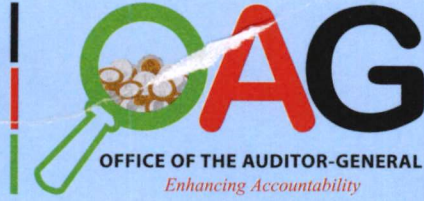


REPUBLIC OF KENYA



REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

~~SECRET~~
121

THE AUDITOR-GENERAL

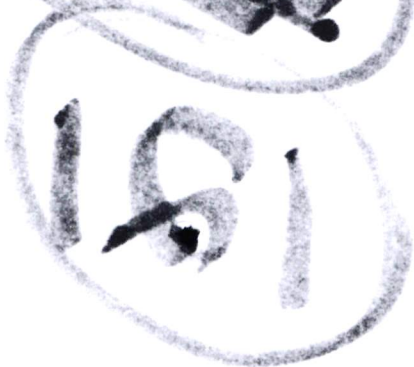
ON

PAPERS LAID	
DATE	25/8/2020
TABLED BY	SNL
COMMITTEE	
CLERK AT THE TABLE	CHEROP

COUNTY EXECUTIVE OF TURKANA

FOR THE YEAR ENDED

30 JUNE, 2025

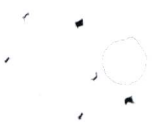




**COUNTY GOVERNMENT OF TURKANA
(COUNTY EXECUTIVE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

**Transitional Financial Statements /Prepared in accordance with the Accrual Basis of Accounting
Method Under International Public Sector Accounting Standards (IPSAS)**



1 DEC 2022



TABLE OF CONTENTS

	Page
1. Acronyms, Abbreviations and Definition of Key Terms	ii
2. Key Entity Information and Management	iii
3. Governance Statement	xxiv
4. Foreword by CECM Finance and Economic Planning	xxx
5. Statement of Performance against Predetermined Objectives.....	xxxiii
6. Environmental and Sustainability Reporting	xl
7. Statement of Management Responsibilities	xli
8. Report of the Independent Auditor for the County Government of Turkana.....	xliii
9. Statement of Financial Performance for the year ended 30 June 2025.....	1
10. Statement of Financial Position as at 30 June 2025	2
11. Statement of Changes in Net Assets for the year ended 30 June 2025	4
12. Statement of Cash Flows for the year ended 30 June 2025.....	5
13. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025.....	6
14. Notes to the Financial Statements	8
15. Appendix.....	57

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*

(This list is an indication of acronyms, abbreviations, and key terms; the County entity should include all from the annual report and financial statements prepared)

2. Key Entity Information and Management

a) Background information


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

No.	Department	Major Responsibility
1.	FINANCE AND ECONOMIC PLANNING	To promote economic development, good governance, social progress and rising living standards through accountable, economic, efficient, equitable and sustainable management of Turkana County's public finances in order to advance economic growth, broad-based empowerment, progressive realization of human rights and the elimination of poverty.
2.	PUBLIC SERVICE, ADMINISTRATION AND DISASTER MANAGEMENT	To establish structures that provide conducive and inclusive environment for high productive workforce, convenient workplaces as well as cross systems for preparedness, mitigation, prevention, response and recovery from disaster emergencies.
3.	AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES	To facilitate sustainable development and management of livestock and fisheries resources for food security and socio-economic development and improved livelihood resilience, food and nutrition security through sustainable infrastructure and increased production.
4.	WATER SERVICES	To effectively develop and manage the county's Water services for sustainable livelihoods.
5.	EDUCATION, SPORTS AND SOCIAL PROTECTION	To provide access to quality Education and training, nurture sports talents for socio-economic development.
6.	TRADE, ENTERPRISE DEVELOPMENT, CO-OPERATIVES, GENDER AND YOUTH AFFAIRS	Facilitate the creation of enabling environment for a vibrant, globally competitive and sustainable industrial, investment and cooperative society whilst ensuring an inclusive and equitable society.


The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Department	Major Responsibility
7.	LANDS, PHYSICAL PLANNING AND URBAN AREAS MANAGEMENT	To develop integrated land and energy development to Turkana County that will identify the development need, priorities and recommend on that policies.
8.	HEALTH AND SANITATION	To Offer high quality and sustainable health services to Turkana County residents and promoting an alcohol and drug free environment.
9.	ROADS, TRANSPORT AND PUBLIC WORKS.	To Facilitate provision, construction and maintenance of quality infrastructure, government buildings and housing, and other public works for sustainable social development.
10.	TOURISM, CULTURE, NATURAL RESOURCES AND CLIMATE CHANGE	To promote and facilitate a sustainable and vibrant environment for tourism, culture, heritage and protection of our diverse natural resources.


b) Key Management team

No.	Profile	Name/Passport photo
1.	<p>H.E Hon. Jeremiah Ekamais Lomorukai is the Current Governor of Turkana County.</p> <p>He has served in the position from September 2022 to date.</p> <p>The Governor is a seasoned and skilled politician exemplified by the various leadership roles he has served in and the resultant outcome from the positions he held all through his political and professional career.</p> <p>This is illustrated from the vertical progression of the leadership positions he has held to from being a nominated councillor in the Turkana County council, elected councillor, elected Member of county assembly, elected member of Parliament and now as the Governor of Turkana County Government.</p> <p>H.E. Hon. Jeremiah holds a Bachelor of Arts Degree in Counselling from Kenya Methodist University (KEMU).</p>	 <p>H.E HON. JEREMIAH EKAMAIS LOMORUKAI GOVERNOR TURKANA COUNTY.</p>



The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

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



The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Profile	Name/Passport photo
3.	<p>DR. Richard Ekai is the County Secretary/Head of County Public Service, he has acquired and accumulated immeasurable work experience from the senior positions he held in both the national government as PS for correction service, PS for sports culture and Arts and PS for Mining. He was Ambassador based in HQ Ministry of foreign affairs and later became Kenyan Ambassador to the Kingdom of Thailand.</p> <p>He has over 38 years of work experience in the public and Private sector handling senior management policy and decision making functions.</p> <p>He holds a Phd. In Physics/Energy from Institute of solar Energy Research Hameln-University of Hannover, Germany. He is also a Master of philosophy (physics) and Bachelor degree in Physics from Moi University .</p>	 <p>DR. RICHARD TITUS EKAI AMB, PHD, CBCMBS COUNTY SECRETARY-TURKANA COUNTY</p>




The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Profile	Name/Passport photo
	<p>Mrs. Roseline Aite is an ongoing student at Catholic University of East Africa persuing MA-Development Studies. She is a holder of Bachelors degree in BED/ARTS(GEO/ECONS) 2nd Class Honors Upper Division from Maseno University.</p> <p>She has over 22 years of work experience in the public with 9 years' legislation experience serving at the table office, procedure and committee clerk of the county assembly of Turkana. She has worked in Private sector handling senior management policy and decision making functions.</p>	 <p>MRS.ROSELINE AITE ONAKUTA CECM-FINANCE AND ECONOMIC PLANNING</p>
4.	<p>Dr. Eregae is holder of a Doctor of Philosophy degree in Veterinary Epidemiology from the University of Guelph, Ontario, Canada. In addition, he has an Msc. in Veterinary Epidemiology and Economics, and a Bachelor of Veterinary Medicine degree from the University of Nairobi. He has over 25 years of work experience</p>	 <p>DR. MICHAEL EKIDOR EREGAE CECM- AGRICULTURE AND LAND RECLAMATION</p>



The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Profile	Name/Passport photo
	<p>in both Government and Non-Government organizations working in various senior management and decision/policy making positions.</p>	
<p>5.</p>	<p>Mr. James is holder of Master of Arts in sociology, Bachelor of Arts degree and a Postgraduate diploma in conflict management.</p> <p>He has over 22 years of work experience in both Government and Non-Government organizations working in various senior management and decision/policy making positions.</p>	 <p>MR. JAMES LONGOLE WANGIROS CECM- TRADE, ENTERPRISE DEVELOPMENT, CO-OPERATIVES, GENDER AND YOUTH AFFAIRS</p>
<p>6.</p>	<p>Hon. Wiljustus is a distinguished career teacher. He has vast experience of over ten years in teaching and leadership having served in various capacities including high school Principal and Director administration.</p> <p>He holds a bachelor's degree in in Agriculture Education and Extension from Egerton University, and Diploma in Agricultural Education and Extension. He is an Executive Director.</p>	 <p>CECM- WATER SERVICES</p>


The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Profile	Name/Passport photo
7.	<p>CECM Faith is holder of a Bachelor of Arts in social work and a Diploma in social work.</p> <p>She has over 10 years of work experience in Government working in various public sector departments.</p>	 <p>MRS. FAITH AKUWOM ALETIA CECM- LANDS, PHYSICAL PLANNING AND URBAN AREAS MANAGEMENT</p>
8.	<p>CECM Leah is holder of a Master of science in Human resource management, Bachelor of Arts in Education, a Higher National Diploma in Human resource Management and a certificate in primary teacher Education.</p> <p>She has over 10 years of work experience in Government working in various public sector departments and institutions.</p>	 <p>MS. LEAH LOKAALA AUDAN CECM- EDUCATION, SPORTS AND SOCIAL PROTECTION</p>
10.	<p>Mr. Benson Lokwang is the former County Executive Committee Member for Public Service, Decentralized Administration and Disaster Management, having served from 7th April, 2020 to 2nd January, 2021.</p> <p>He holds a Bachelor of Economics and Sociology Degree from Chuka University and has</p>	 <p>MR. BENSON LOKWANG CECM- ROADS, TRANSPORT AND PUBLIC WORKS.</p>

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Profile	Name/Passport photo
	<p>over 15 years of experience in both public and private sector.</p>	
11.	<p>CECM Anthony is holder of a Master degree specializing in Strategic management, a Bachelor in Business Management-Banking & Finance option and a Diploma in business administration. He is a holder of CPA part II from KASNEB.</p> <p>He has over 15 years of work experience in both Government and Non-Government organizations working in various senior management and decision making positions.</p>	 <p>DR. ANTHONY EKAKORON APALIA CECM- TOURISM, CULTURE, NATURAL RESOURCES AND CLIMATE CHANGE.</p>
12.	<p>Hon. Patrick is holder of a Master degree specializing in Strategic management, a Bachelor in Business management and a Higher Diploma in Human resource management.</p> <p>He has over 20 years of work experience in both Government, legislative and Non-Government organizations with active participation in various senior</p>	 <p>HON.PATRICK LOSIKE LOKAIMOE CECM-PUBLIC SERVICE, ADMINISTRATION AND DISASTER MANAGEMENT</p>

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.



No.	Profile	Name/Passport photo
	management and decision making positions.	
	<p>Dr. Epem has over 14 years of working experience in leadership in diverse fields. He holds a Master of Public Health from Maseno University, a Master of Business Administration – Healthcare Management form University of Zambia, Postgraduate Diploma, Management and control of HIV/AIDS and Infectious Diseases Galilee from the International Institute-Israel, Postgraduate Certificate, Applied Epidemiology & Biostatistics Course Ss1978 CDC Atlanta-2011, and Pharm D, from University of Nairobi.</p> <p>Currently Dr. Epem is pursuing Bachelor of Laws (LLB) from the University of Suffolk. He has a wealth of working experience. Currently he is serving as the County Director/CEO at Lodwar county Referral Hospital and doubles up as the secretary to the Hospital Board. Previously he has also served as a County Director-</p>	 <p>DR. EPEM CECM- HEALTH AND SANITATION</p>

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.




No.	Profile	Name/Passport photo
	Health Products and technologies, County Director of health- Preventive and Promotive services, Ag. Chief officer of health, District Medical Officer of health, at the Turkana County Government. He has also served as Hospital Pharmacist, at Lodwar District HospitalDistrict Hospital	

c) Fiduciary Management





The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
2.	<p>Mr. Paul has over 10 years' of work experience in the Public service having served under the Teachers service commission as a teacher rising through ranks to being a Deputy Head teacher.</p> <p>He holds a Bachelor's degree in Early childhood studies together with Diploma in Early childhood Development education studies.</p>	 <p>Mr. Paul Ekeno Lodunga Accounting Officer-Education (ECDEs and Social Protection).</p>
3.	<p>Mr. Lotaruk Robert Ekai has over 13 years' of work experience serving in various capacities in the public sector including senior management, policy and decision making positions.</p> <p>He holds a Bachelors degree in Business Management (Supply and Procurement Management Option) BBM and Diploma in Procurement and Logistics from International correspondence School ISC.</p>	 <p>MR. LOTARUK ROBERT EKAI Accounting Officer-Finance</p>
4.	<p>Mr. John has over 17 years of work experience in various senior management positions and several Accounting positions in both the public and private sectors.</p> <p>He holds an Executive MBA and a Degree in Business management from Moi university coupled with CPA part II certification from KASNEB.</p>	 <p>MR. JOHN KORIKEL Accounting Officer-Public Works</p>




The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Designation	Name
5.	<p>Cecilia Majuma has over 8 years of work experience in both the public and private sectors.</p> <p>He holds a Bachelors' Degree in Education from Kenyatta university</p>	 <p>Cecilia Majuma Etaan Accounting Officer-Tourism, Culture and Heritage</p>
6.	<p>Mr. Polyne Aro has over 19 years' of working experience in the public sector.</p> <p>Holds a Bachelor's degree in Sociology and political science from University of Nairobi. She worked in National Police Service as a senior officer(station commander)</p>	 <p>MRS. POLYNE ARO TANGARAE Accounting Officer- Trade, Enterprise Development and Cooperatives</p>
7.	<p>Dr. Ezekiel has over 10 years' of work experience working in the public service rising through ranks to a position of Assistant manager.</p> <p>He holds a Bachelor's degree in Veterinary Medicine coupled with Management and Leadership skills training.</p>	 <p>DR. EZEKIEL EKUWAM ETELEJ Accounting Officer-Medical Services</p>




The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Designation	Name
8.	<p>Accounting Officer-Agriculture and Land Reclamation Department. Mrs. Janerose holds a Masters degree in Education and Planning from The Catholic University of East Africa and A Bachelor Of Education from Moi University.</p> <p>She has 20 Years of experience in Management in Public Sector and NGO.</p>	 <p>MRS. JANEROSE TIOKO Accounting Officer-Agriculture and Land Reclamation</p>
9.	<p>Mr. Evans holds a Master of Science degree in applied marine and fisheries Ecology and a Bachelor of science degree in fisheries and aquatic science.</p>	 <p>MR. LOMODEI EVANS Accounting Officer-Fisheries and Aquaculture</p>
10.	<p>Mr. Simon holds a Bachelor of Art degree in sociology and a certificate in Gender, poverty and development studies from Egerton university.</p> <p>He has accumulated over ten years of working experience in the Public sector and NGO.</p>	 <p>MR. SIMON EKAI ETOM Accounting Officer-Water Services</p>
11.	<p>Mr. Moses holds a Master of Science degree in Environmental and petroleum Geochemistry from the university of Newcastle and a degree in Education from Moi university.</p> <p>HE has over ten years of experience in the Public sector working as a High school teacher rising through ranks to the level of a High school principal engaging in high level policy and decision making roles.</p>	 <p>MR. MOSES ETELEJ KOREA Accounting Officer-Governor's office and Liaison services</p>





The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Designation	Name
12.	<p>Mr. Robert has over 20 years' of extensive experience in Public Administration holding senior management decision and policy making positions in both Public and Private sector.</p> <p>He holds a degree in Bcom from Daystar university and a Diploma in Agriculture Engineering from JKUAT.</p>	 <p>MR.ROBERT BOB LOYELEI Accounting Officer-Lands and Physical Planning</p>
13.	<p>Mr. Samwel has over 7 years' experience in both the public and private sector.</p> <p>He holds a Bachelor of science degree in applied statistics with computing from Karatina university with a certification in CIFA</p>	 <p>MR. SAMWEL EKALE EKITELA Accounting Officer-Economic Planning and E-government</p>
14.	<p>Holds a Master of Arts degree in Political Science coupled with Bachelor of Education degree with a major in Special Education.</p>	 <p>HON.JOSEPH EPUU ELIM Accounting Officer-Youth and Gender Affairs</p>

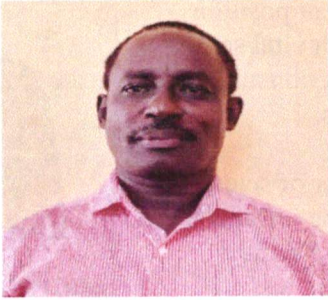


The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Designation	Name
15.	<p>Madam Leah holds a Bachelor of Arts degree in Education, a diploma in Education management and certificate in Education management.</p> <p>She has over 25 years of extensive working experience in the Education sector working as a teacher and rising through ranks to the senior management level that involves vital policy and decision making responsibilities.</p>	 <p>MRS.LEAH NASURU LOSURU Accounting Officer-Sports and Vocational Training</p>
16.	<p>CO Cathra holds a Master of business administration in health, leadership and management, master of science in public health, Bachelor of Science degree in public health and a Diploma in clinical medicine and surgery.</p> <p>CO Cathra has accumulated over 12 years' experience working in the NGO and Government.</p>	 <p>MS.CATHRA ABDI Accounting Officer-Preventive and Promotive Services</p>
17.	<p>Dr. Gilchrist has over 13 years' of work experience in medical practice with additional responsibility of senior management, decision making and policy formulation.</p> <p>He holds a Bachelor of Medicine and Surgery degree from Moi university and a Diploma in Contemporary public Administration management.</p>	 <p>DR.GILCHRIST LOKOEL Accounting Officer-Livestock</p>

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Designation	Name
18.	<p>Mr. Peter has over 10 years of work experience with approximately 5 years holding senior management positions that is tasked with vital senior management decision and policy making functions.</p> <p>He holds a Master of science in Field Epidemiology, Bachelor of science degree in Medical Laboratory science and a Diploma in Laboratory technician and Technology.</p>	 <p>MR. PETER LOMORUKAI Accounting Officer-Municipalities and Urban Areas Management</p>
19.	<p>CO Marian holds a Bachelor of Arts degree with a major in sociology and psychology from the university of Nairobi.</p> <p>She has over 16 years of extensive working experience in charity institutions that provided durable solutions to beneficiaries.</p>	 <p>MS. MARIAN LOTIENG NAKAALE Accounting Officer-Public Service Management</p>
20.	<p>CO Eng. Mark holds a Master of science degree in Mechanical engineering, bachelor of industrial technology and a Diploma in mechanical engineering (plant option).</p> <p>He has over 13 years of extensive working experience in the field of Engineering coupled with managerial responsibilities.</p>	 <p>ENG. MARK EKERU ACHILA Accounting Officer-Roads and Transport</p>
21.	<p>Ms. Trizer holds a Bachelor of Law degree from Nairobi University</p> <p>She has experience in NGO as a refugee status determination officer.</p>	 <p>MS. TRIZER AMONI ARUS Accounting Officer-Energy and Mining</p>

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

No.	Designation	Name
22.	<p>Mr. Joseph holds a Bachelor of Arts degree with a major in sociology and geography from the university of Nairobi.</p> <p>He has over 21 years of extensive working experience in the public sector, private institutions and the NGO. Joseph has vast familiarity in senior management, policy and decision making tasks.</p>	 <p>MR. JOSEPH EKALALE IMONI Accounting Officer-Environment and climate change</p>
23.	<p>Mr. Maraka holds a Bachelor of Education degree; science option with a training in ICT integration skills.</p> <p>He has over twelve years of work experience in the Public and private sector working as a teacher rising through ranks to the level of a school principal. He has worked in the Oil and Gas industry.</p>	 <p>MR. DAVID MARAKA NAMUS Accounting Officer-Administration and Disaster Management</p>
25.	<p>Ms. Ruth has over 18 years of work experience in the legal profession working for both the Government and private sector/NGOs.</p> <p>She holds a bachelor of Law degree from Moi university, Post graduate diploma from KSL and a certificate in strategic negotiation skills from KIA</p>	 <p>MS. RUTH LOKALEI EMANIKOR Accounting Officer-Office of the County Attorney</p>

d) Fiduciary Oversight Arrangements

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

• **Audit and finance committee activities**

Composition of Audit Committee Members:

1. Ms. Susan Amlango Aletia
2. Lapur Lokuruka Sylvia
3. Paul Lopodo Mutu
4. Erukudi Marklewis Ekuam
5. Amos Kiptui Kibet
6. Francis Lokwar
7. Director Audit –Jeremiah Ngachekio

The Committee follows up on:

- Audit report from the auditor general.
- Adequacy and effectiveness of CGE’s internal control system
- Adequacy and effectiveness of the entity’s risk management
- Likely causes of any weaknesses observed, implications and agreed remedies

• **Senate Committee Activities**

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

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

• **Parliamentary committee activities**

• **County Assembly**

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

- **Development partner oversight activities**

Various collaborations have been done with various development partners.

- **Controller of Budget**

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

- **Office of the Auditor General**

The office of the Auditor General audited the financial statements for the financial year 2022/2023, queries which various departments submitted their audit responses

e) County Executive Headquarters

P.O. Box 11-30500
Treasury Building/House/Plaza
Nawoitong Road/Highway
LODWAR, KENYA

f) County Executive Contacts

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

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Other Commercial Banks
Kenya Commercial Bank
Co-operative Bank of Kenya
National Bank of Kenya

h) Independent Auditor

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

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

3. Governance Statement

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

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

The County Executive

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

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.



H.E Governor Jeremiah Ekamais Lomorukai Napotikan launches projects in lodwar municipality and joins Members of the public for the Town clean-up drive.





County Government has rolled out official uniforms for all its village administrators in a move aimed at enhancing their visibility and reinforcing their role as Frontline representatives of the county at the grassroots level.



Governor Jeremiah Lomorukai welcomes the President of Kenya William Ruto to the 8th edition of the Turkana Tourism and Cultural Festival, Tobong'u Lore. The festival has been successful in promoting peace among the Ateker cluster, showcasing cultural heritage, and opening up Turkana to national and international visitors.



Vaccination exercise at Kang'ataruk (Loima-Turkwel), June 14 2025 by The County Government through Integrated Emergency Drought Response Project (IEDRP) implemented by Turkana Pastoralist Development Organization (TUPADO) and International Rescue Committee (IRC).



Completed eight-bed capacity Kaaleng health centre male and female inpatient wards—fully funded through claims from the Social Health Insurance Fund (SHIF).



H.E The Governor Jeremiah Lomorukai today flagged off the distribution of supplementary livestock feeds, veterinary vaccines, drugs, and equipment to support pastoralists across Turkana County. The initiative includes 2,870 bags of supplementary livestock feeds to benefit households in Turkana East, Turkana South, Turkana West, Loima, Turkana Central, and Turkana North.

The County Government organized public participation on the FY 2024/2025 Budget Proposals pursuant to the provision of Article 10 and 201 of the Constitution of Kenya 2010 and Section 117 (5) of the Public Finance Management Act, 2012. The county advertised the engagement on both national and local media. The public were to participate through sending memoranda and present their views on scheduled radio shows and public Barasas.

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

- Ensured that all staff have signed a code of conduct document
- The CECM and Chief officer were recruited through a competitive process and vetted by the Turkana County assembly before being employed
- The County has adopted e-procurement and payments of suppliers through internet banking that has highly reduced interaction between staff and suppliers. There is segregation of duties and rotation of staff to ensure that there is effective and efficient delivery of service

The county Executive have been engaging county assembly committee on the Budget making process, CIDP, ADP, CBROP. The County Executive appeared before the Senate Committee to answer queries

on the operations of water body in Turkana (LOWASCO) for Financial Year 2018/2019 2019/2020 2020/2021 and 2021/2022. The following bills sponsored by Executive were passed by County Assembly within FY 2022/2023; Turkana County Investment Promotion Bills of 2022, Turkana County Education Fund Bill of 2022, Turkana County Village Administrators Regulation of 2022 and NOREB Bill of 2022. The County Executive is in the process of formulating a customized comprehensive Risk management policy.

4. Foreword by CECM Finance and Economic Planning

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

- (1) A county government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament.
- (2) Without prejudice to the generality of subsection (1), a county government shall be responsible for —
 - (a) county legislation in accordance with Article 185 of the Constitution;
 - (b) exercising executive functions in accordance with Article 183 of the Constitution;
 - (c) functions provided for in Article 186 and assigned in the Fourth Schedule of the County Governments Act, 2012 17 Constitution;
 - (d) any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
 - (e) any functions agreed upon with other county governments under Article 189 (2) of the Constitution; and
 - (f) establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

In the Financial year 2024/2025 the County had projected Equitable Share Revenue of ksh **13,213,283,320** as approved by County Assembly in Supplementary budget II to finance County Executive and County Assembly operations. The County Executive received 100% Equitable Share into County Revenue Fund funds were transferred to both recurrent and development accounts to finance operations.

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Revenue classification	Transfer from County Revenue Fund Account	Actual-Expenditure	Variance	% realization
Equitable share transferred to Executive	12,712,800,011	12,734,781,029	(21,981,018)	100%
TOTALS	12,712,800,011	12,734,781,029	(21,981,018)	100%
Expenses	Amounts		% Var	
Employee costs	5,659,171,913		44%	
Use of goods and services	5,975,887,689		47%	
Transfers to other Government Entities	1,034,407,535		8%	
Depreciation and amortization expense	65,313,892		1%	
Total	12,734,781,029		100%	

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

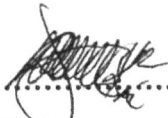
Conclusion

The FY 2024/2025 was generally a challenging year though we made notable progress in the performance of our revenue and budget absorption. We will continue with this momentum and focus to enable Turkana County continues on prosperous trajectory. We have identified gaps and areas to improve on in the subsequent years.

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

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

in service delivery to the great people of Turkana County. Finally, I would like to genuinely thank the National Government and our development partners for their continued support in our operations.


.....
CECM Finance and Economic Planning
County Government of Turkana

5. Statement of Performance against Predetermined Objectives

Turkana county has been in existence as a devolved unit as stipulated in the first schedule of the constitution promulgated in August 2010 since 2013. The County Government Act of 2012 section 104 requires the County Government to account and report on all the resources budgeted for in the plan framework developed by the county executive committee and passed by the county assembly. The Public Finance Management Act of 2012 section 166 requires accounting officer for County Government entities to prepare a report for each quarter of the financial year in respect of their entities; the reports will then be consolidated by the County Treasury.

Performance reporting is an integral element in understanding how well Turkana County Government is delivering services and investing public finances in context of County Government's major departments. Demonstrating delivery of service and developments that are good value for money and drive economic growth whilst balancing the need for sustainability and being a vital tool to securing future funding. Learning about which county Government departments are most effective in achieving these objectives and responding to County Government issues will build the evidence base to support future decision making and share lessons about delivery of best practice.

County Annual Performance Report for the period ending 30th June,2025 is anchored on the Programme Based Budget for FY 2024/2025 and has been prepared using the International Public Sector Accounting Standards (IPSAS). The report is among the checks and controls stipulated by the act to ensure accountability in the use of public funds. This entails comparison of the set targets and the actual achievement by the various County entities which lead to calculation of variance. The deduced variances are used for analytical review and provide a basis for the preceding quarters.

The aspiration of Turkana County Government of having a transparent and accountable framework will be achievable through this performance reports.

Context for Annual Progress Report

1.1 Background.

The Annual progress report is prepared using ministries, departments, and other development partner's performance. The County Planning unit coordinates the whole process of production of these

reports. The 2024/2025 Annual Progress Report is consistent with the Third-Generation County Integrated Development Plan (CIDP 2023-2027).

1.2 Development process

To implement the CIDP, the County Government is obligated to prepare Annual Development Plans (ADP) which is a yearly breakdown of the CIDP. The Annual Development Plan (ADP) is a statutory annual plan that forms the basis for budgeting, implementation of projects and programmes in each department in the County Government. The ADP is aligned with the CIDP and the national development framework as envisioned in Kenya Vision 2030 and other development frameworks such as the Sustainable Development Goals (SDGs). The emphasis for preparing the ADP as a link between the CIDP and the overall budgeting process is premised on the Public Financial Management Act, 2012 Sec 125 and Sec 126 (1).

1.3 Purpose of the Annual Progress Report

This progress report is a strategic tool to report the progress of implementation of programmes as set out in the ADP 2024/2025. It gives an outline of departmental performance on programmes and reviews expenditure for the period. It highlights challenges encountered and provides recommendations to improve implementation of the county plans and budget in terms of efficiency, effectiveness, timeliness, and target for better service delivery.

1.4 Organization of the report

The report is structured into three chapters. The first chapter presents the background of the report, how the report links with County's Integrated development plan CIDP III (2023-2027), Annual Development Plan 2023/2024 and the Governor's 9-point Agenda on service delivery which emphasis on; food security, quality water, health care, Education, Peace and Security, partnerships, Land and Natural Resources and Trade. The chapter also explains the legal basis of the report, the methodology used, and challenges faced during the preparation of the report. Chapter two present departmental performance in respective thematic areas. The third chapter presents a summary of status of implementation challenges and recommendations for action points for improvement.

Annual Programme Performance

This table below highlights achievements of the county departments for FY 2024/2025. The matrix also outlines the extent to which the objectives of FY 2024/2025 were achieved, the departmental performance against the planned targets.

S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level) Provide quality physical infrastructure in the County.	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain the reasons underperformance/ Overperformance)
1	Peaceful coexistence and stability of our internal and external boundaries enhanced for development	Secure boundaries and peaceful coexistence enhanced	The Turkana County Peace Building and Conflict Management Act, 2022 is in existence to help manage peace building and conflict resolution issues in the county. Regulations to operationalize the aforementioned act are currently being developed. A total of three (3) resettlement projects are complete and ready for habdover. They are: Lodwat, Kaakulit and Kapedo Resettlement Projects.	Adequate Budget
2	To increase access to portable water	Increased access to portable water	<p>The county has drilled 81 new boreholes and equipped 643 already existing boreholes</p> <p>105 reticulation systems have also been developed.</p> <p>The WASH sector has constructed three new (3) rock catchments, while five (5) are utilized.</p> <p>16 small size and seven (7) mega size water pans have been constructed across the county</p> <p>six (6) sand dams have been constructed and equipped</p> <p>107 new water points have been equipped with green energy technologies</p>	Overachieved with the support of WASH partners
3	To Increase crop productivity	Increased crop productivity	The county has 57 irrigation schemes across the county a long river Turkwel and Kerio. 21 of these irrigation	Budget Constrains

			schemes needed to be rehabilitated to ensure their maximum productivity	
			65 km of canals were desilted to ensure uninterrupted flow of water to the farms	
			The County planned to establish 17 spate irrigation schemes but the department was unable to establish 4 spate irrigation schemes.	
			The department managed to train 3,815 farmers and 14 producer group organizations on Integrated Pest Management practices, marketing and post-harvest handling.	Underfunding
4	To improve animal health and productivity	Improved animal health and productivity	3,000,000 No. of Livestock have been vaccinated.	Achieved through support from partners
			The county targeted to operationalize the County Veterinary lab at Kanamkemer ward. The lab is currently 98% complete and is yet to be fully operational.	Inadequate budget
			Two cold chain facilities at Lorugum and Kakuma have been constructed. So far five facilities have been renovated with only Lokichoggio, Lokichar, Kakongu and Kanamkemer being operational.	
5	To Improve fisheries production and productivity	Improved Fisheries production and productivity	To Improve the fishing efforts through provision of advanced fishing boats fitted with fish preservation facilities, the county managed to procure fishing gears comprising of gillnet assembling materials, floaters, manila ropes and hooks distributed to 40 BMUs across the four wards along the lake (Kerio, Kangatotha, Kalokol and Lakezone).	
			Through partnerships the county managed to procure high quality fiber glass boats and engines which benefited an estimated 2,700 fisherfolks across the four wards in the lake region.	
6	To enhance institutional framework for	Enhanced institutional framework	To enhance access to the referral services, the county has procured twelve (12) fully equipped ambulances	

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

efficient and effective service delivery	for efficient and effective service delivery	and one (1) basic life support ambulance	
		The County has also recruited two (2) general surgeons, a gynecologist and a pediatrician; two (2) orthopedic surgeons and five (5) medical officers and 126 staff in 2024; promoted 126 and re-designated 50 staff in tandem with HRH policy and existing labor agreements	
		The county managed to Construct and complete 20 health facilities. This include; expansion of Lokichar & Lodwar Sub County Hospitals; upgraded 12 no. of dispensaries to Health centers.	
		Plans are also underway to improve the capacity of sub-county hospitals to offer comprehensive emergency, maternal, obstetric and neo-natal care (CMOC) and emergency surgeries at the sub-county level This is geared towards reducing the distance between health facilities from the 35KM to 15 KMs and below by 2027. Additionally 60 no. of Health centers are offering basic laboratory services.	
		The County Rolled out digitization for CHPs on electronic Community Health Information System, eCHIS. Currently we are carrying out eCHIS Registration of Households and a population of about 516,263 and 140,676 HH registered and receiving services. We also increased the number of CHPs from 2, 236 to 2,558. CHPs are currently receiving prompt payment of stipends on quarterly basis.	
		The County has established seven (7) primary health care networks and 45,000 vulnerable individuals benefitted have been registered to health insurance cover	
		On-going enrolment of residents to Social Health Insurance Fund, SHIF and Social Health Insurance Agency, SHA. This is geared to ensuring full	

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

			implementation of the Turkana County UHC road map and contextualized strategies.	
7	To provide education geared towards holistic development of the child's capability	Enhanced quality of Early Childhood Development Education	The county government through the department of education, sports and social protection has so far constructed and renovated a total of 70 ECDEs distributed across the seven sub counties	
			In 2023, 21,981 boys and 21,511 girls transited to primary school education bringing the total to 43 492 and 33% transition rate.	
			In 2024, a total of 56,646 young learners transited to primary school of this 28, 619 were boys and 28,027 girls bringing the transition rate to a slight improvement of 36%.	
			In 2024 the Teacher-Pupil ratio stood at 1:91 far beyond the recommended ratios of 1:25. Efforts are in place to increase the staffing levels including employment of additional 53 new teachers to bring the ECDE teachers to 676 from the current 623.	
			Due to timely supply of food, retention rates improved to 95% in 2024 from 81% in 2023	
8	Foster appropriation of the people's educational capacities with the new social-economic conditions to support self-employment and entrepreneurship	Access and quality of Vocational Training 2. Tapped and appreciated talents and skills	A total of 1,873 students were enrolled in all the eight (8) Vocational Training Centers across the County	Advocacy and awareness
9	To geo reference parcel of land for purposes of conferring ownership rights	Security of tenure	The Department of Lands has completed land valuation roll and drafting of land valuation and rating bill, both of which are at the county assembly in readiness for public participation	

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

			Three communities from Kapese, Lokichar in Lokichar ward and Nakukulas in Lokori/Kochodin ward have been surveyed and titles are ready. Inventory of another 94 communities land registration units has been submitted to the Cabinet Secretary State Department of Lands and Housing Development for gazettelement.	
			On land regularization, 10,000 parcels in Lodwar Municipality are planned to be issued with leases, so far 9,500 parcels have been surveyed	
			Six (6) informal settlements have been planned and surveyed awaiting issuance of lease hold title deeds. These includes Soweto, Ng'iitakito, Napetet, Nabute, Lopiding and Ng'inokakim	
10	To enhance resilience and adaptation against climate shocks	improved well being of the people and sustainable livelihoods	Through Climate Change, 30 ward climate change plans established, 10 sub county climate change plans done, three (3) climate change coordinations done and a total of 33 interventions conducted. 18 boreholes have been drilled and two (2)) equipped.	
11	To enhance trade and Industrial Development	Enhanced Trade and Industrial Development	The County government has constructed 4 modern markets infrastructure. Six (6) market facilities have also been established at the boarder points to enhance cross-border trade	
			The county through the department of trade managed to disburse Ksh. 186M Biashara Loan Fund to over 3000 beneficiaries across the county	
12	To strengthen cooperative movement	Strengthen Cooperative Movement	7000 MSMEs have since received training on basic business management skills. The County targeted to register 36 cooperative societies in the span of five years. It has managed to register 64 cooperatives in the midterm period.	Advocacy and awareness
13	To develop and manage an effective, efficient and secure road network.	An efficient and effective road transport network	12 Km of Roads upgraded to bitumen Standards within Lodwar Municipality	

6. Environmental and Sustainability Reporting

a) Sustainability strategy and profile

The top management especially the accounting officer has ensured that in the County Annual programme performance for the Financial Year 2024/2025 has sustainable programmes that are consistently captured, analysis and reported. The progress report on in implementation of projects and programmes are also capture by the county government at departmental level. The process ensures that there is transparency, accountability and evidence in management of public funds while further enhancing linkages between development plans, policy implementation and budgeting as provided by Chapter 220(2) of the Constitution of Kenya 2010. should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

b) Environmental performance

The County government through the department of has actively participated in the environmental activities. The tree planting exercise was a success and the area around the cultural center-Ekales centre is now green with beautiful trees.

c) Employee welfare

The County government completed staff establishment policy and it is now under implementation. The board managed to employ a number of new staff to bridge the existing gaps. The new recruitment has taken into consideration the gender ratio, tribe and minority groups in the community residing in Turkana County. Various staff from ministry of health, public service and disaster management and finance have since been promoted on merits to higher positions boosting their engagement levels.

d) Market place practices-

The County government has endeavoured to comply with all procurement laws and good business practices to ensure fairness in the distribution of contracts:

a) Responsible Supply chain and supplier relations-

All the contract is advertised and suppliers use IFMIS system to submit their documents for evaluation as per the set procurement criteria. Both successful and unsuccessful bidders are notified on who won the contract with justifications.

b) Responsible ethical practices-

The top management have put in place policies and internal controls to ensure that Turkana county Government is operating on Corruption free environment

c) Stewardship of goods and services

The department of trade has conducted market analysis on the weights of goods to ensure customers are protected.

e) Community Engagements

The county government through the ministry of health engaged the county government staff to participated in the blood donation drive to boost the blood bank at our Lodwar County Referral Hospital.

7. 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 a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 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 Executive/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 CEC member for finance accepts responsibility for the County Executive'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 CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

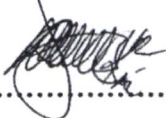
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

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

Approval of the financial statements

The County Government of Turkana financial statements were approved and signed by the CEC member/Clerk for finance on _____ 2025.



.....
CECM – Finance and Economic Planning

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

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

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 County Executive of Turkana set out on pages 1 to 57, which comprise of the statement of

Report of the Auditor-General on County Executive of Turkana for the year ended 30 June, 2025

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 Executive 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 the 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. Inaccuracies of Opening Statement Balances

The opening statement of financial position reflects opening trade and other payables (pending bills) of Nil balance. However, review of the prior year audited financial statements revealed pending bills amount of Kshs.801,687,224. The resultant variance was not explained. Further, the opening statement of financial position is not balanced as it reflects net assets of Kshs.896,700,712 against accumulated surplus of Kshs.244,112,385 resulting into unexplained variance of Kshs.652,588,327.

In the circumstances, the accuracy and completeness of the opening balance of trade and other payables and net assets balance of Kshs.896,700,712 could not be confirmed.

2. Unsupported Property, Plant and Equipment Balance

The statement of financial position and as disclosed in Note 26 shows property, plant and equipment balance of Kshs.2,663,174,395. Included in this amount are additions in respect to land of Kshs.9,550,000, buildings of Kshs.7,326,334 and water infrastructure of Kshs.217,006,374 all totalling Kshs.233,882,708. However, title deeds for land purchased, interim certificates, completion certificates and handover certificates were not provided to support the capitalization of assets in relation to land, buildings and water infrastructure.

In the circumstances, the accuracy, rights and obligations and completeness of property, plant and equipment balance of Kshs. 233,882,708 could not be confirmed.

3. Unsupported Legal Fees Expenses

The statement of financial performance reflects use of goods and services expenses of Kshs.5,975,887,689 as disclosed in Note 10 to the financial statements. The amount includes specialized materials and services amount of Kshs.3,531,377,240 out of which

Kshs.22,844,620 was incurred in respect of legal expenses. However, Management did not provide itemized fee notes and invoices to show how the fees was computed and whether the charges were in line with advocates remuneration order. In addition, review of legal files and documents revealed that the four (4) law firms were paid without an approval from the Executive Committee in regard to outsourcing of legal services as required under Section 16 of the Office of the County Attorney Act, 2020. Further, Management did not provide justification for outsourcing of costly legal services instead of using inhouse legal personnel contrary to Section 5(b) of County Attorney Act, 2020 which provides that a County Legal Counsel shall handle matters without undue delay, risk or unnecessary expense to the county government which may lead to compensation for damages suffered by the plaintiff which may be costly to the County Executive.

In the circumstances, the occurrence, accuracy and completeness of legal expenses could not be confirmed.

4. Unsupported Payment of Arrears

The statement of financial performance and as disclosed in Not 9 to the financial statements reflect payment on employee costs totalling Kshs.5,659,171,913. Review of the payroll records for the year under review revealed that the County Executive paid salary arrears amounting to Kshs.261,488,315 to one thousand, two hundred and fifty-two (1,252) employees. However, no documentary evidence such as approved computation schedules, authorization by the relevant County Public Service Board, or communication from the Salaries and Remuneration Commission (SRC) was provided to support or justify the payments.

In the circumstances, the regularity, accuracy and completeness of the employee costs amounting to Kshs.5,659,171,913 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Turkana Management in accordance with ISSAI 130 on 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.

Emphasis of Matter

1.0 Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.15,758,953,939 and Kshs.12,712,800,011 respectively resulting in an underfunding amounting to Kshs.3,046,153,928 or approximately 19% of the budget. Similarly, the statement reflects actual expenditure on comparable basis totalling to Kshs.15,332,641,532 against actual receipts of

Kshs.12,712,800,011 resulting in an over expenditure amounting to Kshs.2,619,841,520 or approximately 20% of the receipts.

The underfunding affected the planned activities and may have impacted negatively on service delivery to the public.

2.0 Contingent Liabilities

Review of Note 43 to the financial statements shows a nil balance in respect of contingent liabilities. However, review of legal documents submitted for audit verification revealed various pending legal cases yet to be determined.

In the circumstances, non-disclosure of contingency liabilities may lead to the County Executive facing sudden huge expenses or liabilities impacting on its financial operations.

My opinion is not modified in respect of these matters.

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 years' audit reports, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the County Executive in 2024/2025 revealed that the matters remained unresolved as shown in **Appendix 1**.

Other Information

Management is responsible for the Other Information set out on page iii to xlii which comprise of Key Entity Information and Management, Governance Statement, Foreword by the CECM Finance and Economic Planning, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities, The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the 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 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. Non- Compliance with Law on Fiscal Responsibility

During the year under review, the County Executive's total revenue amounted to Kshs.12,712,800,011 Based on the revenue, the County Executive was expected to spend a maximum of Kshs.4,449,480,004 (35% of Kshs. 12,712,800,011) on its employees. However, the total expenditure during the year was Kshs.5,659,171,913 or 45% which was exceeded by Kshs.143,538,035. The overspending was contrary to Regulation 25 of the Public Finance Management (County Governments) Regulations, 2015 that caps personnel expenditures at thirty-five (35) percent of the county government's total revenue.

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

2. Human Resource Management Practices

2.1 Non-Compliance with One Third Basic Salary Rule

Examination and analysis of the staff payroll for the year under review revealed that four thousand, eight hundred and thirty (4,830) employees were paid net salaries below one-third of their basic salaries. This was attributed to excessive deductions arising from loans, advances, and other third-party commitments processed through the payroll system. This was contrary to Section 19(3) of the Employment Act, 2007 which requires that the total amount of all deductions that may be made by an employer from the wages of his employee at any one time not to exceed two-thirds of such wages.

2.2 Un-confirmed Remittance of Statutory Deductions to Respective Agencies

Review of the payroll revealed that statutory deductions for PAYE amounting to Kshs.859,836,652, NHIF of Kshs.115,148,964, NSSF amount of Kshs.42,511,880 and provident fund amount of Kshs.259,347,835 were deducted from employees' salaries for the year. However, Management did not provide documentary evidence by way of bank remittance or deposit slip to show that the statutory deductions were remitted to the relevant agencies in full, inclusive of employer contributions, or whether the remittances were made within the statutory deadlines.

This was contrary to Section 37(1) of the Income Tax Act requires an employer paying emoluments to an employee to deduct therefrom, and account for tax thereon; Section 20(1) of the National Social Security Fund Act, 2013 requires employers to make payments deducted from employees' earnings together with employer amounts to NSSF; Section 15(4) of the National Health Insurance Fund Act, 2022 (now repealed) provides contributions are due on the ninth day of each month or on such later date as the Board, in consultation with the Cabinet Secretary, may prescribe and Section 19(4) of the Employment Act, 2007 requires an employer who deducts an amount from an employee's remuneration to pay the amount so deducted in accordance with the time period and other requirements specified in the law.

2.3 Non-Compliance with Affirmative Action on Ethnicity and Regional Distribution

During the year under review, out of the County Executive's four thousand, nine hundred and thirty-two (4,932) members of staff in payroll, four thousand, two hundred and twenty-two (4,222) or 86% hailed from one (1) dominant ethnic community. This was contrary to Section 7(1) of National Cohesion and Integration Act, 2008, which provides that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and Section 7(2) also provides that no public establishment shall have more than one third of its staff from the same ethnic community.

2.4 Non-compliance with Employment Requirements for Persons with Disability

Review of the master staff register revealed that out of a total of four thousand, seven hundred and forty-five (4,745) employees, only one hundred and fifty (150) employees, representing three percent (3%), were persons with living with disabilities. This representation falls two (2%) percentage points below the statutory minimum threshold of five percent (5%), contrary to Section 21(2)(a) of the Persons with Disabilities Act, 2025 which requires that employers with twenty (20) or more employees must ensure that at least 5% of their workforce consists of persons with disabilities and Article 54(2) of the Constitution of Kenya, 2010 which provides that a minimum of five percent (5%) of the members of the public service are persons with disabilities (PWDs).

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

3. Failure to Charge and Remit the Public Procurement Capacity Building Levy

The County Executive incurred expenditure on use of goods and services amounting to Kshs. 5,597,887,689 and acquired assets under property, plant and equipment totalling Kshs.2,728,488,287. However, Management did not provide evidence to confirm that public procurement capacity building levy amounting to Kshs.2,591,719 was deducted and remitted on procurement contracts signed and paid. This was contrary to Paragraph 3(1) of the Public Procurement Capacity Building Levy Order, 2023 which requires that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes.

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

4. Long Outstanding Trade and Other Payables

The statement of financial position reflects trade and other payables balance of Kshs.3,304,644,604 as disclosed in Note 32 to the financial statements. Review of the ageing analysis revealed that trade payables of Kshs.2,314,029,373 had been outstanding for between one (1) and three (3) years. In addition, failure to settle pending bills during the year to which they relate affects the implementation of subsequent year's budget programs as the accounts payable form a first charge on that year's budget provision and was contrary to The National Treasury circular Ref AG3/101/75 which requires Accounting Officers to establish effective financial controls and maintain financial discipline in order to achieve efficient utilization of resources and ensure adherence to financial regulations and procedures to curb accumulation of accounts payables.

In the circumstances, Management was in breach of Government policy.

5. Contract Management Weaknesses

Review of available documents and project verifications revealed the following procurement and contract management weaknesses:

5.1 Stalled Construction of Lokiriama Revenue Centre Phase II

The County Executive awarded a contract for the proposed Lokiriama revenue centre phase II, at a contract sum of Kshs.38,195,895. Audit revealed that a payment of Kshs.15,019,430 (Invoice dated 13 June, 2024) was made, yet the project remained incomplete and stalled by September, 2025. Further, the payment was made without supporting inspection or progress reports and certificate of measured works to confirm actual work done.

In addition, there were no documented appointment letters for the contract implementation team and the progress reports.

5.2 Stalled Rehabilitation of the Main Slaughter House in Lodwar Town

The County Executive awarded a contract for the proposed rehabilitation of the main slaughter house in Lodwar at a contract sum of Kshs.2,999,255. Audit revealed that a contract agreement was signed on 3 April, 2024 and the works were to commence on the same day of signing the contract with an expected completion date of 3 July, 2024. However, project verification done on 2 July, 2025, one (1) year after the expected completion date revealed that the project had stalled while works certified and paid amounted to 37% of the total sum and the contractor was not on site.

5.3 Equipping of Agricultural Mechanization Station

Review of tender for the proposed equipping of Agriculture Mechanization Station in Naotin awarded to a local supplier at a contract sum of Kshs.7,879,200 revealed that a contract agreement was signed on 19 February, 2024 with the expected end date of 19 July, 2024. The goods were delivered on 14 June, 2024 as evidenced by the delivery note, inspection and acceptance report and S13. However, physical inspection done on 2 July, 2025 revealed that the items procured were not at the mechanization station and were stored at the Department main store and not in use. Further, the mechanization station which was constructed in the financial year 2021/2022 consisting of classrooms, an outside training station and a fence was not in use. In addition, vandalization of the buildings was evident from missing window panes, fallen gate and the roof of the training station had been blown off by wind hence exposing the floor slab to rain water and other elements of the weather, affecting the structure's overall integrity.

In the circumstances, the value for money of the funds so far paid totalling Kshs.25,897,885 was not realized in the implementation of these projects.

6. Projects Implementation Status

6.1 Long outstanding Stalled Projects

Available records and physical verification revealed that the following projects have been long outstanding with some dating as far as 2013/2014;

6.1.1 Completion of Kataboi Eco Lodge

As previously reported, the County Executive initiated the construction of Kataboi Eco Lodge in the financial year 2014/2015 to promote tourism in Lake Zone Ward at a contract sum of Kshs.66,389,746. A contract variation of Kshs.9,958,464 was approved in October, 2018 increasing the contract sum to Kshs.76,348,210. In February, 2019 the County Executive and the contractor agreed on mutual termination of the contract.

A new contract for completion of the project was entered into in February, 2021 at contract sum of Kshs.60,016,621 with an expected completion date of 1 November, 2022. Payments amounting to Kshs.33,121,200 were made to the contractor as at

March, 2025. The project was at 72% of completion level in March, 2025. The remaining project works includes drilling and equipping of the borehole and purchase and installation of a generator. Physical inspection in June, 2025 revealed that the project was being vandalized and this may lead to additional costs in rehabilitation.

6.1.2 Construction of Plastic Re-Use Facility

As previously reported, the County Executive initiated contract for the construction of plastic re-use facility on 13 January, 2017 for 12 weeks with a local contractor at contract sum of Kshs.13,626,320. However, the project had stalled by June, 2025 with total payments amounting to Kshs.8,983,516. Further, physical inspection conducted on the project in June, 2025 revealed that the contractor was not on site.

6.1.3 Construction of Kalokol Resource Centre

As reported in the previous year, tender for construction of Kalokol Resource Centre at Kalokol was awarded to a local contractor at a contract sum of Kshs.25,104,510. The contract agreement was signed on 12 January, 2021 and works expected to be completed within sixteen (16) Weeks commencing 27 January, 2021. The contractor was paid an amount of Kshs.11,678,590 by 28 June, 2021. However, physical inspection on the project done in June, 2025 revealed that the project was complete but not in use. The verandah's ceiling board was almost falling due to leakages in the roof. In addition, fixtures such as taps and window panes were vandalized due to lack of security at the center.

6.1.4 Delay in Completion of Turkana County Headquarters Building

As previously reported, the construction of the County Executive/HQ Offices was awarded to a local contractor at contract price of Kshs.695,854,432 on 23 October, 2014 to take 120 weeks (two and half years) with the expected completion on 22 May, 2017. The following anomalies were noted:

- i. As at the time of audit cost variations amounted to Kshs.172,827,489 (comprising contract variation of Kshs.16,264,551 (IPC14) and contractor's claims of Kshs.156,562,939)
- ii. Contract extensions were granted to 30 June, 2017 which was extended to 30 June, 2019 then further extension to 31 December, 2020, resulting in a total duration of delay of four (4) years by 30 June, 2025
- iii. Total payments to the contractor as at 30 June, 2025 was Kshs.740,724,014.
- iv. During the audit in November, 2025 the main contractor was on site completing works within the thirty (30) days given by devolution committee to hand over the project to the county. However, no contract period extension letter was provided.
- v. During interviews, the contractor attributed the project delays directly to the county's failure to pay various certified progress certificates. Despite being compelled to hand over the site following Senate Committee intervention, the contractor indicated unresolved pending payments and intended to pursue legal action for

- recovery. Management provided no explanation for the non-payment of these certified works, an omission that exposed the county to significant risk of litigation costs, penalties, and further financial liabilities.
- vi. Electrical work was at initial stages with the base for generator done and delivery of two distribution boards done and nothing else was observed to be ongoing. No satisfactory explanation was provided for slow work progress which may result into cost escalation.
 - vii. Progress payment certificates, certificates of practical completion and handover certificates were not provided to professionals for assessment of works and extent of completion.
 - viii. The contract sum of Kshs.695,854,432 included a provisional contingency amount of Kshs.73,400,000 in respect of the purchase and installation of lifts, air conditioning, plumbing, builders work connection, electrical works and project managers expenses and project managers stationary. However, all these were later contracted by the County Executive yet they were part of the original contract. Management explained that the subcontracts lapsed before full performance necessitating re-contracting. However, the original bill of quantities of the main contract and certificate of measured works for the main contract and revised bill of quantities in support of additional works of Kshs.17,490,292 were not provided for audit.

6.1.5 Stalled Completion of Governor's Residence

As previously reported a new contract was awarded to a contractor on 24 April, 2019 for proposed completion of Governor's residence at contract sum of Kshs.90,563,900 for a period of 52 weeks with expected completion of 24 May, 2020. The last contract extension was granted on 3 April, 2020 for fifty-two (52) weeks ending 31 October, 2021. The works certified as at the time of audit in November, 2025 was Kshs.17,917,599 with total payments totalling Kshs.14,559,620 being the first and the second interim payment certificates of Kshs.2,327,540 and Kshs.12,186,620 respectively. The project was stalled at 25% level of completion as at June, 2025 having delayed for five (5) years based on the revised contract. Physical inspection undertaken in June, 2025 revealed that the contractor was on site but no works were on-going and interview with the contractor revealed the reason for stalled work was non-payment of various progress certificates raised under the project and was considering legal action against the county. Management did not provide satisfactory explanation on why payments for certified works had not been made which may result into penalties and litigation costs.

6.1.6 Stalled Construction of Modern Business Centre

As previously reported, the County Executive awarded a local contractor for the construction of Modern Business Centre at a contract sum of Kshs.132,390,490. The contract was to run for a period of five (5) years beginning 23 May, 2016 with an expected completion date of 20 June, 2020. The County Executive had so far paid Kshs.61,913,081 towards the contract. The project stalled and the contractor disputed the termination and sued the County Executive. The case was on-going in court.

In the circumstances, value for money of the funds so far paid totaling Kshs.870,980,021 was not been realized in the implementation of these projects.

6.2 Projects Implementation Status for the Financial Year 2024-2025

Review of the projects implementation status (PIS) report as at 30 June, 2025 revealed that the County Executive had planned to implement three hundred and seventy-four (374) projects during the year under review valued at Kshs.2,026,900,776 with total cumulative payments of Kshs.271,831,731. However, the projects were at various stages of implementation as summarized below;

Project status	No	Total Contract Sum (Kshs.)	Cumulative Payments (Kshs.)
Completed	176	883,491,307	201,663,178
Ongoing	109	701,808,101	70,168,553
Not started	83	372,484,418	-
Stalled	6	69,116,950	-
	374	2,026,900,776	271,831,731

Non-Completion of projects in time was an indication of inadequacy in project planning, control and monitoring to ensure efficient absorption of available funds.

In the circumstances, the residents may not have obtained value for money in respect of the projects that were set to be implemented during the year ended 30 June, 2025.

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 and based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on the 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

Lack of Risk Management Policy

Review of the internal controls of the County Executive revealed that the risk Management policy was not in place. In addition, no documented formal risk assessments were provided for audit for the period under review. This was contrary to Regulation 158(1) of the Public Finance Management (County government) Regulations, 2015 which requires that an entity develops risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations

In the circumstances, the County Executive lacks mechanisms to detect, prevent, or respond to fraudulent activities which may undermine its ability to fulfill its objectives.

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

Auditor-General's Responsibilities for the Audit

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 for 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

Appendix 1 – Prior Year Issues

	Financial Year	Audit Issue
1	2023/2024	Non-inclusion of assets of the defunct local authorities
2	2023/2024	Inaccuracies in own source revenue
3	2023/2024	Under absorption of other grants and transfers
4	2023/2024	Pending bills/accounts payable
5	2023/2024	Non-compliance with one third of basic salary rule
6	2023/2024	Overall ethnic composition of staff
7	2023/2024	Delays in transfers of own source revenue
8	2023/2024	Un-surrendered imprests
9	2023/2024	Purchase and installation of high mast lighting within Lodwar municipality
10	2023/2024	Incomplete construction of Naakot outpatient dispensary
11	2023/2024	Incomplete construction of Nasura dispensary
12	2023/2024	Delay in supply and installation of reverse osmosis plant
13	2023/2024	Incomplete construction of gate and fencing at Kakuma stadium
14	2023/2024	Delay in settlement of legal cases
15	2023/2024	Acquisition of assets
16	2023/2024	Project implementation status
17	2023/2024	Lack on non-current assets register
18	2023/2024	Information communication technology controls
19	2023/2024	Physical and environmental weaknesses over the ICT and E-government controls

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

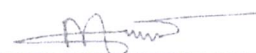
9. Statement of Financial Performance for the year ended 30 June 2025

	Notes	Period ended Jun-25
Revenue from non-exchange transactions		
Transfers from CRF	6	12,712,800,011
Miscellaneous Revenue	7	-
Total		12,712,800,011
Revenue from exchange transactions		
Other income	8	-
Total revenue		12,712,800,011
Expenses		
Employee costs	9	5,659,171,913
Use of goods and services	10	5,975,887,689
Transfers to other Government Entities	11	1,034,407,535
Depreciation and amortization expense	12	65,313,892
Other Grants and Subsidies	13	-
Finance costs	14	-
Social Benefits	15	-
Total expenses		12,734,781,029
Gain/(loss) on sale of assets	16	-
Gain/Loss on Foreign Exchange	17	-
Gain/Loss on fair value of investments	18	-
Impairment loss	19	-
Surplus/Deficit for the year		(21,981,018)
Taxation	20	-
Net Surplus/Deficit		(21,981,018)

The Financial Statements set out on pages 1 to 7 were signed by:



.....
Name Robert Lotaruk
Chief Officer Finance



.....
Name Michael Ate Logilae
Head of Reporting
ICPAK M/No7385

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.


10. Statement of Financial Position as at 30 June 2025

	Notes		Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	21	224,772,134	1,113,375,241
Receivables from Exchange Transactions	22	-	-
Receivables from Non-Exchange Transactions	23	663,177,509	85,093,020
Inventories	24	-	-
Current portion of investments	25	-	-
Total Current Assets		887,949,643	1,198,468,261
Non-Current Assets			
Receivables from Exchange Transactions	22(b)	-	-
Non- Current portion of investments	25	-	-
Property, Plant and Equipment	26	2,663,174,395	
Intangible Assets	27	-	-
Investment Property	28	-	-
Right-of-use assets	29	-	-
Biological Assets	30	-	-
Tangible Natural Resources	31	-	-
Total Non- Current Assets		2,663,174,395	-
Total Assets (A)		3,551,124,038	1,198,468,261
Liabilities			
Current Liabilities			
Trade and Other Payables	32	3,304,644,604	
Refundable Deposits and Prepayments	33	26,377,276	301,767,549
Current Provision	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Employee Benefit Obligation	37	-	-
Current Portion of Borrowings	38	-	-
Total Current Liabilities		3,331,021,880	301,767,549
Non-Current Liabilities			

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Non-Current Provisions	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Non-Current Employee Benefit Obligation	37	-	-
Borrowings – Non-Current Portion	38	-	-
Service Concession Liability	39	-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		3,331,021,880	301,767,549
Net Assets(A-B)		220,102,158	896,700,712
Represented By:			
Reserves		-	-
Accumulated Surplus		220,102,158	244,112,385
Capital Fund		-	-
Net Assets		220,102,158	244,112,385

The financial statements set out on pages 1 to 7 were signed by:



.....
Name Robert Lotaruk
Chief Officer Finance



.....
Name Michael Ate Logilae
Head of Reporting
ICPAK M/No7385

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

11. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	896,700,712	-	-	896,700,712
Adjustments: Grants and funds balances transferred	(652,588,327)	-	-	(652,588,327)
Recognition of assets	-	-	-	-
Recognition of liabilities	-	-	-	-
As at July 1, 2024	244,112,385	-	-	244,112,385
Return to CRF	(2,029,209)	-	-	(2,029,209)
Surplus/ deficit for the year	(21,981,018)	-	-	(21,981,018)
Other changes (specify)	-	-	-	-
As at June 30, 2025	220,102,158	-	-	220,102,158

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

12. Statement of Cash Flows for the year ended 30 June 2025

		Period Ended 30th June, 2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		12,712,800,011
Miscellaneous Revenue		-
Other income		-
Other receipts(Customer Deposits)		(22,422,776)
Total receipts		12,690,377,235
Payments		
Employee costs		4,672,674,425
Use of goods and services		5,077,616,023
Transfers to other Government Entities		914,407,535
Other Grants and Subsidies		-
Finance costs		-
Social Benefits		-
Covid 19 Grant account expenses		22,480,000
Payments from the special purpose accounts and other imprest accounts		17,442,668
Deposits account cash movement		275,390,273
Total payments		10,980,010,925
Net cash flows from/(used in) operating activities	40	1,710,366,310
Cash flows from investing activities		
Purchase of PPE		(1,944,351,883)
Purchase Intangible assets		-
Proceeds from sale of PPE		-
Proceeds from sale of Biological Assets		-
Purchase of investments		-
Sale of investments		-
Net cash flows from/(used in) investing activities		(1,944,351,883)
Cash flows from financing activities		
Returns to CRF		(2,029,209)
Proceeds from borrowings		-
Repayment of borrowings		-
Net cash flows from financing Activities		(2,029,209)
Net increase/(decrease) in cash & Cash equivalents		(236,014,781)
Cash and cash equivalents at 1 July	21	460,786,915
Cash and cash equivalents at 30 June	21	224,772,134

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

Recurrent and Development Budgets Combined

Recurrent and Development Budgets Combined	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carry overs (Special Purpose A/c)	4,126,202,659	(2,095,751,808)	2,030,450,851	-	2,030,450,851	-
Receipts						
Transfers from the CRF	14,248,420,120	(519,917,032)	13,728,503,088	12,712,800,011	1,015,703,077	93%
Other receipts	-	-	-	-	-	-
Total Receipts	18,374,622,779	(2,615,668,840)	15,758,953,939	12,712,800,011	3,046,153,928	81%
Payments						
Compensation of employees	6,679,171,913	(787,458,214)	5,891,713,699	5,659,171,913	232,541,786	96%
Use of goods and services	6,368,421,982	(587,550,557)	5,780,871,425	5,975,887,689	(195,016,264)	103%
Subsidies		-	-	-	-	0%
Transfers to other government units	1,859,455,835	(568,185,361)	1,291,270,474	1,034,407,535	256,862,939	80%
Other grants and transfers	77,633,296	-	77,633,296	-	-	0%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	3,389,939,754	(672,474,708)	2,717,465,046	2,663,174,395	54,290,651	98%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Finance costs, including loan interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	-	-	-	-	-	0%
Total	18,374,622,779	(2,615,668,840)	15,758,953,939	15,332,641,532	348,679,112	97%
Surplus	-	-	-	(2,619,841,521)	2,697,474,817	

Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	(2,619,841,521)
1	Basis difference-Assets	1,944,351,883
2	Basis difference-Liability	(3,304,644,604)
3	Timing differences	4,204,906,377
	Closing Cash and Cash Equivalent as per the statement of Cash flows	224,772,134

14. Notes to the Financial Statements

1. General Information

The County Government of Turkana is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are providing schedule four services as envisaged in the constitution.

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 with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ 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. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

These financial statements were authorised for issue by the accounting officer on 30th August 2025

Basis of Preparation

These financial statements have been prepared on a going concern 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 the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended 30th June 2025.

Notes to the financial statements

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

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 of an 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.

The *entity* 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 *entity* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *entity* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *entity's* future actions, expenses (and other related liabilities) are recognized for that policy.

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.

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 MtCO₂eq. 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.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st 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 Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st 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> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st 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> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Standard	Effective date and impact:
	<ul style="list-style-type: none"> ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>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 entity 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.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>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.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>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.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Standard	Effective date and impact:
	<ul style="list-style-type: none"> 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 entity'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. <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

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 Entity 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.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on 26th 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 Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of (2,535,668,840) on the 2024/25 budget following the governing body's approval. The Entity'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. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section 13 of these financial statements.

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 ~~xx~~-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 Entity 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

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 entity 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 entity 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 entity 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 entity; the entity 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 entity 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 entity 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 Entity. 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 Entity 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 Entity 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.

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 Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity 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 entity 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 entity and a financial liability or equity instrument of another entity. At initial recognition, the entity 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 entity 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 entity'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 entity 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 entity 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 entity 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 entity 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 entity 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) are set out in Note 19.

ii. Financial liabilities

Classification

The entity 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 *Entity*.

k) Provisions

Provisions are recognized when the Entity 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 Entity 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 Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Notes to the Financial Statements (Continued)

m) Contingent assets

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

n) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. (*Entity to state the reserves maintained and appropriate policies adopted*).

o) Changes in accounting policies and estimates

The Entity 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 Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (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.

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 *Entity* regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Entity*, or vice versa. Members of key management are regarded as related parties and comprise *the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers, Speaker of the county assembly and, Clerk of the county Assembly, Directors and senior managers. (Entity to amend accordingly)*

t) Service concession arrangements.

The *Entity* 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 *Entity* 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 *Entity* 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.

v) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity 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, 2025.

Notes to the Financial Statements (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity'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 Entity 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 Entity. 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 Entity.
- 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.

(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 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 for Period ended 30th Jun-25
Recurrent	8,391,949,979	-	8,391,949,979
Development	4,218,413,600	-	4,218,413,600
Special purpose transfers	102,436,432	-	102,436,432
Total	12,712,800,011	-	12,712,800,011

7. Miscellaneous Revenue

Nature of Revenue	Period Ended 30th June, 2025
	Kshs
In kind grants and donations	-
Refunds & Reimbursements	-
Revenues not classified anywhere else	-
Total	-

8. Other Incomes

Description	Period Ended 30th June, 2025
	Kshs
Insurance recoveries	-
Sale of tender documents	-
Services concession income	-
Other incomes not specified elsewhere	-
Total other income	-

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

9. Employee Costs

Description	Period Ended 30th June, 2025
	Kshs
Basic salaries of permanent employees	4,704,225,491
Basic wages of temporary employees	174,941,102
Personal allowances – part of salary	-
Pension and other social security contributions	576,970,747
Employer contributions to compulsory national social security schemes	85,021,760
Employer contributions to compulsory national health insurance schemes	115,148,964
Employer contribution to compulsory housing scheme	-
Other social benefit schemes	-
Other personnel costs	2,863,850
Total Employee costs	5,659,171,913

10. Use of Goods and Services

Description	Period Ended 30th June, 2025
	Kshs
Utilities, supplies and services	20,069,074
Communication, supplies and services	13,214,842
Domestic travel and subsistence	612,940,379
Foreign travel and subsistence	-
Printing, advertising, and information supplies & services	41,868,417
Rentals of produced assets	13,745,034
Training expenses	28,503,846
Hospitality supplies and services	407,961,097
Insurance costs	589,670,158
Specialized materials and services	3,531,377,340
Other operating expenses <i>including bank Charges</i>	-
Office and general supplies and services	425,412,659
Fuel Oil and Lubricants	151,698,282
Routine maintenance – vehicles and other transport equipment	139,426,561
Routine maintenance – other assets	-
Total	5,975,887,689

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

11. Transfers to Other Government Entities

Description	Period Ended 30th June, 2025
	Kshs
Transfers to other County Government entities	1,007,497,535
Transfers to self-reporting projects	26,910,000
Transfers to car loan and mortgage schemes	-
Total	1,034,407,535

12. Depreciation and Amortization Expense

Description	Period Ended 30th June, 2025
	Kshs
Property, plant and equipment	65,313,892
Intangible assets	-
Investment property carried at cost	-
Total	65,313,892

13. Other Grants and Subsidies

Description	Period Ended 30th June, 2025
	Kshs
Membership dues and subscriptions to international organizations	-
Scholarships and other educational benefits	-
Emergency relief and refugee assistance	-
Grants to small businesses, cooperatives, and self employed	-
Subsidies to Public entities	-
Subsidies to Private entities	-
Total Grants and Subsidies	-

14. Finance Costs

Description	Period Ended 30th June, 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	-
Total finance costs	-

Notes to the Financial Statements (Continued)

15. Social Benefits

Description	Period Ended 30th June, 2025
	Kshs
Transfers to the elderly	-
Transfers to orphans	-
Transfers to the physically challenged	-
<i>Add any other category</i>	-
Total social benefit expenses	-

16. Gain/Loss on Sale of Assets

Description	Period Ended 30th June, 2025
	Kshs
Property, plant and equipment	-
Intangible assets	-
Other assets not capitalised	-
Total gain on sale of assets	-

17. Gain/Loss on Foreign Exchange

Description	Period Ended 30th June, 2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

18. Gain/Loss on Fair Value Investments

Description	Period Ended 30th June, 2025
	Kshs
Investments at Fair Value	-
Total Gain	-

19. Impairment Loss

Description	Period Ended 30th June, 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

20. Taxation

Description	Period Ended 30th June, 2025
	Kshs
Current income tax charge	-
Tax charged on rental income	-
Tax charged on interest income	-
Original and reversal of temporary differences	-
Income tax expense reported in the statement of financial performance	-

21. Cash and Cash Equivalents

Description	Period ended 30th June, 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Recurrent Account	-	1,835,767
Development Account	-	22,762,735
Deposits Account	26,377,276	301,767,549
Special Purpose Accounts	198,394,858	134,420,864
Other operating commercial accounts (<i>Specify</i>)	-	-
Total	224,772,134	460,786,915

21 (a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	Period ended 30th June, 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Turkana County Development Cbk00002	1000171243	-	22,762,735
Turkana County Recurrent Cbk00001	1000171286	-	1,835,767
Turkana County Deposit Cbk00003	1000244267	26,377,276	301,767,549
Turkana County Fuel Levy Fundcbk 00004	1000299657	-	10,246
Turkana County RBF Special Purpose Cbk00005	1000299665	-	9,973
Turkana County Nat Agr Ru Gr Inc Pr,Ksh	1000365552	-	-
Turkana County Village Youth Poly Cbk00007	1000369361	4,487	4,397
Turkana County Animal Health Projec Cbk00008	1000378115	22,836	22,836
Turkana County Agr Sec Dev S.Prii Cbk00010	1000389079	-	-
Turkana County Kenya Devol S.Prcbk00011	1000392916	-	867,257
Turkana County Gratuity Account Cbk00012	1000395095	-	-

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Turkana County Covid 19 Cond Gra Ac Cbk00009	1000455567	-	23,461,891
Turkana County Primary Health Care Cbk00018	1000573635	2,388,356	-
Turkana County Aggreg Industr Park Cbk00019	1000742852	89,815,900	100,000,000
Turkana County Kusp Uig Account Cbk00040	1000742868	32,309,300	-
Turkana County Food Sys Resili 7328 Cbk00041	1000744642	70,127,132	-
KCB,Turkana County Imprest Account,Ksh	1140763822	1,469,171	2,356,671
KCB,Turkana County Development Account,Ksh	1145990339	139	139
KCB,TCG Finance And Planning Imprest,Ksh	1157497373	1,410,030	410,030
KCB,Turkana County Alcoholic Drinks,Ksh	1225118484	-	6,473,684
KCB,Turkana County Narig Project Account,Ksh	1231014822		-
KCB,Turkana County Government,Ksh	1233099019	715,312	715,312
KCB,Turkana County Kenya Devol S.Pr,Ksh	1234706938	86,928	86,928
KCB,Turkana Agric Sector Dev Support,Ksh	1237533856		-
KCB,Turkana County Persons With Disability,Ksh	1241301921	1,500	1,500
EQUITY, Turkana County Finance and Planning Imprest Account, Kshs	0990284582085	43,768	-
Total		224,772,134	460,786,915

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

22. Receivables from Exchange Transactions

Description	Period ended 30th June,2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors (<i>Specify</i>)	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a) Current receivables	-	-
b) Non-current receivables	-	-
Total Receivables (a+b)	-	-

i) Ageing analysis for Receivables

Description	Period ended 30 th June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	Period ended 30 th June 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	-

Notes to the Financial Statements (Continued)

23. Receivables from Non-Exchange Transactions

Description	Period ended 30th June,2025		Opening Statement 1 st July 2024	
		Kshs		Kshs
Other debtors (non-exchange transactions)		62,670,244		85,093,020
County revenue Fund -income receivable(Borrowings)		600,507,265		
Less: impairment allowance		-		-
Total receivables from non-exchange transactions		663,177,509		85,093,020
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		%		%
Total		%		%

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

Description	Period ended 30 th June 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	-

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

24. Inventories

Description	Period ended 30th June,2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Spare parts	-	-
Goods held for distribution	-	-
Less: allowance for impairment	-	-
Total	-	-

Detailed disclosure on inventories

	Period ended 30th June,2025
Opening balance	-
Additional Inventory in the year	-
Inventory expensed in the year	-
Write-downs in the year	-
Others specify	-
Closing balance	-

25. Investments

Description	Period ended 30th June,2025	Opening Statement 1 st July 2024
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
b) Investment with Financial Institutions/ Banks		
Bank x	-	-
Bank y	-	-
Sub- total	-	-
c) Equity investments (specify)		
Equity/ shares in Entity xxx	-	-

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Sub- total	-	-
Grand total	-	-
Analysed as:		
Current portion of Investment	-	-
Non-current portion of investment	-	-

a) Movement of Equity Investments

	Period ended 30th June, 2025
	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	-

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 Entity 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			
	%	%	%	Kshs	Kshs	Kshs
Entity A	-	-	-	-	-	-
Entity B	-	-	-	-	-	-
Entity C	-	-	-	-	-	-
	-	-	-	-	-	-

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

26. Property, Plant and Equipment

	Land	Buildings	Motor Vehicles	Water Infrastructure	Roads Infrastructure	Furniture and fittings	Computers & ICT Equipment	Work in progress	Plant and Machinery	Total
Depreciation Rate		1.67%	8.00%	10%	20%	12.50%	33.30%		10%	
Cost	Kshs	Kshs	Kshs.	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-	-	-
Additions	9,550,000	7,326,334	34,091,503	217,006,374	115,920,115	36,190,062	35,912,672	2,261,519,971	10,971,255	2,728,488,287
Disposals	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-	-
As At 30th June, 2025	9,550,000	7,326,334	34,091,503	217,006,374	115,920,115	36,190,062	35,912,672	2,261,519,971	10,971,255	2,728,488,287
Depreciation And Impairment										-
Depreciation for the year	-	122,108	2,727,320	21,700,637	23,184,023	4,523,758	11,958,920	-	1,097,125	65,313,892
Disposals	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-
As At 30th June, 2025	-	122,108	2,727,320	21,700,637	23,184,023	4,523,758	11,958,920	-	1,097,125	65,313,892
Net Book Values	9,550,000	7,204,226	31,364,183	195,305,737	92,736,092	31,666,304	23,953,752	2,261,519,971	9,874,129	2,663,174,395
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-	-	-
As At 30th June, 2025	9,550,000	7,204,226	31,364,183	195,305,737	92,736,092	31,666,304	23,953,752	2,261,519,971	9,874,129	2,663,174,395

Notes to the Financial Statements (Continued)

27. Intangible Assets

Description	Period ended 30th June, 2025
	Kshs
Cost/Opening balance at the beginning of the year	-
Additions	-
Disposal	(-)
At end of the year	-
Additions—internal development	-
Disposal	(-)
At end of the year	-
Amortization and impairment	
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV	-

28. Investment Property

Description	Period ended 30th June, 2025
	Kshs
Cost/Opening balance at the beginning of the year	-
Additions	-
Disposal during the year	-
Depreciation	-
Impairment	-
At end of the year	-

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

29. Right-of-use assets

	Buildings	Motor vehicles	Plant and equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at June 2025	-	-	-	-
Carrying Amount				
As at June 2025	-	-	-	-

30. Biological Assets

Description	Period ended 30th June,2025	Opening Statement 1st July 2024
	Kshs	Kshs
Specify	-	-
Specify	-	-
	-	-
Total	-	-

31. Tangible Natural Resources

	Sub- soil assets	Water	Wildlife	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

As at June 2025	-	-	-	-
Carrying Amount				
As at June 2025	-	-	-	-

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

31. Trade and Other Payables

Description	Period Ended 30th June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	2,314,029,373			
Payments received in advance	-			
Employee payables	990,615,231			
Third-party payments				
Other payables	-			
Total trade and other payables	3,304,644,604			
Ageing analysis: (Trade and other payables)	Current FY	%	Opening balance	% of the Total
Under one year	990,615,231	30%		%
1-2 years	1,357,014,686	41%		%
2-3 years	957,014,686	29%		%
Over 3 years		%		%
Total (tie to above total)	3,304,644,604			

32. Refundable Deposits and Prepayments

Description	Period Ended 30th June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Customer deposits	26,377,276		301,767,549	
Prepayments	-		-	
Other deposits	-		-	
Total deposits	26,377,276		301,767,549	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	Opening Balance	% of the Total
Under one year	26,377,276	100%	301,767,549	100%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total	26,377,276		301,767,549	

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

33. Provisions

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

34. Lease Liabilities

Description	Period ended 30th June,2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

35. Deferred Income

Description	Period ended 30th June,2025	Opening Statement 1 st July 2024
	Kshs	Kshs
National Government	-	-
International Funders	-	-
Public Contributions and Donations	-	-
Total Deferred Income	-	-

The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	-	-	-	-
Additions	-	-	-	-
Transfers To Capital Fund	-	-	-	-
Transfers To Income Statement	-	-	-	-
Other Transfers	-	-	-	-
Balance Carried Forward	-	-	-	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

Notes to the Financial Statements (Continued)

36. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	Period ended 30th June,2025	Opening Statement 1 st July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total Employee Benefits Obligation	-	-	-	-	-

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

The Entity operates a defined benefit scheme for all full-time employees from July 1, 2024. The scheme is administered by 0 while 0 are the custodians of the scheme. The scheme is based on 0 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 30 June 2025 by 0 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:

	Period ended 30th June 2025	Opening Statement 1 st July 2024
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	0 years	0 years

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 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:

	Period ended 30th June 2025	Opening Statement 1 st July 2024
Description	Kshs	Kshs
The return on defined plan assets	-	-
Actuarial gains/ losses arising from changes in demographic assumptions	-	-
Actuarial gains/ losses arising from changes in financial assumptions	-	-
Actuarial gains and losses arising from experience adjustments	-	-
Others (specify)	-	-
Adjustments for restrictions on the defined benefit asset	-	-
Remeasurement of the net defined benefit liability (asset)	-	-

b) Amounts recognized in the Statement of Financial Position

	Period ended 30th June 2025	Opening Statement 1 st July 2024
Description	Kshs	Kshs
Present value of defined benefit obligations(a)	-	-
Fair value of plan assets(b)	(-)	(-)
Funded status(=a-b)	-	-
Restrictions on asset recognised	-	-
Others	-	-
Net asset or liability arising from defined benefit obligation	-	-

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at KShs. 0 per employee per month. Other than NSSF the Entity also has a defined contribution scheme operated by 0 Pension Fund. Employees contribute 0% while employers contribute 0% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

37. Borrowings

Description	Period ended 30th June 2025
	Kshs
a) External borrowings	
Balance at beginning of the year	-
External borrowings during the year	-
Repayments of during the year	(-)
Balance at end of the year	-
b) Domestic borrowings	
Balance at beginning of the year	-
Domestic borrowings during the year	-
Repayments during the year	(-)
Balance at end of the year	-
Balance at end of the period- domestic and External borrowings c = (a+b)	-

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

	Period ended 30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organisation'	-	-
Sterling Pound Denominated Loan From 'Y Organisation'	-	-
Euro Denominated Loan from Z Organisation'	-	-
Domestic Borrowings	-	-
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Total /Balance at end of The Year	-	-

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Notes to the Financial Statements (Continued)

Description	Period ended 30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

38. Service Concession Arrangements Liability

Description	Period ended 30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	-	-
Net carrying amount	-	-
Service concession liability at beginning of the year	-	-
Service concession revenue recognized	-	-
Service concession liability at end of the year	-	-

39. Cash Generated from Operations

	Period ended 30th June 2025
	Kshs
Surplus for the year before tax	(21,981,018)
Adjusted for:	
Depreciation	65,313,892
Non-cash grants received	
Contributed assets	
Impairment	
Gains and losses on disposal of assets	
Contribution to provisions	
Contribution to impairment allowance	
Working capital adjustments	
Increase in inventory	
Increase in receivables	(675,011,103)
Increase in deferred income	(663,177,509)
Increase in payables	3,280,612,322
Increase in payments received in advance	(275,390,273)
Net cash flow from operating activities	1,710,366,310

Notes to the Financial Statements (Continued)

40. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity'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 Entity 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 Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

The Entity 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 Entity'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 Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

Notes to the Financial Statements (Continued)

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 Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk. The board of directors sets the Entity'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 Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Entity 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
As at 30 June 2025				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

Notes to the Financial Statements (Continued)

Financial Risk Management

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity 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 Entity'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 Entity'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 Entity's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The *Entity* has transactional currency exposures. Such 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 *Entity* 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.

Notes to the Financial Statements (Continued)

Financial Risk Management

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

Current FY

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

Financial Risk Management

The following table demonstrates the effect on the Entity'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.

	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
2025			
Euro	10%	-	-
USD	10%	-	-
2025-1			
Euro	10%	-	-
USD	10%	-	-

Notes to the Financial Statements (Continued)

b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity'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 Entity 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. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs xxx (20xx: KShs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs xxx (20xx – KShs xxx)

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 *Entity'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.

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

- 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 *Entity* considers relevant and observable market prices in its valuations where possible.

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:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets	-	-	-	-
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 Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

	Period ended 30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash And Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	0%	0%

Notes to the Financial Statements (Continued)

41. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the *Entity* 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 *Entity*, holding 100% of the *Entity's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Entity, both domestic and external.

Other related parties include:

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

	Period ended 30th June 2025
	Kshs
Transactions with related parties	
a) Sales to related parties	
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	-
Others (specify)	-
Total	-
b) Grants /transfers from the government	
Grants from national govt	-
Grants from county government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for xxx employees	-
Payments for goods and services for xxx	-
Total	-
d) Key management compensation	
Compensation to key management	-
Total	-

42. Segment Information

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

43. Contingent Assets and Contingent Liabilities

Contingent Assets

	Period ended 30th June 2025
	Kshs
Contingent Assets	
Insurance Reimbursements	-
Assets Arising from Determination Of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables From Other Government Entities	-
Others (Specify)	-
Total	-

(Give details)

Contingent Liabilities

	Period ended 30th June 2025
	Kshs
Contingent Liabilities	
Court Case xx against the Entity	-
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-
Total	-

(Give details)

44. Capital Commitments

Capital Commitments	Period ended 30th June 2025
	Kshs
Authorised for	-
Authorised and contracted for	-
Total	-

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments may be those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing)

Notes to the Financial Statements (Continued)

45. Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

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							
Sub-total							
Program code							
Sub-program							
Sub-program							
Sub-total							
Total							

Expenditure Details - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)*

46. Events after the Reporting Period

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

47. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

48. Currency

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

15. 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)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to County Treasury.



.....

Accounting Officer

Date

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

Appendix II: Projects implemented by (The Entity)

No	Sector	Project Name	Project Location	Contract sum (Kshs)	Total Funding in FY FY 2024/2025 (Kshs. Million)	Expenditure in FY 2024/25 (Kshs. Million)	Cumulative project expenditure as of 30th June 2025 (Kshs. Million)	Percentage (%) of Completion
1	Agriculture and Land Reclamation	Construction Of Model Drip Irrigation At Loupwala	Kalapata Ward	9,975,000.00	9,975,000.00	9,975,000.00	9,975,000.00	100%
2	Agriculture and Land Reclamation	Construction Of Model Drip Irrigation At Morulem	Kochodin Ward	43,600,000.00	43,600,000.00	43,600,000.00	43,600,000.00	100%
3	Agriculture and Land Reclamation	Construction Of Model Drip Irrigation Nakwapua	Lokiriama Ward	9,601,714.00	9,601,714.00	6,726,558.00	6,726,558.00	70%
4	Agriculture, Livestock Development And Fisheries	Constratruction Of Model Drip Irrigation At Kanugurmeri	Kalokol Ward	9,974,497.00	9,974,497.00	9,974,497.00	9,974,497.00	100%
5	Agriculture, Livestock Development And Fisheries	CONSTRUCTION OF COUNTY VETINARY LABORATORY	Lodwar	35,282,700.00	35,282,701.00	30,431,232.00	30,431,232.00	86%
6	Agriculture, Livestock Development And Fisheries	Construction Of Model Drip Irrigation At Nakwamoru	Kaptir Ward	42,472,219.52	42,472,219.52	41,566,717.25	41,566,717.25	98%
7	Agriculture, Livestock Development And Fisheries	Construction of saleyard at Lokitaung ,lapur ward	Lokitaung	7,580,205.00	7,580,205.00	7,580,205.00	7,580,205.00	100%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

8	Agriculture, Livestock Development And Fisheries	Equipping of Agriculture Mechanization Station in Naotin, Kanamkemer Ward, Turkana Central	Headquarters	7,879,200.00	7,879,200.00	7,879,200.00	7,879,200.00	100%
9	Agriculture, Livestock Development And Fisheries	Proposed Construction of Kanggalita surface irrigation scheme, turkwel Ward, Loima Sub County	Kanggalita	14,499,000.00	14,499,000.00	14,499,000.00	14,499,000.00	100%
10	Agriculture, Livestock Development And Fisheries	Proposed Construction of model drip irrigation scheme at Lokokimoe Nadapal in turkwel Ward, Loima Sub County	Lokokimoe Nadapal in turkwel Ward	29,824,921.00	29,824,921.00	10,438,722.35	10,438,722.35	35%
11	Agriculture, Livestock Development And Fisheries	Rehabilitation and Expansion of Naoros Irrigation scheme, drill shallow wells and Equip	Naoros	7,874,919.20	7,874,919.20	4,724,951.50	4,724,951.50	60%
12	Agriculture, Livestock Development And Fisheries	Rehabilitation of Elelea Surface Irrigation Scheme in Katilia Ward	Elelea	14,433,563.00	14,433,563.00	10,103,494.00	10,103,494.00	70%
13	Agriculture, Livestock Development And Fisheries	Supply and Delivery of Assorted seeds	Headquarters	9,427,000.00	9,427,000.00	9,427,000.00	9,427,000.00	100%
14	Agriculture, Livestock Development and Fisheries	Proposed Construction of livestock saleyard at Lobei/Kotaruk ward in Loima Sub County	Lobei/Kotaruk	5,875,730.00	5,875,730.00	5,875,730.00	5,875,730.00	100%
15	Education and Social Protection	Construction And Piping Of Multi- Purpose Centre	Lorengippi	9,831,171.00	9,831,171.00	6,290,016.50	6,290,016.50	64%
16	Education and Social Protection	Construction Of Kaeris Model Ecde	Kaeris	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00	100%
17	Education and Social Protection	Construction Of Lokaliban Model Ecde	Lokaliban	7,000,000.00	7,000,000.00	3,200,760.60	3,200,760.60	46%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

18	Education and Social Protection	Construction of Model ECDE at Nameritaaba in Kalokol Ward.	Nameritaaba	6,984,430.00	6,984,430.00	3,247,450.00	3,247,450.00	46%
19	Education and Social Protection	Construction of Nakoriongora ECDE	Township	5,756,120.00	5,756,121.00	1,814,918.45	1,814,918.45	32%
20	Education and Social Protection	Construction of New ECDE at Kakalae in Kaaleng Kaikor	Kakalae	6,990,290.00	6,990,290.00	2,103,020.00	2,103,020.00	30%
21	Education and Social Protection	Construction of New ECDE At Ngatankii in Kaeris Ward.	Ngatankii	6,990,290.00	6,990,290.00	4,310,949.60	4,310,949.60	62%
22	Education and Social Protection	Construction of Ngilukia ECDE	Ngilukia	9,700,000.00	9,700,000.00	6,800,280.40	6,800,280.40	70%
23	Education and Social Protection	Proposed construction of one classroom at Kapel ECDE centre.	Kapel	2,499,978.00	2,499,978.00	1,888,974.00	1,888,974.00	76%
24	Education and Social Protection	Proposed construction of one classroom at Lochor Edome ECDE centre.	Lochor Edome	1,495,745.00	1,495,745.00	1,495,745.00	1,495,745.00	100%
25	Education and Social Protection	Construction of Model ECDE at Atiir in Songot ward.	Atiir	7,899,744.00	7,899,744.00	5,199,434.00	5,199,434.00	66%
26	Education and Social Protection	Construction of New ECDE Kalopeta In Kaeris Ward	Kalopeta	7,832,991.00	7,832,991.00	5,090,487.50	5,090,487.50	65%
27	Education and Social Protection	Construction of Model ECDE at Lokwee Napopongoit in Nanam ward	Napopongoit	7,000,000.00	7,000,000.00	4,629,860.00	4,629,860.00	66%
28	Education and Social Protection	Construction of Lokichoggio VTC dormitory	Lokichoggio	4,913,992.00	4,913,992.00	2,456,996.00	2,456,997.00	50%
29	Education, Sports and Social protection	Construction and Equipping of New ECDE at Adakungimoe in Nakalale Ward	Adakungimoe	6,841,850.00	6,841,850.00	6,841,850.00	6,841,850.00	100%
30	Education, Sports and Social protection	Construction and Equipping of New ECDE at Lokichar in Nakalale Ward	Lokichar	7,489,850.00	7,489,850.00	7,489,850.00	7,489,850.00	100%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

31	Education, Sports and Social protection	Construction of Model ECDE at Kaameyan in Letea Ward	Kaameyan	8,491,606.00	8,491,606.00	8,491,606.00	8,491,606.00	100%
32	Education, Sports and Social protection	construction of New ECDE at Kangacheriae in Lobei/Kotaruk ward-Being 100% payment	Kangacheriae	6,964,360.00	6,964,360.00	6,964,360.00	6,964,360.00	100%
33	Energy, Petroleum and Mining	INSTALLATION OF SOLAR POWERED STREET LIGHTS AT NAKURURUM /APOSTA	KALOBYEI	7,802,500.00	7,802,500.00	6,653,649.15	6,653,649.15	85%
34	Energy, Petroleum and Mining	ROUTINE OF MAINTANACE OF ELECTRICAL WORKA AT EKALEES CENTRES	KANAMKEMER	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	100%
35	Finance and Economic Planning	Lokiriama Revenue Centre	Lokiriama	38,195,895.00	38,195,895.00	15,019,430.00	15,019,430.00	39%
36	Finance and Economic Planning	ELECTRICAL ADDITIONAL WORKS FOR COUNTY HQ	Headquarters	19,774,600.00	19,774,600.00	17,797,140.00	17,797,140.00	90%
37	Governance	Construction of Lopii Resettlement Scheme	Lokori/Kochodin Ward	8,967,900.00	8,967,900.00	4,483,950.00	4,483,950.00	50%
38	Governance	Construction of Nadome Resettlement Scheme	Kaputir Ward	8,835,700.00	8,835,700.00	7,157,852.10	7,157,852.10	81%
39	Governance	Construction of Napeitom resettlement scheme	Kapedo/Napeitom Ward	68,654,397.00	68,654,397.00	27,910,067.00	27,910,067.00	41%
40	Governance	Construction of peace resettlement at kangagetei - lomelo/kapedo	Kapendo/Napeitom	9,010,460.00	9,010,460.00	7,524,901.86	7,524,901.86	84%
41	Governance	Proposed construction of 25 no. of household two no. of pit latrines and fence for peace ressetlement schemes at kasarani in kapedo/napeitom ward	Kapendo/Napeitom	10,834,793.00	10,834,793.00	6,973,304.22	6,973,304.22	64%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

42	Governance	Proposed Construction Of Peace Resettlement Scheme Project At Nakitongo/Letea Ward, Turkana County Government	Letea	9,308,800.00	9,308,801.00	3,802,392.00	3,802,392.00	41%
43	Governance	Fencing of Nadome Resettlement Scheme	Kaputir Ward	5,869,840.00	5,869,840.00	5,869,840.00	5,869,840.00	100%
44	Governance	Fencing Of Kaamuge Resettlement Scheme	Kapedo/Napeitom Ward	35,000,000.00	20,000,000.00	13,678,860.00	13,678,860.00	39%
45	Governance	Plastering of Kaloporor Resettlement Scheme	Kalapata	4,998,500.00	4,998,500.00	4,998,500.00	4,998,500.00	100%
46	Health Services and Sanitation	Proposed Construction Of nakurio Dispensary- Lokiriama/Lorengipi Ward	Nakurio	9,512,860.00	9,512,860.00	4,090,529.30	4,090,529.30	43%
47	Health Services and Sanitation	Proposed Renovation Works For Ekwar Dispensary	Kerio delta	4,798,700.00	4,798,700.00	4,798,700.00	4,798,700.00	100%
48	Health Services and Sanitation	Additional Works At Kokuro Dispensary In Preparation To Upgrade To A Health Centre	Kokuro	11,724,960.00	11,724,960.00	9,767,850.00	9,767,850.00	83%
49	Health Services and Sanitation	Completion Of Moh Ministry Hq Office Lot 2	Lodwar	4,942,740.00	4,942,740.00	4,942,740.00	4,942,740.00	100%
50	Health Services and Sanitation	Completion of staffhouses	Lokitaung	3,495,870.00	3,495,870.00	3,495,870.00	3,495,870.00	100%
51	Health Services and Sanitation	Construction and equipping of drug store in Kakuma SCH	Kakuma	5,894,998.00	5,894,998.00	5,894,998.00	5,894,998.00	100%
52	Health Services and Sanitation	Construction Of Nabuin Dispensary	Nabuin	9,700,000.00	9,700,000.00	9,700,000.00	9,700,000.00	100%
53	Health Services and Sanitation	Fencing(Quarry) And Survey Of Kakong Dispensary And Fixing Of Razor Wire- Lobokat Ward	Kaakong	9,673,100.50	9,673,100.50	7,764,644.00	7,764,644.00	80%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

54	Health Services and Sanitation	Proposed Construction Of 2 Door Pit Latrine At Ekwar	Kerio delta	600,000.00	600,000.00	600,000.00	600,000.00	100%
55	Health Services and Sanitation	Proposed Construction Of Kanukurmeri Dispensary- Kalokol Ward	Kalemngorok	8,771,660.00	8,771,660.00	6,590,820.00	6,590,820.00	75%
56	Health Services and Sanitation	Proposed Construction Of Opd Block & 2 Door Pit Latrine At Kangiregae Katilu Ward	Kalemngorok	8,771,660.00	8,771,660.00	6,691,670.00	6,691,670.00	76%
57	Health Services and Sanitation	Proposed Construction Of Opd Block & 2 Door Pit Latrine At Lokwaket-Kaeris Ward	Lokwaket	8,850,000.00	8,850,000.00	4,150,570.00	4,150,570.00	47%
58	Health Services and Sanitation	Renovation and equipping of Turkana county HQ Warehouse	Kanamkemer	5,946,280.00	5,946,280.00	5,946,280.00	5,946,280.00	100%
59	Health Services and Sanitation	Supply,delivery and installation of Generator at Elelea SCH	Elelea	2,099,920.00	2,099,920.00	2,099,920.00	2,099,920.00	100%
60	Health Services and Sanitation	Supply,delivery,installation and housing of generator at Lokitaung SCH	Lokitaung	2,099,920.00	2,099,920.00	2,099,920.00	2,099,920.00	100%
61	Health Services and Sanitation	Supply,delivery,installation and housing of generator at Lopiding SCH	Lopiding	2,099,920.00	2,099,920.00	2,099,920.00	2,099,920.00	100%
62	Health Services and Sanitation	Proposed Construction Of Opd Block & 2 Door Pit Latrine At Nasura Kangatotha Ward	Nasura	9,321,010.00	9,321,010.00	3,776,748.00	3,776,748.00	41%
63	Lands and urban arrears Management	Extension of planning area of three Kalobeyei, Lokiriama and Katilu	Turkana	29,807,600.00	29,807,600.00	24,144,156.00	24,144,156.00	81%
64	Lands and urban arrears Management	Fencing of Kakuma Stadium	Kakuma	9,785,000.00	9,785,000.00	9,785,000.00	9,785,000.00	100%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

65	Lands, Housing And Urban Areas Management	Preparation of County land use development plan	Lodwar Town	111,743,960.00	91,743,960.00	86,042,849.20	86,042,849.20	77%
66	Livestock Development	Proposed construction of cold chain at kakuma in Turkana west special group)	Kakuma	7,774,480.00	7,774,480.00	3,524,120.00	3,524,120.00	45%
67	Lodwar Municipality	Construction Of Bodaboda Sheds In Lodwar Municipality	Lodwar Town	4,101,600.00	4,101,600.00	4,101,600.00	4,101,600.00	100%
68	Lodwar Municipality	Fencing Of Lodwar Fire Station - Completion	Kanamkemer	12,319,900.00	12,319,900.00	12,319,900.00	12,319,900.00	100%
69	Lodwar Municipality	Rehabilitation Of Lodwar Dumpsite (Township) Phase 2	Lodwar Town	9,609,980.00	9,609,980.00	7,159,678.25	7,159,678.25	75%
70	Lodwar Municipality	Beautification of Green spaces- Lodwar Municipality	Lodwar Township	9,372,180.00	9,372,180.00	7,029,300.00	7,029,300.00	75%
71	Medical Services	Mortuary and equipping	Lokitaung	9,939,200.00	9,939,200.00	5,093,591.00	5,093,591.00	51%
72	Office of the Governor	Plastering of Kapedo Resettlement Scheme	Kapedo/Napeitom Ward	4,950,000.00	4,950,000.00	4,950,000.00	4,950,000.00	100%
73	Preventive And Promotive Services	Proposed Completion Of Laboratory At Kaaleng/Kaikor Ward	Kaikor	2,927,337.00	2,927,337.00	2,927,337.00	2,927,337.00	100%
74	Preventive And Promotive Services	Completion Of Nakechuchok Dispensary	Nakechuchok	3,899,350.00	3,899,350.00	2,729,545.00	2,729,545.00	70%
75	Preventive And Promotive Services	Construction Of Kidewa Dispensary	Kidewa	14,311,680.00	7,401,065.00	7,401,065.00	7,401,065.00	52%
76	Preventive And Promotive Services	Construction Of Maternity Ward At Ekicheles Dispensary	Ekicheles	4,999,040.00	4,999,040.00	1,656,200.00	1,656,200.00	33%
77	Preventive And Promotive Services	Proposed Construction Of Lochor Edome Dispensary Lapur Ward	Lochor Edome	14,854,230.00	14,854,230.00	8,180,570.00	8,180,570.00	55%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

78	Public Service, Administration And Disaster Management	Construction of the Council of Elders Shrine	County Headquarters	9,201,060.00	9,201,060.00	6,440,740.20	6,440,740.20	70%
79	Public Service, Administration And Disaster Management	Refurbishment of Ward offices	Kapedo/Napeitom	3,492,950.00	3,492,950.00	3,492,950.00	3,492,950.00	100%
80	Public Service, Administration And Disaster Management	Renovation of Nakalale Ward Office	Nakalale	2,762,200.00	2,762,200.00	2,762,200.00	2,762,200.00	100%
81	Public Works	NAWOIYAREGAE BRIDGE APPROACH WORKS	T/SOUTH	11,585,558.00	11,585,558.00	11,585,558.00	11,585,558.00	100%
82	Roads and Transport	NAKWAKAAL DRIFT 2	T/EAST	4,849,179.00	4,849,179.00	4,849,179.00	4,849,179.00	100%
83	Roads and Transport	Namoruputh-Lokiriyama-Lomokori-Ke-Ug Boarder	LOIMA	14,121,612.00	14,121,612.00	14,121,612.00	14,121,612.00	100%
84	Roads and Transport	CONSTRUCTION NANGOLEMARET DRIFT	T/NORTH	9,883,107.00	9,883,107.00	9,883,107.00	9,883,107.00	100%
85	Roads and Transport	KAITEDE JN-KAADING'ETOM ROAD	T/NORTH	8,845,000.00	8,845,000.00	8,845,000.00	8,845,000.00	100%
86	Roads and Transport	LORUGUM-KANG'OLE-KOLELEWI-KALEMUNYANG RD	LOIMA	9,579,581.00	9,579,581.00	7,352,961.50	7,352,961.50	77%
87	Roads, Transport And Public Works	Kalobeyei-Nalapatui-Tultul	T/NORTH	13,889,144.00	13,889,144.00	13,889,144.00	13,889,144.00	100%
88	Roads, Transport And Public Works	LOKORE-MORUANG'IBUIN ROAD	T/EAST	2,698,740.00	2,698,740.00	2,698,740.00	2,698,740.00	100%
89	Roads, Transport And Public Works	Napak Hill Road-Additional Works	T/NORTH	27,462,971.00	27,462,971.00	27,462,971.00	27,462,971.00	100%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

90	Roads, Transport And Public Works	Proposed Construction And Equipping Of Materials Testing Lab	Iodwar	22,714,000.00	22,714,000.00	19,366,829.00	19,366,829.00	85%
91	Roads, Transport And Public Works	Sopel-Kimabur	sopel	3,497,696.00	3,497,696.00	3,497,696.00	3,497,696.00	100%
92	Roads, Transport And Public Works	ADDITIONAL WORKS AT LOCHEREKAAL RIVER PROTECTION	T/WEST	8,476,700.00	8,476,700.00	8,476,700.00	8,476,700.00	100%
93	Roads, Transport And Public Works	Proposed construction of cabros at public works office	headquarters	4,498,000.00	4,498,000.00	4,498,000.00	4,498,000.00	100%
94	Tourism, Culture, Energy, Environment, Natural Resources And Climate Change	Proposed construction of hiking trails at central Island –flamingo Lake	Kangatosa Ward	5,905,600.00	5,905,600.00	5,905,600.00	5,905,600.00	100%
95	Tourism, Culture, Energy, Environment, Natural Resources And Climate Change	Rehabilitation of kapelibok irrigation scheme	kaptir ward	2,996,976.00	2,996,976.00	2,996,976.00	2,996,976.00	100%
96	Tourism, Culture, Energy, Environment, Natural Resources And Climate Change	Routine maintenance of Solar PV System for Loyapat Dispensary and Staff house	Loyapat	3,965,000.00	3,965,000.00	3,965,000.00	3,965,000.00	100%
97	Tourism, Culture, Energy, Environment, Natural Resources And Climate Change	Routine maintenance of Solar PV System for Nakurio Girls' Secondary School	Nakurio	3,160,000.00	3,160,000.00	3,160,000.00	3,160,000.00	100%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

98	Tourism, Culture, Energy, Environment, Natural Resources And Climate Change	COMPLETION OF KATABOI ECO LODGE	Kataboi	136,364,831.00	13,520,274.00	13,520,274.00	122,989,684.00	90%
99	Trade, Gender and Youth Affairs	Construction of Business Kiosks in KakumaTown	Kakuma Town	5,009,900.00	5,009,900.00	5,009,900.00	5,009,900.00	100%
100	Trade, Gender and Youth Affairs	Construction of Business Kiosks in Kalokol Town	Kalokol Ward	2,999,940.00	2,999,940.00	2,999,940.00	2,999,940.00	100%
101	Trade, Gender and Youth Affairs	Construction of kapedo modern market at suguta sub-county	Kapedo/ Napeitom	13,467,730.00	13,467,730.00	6,673,250.00	6,673,250.00	50%
102	Trade, Gender and Youth Affairs	Construction Of Todonyang Market (Market Shed, Pit Latrines, Gate And Fencing)	Todonyang'	14,514,190.00	14,514,190.00	11,570,690.00	11,570,690.00	80%
103	Trade, Gender and Youth Affairs	Repair and Renovation of Kalokol Market	kalokol	3,992,204.00	3,992,204.00	3,992,204.00	3,992,204.00	100%
104	Trade, Gender and Youth Affairs	Repair and Renovation of Lokori Market	Katilu Ward	3,999,500.00	3,999,500.00	3,999,500.00	3,999,500.00	100%
105	Trade, Gender and Youth Affairs	Repair and Renovation of Nakurio Market	Kerio Delta	3,999,700.00	3,999,700.00	3,999,700.00	3,999,700.00	100%
106	Trade, Gender and Youth Affairs	Construction of Business Kiosks in Lorugum Town	Turkwel	2,998,200.00	2,998,200.00	2,998,200.00	2,998,200.00	100%
107	Trade, Gender and Youth Affairs	Construction of Katilia modern market	Katilia	14,569,425.00	14,569,425.00	5,088,352.50	5,088,353.50	35%
108	Trade, Gender and Youth Affairs	PROPOSED CONSTRUCTION OF YOUTH CENTRE	LODWAR	9,816,256.00	9,816,256.00	4,185,608.80	4,185,608.80	43%
109	Water Services	50ms Steel Tank at Nanyaa	Nanyaa	4,599,764.00	4,599,764.00	4,599,764.00	4,599,764.00	100%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

110	Water Services	Construction of Aroo water project	Lobokat	18,216,120.00	18,216,120.00	18,127,300.00	18,127,300.00	100%
111	Water Services	Construction of Lokapirichit/Napak-akali water project	Lokiriama/Lorengippi	18,216,120.00	18,216,120.00	18,216,120.00	18,216,120.00	100%
112	Water Services	Construction of Lokipoto water project	Letea	9,576,800.00	9,576,800.00	9,576,800.00	9,576,800.00	100%
113	Water Services	Desilting of Koolok water pan	Kaputir/Kapelibok	4,995,515.00	4,995,515.00	4,995,515.00	4,995,515.00	100%
114	Water Services	Drilling And Equiping Of Katilu Borehole	Katilu	3,993,764.00	3,993,764.00	3,993,764.00	3,993,764.00	100%
115	Water Services	Drilling and Equipping of Kare Eregae Borehole	Lopur	7,727,827.00	7,727,827.00	3,863,913.00	3,863,913.00	50%
116	Water Services	Drilling and Equipping of Lochwaa Ilema Borehole	Loima	7,999,360.00	7,999,360.00	7,999,360.00	7,999,360.00	100%
117	Water Services	Drilling and Equipping of Lokabuuru Borehole	Katilia	7,797,221.00	7,797,221.00	7,797,221.00	7,797,221.00	100%
118	Water Services	Equiping Of Kayangorok Borehole In Nakalale Ward	Kayangorok	2,980,939.00	2,980,939.00	2,980,939.00	2,980,939.00	100%
119	Water Services	Nawuontos Water Supply (Equippoing and Civil Works)		4,693,464.00	4,693,464.00	4,693,464.00	4,693,464.00	100%
120	Water Services	Proposed Construction Of Office Block	Headquarters	18,719,730.00	18,719,730.00	13,727,029.20	13,727,029.20	73%
121	Water Services	Rehabilitation Of Kapetadie Water Pan	T.West	6,779,910.00	6,779,910.00	6,779,910.00	6,779,910.00	100%
122	Water Services	Rehabilitation of Nalapatui Water Supply	Nalapatui	4,953,997.00	4,953,997.00	4,953,997.00	4,953,997.00	100%
123	Water Services	Reticulation works at Lokechwan	Lokechewan	4,963,134.00	4,963,134.00	4,963,134.00	4,963,134.00	100%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

124	Water Services	Supply and Installation of Genset, Construction of Pump house and fencing		4,885,653.00	4,885,653.00	4,885,653.00	4,885,653.00	100%
125	Water Services	Water reticulation and repair of borehole at Kapese	Lokichar	4,984,056.00	4,984,056.00	4,984,056.00	4,984,056.00	100%
126	Water Services	Drilling and Equipping of Kanakuring Borehole	Lopur	5,274,675.00	5,274,675.00	5,274,675.00	5,274,675.00	100%
127	Water Services	Drilling, Equipping and Solarization of Lopuke Borehole	Lobei/Kotaruk	7,888,000.00	7,888,000.00	7,888,000.00	7,888,000.00	100%
128	Water Services	DRILLING MATERIALS	Headquarters	17,899,723.00	17,899,723.00	17,899,723.00	17,899,723.00	100%
129	Water Services	Drilling of 2 BHs in Kalemchuch	Kalemchuch	5,035,792.00	5,035,792.00	5,035,792.00	5,035,792.00	100%
130	Water Services	Improvement of Lore a Matet borehole	Kakuma	3,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00	100%
131	Water Services	Rehabilitation of borehole 7	Headquarters	980,000.00	980,000.00	980,000.00	980,000.00	100%
132	Water Services	Rehabilitation of borehole 9	Headquarters	3,440,000.00	3,440,000.00	3,440,000.00	3,440,000.00	100%
133	Water Services	Rehabilitation of Edoket borehole	Kakuma	3,475,000.00	3,475,000.00	3,475,000.00	3,475,000.00	100%
134	Water Services	Rehabilitation of borehole 6	Headquarters	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00	100%
135	Water Services	Rehabilitation of borehole 4 B	Headquarters	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	100%
136	Water Services	Improvement of borehole 5 B	Headquarters	1,350,000	1,350,000	1,350,000	1,350,000	100%
137	Water Services	Improvement of Kakemera borehole	Kakemera	3,379.66	3,379.66	3,379.66	3,379.66	100%
138	Water Services	Rehabilitation of Loborot borehole	Loborot	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	100%
139	Water Services	Rehabilitation of Naregae borehole	Naregae	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	100%
140	Water Services	Equipping of Kakuma BH 10	Kakuma	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	100%
141	Water Services	Rehabilitation of BH 6	Kakuma	1,950,000.00	1,950,000.00	1,950,000.00	1,950,000.00	100%
142	Water Services	Improvement of Lorugum water supply	Loima	14,000,000.00	14,000,000.00	14,000,000.00	14,000,000.00	100%
143	Water Services	Drilling of Pokotom borehole	Pokotom	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	100%

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

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	Receivables	Others - must be specific	

Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Resilience Building on Climate Change Induced Displacement in Turkana.	Resilience Building Workshop on Climate Change Induced Displacement in Turkana.	<p>To provide humanitarian assistance and build resilience among the most vulnerable communities severely affected by the drought and resource-based conflict.</p> <p>To generate feedback and recommendations from stakeholders that support a roadmap to facilitate building resilience to climate change while at the same time learn about the nexus between displacement and migration occurring in relation to climate change and conflicts.</p>	<p>Collection of displacement data through Displacement Tracking Matrix in Turkana.</p> <p>Conduct study on resource-based conflicts, provided livelihood assistance and water infrastructure refurbishments, conflict prevention and TVET support to climate change affected communities in Turkana.</p>			X		IOM	IOM
The Kenya Red Cross CMDRR training on strengthening anticipatory action and	Community-Managed Disaster Risk Reduction (CMDRR) on strengthening anticipatory action and	To improve the knowledge and skills of key stakeholders involved in drought risk reduction and management.	The program focused on identifying and implementing strategies to mitigate drought			X			

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

shock-responsive social mechanism	shock-responsive social mechanism	To provide participants with an in-depth understanding of community-managed drought risk reduction.	risks and enhance the resilience of the local communities.						
Strengthening E&S capacity for Horn of Africa Ground Water for Resilience staff training	Strengthening E&S capacity for Horn of Africa Ground Water for Resilience staff training	Increasing the sustainable use and management of ground water by beneficiary groups in the Horn of Africa (HoA).	Capacity building trainings			X		World Bank	World Bank
Turkana County Peace Actors Workshop	Turkana County Peace Actors Workshop	To actively raise awareness and encourage the adoption of Turkana County Peace policy and Act 2022 among local stakeholders and civil society actors.				X		TCG	TCG
Community Action Planning to support Climate Resilient Food Systems hub	Developing Community action plans to support Climate Resilient Food Systems hub	To provide the basis for addressing the zero-hunger challenge, focusing on pooling partnerships and bundling a range of integrated climate-adaptive interventions that enable communities at risk, including smallholder producers and other value chain actors, to produce,	The Directorate of Climate Change supported WFP in realizing the vision by facilitating trainings, area-based programming and developing action plans that will guide the			X		WFP	WFP

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

		aggregate, add value, access markets, reduce food losses and consume safe and healthy food	implementation phase						
Environmental and Social Screening for FLLoCA projects	Environmental and Social Screening for all proposed climate change resilience projects to be funded under FLLoCA.	Conducted Environmental and Social Screening for all community identified projects through Ward Climate Change Planning Committees to ensure compliance with World Bank requirements under FLLoCA funding model.					X	FLLoCA	Turkana County Government (TCG) & National Government of Kenya (GoK)
Establishment of Climate Change Structures	Establishment of Climate Change Structures	Launch of Turkana County climate change planning committee, steering committee, and fund management board	Training the committees on their roles. Issuance of appointment letters to nominated committee members.	X				TCG	Turkana County Government (TCG)
Enhancing peace and prevention of resource-based conflicts in Northern Kenya	Enhancing Peace through the prevention of Natural Resources-based Conflicts in Northwestern Kenya		Meetings				X	IOM	TCG & IOM
		The main objective of the workshop was to train the participants on Advocacy Procedures, especially when advocating for Climate Change related issues	Sensitization workshop				X	CARITAS LODWAR	CARITAS Lodwar

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

	<p>Turkana south sub-county stakeholders & partners coordination meeting</p>	<ul style="list-style-type: none"> • To allow Heads of Government Department from National and County government to report and share government projects/programs implemented in Turkana South Sub-county. • To allow development partners to present projects and programs implemented in Turkana South Sub-county and joint identification of existing gaps for prioritization across the sub-county. • To develop sub-county Sector Working Groups (SWGs) that will enhance greater collaboration and coordination between the government (both 	<p>Meeting</p>				<p>X</p>		
--	--	---	----------------	--	--	--	----------	--	--

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

		national and county) and development partners in Turkana South Sub-county.							
Capacity Building	Capacity building Ward Climate Change Planning Committees for participatory climate change action training	Capacity building Ward Climate Change Planning Committees for participatory climate change action training					X		State department for devolution, Commission for Administrative Justice and the Ethics and the Anti-Corruption Commission

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 2025.

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

The County Government of Turkana- County Executive
Annual Report and Financial Statements for the year ended June 30th, 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					
Transport equipment					
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					
Total					