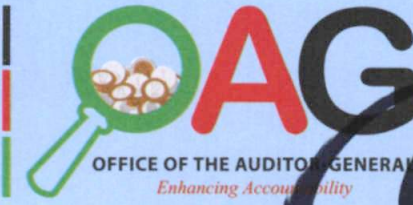


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REPUBLIC OF KENYA

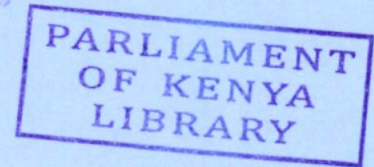


OFFICE OF THE AUDITOR GENERAL  
*Enhancing Accountability*

60

REPORT

OF



THE AUDITOR-GENERAL

ON

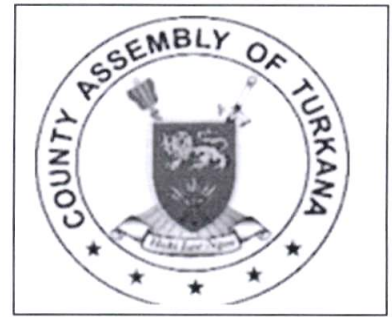
COUNTY ASSEMBLY OF TURKANA

FOR THE YEAR ENDED

30 JUNE, 2025

PAPERS LAID	
DATE	18/02/2026
TABLED BY	Zelgove
COMMITTEE	—
CLERK AT THE TABLE	Cherp.





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**TURKANA COUNTY ASSEMBLY  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2025**

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**Transitional International Public Sector Accounting Standards (IPSAS) Financial Statements**

1. <i>Acronyms, Abbreviations and Definition of Key Terms</i> .....	ii
2. <i>Key Assembly Information and Management</i> .....	iii
3. <i>Governance Statement</i> .....	viii
4. <i>Foreword by Clerk of the County Assembly</i> .....	xvi
5. <i>Statement of Performance against Predetermined Objectives</i> .....	xix
6. <i>Statement of Management Responsibilities</i> .....	xxiv
7. <i>Report of the Independent Auditor on the Turkana County Assembly for the year ended 30 June 2025</i> .....	xxvi
8. <i>Statement of Financial Performance for the year ended 30 June 2025</i> .....	27
9. <i>Statement of Financial Position as at 30 June 2025</i> .....	28
10. <i>Statement of Changes in Net Assets for the year ended 30<sup>th</sup> June 2025</i> .....	30
11. <i>Statement of Cash Flows for the year ended 30<sup>th</sup> June 2025</i> .....	31
12. <i>Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025</i> .....	33
13. <i>Notes to the Financial Statements</i> .....	35
14. <i>Appendix</i> .....	79

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

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**1. Acronyms, Abbreviations and Definition of Key Terms**

**A. Acronyms and Abbreviations**

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>

**B. Definition of Key Terms**

*Example*

*Fiduciary Management*      *The key management personnel who had financial responsibility*

**2. Key Assembly Information and Management****a) Background information**

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

**b) Key Management team**

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

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Speaker of the County Assembly	Rt.Hon. Charles Lokiyoto Ewoi
2.	Clerk of the County Assembly	Mr. Linus Lokawa Miinyan
3.	Deputy Clerk County Assembly	Mr. John Komol Ekonit
4.	Director Finance and Accounting	Mr. Francis Lochuch Ekai
5	Director Legislative, procedure and committee services	Mr. Patrick Tioko Engori
6	Director Human Resource and Development	Mr, George Lobaró Ereng
7	Director Administration	CPA Columbus Lokwei Epetet
8	Director Serjant at arms and security services	Mr James Sirite
9	Director Hansard Research and Information services	Mr.Pius Kayu Eiton
10	County Assembly Service Board Member	Mr.Mathew Alany Lonyait
11	County Assembly Service Board Member	Mr.Willy Nalimo
12	County Assembly Service Board Member	Mr. Benedict Lokamar
13	County Assembly Service Board Member	Mrs. Elizabeth Lokoel

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

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**c) Fiduciary Management**

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

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer- Clerk	Mr.Linus Lokawa Miinyan
2.	Deputy Clerk	Mr.John Komol Ekonit
3.	Director Finance and Accounting	Mr Francis Ekai Lochuch
4.	Deputy Director Finance and Accounting	Mr.Timothy Ekidor Ekal

**d) Fiduciary Oversight Arrangements**

**Audit Committee - The main functions are**

- Support the Executive Management, Accounting Officers, Boards, and Board Chairs by monitoring and reviewing the risk, control and governance processes that have been established in the Assembly pursuant to Board policies.

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

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

**Committee on Public Accounts and Investment**

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

**County Budget and Appropriation Committee**

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

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

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**e) County Assembly Headquarters**

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

**f) County Assembly Contacts**

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

**g) County Assembly Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**

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

**h) Independent Auditor**

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**i) Principal Legal Adviser**

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

**NAIROBI, KENYA**

**j) County Attorney/County Assembly Legal Advisor.**

The County Attorney

Turkana County Government

P.O. Box 11-30500

Lodwar, Kenya

**Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

**3. Governance Statement**

**Turkana County Assembly**

**a. Background and roles**


The County Assembly is constituted by the MCAs of Turkana county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the County Assembly service board while the County Assembly clerk is the secretary. Section 10 (4) of the County Governments Act 2012 provides that a County Assembly shall observe the following order of precedence.




- a) The speaker of the County Assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the County Assembly are outlined in Section 8 of the County Governments Act 2012, and they include:

- i. Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- ii. Perform the roles set out under Article 185 of the Constitution.
- iii. Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- iv. Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- v. Approve county development planning; and
- vi. Perform any other role as may be set out under the Constitution or legislation.

**b. Profiles**

No.	Designation	Name
1	 <b>Speaker of the County Assembly</b>	<b>Rt.Hon. Charles Lokiyoto Ewoi</b> Speaker of the County Assembly The office of the speaker is established by the Constitution of Kenya 2010 in Chapter 11 on Devolved Government, Article 176 and The County Governments Act Section 11 -The Speaker is an Ex officio member elected by the County Assembly Members and The Chairperson of the County Assembly Service Board -Organizing the business of the House as he is the Chairman of the House Business committee

No.	Designation	Name
2	 <p><b>Leader of Majority</b></p>	<p><b>Hon. Stephen Edukon</b>                      Mr. Stephen Edukon is the Leader of Majority of Turkana County Assembly. He is the Member of County Assembly Turkwel Ward.</p>
3.	 <p><b>Leader of Minority</b></p>	<p><b>Hon. Vincent Ekipor Lobwin</b>                      Mr. Vincent Ekipor Lobwin is the leader of minority of Turkana County Assembly. He is the member of County Assembly representing Lokichogio Ward</p>
4.	 <p><b>Clerk of the County Assembly</b></p>	<p><b>Mr Lokawa Linus Miinyan-                      Chairperson and officer                      administering the fund.</b>                      He is the first Clerk County Assembly of Turkana. He holds a Bachelor of Commerce Degree (Economics) from Masinde Muliro University. He is also the Secretary of the CASB of Turkana County Assembly.                      He is also the chairperson and officer admin</p>

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

**c. Sectoral Committees**

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- i. Committee of Powers and Privileges
- ii. Audit Committee
- iii. Public Accounts/Investment Committee
- iv. Budget and Appropriations Committee
- v. Audit committee

**d. Select Committees**

Select committees are generally responsible for overseeing the work of county departments and agencies.

**I. Committee of Powers and Privileges**

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the County Assembly as may be provided in the Standing Orders of the County Assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the County Assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 5 meetings in FY 2024/2025. The committee members during FY 2024/2025 were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Rt. Hon. Charles Ewoi Lokio	Chairperson	<b>Speaker</b>
Hon. Christopher Gacibi	Member	<b>Nominated</b>
Hon. Lydia Ejore	Member	<b>Nominated</b>
Hon. Esther Apetet	Member	<b>Nominated</b>
Hon. James Ikeny	Member	<b>Kanamkemer</b>
Hon. Michael Ekaale	Member	<b>Kaputir</b>
Hon. Anarelet Lemuya	Member	<b>Lobei/Kotaruk</b>

**ii. Public Accounts/Investment Committee**

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three (3) extra sittings to deal with arising matters. The members who served in the committee during the year were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Abdifatah Kapua	Chairperson	<b>Kaaleng/Kaikor</b>
Hon. Julius Edung	Vice/Chair	<b>Kalobeyei</b>
Hon. Samwel Lomodo	Member	<b>Lokichar</b>
Hon. Jecinta Abenyo	Member	<b>Nominated</b>
Hon. David Ekod	Member	<b>Kerio</b>
Hon. Amina Loitanit	Member	<b>Nominated</b>
Hon. Rebeca Esekon	Member	<b>Nominated</b>

**County Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

**iii. Budget and Appropriations Committee**

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

<b>Member</b>	<b>Designation</b>	<b>Ward</b>
Hon. Patrick Napion	Chairperson	<b>Kaeris</b>
Hon. Lawrence Lopayo	Vice/Chair	<b>Lokiriama/Lorengippi</b>
Hon. Dedan Kalimapus	Member	<b>Nakalale</b>
Hon. Lydia Ejore	Member	<b>Nominated</b>
Hon. Bethwel Kobongin	Member	<b>Songot</b>
Hon. Stephen Edukon	Member	<b>Turkwel</b>
Hon. Lynet Abok	Member	<b>Nominated</b>
Hon. William Etubon	Member	<b>Katilu</b>
Hon. Dorcas Epusiye	Member	<b>Nominated</b>

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 17<sup>th</sup> November 2023 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

**iv. Audit Committee**

The audit committee was constituted in 2018. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held 3 meetings in FY 2024/2025. The committee members during FY 2024/2025 were:

<b>Member</b>	<b>Designation</b>
CPA Erick Omondi	Chairperson
CPA Mercy Ndinda	Member
CPA Lokipi Ekai	Member

**e. Communication with all Stakeholders**

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in FY 2024/2025 where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County’s service delivery charter.

The County Assembly also subjected two (2) bills through public participation.

	<b>Bill</b>	<b>Sponsor</b>	<b>Dated</b>	<b>Status</b>
4	Turkana County budget and appropriation bill,2024	Hon Patrick Napion, Chairperson Budget and Appropriations Committee	2024	Approved
7	Turkana County Finance bill,2024	Hon. Michael Ewoi Chairperson Finance Committee, Economic Planning and trade	2024	Approved

**f. Risk management**

- Are there effective arrangements for risk management and internal control?
- Are there formal processes to identify and assess risks?
- Are there formal processes to analyse risks as a basis for how they should be managed?
- Are there formal processes to assess changes in the internal and external environments which could give rise to risks?
- Risks identified and analysed in the period and how they were managed.

g. Compliance

Turkana County Assembly fully comply with IPSAS 33, *First-time Adoption of Accrual Basis International Public Sector Accounting Standards*, provides guidance and transitional reliefs for public sector entities transitioning from cash-basis or another accrual-basis framework to full accrual-based International Public Sector Accounting Standards (IPSAS).

The standard is designed to ease the implementation journey by offering practical solutions and temporary exemptions, ensuring the resulting financial statements are of high quality while keeping the cost of transition reasonable.

**Governing Acts and Constitutional Provisions**

• **The Constitution of Kenya:**

- **Article 185:** Establishes the legislative authority of county assemblies, including their role in approving plans, policies, and the county budget.
- **Article 185:** Grants them oversight over the county executive committee and other executive organs.
- **Article 207:** Authorizes the county assembly to approve the withdrawal of funds from the County Revenue Fund through an Appropriations Act.

• **County Governments Act (2012):**

- **Section 8:** Details the roles of the county assembly and its members.
- **Section 27:** Outlines the process for recalling a county assembly member by the electorate.
- **Section 75:** Establishes the right of citizens to petition the county government and requires a response.
- **Section 14:** Governs the procedures and committees of the county assembly.

• **County Assemblies Powers and Privileges Act (2017):**

- **Key Provisions:** Provides for the powers, privileges, and immunities of county assemblies and their members, covering areas like freedom of speech and debate, immunity from legal proceedings, and the conduct of assembly business.
- **Enforcement:** Establishes a Committee of Powers and Privileges to handle breaches of privilege.

• **County Assembly Services Act (2017):**

**County Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

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○ **Key Provisions:** Creates the County Assembly Service, an independent institution to support the assembly's administrative and technical functions.

○ **Guiding Principle:** Mandates that employees of the service are to be free from external influence in their duties.

**Core functions and responsibilities**

- **Legislation:** Drafting, debating, and enacting laws and motions for the county.
- **Oversight:** Scrutinizing the actions of the county executive, including holding them accountable for decisions and performance.
- **Budgetary Control:** Approving the county government's budget and expenditure, and authorizing the withdrawal of funds.
- **Representation:** Acting as the voice of the people in the county, presenting petitions, and seeking answers from the executive.
- **Approving appointments:** Vetting and approving nominees for county public offices.

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

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**4. Foreword by Clerk of the County Assembly**

**(i) Budget performance**

In the financial year 2024/2025, The County Assembly of Turkana approved their Original budget of Ksh. 1,065,635,001 which includes the recurrent budget of Ksh 895,691,616 and Development budget of Ksh 169,943,385.

In addition, during the same financial year 2024/2025, The recurrent budget was Ksh 1,033,802,169 against the actual performance of Ksh 863,858,784 and Development budget was Ksh 169,943,385 against the actual performance of Ksh 61,609,592 All this in response to the payment of its daily operations, pending bills, administrative and development issues.

**(ii) Operational Performance**

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

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

During the year under review, the County Assembly passed two Bills. The County Assembly passed The Turkana County budget and appropriation bill 2024, Turkana County Finance Bill,2024,

**(iii) Performance of key development projects**

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

**Comment on value-for-money achievements**

The new assembly building once completed will also house both staff and members providing spacious and conducive environment for working. Our members for the first time will have an office that will bring assembly services to the people thus reducing the distance to be covered by the citizens to look for their representatives. Also the completion of administration block will ensure efficiency and effectiveness in service delivery to the members of the County Assembly.

**(iv) Challenges and Recommended Way Forward**

The above notwithstanding the assembly is looking forward with optimism to the next assembly. In addition to the routine activities the assembly is planning to have an inaugural senate mashinani programme and work with other stakeholders to create awareness and involvement of citizens in institutions activities.

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

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**(v) Comment on value-for-money achievements**

Give specific examples of how some of the projects undertaken, as listed above, have positively improved the lives of the citizens of the County.

**(vi) Challenges and recommended way forward**

The above notwithstanding the assembly is looking forward with optimism to the next assembly. In addition to the routine activities the assembly implemented inaugural senate Mashinani programme and worked with other stakeholders to create awareness and involvement of citizens in institutions activities.



Name: *Lokawh Lerus*  
Clerk of the County Assembly

**5. Statement of Performance against Predetermined Objectives**

*Guidance*

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 Assembly Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county Assembly’s performance against predetermined objectives

**Strategic development objectives**

The key mandate of the County Assembly of Turkana is legislation, oversight, and representation. To achieve this, the Assembly’s program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2024/2025.

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>	<i>Remarks (Explain the reasons underperformance/ Over performance)</i>
Legislation, oversight and representation	Two Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2024/2025 (two) number of bills were passed	
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	100% Increase in efficient Assembly operation	No standing orders were reviewed and resulted to Zero impact	
<b>Program 2</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>	<b>Remarks (Explain the reasons underperformance/ Over performance)</b>
General Administration, Planning and	To Create Enabling Environment and Enhance	Timely Legislation of Laws	100% Technical support to Legislation services	Establishment and operationalization of various	

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

Support Services	Institutional Efficiency	Competent Personnel in handling Legislative Services		<p>County Assembly technical offices.</p> <p>Establishment of Assembly website, Email portal and intercom land line phones and internet services.</p> <p>Staff Trained on Legislative Skills and knowledge on Financial management</p>	
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Table xx1: Programme performance

Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY 2024/2025			Cumulative Achievement by end of FY 2024/2025			Remarks
					Target	Actual	Variance	Target	Actual	Variance	
Solarisation of MCA Ward offices	To light up offices not connected to power line ie kplc	The ward offices received power	Hybrid solar installed	Number of solarised ward offices	10	30	20	10	30	20	Priority in insolation of the solar was based on how far the ward office is from the power grid/line

### **Corporate Social Responsibility Statement/Sustainability Reporting**

Turkana County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on three 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

**a) Sustainability strategy and profile –**

Turkana County Assembly has embarked on the program to ensure information access through storage of Hansard record in both soft and hard copies.

**b) Environmental performance**

The County Assembly encourages its members adhere to efforts to plant trees in their areas of jurisdiction and develop waste management policies.

**c) Employee welfare**

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

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

**d) Market place practices-**

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

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

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

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

**e) Community Engagements**

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

Turkana County Assembly Supported women and girls in acquisition of Sanitary towels and other basic things. This was done through partnership with sister to sister Initiative and other groups in the county.

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

**f) Others**

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

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

Speakers outreach programme to learning institutions initiated to reach out to learners

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

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**6. Statement of Management Responsibilities**

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly financial statements, which give a true and fair view of the state of affairs of the County Assembly for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly financial statements give a true and fair view of the state of the County Assembly's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

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

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

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

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**Approval of the financial statements**

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 29/11 2025.

  
.....  
Clerk of County Assembly

# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF TURKANA FOR THE YEAR ENDED 30 JUNE, 2025**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying transitional IPSAS financial statements of the County Assembly of Turkana set out on pages 1 to 53 which comprise of the statement of financial

position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Assembly of Turkana as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with County Governments Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

### **Basis for Qualified Opinion**

#### **1. Non-Recognition of Prepaid Staff Medical Insurance Expenses**

The statement of financial performance for the year under review reflects Kshs.297,443,141 in respect of use of goods and services as disclosed in Note 8 to the financial statements. Included in the expenditure is insurance expense of Kshs.53,500,000 covering the period of one (1) year from 24 December, 2024 to 23 December, 2025. Review of the supporting document revealed that Kshs.26,750,000 relates to prepaid insurance for financial year 2025/2026 while Kshs.26,750,000 relates to the current year (financial year 2024/2025). However, the entire insurance expense of Kshs.53,500,000 was charged to the financial year 2024/2025, instead of apportioning the prepaid portion (Kshs.26,750,000) to financial year 2025/2026.

In the circumstances, the accuracy of insurance expenditure amounting to Kshs.53,500,000 could not be confirmed.

#### **2. Unsupported Refundable Deposits and Prepayments (Contractor Retentions)**

The statement of financial position reflects an amount of Kshs.9,115,820 in respect of refundable deposits and retention as disclosed in Note 26 to the financial statements. However, there were no detailed supporting ledgers, schedules or ageing analysis to support the balance.

In the circumstances, the accuracy and completeness of refundable deposits and retention amount of Kshs.9,115,820 could not be confirmed.

#### **3. Inaccurate Opening Balance of Cash and Cash Equivalents**

The statement of financial position for the year ended 30 June, 2025 reflects opening cash and cash equivalents balance of Kshs.17,055,000 which is at variance with the

opening balance of Kshs.10,565,820 in the statement of comparison of budget and actual amounts. This results to unexplained variance of Kshs.6,489,180.

In the circumstances, the accuracy and completeness of the opening cash and cash equivalent of Kshs.17,055,000 could not be confirmed.

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

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the transitional IPSAS financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the prior year's audit reports, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the County Assembly in 2024/2025 revealed that the following ten (10) issues remained unresolved.

	<b>Financial Year</b>	<b>Audit Issue</b>
1.	2023/2024	Transfer of funds to County Assembly of Samburu
2.	2023/2024	Irregular recruitment of staff
3.	2023/2024	Non-compliance with the law on ethnic representation and people with special needs
4.	2023/2024	Excess staff establishment
5.	2023/2024	Non-compliance with the one-third basic salary rule
6.	2023/2024	Lack of performance appraisal of internal audit unit
7.	2023/2024	Irregular legal expenses
8.	2023/2024	Noncompliance with the Public Finance Management Regulations, 2015 on fiscal responsibility
9.	2023/2024	Lack of internal audit charter
10.	2023/2024	Non-compliance with Climate Regulations

## **Other Information**

Management is responsible for the Other Information set out on page iii to xxv which comprise of Key Assembly Information and Management, Governance Statement, Foreword by the Clerk of the County Assembly, Statement of Performance Against Predetermined Objectives, and Statement of Management Responsibilities. The Other Information does not include the transitional IPSAS financial statements and my audit report thereon.

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

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Stalled and Delayed Projects**

Review of the project implementation status and project files revealed that the Assembly had fourteen (14) stalled projects and two (2) delayed projects with a combined contract sum of Kshs.385,355,779. However, there was no evidence provided to show that the County Assembly seized the performance security despite non-performance on the part of the contractors.

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In the circumstances, the value for money from the projects could not be confirmed.

#### **2. Anomalies in Employee Cost**

The statement of financial performance reflects employee costs amount of Kshs.566,415,643 as disclosed in Note 7 to the financial statements. However, the following anomalies were noted;

## **2.1. Employees Earning Net Salaries Below One-Third of Basic Pay**

Payroll data extracted from the Integrated Payroll and Personnel Database (IPPD) for July to November 2024 revealed that several employees of the County Assembly received net salaries below one-third of their respective basic salaries. This was contrary to Section 19(3) of the Employment Act, 2007 which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (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.

## **2.2. Failure to Observe the One-Third Rule on Staff Composition**

Review of personnel records revealed that during the year under review, the County Assembly had a total of three hundred and twenty-seven (327) staff who were serving in various cadres, excluding the members of the County Assembly and ward staff. However, 318 employees or 97% were from the dominant community while nine (9) employees or 3% were from other communities. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which requires that the County assembly Service Board in selecting of employees, to ensure that at least thirty percent (30%) of the positions are filled by candidates who are not from the dominant ethnic community.

## **2.3. Failure to Absorb 5% of Employees from People Living with Disabilities**

The current composition of the County Assembly staff includes eleven (11) members with special needs, representing 3% of the total staff. This was contrary to Section 5 (1)(e) of the persons with Disabilities Act, 2025 which provides that every county shall promote the inclusion of persons with disability in the county public service by putting in place measures to ensure that at least five per centum (5 %) of the employment positions are filled by persons with disability.

## **2.4. Non-Adherence to the Approved Staff Establishment**

Review of the approved staff establishment of the County Assembly for the period ending 30 June, 2025 revealed that the authorized establishment was two hundred and thirty-nine (239) staff members against an in-post of three hundred and twenty-seven (327). This results to excess staffing in various departments by eighty-eight (88) staff. In addition, the staff establishment formally recognizes the Deputy Director in Job Group Q as the highest position in the department of public communications, media relations and library services as well as department of Information Communication Technology. However, actual staffing shows that the departments have Directors at Job Group R, which is a higher rank than Q.

## 2.5. Non-Compliance with Approved Career Progression Guidelines

The County Assembly Service Board has an approved career progression guideline. However, review of payroll and staff establishment records revealed that job titles were not harmonized with the approved career progression guidelines. The Discrepancies noted include:

Serial No.	Career Progression Guideline Title	Payroll/Staff Establishment Title	Job Group
1	Deputy Chief Procurement Officer	Deputy Director, Supply Chain Management	Q
2	Principal Procurement Officer I	Assistant Director, Supply Chain Management	P
3	Principal Procurement Officer II	Principal Supply Chain Management Officer	N
4	Senior Procurement Officer I	Chief Supply Chain Management Officer	M
5	Senior Procurement Officer II	Senior Supply Chain Management Officer	L
6	Procurement Officer I	Supply Chain Management Officer I	K

## 2.6. Irregular Promotion of Staff

Review of the assembly payroll records for the period between 1 July, 2024 to 31 March, 2025, established that the County Assembly Service Board promoted officers in November and December, 2024. However, there was no evidence that the promotions were advertised, and the minutes of the County Assembly Service Board on the deliberations of promotions was not provided for audit review. In addition, one (1) officer was promoted two job groups from job group K to job group M in one year. Further, there was no evidence that the candidates underwent suitability tests. This was contrary to paragraph 49 of the County Assembly Human Resource Manual, 2018 which states that Promotion of an officer to a higher scale shall be subject to the existence of a vacancy in the approved establishment, performance, qualifications and experience of the officer and shall be made by the County Assembly Service Board on the recommendation of the Staff Advisory Committee.

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

## 3. Lack of Climate Change Unit and Financing

Review of the County Assembly's budget documents revealed that the Management did not allocate any budgetary resources for climate change initiatives. Further, evidence of public awareness, development of climate change action plan and public consultations initiatives on climate change were not provided for audit review. This was contrary to Section 15(5)(b) Of the climate change Act, 2016 which requires each public entity to designate a unit with adequate staff and financial resources to coordinate the mainstreaming of the climate change action plan and other climate change statutory functions and mandates into sectoral strategies for implementation.

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

#### **4. Non- Compliance with Law on Fiscal Responsibility- Wage Bill**

During the year under review, the County Assembly's approved revenue budget amounted to KShs.1,044,367,989. However, expenditure on personnel and other employment benefits totaled Kshs.566,415,643 representing 54% of the total revenue. This exceeds the prescribed statutory threshold of 35%, indicating non-compliance with fiscal responsibility principles governing personnel expenditure limits.

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

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

#### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

##### **Conclusion**

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

##### **Basis for Conclusion**

###### **1. Ineffective Internal Audit Function**

The County Assembly has an Internal Audit function, however, the internal audit committee did not meet during the year. This was contrary to Regulation 172(1) of the Public Finance Management (County Government) Regulations, 2015 that requires the Internal Audit Committee to meet at least once in every three (3) months. Further, the internal audit function of the County Assembly of Turkana did not prepare an annual work plan as per Regulation 163 (1)(2)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the Internal Audit plan shall be approved by the Accounting Officer and the Audit Committee, and consist of a work schedule as well as budget and resource requirements for the next fiscal year.

In the circumstances, there was weak internal control in the operations of the Assembly.

###### **2. Non-preparation of Quarterly Internal Audit Reports**

During the year under review, the County Assembly's internal audit function did not conduct quarterly audits as guided by Regulation 166(1) and (2) of the Public Finance Management (County Governments) Regulations, 2015. In addition, review of the internal audit department revealed that the department has only two (2) staff against the required six (6) staff members as per the staff establishment. The understaffing of the department affected its activities.

In the Circumstances, there is weak internal controls and the department may not function optimally.

### **3. Lack of Performance Appraisal**

During the year under review, the County Assembly did not conduct staff performance appraisals. In addition, the Human Resource department did not prepare the work plan based on strategic plans.

In the circumstances, the performance, and effectiveness of the staff could not be confirmed.

### **4. Ineffectiveness In Implementation of Audit Recommendations**

Annex 14 to the financial statements shows implementation status of Auditor-General's recommendation. The status indicate that all the recommendations were resolved. However, the Management did not provide evidence showing how the issues were resolved, official replies or action plans developed in response to audit findings, quarterly or annual reports submitted to audit committees or oversight bodies.

In the circumstances, the implementation status of the recommendations of oversight bodies could not be confirmed.

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

### **Responsibilities of the Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standard Accrual Basis including the transitional provisions permitted under IPSAS 33 and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Assembly's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them and that public resources are applied in an effective way.

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


### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**18 December, 2025**

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

8. Statement of Financial Performance for the year ended 30 June 2025

	Notes	FY2024/2025
		Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from CRF	6	863,858,784
Miscellaneous Revenue		-
<b>Total</b>		<b>863,858,784</b>
<b>Revenue from exchange transactions</b>		
Other income		-
<b>Total revenue</b>		<b>-</b>
<b>Expenses</b>		
Employee costs	7	566,415,643
Use of goods and services	8	297,443,141
Transfers to other Government Entities	9	
Depreciation and amortization expense	10	7,701,199
Finance costs	11	-
Social Benefits	12	-
<b>Total expenses</b>		<b>871,559,983</b>
Gain/(loss) on sale of assets	13	-/(-)
Gain/Loss on Foreign Exchange	14	-/(-)
Gain/Loss on fair value of investments	15	-
Impairment loss	16	(-)
<b>Surplus/Deficit for the year</b>		<b>-7,701,199</b>
Taxation	17	-
<b>Net Surplus/Deficit</b>		<b>-7,701,199</b>

The financial Statements set out on pages 1 to 8 were signed by:

.....  
 Name *Lokabu Jenus*  
 Clerk of The County  
 Assembly


.....  
 Name *Francis Lechuh*  
 Director Finance and Accounting  
 Services

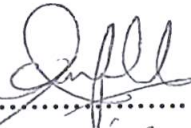
Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

9. Statement of Financial Position as at 30 June 2025

Description	Notes	Period ended	Opening
		June 2025	Statement
		Kshs	1 <sup>st</sup> July 2024
			Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	18	9,115,820	17,055,000
Receivables from Exchange Transactions	19	-	-
Receivables from Non-Exchange Transactions	20	-	-
Current portion of investments	21	-	-
<b>Total Current Assets</b>		<b>9,115,820</b>	<b>17,055,000</b>
<b>Non-Current Assets</b>			
Receivables from Exchange Transactions	19	-	-
Property, Plant and Equipment	22	334,173,935	280,265,543
Tangible Natural Resources		-	-
<b>Total Non- Current Assets</b>		<b>334,173,935</b>	<b>280,265,543</b>
<b>Total Assets (A)</b>		<b>343,289,755</b>	<b>297,320,543</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	25	-	-
Refundable deposits and retention	26	9,115,820	17,055,000
Current Portion of Borrowings	30	-	-
<b>Total Current Liabilities</b>		<b>9,115,820</b>	<b>17,055,000</b>
<b>Non-Current Liabilities</b>			
<b>Total Non- Current Liabilities</b>		<b>0</b>	<b>0</b>
<b>Total Liabilities (B)</b>		<b>9,115,820</b>	<b>17,055,000</b>
<b>Net Assets (A-B)</b>		<b>334,173,935</b>	<b>280,265,543</b>
<b>Represented by:</b>			
Reserves		-	-
Accumulated Surplus		334,173,936	280,265,543
Capital Fund		-	-
<b>Net Assets</b>		<b>334,173,936</b>	<b>280,265,543</b>

The financial Statements set out on pages 1 to 8 were signed by:

  
.....  
Name Lokawit Lirio  
Clerk of The County  
Assembly

  
.....  
Name Francis Kachule  
Director Finance and Accounting  
Services

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

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10. Statement of Changes in Net Assets for the year ended 30<sup>th</sup> June 2025

Description	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30 <sup>th</sup> June 2024 (cash basis)	280,265,543			280,265,543
Adjustments: (to recognize assets and liabilities)				-
As at July 1, 2024	280,265,543	-	-	280,265,543
Surplus/ deficit for the period	- 7,701,199	-	-	- 7,701,199
Returns to CRF	-	-	-	-
Additions during the period	61,609,592	-	-	61,609,592
Other changes (specify)				-
As at 30 <sup>th</sup> June, 2025	334,173,936	-	-	334,173,936

Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

11. Statement of Cash Flows for the year ended 30<sup>th</sup> June 2025

		<i>FY 2024/2025</i>
	Notes	Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from CRF		863,858,784
Miscellaneous Revenue		-
Other income		-
<b>Total receipts</b>		<b>863,858,784</b>
<b>Payments</b>		
Employee costs		566,415,643
Use of goods and services		297,443,141
Transfers to other Government Entities		-
Other Grants and Subsidies		-
Finance costs		-
Social Benefits		-
<b>Total payments</b>		<b>863,858,784</b>
<b>Net cash flows from/(used in) operating activities</b>		<b>0</b>
<b>Cash flows from investing activities</b>		
Purchase of PPE		-61,609,591
Deposit and retention		-1,450,000
Purchase Intangible assets		(-)
Proceeds from sale of PPE		-
Proceeds from sale of Biological Assets		-
Purchase of investments		(-)
Sale of investments		-
<b>Net cash flows from/(used in) investing activities</b>		<b>-63,059,591</b>
<b>Cash flows from financing activities</b>		
Returns to CRF		(-)
Proceeds from borrowings		-

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Repayment of borrowings		(-)
Development funding		61,609,591
<b>Net cash flows from financing Activities</b>		<b>61,609,591</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>-1,450,000</b>
Cash and cash equivalents at 1 July 2024	21	10,565,820
<b>Cash and cash equivalents at 30 June</b>	<b>21</b>	<b>9,115,820</b>

12. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
<b>Revenues</b>						
Opening Balance	10,565,820	-	10,565,820	10,565,820		
Transfers from CRF-Reccurent	863,858,784	-	863,858,784	863,858,784	-	100%
Transfer from CRF-Development	169,943,385	-	169,943,385	61,609,592	108,333,793	36%
<b>Total revenues</b>	<b>1,044,367,989</b>	<b>-</b>	<b>1,044,367,989</b>	<b>936,034,196</b>	<b>108,333,793</b>	<b>90%</b>
					-	
<b>Expenses</b>						
Employee costs	566,415,643	-	566,415,643	566,415,643	-	100%
Use of goods and services	297,443,141	-	297,443,141	297,443,141	-	100%
<b>Capital items</b>						
Acquisition of PPE	169,943,385	-	169,943,385	61,609,592	108,333,793	36%
Repayment of borrowings - Retention Fees	10,565,820	-	10,565,820	1,450,000	9,115,820	14%
<b>Total Expenses</b>	<b>1,044,367,989</b>	<b>-</b>	<b>1,044,367,989</b>	<b>926,918,376</b>	<b>117,449,613</b>	<b>89%</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,115,820</b>		

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

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Reconciliation table

	Operating	Financing	Investing	total
<i>Actual amounts on comparable basis presented in the budget and actual comparative statement</i>				
<i>Basis difference</i>				
<i>Timing differences</i>				
<i>Entity differences</i>				
<i>Classification differences</i>				
<i>Actual in the statement of cashflows</i>				

13. Notes to the Financial Statements

1. General Information

Turkana County Assembly is established by and derives its authority and accountability from The Constitution of Kenya/Act 2010. The Entity is domiciled in Kenya and its principal activities are legislation, oversight and representation.

2. Statement of Compliance and Basis of Preparation

**Statement of compliance**

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> years financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33.

1. Land – Valuation and full recognition to be completed in the subsequent 2 years of transition
2. Inventories – Full recognition in the subsequent 2 years of transition
3. Recognition of PPEs is based on historical figures. Full recognition of PPEs will be in subsequent 2 years of the transition.

These financial statements were authorised for issue by the accounting officer on 22/11/2025

**Basis of Preparation**

These financial statements have been prepared on accrual basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of Turkana County Assembly. The accounting policies adopted have been consistently applied to all the years presented.

**Critical accounting judgements**

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

**Recognition of revenue**

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

**Recognition of non-exchange expenses and liabilities**

A liability is a present obligation to the entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

**Purpose and nature of financial instruments**

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

**Physical assets**

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

### **Reporting Period**

The reporting period for these financial statements is for the period ended 30<sup>th</sup> June 2025

### **Notes to financial statements**

#### **Critical accounting judgments**

IPSAS requires accounting to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgments and their impact are:

#### **Recognition of revenue**

Revenue is an increase in the net financial position, other than increases arising from ownership contributions

. Revenue to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenues earned.

#### **Recognition of non-exchange expenses and liabilities**

A liability is a present obligation of an assembly for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported

The Assembly pursues a number of policy targets and outcomes ,However the commitment to these targets and outcomes, generally do not of themselves constitute a present obligation unless the assembly clear a valid expectation .As a consequence ,liabilities are not reported for costs associated with the assembly policy objectives and targets .Where a policy choice gives rise to an obligation that exists independently of the Assembly's future actions, expenses (and other related liabilities)are recognized for that policy

### **Purpose and nature of financial instruments**

Judgment is require3d in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis

### **Climate Change Obligations**

Kenya's current National Determined Contribution(NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO<sub>2</sub>eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately

### **Physical assets**

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

**3. Adoption of New and Revised Standards**

- i) *New and amended standards and interpretations in issue effective in the year ended 30<sup>th</sup> June 2025.*

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Assembly. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p>

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

	<p>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</p> <p>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</p> <p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
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*ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 47- Revenue	<i>Applicable 1<sup>st</sup> January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an Assembly shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	<i>Applicable 1<sup>st</sup> January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1<sup>st</sup> January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50:	<i>Applicable 1<sup>st</sup> January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Standard	Effective date and impact:
Exploration For & Evaluation of Mineral Resources	i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the Assembly's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

*iii) Early adoption of standards*

The Assembly did not early – adopt any new or amended standards in the financial year

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies
  - a) Revenue recognition
    - i) Revenue from non-exchange transactions

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Assembly and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

**b) Budget information**

The original budget for FY 2024/2025 was approved by the County Assembly on 26<sup>th</sup> June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Assembly upon receiving the respective approvals in order to conclude the final budget. The Assembly's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

**Notes to the Financial Statements (Continued)**

**Budget information (continued)**

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget

**c) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

**d) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Assembly recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

**Notes to the Financial Statements (Continued)**

**e) Right of use asset**

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the Assembly incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Assembly expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

**f) Tangible Natural Resources**

The Assembly recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the Assembly; the Assembly controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the Assembly discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An Assembly shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

**Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Assembly. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Assembly also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the

**Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

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Assembly will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

**Notes to the Financial Statements (Continued)**

**g) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

**h) Research and development costs**

The Assembly expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Assembly can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

**i) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The Assembly does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one Assembly and a financial liability or equity instrument of another Assembly. At initial recognition, the Assembly measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**Notes to the Financial Statements (Continued)**

**i. Financial assets**

**Classification of financial assets**

The Assembly classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the Assembly's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an Assembly has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the Assembly classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Notes to the Financial Statements (Continued)**

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the Assembly manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Impairment**

The Assembly assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The Assembly recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL).

**ii. Financial liabilities**

**Classification**

The Assembly classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

**Notes to the Financial Statements (Continued)**

**j) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the County Assembly.

**k) Provisions**

Provisions are recognized when the Assembly has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Assembly expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**l) Contingent liabilities**

The County Assembly 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.

**Notes to the Financial Statements (Continued)**

**m) Contingent assets**

The Assembly 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 Assembly 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.

**n) Nature and purpose of reserves**

The Assembly creates and maintains reserves in terms of specific requirements.

**o) Changes in accounting policies and estimates**

The Assembly recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**p) Employee benefits**

**Retirement benefit plans**

The *Assembly* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Assembly pays fixed contributions into a separate Assembly (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**q) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising

from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

**Notes to the Financial Statements (Continued)**

**r) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**s) Related parties**

The *Assembly* regards a related party as a person or an Assembly with the ability to exert control individually or jointly, or to exercise significant influence over the *Assembly*, or vice versa. Members of key management are regarded as related parties and comprise, Speaker of the County Assembly and, Clerk of the County Assembly, Directors and senior managers.

**t) Service concession arrangements.**

The *Assembly* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Turkana County Assembly recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Assembly* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**u) 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.

**Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

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**Notes to the Financial Statements (Continued)**

**v) Comparative figures**

In preparing these financial statements the Assembly has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an Assembly to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

**w) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30<sup>th</sup> , 2025

**Notes to the Financial Statements (Continued)**

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Assembly's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

**Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Assembly based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Assembly. Such changes are reflected in the assumptions when they occur.

**Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Assembly.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers Current FY
			Kshs
Recurrent	863,858,784		863,858,784
Development			-
Special purpose transfers			-
<b>Total</b>	<b>863,858,784</b>		<b>863,858,784</b>

6 (a) Transfers from CRF - Development

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers Current FY
			Kshs
Recurrent			
Development	61,609,592		61,609,592
Special purpose transfers			
<b>Total</b>	<b>61,609,592</b>		<b>61,609,592</b>

Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (Continued)

7. Employee Costs

Description	2024/2025
	Ksh
Basic salaries of permanent employees	230,045,038
Basic wages of temporary employees – Ward Staff	53,340,077
Personal allowances – part of salary	189,622,565
Pension and other social security contributions	56,065,954
Employer contributions to compulsory national social security schemes	3,356,280
Employer contributions to compulsory national health insurance schemes	6,885,124
Employer contribution to compulsory housing scheme	
Other social benefit schemes	
Other personnel costs	27,100,604
<b>Total Employee costs</b>	<b>566,415,643</b>

8. Use of Goods and Services

Description	Period ended
	June 2025
	Ksh
Utilities, supplies and services	3,261,980
Pending bills (payables)	17,055,000
Domestic travel and subsistence	86,856,293
Foreign travel and subsistence	-
Printing, advertising, and information supplies & services	146,411
Rentals of produced assets	-
Training expenses	393,103
Hospitality supplies and services	9,335,126
Insurance costs	53,500,000
Specialized materials and services	-
Other operating expenses	12,079,113
Office and general supplies and services	45,771,124
Fuel Oil and Lubricants	2,416,133
Routine maintenance – vehicles and other transport equipment	5,425,051
Legal	1,474,137
Routine maintenance – other assets	-
Others (mileage)	59,729,670
<b>Total</b>	<b>297,443,141</b>

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

**9. Transfers to Other Government Entities**

Description	FY 2024/2025
	Kshs
Transfers to other County Government entities	-
Transfers to self-reporting projects	-
Transfers to car loan and mortgage schemes	-
Others (specify)	-
<b>Total</b>	-

**10. Depreciation and Amortization Expense**

Description	2024/2025
	Kshs
Property, plant and equipment	7,701,199
Intangible assets	-
Investment property carried at cost	-
<b>Total</b>	<b>7,701,199</b>

**11. Finance Costs**

Description	2024/2025
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	-
Interest on Domestic Borrowings (Non-Govt)	-
Interest on Borrowings from Other Government Units	-
Interest on bank overdrafts	-
Interest on loans from commercial banks	-
<b>Total finance costs</b>	-

**Notes to the Financial Statements (Continued)**

**12. Social Benefits**

Description	FY 2024/2025
	Kshs
Transfers to the elderly	-
Transfers to orphans	-
Transfers to the physically challenged	-
<i>Add any other category</i>	-
<b>Total social benefit expenses</b>	-

13. Gain/Loss on Sale of Assets

Description	FY 2024/2025
	Kshs
Property, plant and equipment	-
Intangible assets	-
Other assets not capitalised	-
<b>Total gain on sale of assets</b>	-

14. Gain/Loss on Foreign Exchange

Description	FY 2024/2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
<b>Total</b>	-

15. Gain/Loss on Fair Value Investments

Description	FY 2024/2025
	Kshs
Investments at Fair Value	-
<b>Total Gain</b>	-

16. Impairment Loss

Description	FY 2024/2025
	Kshs
Property, Plant and Equipment	
Intangible Assets	
<b>Total Impairment Loss</b>	

Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (Continued)

17. Taxation

Description	FY 2024/2025
	Kshs
Current income tax charge	-
Tax charged on rental income	-
Tax charged on interest income	-
Original and reversal of temporary differences	-
<b>Income tax expense reported in the statement of financial performance</b>	<b>-</b>

18. (a) Cash and Cash Equivalents

Description	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Recurrent Account	57,686	-
Development Account	-	-
Deposits Account	9,058,134	10,565,821
Special Purpose Accounts	-	-
Other operating commercial accounts ( <i>Specify</i> )	-	-
<b>Total</b>	<b>9,115,820</b>	<b>10,565,821</b>

18 (b) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
Recurrent Accounts			
<i>CBK00001</i>	1000244248	57,686	-
Development Accounts			
<i>CBK00002</i>	1000359331		
Deposits Accounts			
<i>CBK00003</i>	1000439823	9,058,134	10,565,821
Other operating commercial accounts ( <i>Specify</i> )			
<i>Cash on Hand</i>		-	-
<b>Total</b>		<b>9,115,820</b>	<b>10,565,820</b>

Notes to the Financial Statements (Continued)

19. Receivables from Exchange Transactions

Description	FY 2024/2025	Opening Statement
	Kshs	1 <sup>st</sup> July 2024 Kshs
<b>Total receivables</b>		
Other exchange debtors ( <i>Specify</i> )	-	-
Less: impairment allowance	(-)	(-)
<b>Total receivables</b>	-	-
a) Current receivables	-	-
b) Non-current receivables	-	-
<b>Total Receivables (a+b)</b>	-	-

i) Ageing analysis for Receivables

Description	FY 2024/2025		Opening Statement	
	Kshs		1 <sup>st</sup> July 2024	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	0	0%	0	0%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (a+b)</b>	<b>0</b>	<b>0%</b>	<b>-</b>	<b>0%</b>

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	FY 2024/2025
	Kshs
At the beginning of the year	-
Additional allowance during the year	-
Recovered during the year	(-)
Written off during the year	(-)
At the end of the year	-

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (Continued)

20. Receivables from Non-Exchange Transactions

Description	Insert Current FY2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	-		-	
Less: impairment allowance	(-)		(-)	
<b>Total receivables from non- exchange transactions</b>	-		-	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-	%	-	%

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	FY 2024/2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	(-)
Written off during the year	(-)
At the end of the year	-

Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (Continued)

21. Investments

Description	<i>FY 2024/2025</i>	<i>Opening Statement 1<sup>st</sup> July 2024</i>
	Kshs	Kshs
<b>a) Investment in Treasury bills and bonds</b>		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
<b>b) Investment with Financial Institutions/ Banks</b>		
Bank x	-	-
Bank y	-	-
Sub- total	-	-
<b>c) Equity investments (specify)</b>		
Equity/ shares in Assembly	-	-
Sub- total	-	-
Grand total	-	-
<b>Analyzed as:</b>		
Current portion of Investment	-	-
Non-current portion of investment	-	-

d) Movement of Equity Investments

	<i>FY 2024/2025</i>
	Kshs
At the beginning of the year	-
Purchase of investments in the year	-
Sale of investments during the year	(-)
Increase /(decrease ) in fair value of investments	-
At the end of the year	-

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

**e) Shareholding in other entities**

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

Name of Assembly where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding			
	%	%	%			
					Current year	<i>Opening Statement 1<sup>st</sup> July 2025</i>
				Kshs	Kshs	Kshs
Assembly A	-	-	-	-	-	-
Assembly B	-	-	-	-	-	-
Assembly C	-	-	-	-	-	-
	-	-	-	-	-	-

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (Continued)

22. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concessions assets	Total
Depreciation Rate		2.50%	12.50%	2.50%	12.50%	12.50%		33.30%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 <sup>st</sup> July 2024	0		-	-	-	-	-	280,265,543	-	280,265,543
Additions			-		61,609,591	-	-	-	-	61,609,591
Disposals	0	-		-	-			-	-	-
Transfer/Adjustments	0	-	-	-	-	-	-	-	-	-
As At /Jun 2025	0	-	-	-	61,609,591	-	-	280,265,543	-	341,875,134
Depreciation And Impairment			-			-	-			
Depreciation for the year	0			-	7,701,199			-	-	7,701,199
As At Jun 2025	-	-	-	-	53,908,392	-	-	280,265,543		334,173,935
Net Book Values						-	-			
Opening Bal as at 1 <sup>st</sup> July 2024	-	-	-	-	-	-	-	280,265,543	-	280,265,543
As At June, 2025	0	-	-	-	53,908,392	-	-	-	-	334,173,935

Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (Continued)

23. Intangible Assets

Description	2024/2025
	Kshs
Cost/Opening balance at the beginning of the year	-
Additions	-
Disposal	(-)
<b>At end of the year</b>	-
Additions–internal development	-
Disposal	-)
<b>At end of the year</b>	-
<b>Amortization and impairment</b>	
<b>At beginning of the year</b>	-
Amortization	-
<b>At end of the year</b>	-
Impairment loss	-
<b>At end of the year</b>	-
<b>NBV</b>	-

24. Investment Property

Description	2024/2025
	Kshs
Cost/Opening balance at the beginning of the year	-
Additions	-
Disposal during the year	(-)
Depreciation	(-)
Impairment	(-)
<b>At end of the year</b>	-

*(This note applies to investment property held at cost. For investment property held at fair value, changes in fair value should go through the statement of financial performance).*

Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (Continued)

25. Trade and Other Payables

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Trade payables				
Payments received in advance				
Employee payables				
Third-party payments				
Other payables				
<b>Total trade and other payables</b>				
<b>Ageing analysis: (Trade and other payables)</b>	Current FY	%	Opening balance	% of the Total
Under one year				
1-2 years				
2-3 years				
Over 3 years				
<b>Total (tie to above total)</b>				

26. Refundable Deposits and Prepayments

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Customer deposits	9,115,820		17,055,000.00	
Prepayments				
Other deposits				
<b>Total deposits</b>				
<b>Ageing analysis: (Refundable deposits)</b>	Current FY	% of the Total	Opening Balance	% of the Total
<b>Under one year</b>		%		%
1-2 years	9,115,820	100%	17,055,000	100%
2-3 years		%		%
Over 3 years		%		%
<b>Total</b>	9,115,820	<b>100%</b>	17,055,000	<b>100%</b>

Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (Continued)

27. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
<b>Balance b/f</b>	0	0	0	0
Additional provisions	0	0	0	0
Provision utilised	(0)	(0)	(0)	(0)
Change due to discount and time value for money	(0)	(0)	(0)	(0)
<b>Total provisions year end</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Current Provisions	0	0	0	0
Non-Current Provisions	0	0	0	0

28. Lease Liabilities

Description	FY2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Balance at the beginning of the year</b>	<b>0</b>	<b>0</b>
Discount interest on lease liability	0	0
Paid during the year	0	0
<b>At end of the year</b>	<b>0</b>	<b>0</b>

Maturity Analysis

Period	Amount
Year 1	0
Year 2	0
Year 3	0
Year 4	0
Year 5 and onwards	0
Less: unearned Interest	0

Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (Continued)

Analysed as:

Description	Amount
Current	-
Non- Current	-
<b>Total</b>	<b>0</b>

29. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation					
Non-Current Benefit Obligation					
<b>Total Employee Benefits Obligation</b>					

**Retirement benefit Asset/ Liability (Applicable to Pensions)**

The Assembly operates a defined benefit scheme for all full-time employees from July 1, 2024. The scheme is administered by are the custodians of the scheme. The scheme is based on percentage of salary of an employee at the time of retirement.

An actuarial valuation to fulfil the financial reporting disclosure requirements of IPSAS 39 was carried out as at June by actuarial valuers On this basis the present value of the defined benefit obligation and the related current service cost and past service cost were measured using the Projected Unit Credit Method. The principal assumptions used for the purposes of valuation are as follows:

	Insert Current FY	Opening Statement 1 <sup>st</sup> July 20xx
Discount Rates	0%	0%
Future Salary Increases	0%	0%
Future Pension Increases	0%	0%
Mortality (Pre- Retirement)	0%	0%
Mortality (post-retirement)	0%	0%
Withdrawals	-	-
Ill Health	-	-
Retirement	-	-

**Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

**Notes to the Financial Statements (Continued)**

**Recognition of Retirement Benefit Asset/ Liability**

a) Amounts recognised under other gains/ Losses in the statement of Financial Performance:

	<i>FY 2024/2025</i>	<i>Opening Statement 1<sup>st</sup> July 2024</i>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
The return on defined plan assets	0	0
Actuarial gains/ losses arising from changes in demographic assumptions	0	0
Actuarial gains/ losses arising from changes in financial assumptions	0	0
Actuarial gains and losses arising from experience adjustments	0	0
Others (specify)	0	0
Adjustments for restrictions on the defined benefit asset	0	0
<b>Remeasurement of the net defined benefit liability (asset)</b>	<b>0</b>	<b>0</b>

b) Amounts recognized in the Statement of Financial Position

	<i>Insert Current FY 2024-2025</i>	<i>Opening Statement 1<sup>st</sup> July 2024</i>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Present value of defined benefit obligations(a)	0	0
Fair value of plan assets(b)	0	0
Funded status(=a-b)	<b>0</b>	<b>0</b>
Restrictions on asset recognised	0	0
Others	0	0
Net asset or liability arising from defined benefit obligation	<b>0</b>	<b>0</b>

The Assembly also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Assembly's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at Ksh. 556,000 per month. Other than NSSF the Assembly also has a defined contribution scheme operated by Lapfund and Laptrust Pension Fund. Employees contribute 12% while employers contribute 13% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (Continued)

30. Borrowings

Description	2024/2025
	Kshs
<b>a) External borrowings</b>	
Balance at beginning of the year	0
External borrowings during the year	0
Repayments of during the year	(0)
<b>Balance at end of the year</b>	<b>0</b>
<b>b) Domestic borrowings</b>	
Balance at beginning of the year	0
Domestic borrowings during the year	0
Repayments during the year	(0)
<b>Balance at end of the year</b>	<b>0</b>
<b>Balance at end of the period- domestic and External borrowings c = (a+b)</b>	<b>0</b>

The analyses of both external and domestic borrowings are as follows:

	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>External Borrowings</b>		
Dollar Denominated Loan From 'X Organization'	0	0
Sterling Pound Denominated Loan From 'Y Organization'	0	0
Euro Denominated Loan from Z Organization'	0	0
<b>Domestic Borrowings</b>		
Kenya Shilling Loan From KCB	0	0
Kenya Shilling Loan from Barclays Bank	0	0
Kenya Shilling Loan from Consolidated Bank	0	0
<b>Total /Balance at end of The Year</b>	<b>0</b>	<b>0</b>

Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Notes to the Financial Statements (Continued)

Description	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	0	0
Long Term Borrowings	0	0
Total	0	0

(NB: the total of this statement should tie to note 41 totals. Current portion of borrowings are those borrowings that are payable within one year or the next financial year. Additional disclosures on terms of borrowings, nature of borrowings, security and interest rates should be disclosed).

31. Service Concession Arrangements Liability

Description	Insert Current FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	0	0
Accumulated depreciation to date	(0)	(0)
Net carrying amount	<u>0</u>	<u>0</u>
Service concession liability at beginning of the year	0	0
Service concession revenue recognized	(-)	(-)
Service concession liability at end of the year	<u>0</u>	<u>0</u>

32. Cash Generated from Operations

	2024/2025
	Kshs
Surplus for the year before tax	-7,701,199
Adjusted for:	
Depreciation	7,701,199
Non-cash grants received	(0)
Contributed assets	(0)
Impairment	0
Gains and losses on disposal of assets	(0)
Contribution to provisions	0
Contribution to impairment allowance	0
Working capital adjustments	
Increase in inventory	(0)
Increase in receivables	(0)
Increase in deferred income	0
Increase in payables	0

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

	2024/2025
	<b>Kshs</b>
Increase in payments received in advance	0
<b>Net cash flow from operating activities</b>	<b>0</b>

**Notes to the Financial Statements (Continued)**

**33. Financial Risk Management**

The Assembly's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Assembly's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Assembly does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Assembly's financial risk management objectives and policies are detailed below:

**i) Credit risk**

The Assembly has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Assembly's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Assembly's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	<b>Total amount</b>	<b>Fully performing</b>	<b>Past due</b>	<b>Impaired</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>As at 30 June 20xx</b>				
Receivables from exchange transactions	0	0	0	0
Receivables from non-exchange transactions	0	0	0	0
Bank balances	0	0	0	0

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

Total				
-------	--	--	--	--

**Financial Risk Management**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Assembly has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The board of directors sets the Assembly's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the Assembly's directors, who have built an appropriate liquidity risk management framework for the management of the Assembly's short, medium and long-term funding and liquidity management requirements. The Assembly manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Assembly under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>				
Trade payables	0	0	0	0
Current portion of borrowings	0	0	0	0
Provisions	0	0	0	0
Deferred income	0	0	0	0
Employee benefit obligation	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes to the Financial Statements (Continued)

Financial Risk Management

iii) Market risk

The Assembly has put in place an internal audit function to assist it in assessing the risk faced by the Assembly on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Assembly's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Assembly's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Assembly's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The *Assembly* has no transactional currency exposures. exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Assembly* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

The carrying amount of the *Assembly's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

**Current FY 2024/2025**

	<b>In Kshs</b>	<b>Other currencies</b>	<b>Total</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>As at 30 June 2025</b>			
<b>Financial Assets</b>	0	0	0
Investments	0	0	0
Cash	0	0	0
Debtors	0	0	0
<b>Total Financial Assets</b>			
<b>Financial Liabilities</b>			
Trade And Other Payables	0	0	0
Borrowings	0	0	0
<b>Total Financial Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Foreign Currency Asset/(Liability)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Financial Risk Management**

The following table demonstrates the effect on the Assembly's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	<b>Change in currency rate</b>	<b>Effect on Profit before tax</b>	<b>Effect on Equity/Net assets</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>20xx</b>			
Euro	10%	0	0
USD	10%	0	0
<b>20xx-1</b>			
Euro	10%	0	0
USD	10%	0	0

Notes to the Financial Statements (Continued)

b) **Interest rate risk**

Interest rate risk is the risk that the Assembly's financial condition may be adversely affected as a result of changes in interest rate levels. The Assembly's interest rate risk arises from bank deposits. This exposes the Assembly to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Assembly's deposits.

**Management of interest rate risk**

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

**Financial Risk Management**

**Sensitivity analysis**

The Assembly analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

**Fair value of financial assets and liabilities**

a) **Financial instruments measured at fair value.**

**Determination of fair value and fair values hierarchy**

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *Assembly's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Assembly* considers relevant and observable market prices in its valuations where possible.

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>As at 30 June 2025</b>				
<b>Financial Assets</b>				
Quoted Equity Investments				
<b>Non- Financial Assets</b>				
Investment Property				
Land And Buildings				

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

**iv) Capital Risk Management**

The objective of the Assembly's capital risk management is to safeguard the Assembly's ability to continue as a going concern. The Assembly capital structure comprises of the following funds:

	<b>2024/2025</b>	<b>Opening Statement 1<sup>st</sup> July 2024</b>
	<b>Kshs</b>	<b>Kshs</b>
Revaluation Reserve		
Retained Earnings		
Capital Reserve		
<b>Total Funds</b>		
Total Borrowings		
Less: Cash And Bank Balances		
Net Debt/(Excess Cash And Cash Equivalents)		
<b>Gearing</b>		

**Count Government of Turkana  
Turkana County Assembly  
Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

**Notes to the Financial Statements (Continued)**

**34. Related Party Disclosures**

**Nature of related party relationships**

Entities and other parties related to the *Assembly* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

**Government of Kenya**

The Government of Kenya is the principal shareholder of the *Assembly*, holding 100% of the *Assembly's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the *Assembly*, both domestic and external.

**Other related parties include:**

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

	2024/2025
	Kshs
<b>Transactions with related parties</b>	
<b>a) Sales to related parties</b>	
Others (specify) e.g. interest and bank charges	0
<b>Total</b>	<b>0</b>
<b>B) purchases from related parties</b>	
Purchases of electricity from KPLC	0
Purchase of water from govt service providers	0
Rent expenses paid to govt agencies	0
Training and conference fees paid to govt. Agencies	0
Others (specify)	0
<b>Total</b>	<b>0</b>
<b>b) Grants /transfers from the government</b>	
Grants from national govt	0
Grants from county government	0
Donations in kind	0
<b>Total</b>	<b>0</b>
<b>c) Expenses incurred on behalf of related party</b>	
Payments of salaries and wages for employees	0
Payments for goods and services	0
<b>Total</b>	<b>0</b>
<b>d) Key management compensation</b>	
Compensation to key management	0
<b>Total</b>	<b>0</b>

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

**35. Segment Information**

*(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Assembly to present segmental information of each geographic region or department to enable users understand the Assembly's performance and allocation of resources to different segments)*

**36. Contingent Assets and Contingent Liabilities**

**Contingent Assets**

	2024/2025
	Kshs
<b>Contingent Assets</b>	
Insurance Reimbursements	0
Assets Arising from Determination Of Court Cases	0
Reimbursable Indemnities and Guarantees	0
Receivables From Other Government Entities	0
Others (Specify)	0
<b>Total</b>	<b>0</b>

*(Give details)*

**Contingent Liabilities**

	2024/2025
	Kshs
<b>Contingent Liabilities</b>	0
Court Case xx against the Assembly	0
Bank Guarantees in Favour of Subsidiary	0
Contingent Liabilities arising from Contracts Including PPPs	0
Others (Specify)	0
<b>Total</b>	<b>0</b>

*(Give details)*

**37. Capital Commitments**

<b>Capital Commitments</b>	2024/2025
	Kshs
Authorised for	0
Authorised and contracted for	0
<b>Total</b>	<b>0</b>

Notes to the Financial Statements (Continued)

38. Program for Results (PforR) Disclosure

Name of PforR:		Name of Financing Partners:				
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
<b>Sub-total</b>						
Program code						
Sub-program						
Sub-program						
<b>Sub-total</b>						
<b>Total</b>	-	-	-	-	-	-

39. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

40. Ultimate And Holding Assembly

The Assembly ultimate parent is the Government of Kenya.

41. Currency

The financial statements are presented in Kenya Shillings (Kshs).

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

14. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/KTL-RO/TCA/2023-20234/ (2)	4.1 Inaccuracies and Incompleteness in the Annual Reports and Financial Statements	The management has embraced to correct the Inaccuracies and Incompleteness in the Financial Statements that were omitted from the list of acronyms as per attached copy of Financial Statements	Resolved	
OAG/KTL-RO/TCA/2023-20234/ (2)	4.2 Non-Disclosure of Summary of Fixed Asset Register	The management resolved by availing a non-disclosure of fixed asset register	Resolved	
OAG/KTL-RO/TCA/2023-20234/ (2)	Lack of inclusivity in terms of ethnicity and people with special needs in the recruitment of new staff	The management vowed to be inclusive in hiring ethnic people and the special needs personnel	Resolved	

Guidance Notes:

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

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Accounting Officer

Date

Appendix II: Projects implemented by Turkana County Assembly

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per	Consolidated in these financial statements (Yes/No)

Status of Projects completion

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
PROPOSED CONSTRUCTION AND COMPLETION OF LOBUR WARD OFFICE	11,837,583.00	9,085,410.70	77%	11,837,583.00		National Government

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

PROPOSED CONSTRUCTION AND COMPLETION OF LOBEI KOTARUK WARD OFFICE	10,989,742.00	9062596.93	82%	10,989,742.00	National Government
PROPOSED CONSTRUCTION AND COMPLETION OF LODWAR TOWNSHIP OFFICE	11,727,654.76	10,349,953.00	88%	11,727,65.76	National Government
PROPOSED CONSTRUCTION AND COMPLETION OF NAKALALE WARD OFFICE	11,206,964.00	9,995,908.10	89%	11,206,964.00	National Government
PROPOSED CONSTRUCTION AND COMPLETION OF KAERIS WARD OFFICE	11,998,635.60	11,585,998.50	97%	11,998,635.60	National Government
PROPOSED CONSTRUCTION AND COMPLETION OF KAIKOR/KAALENG MCA WORD OFFICE	11,341,924.00	10,450,596.90	92%	11,341,924.00	National Government
PROPOSED CONSTRUCTION AND COMPLETION OF NANAM WARD OFFICE	12,045,469.40	7,639,642.10	65%	12,045,469.40	National Government
PROPOSED CONSTRUCTION AND COMPLETION OF KIBISH WARD OFFICE	17,815,623.23	14,500,561.55	81%	17,815,623.23	National Government

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

PROPOSED CONSTRUCTION AND COMPLETION OF KAPEDO WARD OFFICE	11,658,824.00	3,129,042.00	27%	11,658,824.00	National Government
PROPOSED CONSTRUCTION AND COMPLETION OF TURKWEL WARD OFFICE	11,961,023.32	6,829,863.15	57%	11,961,023.32	National Government
PROPOSED CONSTRUCTION OF SPEAKERS GUEST, HOME OFFICE AND HOUSE GARAGE	19,930,500.00	16,266,129.00	82%	19,930,500.00	National Government
PROPOSED COMPLETION OF SPEAKERS RESIDENCE	29,910,000.00	17,231,148.65	58%	29,910,000.00	National Government
PROPOSED CONSTRUCTION OF CAFETERIA	35,409,121.80	17,266,929.10	49%	35,409,121.80	National Government
PROPOSED INSTALLATION OF CCTV EQUIPMENT	18,700,680.00	NILL	ONGOING	18,700,680.00	National Government
PROPOSED CONSTRUCTION OF LIBRARY BLOCK	44,218,122.40	28,543,212.38	65%	44,218,122.40	National Government

**County Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

SUPPLY INSTALLATION AND COMMISSIONING OF HANSARD EQUIPMENT	19,909,543.54	NILL	ONGOING	19,909,543.54		National Government
PROPOSED CONSTRUCTION OF ADMINISTRATION BLOCK	113,667,517.00	76,405,267.40	30%	113,667,517.00		National Government

**Appendix IV: Transfers from Other Government Entities**

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Deferred Income	Receivable s	Others must be specific	- be	

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

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Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

**Count Government of Turkana**  
**Turkana County Assembly**  
**Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025**

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**Appendix VII: Disaster Expenditure Reporting Template**

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

Count Government of Turkana  
 Turkana County Assembly  
 Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2025

Appendix VIII: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land					
Buildings and structures	237,000,000	-	-	-	237,000,000
Transport equipment	-	61,609,592	-	-	61,609,592
Office equipment, furniture and fittings	-	-	-	-	-
ICT Equipment	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-
Biological assets	-	-	-	-	-
Infrastructure Assets- Roads, Rails	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in Progress	280,265,543	-	-	-	280,265,543
<b>Total</b>	<b>517,265,543</b>	<b>61,609,592</b>	<b>-</b>	<b>-</b>	<b>578,875,135</b>