,389,211**		

II. ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT