REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

KAKUMA MUNICIPALITY

FOR THE YEAR ENDED

30 JUNE, 2025

KAKUMA MUNICIPALITY

County Government of Turkana

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

PSASB	Public Sector Accounting Standards Board
FY	Financial Year
OSHA	Occupational Safety & Health Act
SPA	Special Purpose Account

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.
Comparative Year- Means the prior period.
Special Purpose Account-the operational account of the Municipality held in the Central bank of Kenya

2. Key Entity Information and Management

a) Background information

Kakuma Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011 (amended 2019) and Cities and Municipal Charter on *(30th March, 2023).* The Municipality is under the County Government of Turkana and is domiciled in Kenya..

b) Principal Activities

The principal activities of Kakuma Municipality are as follows:

a) Efficient management and disposal of both solids and liquid waste.

b) Adequately managed storm water within the Municipality.

c) Manage and control development within the Municipality.

d) Achieve a decent liveable environment with adequate urban infrastructure and services.

e) Achieve an urbanized system of transport.

f) Establish Municipality Infrastructure.

g) Identify & protect/zone all open spaces and refreshment areas within the Municipality.

h) Provide for affordable housing.

Vision

A trans-formative and economically prosperous municipality.

Mission

To facilitate socio economic transformation through creation of a conducive business environment and sustainable use of resources to ensure high quality of life.

Where the core values for kakuma Municipality are; integrity and professionalism.

c) Key Management

The Municipality's management is under the following key organs:

- County Department in charge of Municipalities

- Board of Management
- Accounting Officer/ Kakuma Municipality Manager
- Head of Departments

d) Fiduciary Management

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

S/No.	Position	Name
1.	Chief Officer Ministry of Urban Areas Management	Peter Lomorukai
2.	Municipality Manager	Peter Emuria Ekiru
3.	Gabriel Kowot	Ass. Director Administration
4.	Accountant	Raphael Eligoi Lotui
5.	Procurement	Alex Lokwawi Erupe
6.	Physical Planner	Linet Onyango Ogweno

e) Fiduciary Oversight Arrangements

Audit and Risk Management Committee

There exist risk assessment and management policy in Kakuma Municipality. The purpose of the policy is to set out broad guidelines in the establishment of risk management framework, and risk management tools for the oversight and management of risk within the Municipality and key stakeholders. In line with Mwongozo code of conduct for state corporations,2015.

The Board has constituted an audit and Risk committee with the following functions; Develop or enhance and implement appropriate risk management plan, processes and procedures, Nominate risk champions, Evaluate risk on quarterly basis, Coordinate and monitor the implementation of risk initiatives, Oversee and update the municipality wide risk profiles

Finance Committee

The Municipal Manager who is the AIE holder is accountable to the Municipal board. The Municipal Board is then accountable to the County Executive committee and the County Assembly.

County Assembly committees.

The board is answerable to the County assembly of Turkana and makes annual financial reports to the county assembly. Whenever called upon, the board files reports to relevant County Assembly departmental committee. In terms of financial matters, the board always make appearance before public accounts committee, implementation committee, budget and appropriation committee whenever requested to do so.

Committees of the Senate.

The board can also be called to appear before the relevant Senate community like Public Investment Committee, and Public Accounts Committee as the case maybe.

f) Registered Offices

Kakuma Mmunicipality

P.O. Box 30 -30501

KENYA

g) Contacts

E-mail: kakumamunicipality@turkana.go.ke

Website: www.turkana.go.ke

h) Bankers

Central Bank of Kenya

i) Independent Auditor

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya.

J) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112-00200

City Square Nairobi, Kenya

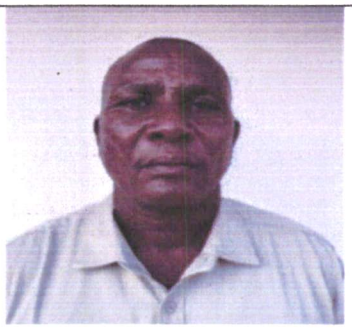
K) Principal Legal Adviser
The County Attorney
P.O. Box 11 -30500
Lodwar

3. Kakuma Municipality Board

The Municipality board was sworn into office on 6th November,2024.

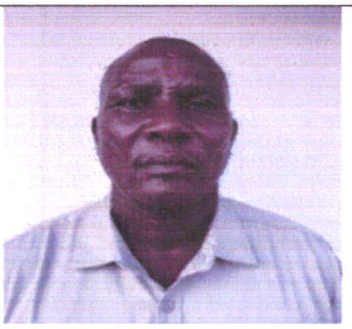
Serial No.	Name	Details of qualifications and experience
1	 MR. JOHN EWESIT EBENYO, Chairperson – Kakuma Municipality Board	Academically, he holds Bachelor of Arts Degree in Social Sciences (Social Ministry in Mission) from the Catholic University of Eastern Africa (CUEA) and pursuing a Master's Degree in Governance in Tangaza University. He has over 17 years of experience as development expert and Consultant in various capacities.
2	 MERCY ATIIR LOOGOS Vice Chairperson – Kakuma Municipality Board	Mrs Atiir is humanitarian aid worker, a social worker with a strong passion to serving Communities. She joins Kakuma Municipality with a wealth of 20 years experience in working particularly for the Turkana community and Refugee setup. Academically, Mercy Etiir holds Diploma in community development and Christian ministry with Scott Christian University.

3	 DAVID LOKUSUDO APALIA – Board Member - Kakuma Municipality	He has over 33 years of experience as an education expert from various capacity and served as classroom teacher in various schools. He is holder of bachelor degree in education and diploma holder in the same field from Mt. Kenya University.
4	 MR. MICHAEL NABUIN Board Member – Kakuma Municipality	He is a teacher by profession and has 36 years of teaching experience. Mr. Michael Nabuin Holds a Bachelor of Education Degree in Special Needs Education conferred at Kenya Methodist University (KeMU) in 2013, Diploma in the following courses; Special Needs Education in 2010 at Kenya Institute of Special Needs Education, Education Management in 2013 at Kenya Education Management Institute, and Business in 2009 done through online studies. College Certificate in in the following courses; Kenya Sign Language in 2007 at Kenya Institute of Special Needs Education, Inclusive Special Needs Education in 2006 at Kenya Institute of Special Needs Education, Primary Teacher Education in 1987 at Mosoriot Teachers Training College.

5.	 PENNINA LOTARUK Board Member – Kakuma Municipality	Pennina Lotaruk is a procurement officer with six years' experience in purchasing and supply chain management, with ability to formulate and tendering activities so as to ensure value for money is maximized and cost saving generated. Dedicated and committed with a proven success track record. A holder of bachelor's degree in purchasing and supply chain management.
6.	 NAMUYA LOMULEN RAPHAEL – Board Member – Kakuma Municipality	On educational background, The Board Member holds Diploma in community development at KISWCD, Diploma in information Technology at Don Bosco institute of computer studies, Diploma in safety and security studies at KCHRM and Diploma in community and Business development at Regis University &Jesuit Common; Higher Education at the Margins Denver Co USA.
7.		MR. PETER EMURIA EKIRU, is the Current Manager of Kakuma Municipality and the Secretary to the Board of Management, He Holds A bachelors Degree in Social Work from Catholic University of Eastern Africa, currently pursuing A master Degree in Governance and Ethics from Mount Kenya University. His areas of strength include: Planning, organizing, Networking, Team work and

	PETER EMURIA EKIRU – Manager Kakuma Municipality	capacity building, Interpersonal communication, Passion in empowering Communities, Analytical capability, Strong managerial Skills, monitoring and evaluation.
8.	 PETER LOMORUKAI Chief Officer for Municipalities and Urban Areas Management, Kakuma Municipality Board Member	**Education:** ❖ **2016 – 2018** - MSc. In field epidemiology – Moi University – Eldoret, Kenya ❖ **2011 – 2013** - BSc. Medical Laboratory Science – Mt. Kenya University – Thika, Kenya ❖ **2001 – 2003** - Diploma in medical Laboratory Sciences – Eldoret National Polytechnic – Eldoret, Kenya
9.	 FAITH AKUWAM ALETIA CECMs, Min. of Lands, Physical Planning & Urban Areas Management, Kakuma Municipality Board Member.	CECM Faith is a holder of a Bachelor of Arts in social work and a Diploma in social work. She has over 10 years of work experience in Government working in various public sector departments.

4. Key Management Team

Serial No	Name	Details of qualifications and experience
1.	 PETER LOMORUKAI Chief Officer for Municipalities and Urban Areas Management, Kakuma Municipality Board Member	**Education:** ❖ **2016 – 2018** - MSc. In field epidemiology – Moi University – Eldoret, Kenya ❖ **2011 – 2013** - BSc. Medical Laboratory Science – Mt. Kenya University – Thika, Kenya ❖ **2001 – 2003** - Diploma in medical Laboratory Sciences – Eldoret National Polytechnic – Eldoret, Kenya
	 PETER EMURIA EKIRU – Manager Kakuma Municipality	MR. PETER EMURIA EKIRU, is the Current Manager of Kakuma Municipality and the Secretary to the Board of Management, He Holds A bachelors Degree in Social Work from Catholic University of Eastern Africa, currently pursuing A master Degree in Governance and Ethics from Mount Kenya University.

	 RAPHAEL ELIGOI LOTUI Kakuma Municipality - Accountant	Currently he is an accountant Kakuma Municipality. Holds a bachelor's degree in finance and Diploma in Human Resource Development. He has over 12 years working with the County Government of Turkana as an Accountant.
	 ALEX LOKWAWI Kakuma Municipality - Procurement	Currently he is a Procurement Officer Kakuma Municipality. Holds a bachelor's degree in business management and Diploma in supply chain management

5. Kakuma Municipality Board Chairperson's Report

Kakuma Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011 (amended 2019) and Cities and Municipal Charter on *(30th March, 2023)*. The Municipality is under the County Government of Turkana and is domiciled in Kenya. Kakuma Municipality Vision is to be a transformative and economically prosperous municipality.

Successes made

The Boards Performance

The Board of the Kakuma Municipality has been established and draws its powers and performs all functions vested in boards of municipalities in accordance to the Urban Areas and Cities Act 2011 as amended 2019 and the County Government Act and The Municipality by-Laws.

The Board has members who meet on quarterly basis. The municipality Board has taken into consideration the provisions of the law relating to appointment of PWDs and other sectorial representation on its board. The Municipality Board has demarcated and gazetted and municipality boundaries and has prepared and approved its strategic plan that runs from year 2024-2028.

Challenges faced by the Municipality

Kakuma Municipality despite the above sited achievements faces the following challenges;

- Late and delayed disbursements of funds from the County Treasury
- Under- staffing- hindering service delivery
- Inadequate budgetary provisions
- The Municipality has not yet achieved full autonomy
- Insufficient funds for infrastructure development and partners.

In view of the foregoing, the municipality should endeavours to create a bigger impact on the enterprise development in order to play its rightful role in the county and nations development by rethinking its service delivery model to reach more beneficiaries efficiently, effectively and in a sustainable manner

JOHN OWESIT EBENY
KAKUMA MUNICIPALITY BOARD
CHAIRPERSON
DATE ..... SIGN ..... P.O. BOX 30 KAKUMA 1561

Signature.....

Name: JOHN OWESIT EBENYO

Chairperson of the Board

6. Report Of the Kakuma Municipality Manager

Budget Performance.

The Kakuma Municipality had approved budget of Ksh.20,187,567 which was later reduced by the supplementary budget to Ksh.16,841,336 for the recurrent and Kshs. 224,133,646 Development respectively. The Kakuma Municipality budget and funds during this year was managed by the Kakuma Municipal staffs, after being disbursed by the County Treasury to the Kakuma Municipality Special Purpose Account. This is because; the municipal staffs were transferred from the parent ministry of Lands and Urban Areas Management.

Budget Absorption

The kakuma Municipality's overall absorption was Ksh.16,841,336 after supplementary for both recurrent and Kshs. 224,133,646 development respectively translating to 109.82%

Over-utilization of funds was due to supplementary budget which was done after the Entity had already incurred expenditure of Kshs.18,495,916 on recurrent to facilitate the activities of the Entity.

On behalf of the board members of the Kakuma Municipality, I have honour to forward the annual report and financial statements for the year ended 30th June,2025.

The Board is fully alive to its mandate and the fact that Kakuma Municipality having been established is still young and requires unequivocal support and guidance to lay a strong foundation for its future and sustainability through sound policies and strategies as well as full autonomy of its operations.

PHYSICAL PROGRESS BASED ON THE OUTPUT

Kakuma Municipality aspires to be the best Municipality in the Country through the adoption of best sound policies and strategic practices as well as the development and use of key instruments that are necessary for successful corporate governance in line with Urban Areas and Cities Act of 2011, and Article 184 of the constitution of Kenya 2010.

The Board is pleased with operational and financial results delivered by management. However, being a young municipality, Kakuma has faced several challenges; key among them was inadequate funding and delayed disbursement, under-staffing and not functioning with full powers of autonomy.

The Board acknowledges the support it has received from H.E.The Governor and the County Committee member in executing its mandate and functions. We are positive that this support will continue into successive years to enable the municipality complete the futuristic plans and implementation of the layed strategic plans. The Board acknowledges the support and good working relationship with all departments of county executive and the county staff as a whole. We also acknowledge the immense support that the municipality has and is receiving from donors.

TURKANA COUNTY GOVERNM
MANAGER
KAKUMA MUNICIPALITY
P. O. Box 30 - 30501, KAKUMA

.....

Name: PETER EMURIA

Kakuma Municipality Manager

7. Statement of performance against predetermined objectives for the FY 2024-2025

Section 164 (2)(f) of the Public Finance Management Act requires that, at the end of each financial year, the accounting officer for a county government entity shall prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board Management including a statement of the county government entity's performance against predetermined objectives.

The key recurrent objectives of the Kakuma Municipality

program	objective	output	indicator	performance
planning and support services	To transform the socio-economic status of the municipality	Effective and efficient service delivery	Service not fully delivered	30% service performed
Municipal Planning	Board meetings held	8	Enhanced board Management skills Minutes	200%
	Sub committee meetings held	1	Enhanced board Management skills Minutes	Less than 10%
	Citizen Fora held	4	Proposed projects and minutes	20%
	Board members Capacity built	1	Skills acquired for improved management	10%
	Technical staff capacity built	6	Skills acquired for improved service delivery	15%
	Policies and Bills developed	1	To guide development	1%
	Kakuma municipality spatial plan implemented	0	To guide development	0
	Municipal markets established	0	To increase revenue collection	0

Municipal services	Municipality sector plans developed	0	To guide development and resource mobilization	0
	Municipality spatial database system developed	0	For data security	0
	Regulation of outdoor advertising	0	Reduce noise pollution and collect revenue	0
	Transfer stations installed	0	Manage waste	0
	Skip bins installed	0	Manage waste	0
	Cultural activities conducted	2	Enhance inclusivity and cohesion	50%
	Municipal sports events conducted.	0	Enhance inclusivity and cohesion	0
	Urban schemes developed	0	Regulate development	0
	Tree planted	0	Combat climate change	0
	Firefighters trained	0	Skills development	0
	Fire engine procured	0	Help to fight fire	0

	Fire stations constructed and operationalized	0	Control fires	0
Research and extension services	Schemes farmers reached with extension services	0	Food security	0
	Municipal benchmark conducted	3	Skills enhancement	0
	Research Studies conducted to sate baseline,asses progress,evaluate and inform municipal functional objective areas.	3	Enhance municipal evidence based programming	0

8. Corporate Governance statement

a. Process of appointment and removal of Board members.

The current Board was competitively recruited and sworn in, in the financial year 2024/2025.
Unless a petition is brought against the board members, the duly constituted board will continue serving until the term expires.

b. Roles and functions of the municipal board members

- Overseeing the affairs of the Municipality;
- Develop or adopt policies, plans, strategies and programs and set targets for service delivery;
- Formulating and implement an integrated development plan;
- Controlling land use, land sub-division, land development and zoning by public and private sectors for any purpose, including industry, commerce, markets, shopping and other employment centers, residential areas, recreational areas, parks, entertainment, passenger transport, agriculture, and freight and transit stations within the framework of the spatial and master plans for the Municipality as delegated by the County Government of Turkana;
- Promoting and undertaking infrastructural development and services within Municipality as delegated by the County Government of Turkana;
- Developing and managing schemes, including site development in collaboration with the relevant national and county agencies;
- Maintaining a comprehensive database and information system of the administration;
- Administering and regulating its internal affairs;
- Implementing applicable national and county legislation;
- Entering into contracts, partnerships or joint ventures as it may consider necessary for the discharge of its functions;
- Monitoring and where appropriate, regulating municipal services where those services are provided by service providers other than the Board of the Municipality;
- Preparing and submitting its annual budget estimates to the relevant County Executive Committee member for consideration and submission to the County Assembly for approval as part of the annual County Appropriation Bill;
- Collecting rates, taxes levies, duties, fees and surcharges on fees as delegated by the County Government of Turkana;
- Settling and implementing tariff, rates and tax and debt collection policies as delegated by the County Government of Turkana;
- Implementing policies for fire and disaster management
- Promoting a safe and healthy environment.
- Coordinating and facilitating citizens and plans and delivery of services.

c. Induction and training, municipality Board members and member's performances, members are always inducted after engagement and are frequently trained on quarterly basis.

d. The current Board was competitively recruited and sworn in, hence committees have been formed and ready to hold meetings.

e. Succession plan

The board of directors are always competitively recruited and legally constituted after their term of service has ended.

f. Existence of a service charter

Currently there is a service charter, mounted at the entrance of municipality offices. It is written in English and Kiswahili for ease of understanding by the municipality residents and visitors.

9. Management Discussion and Analysis

SECTION A

The entity's operational and financial performance

Kakuma Municipality's annual original budget was Kshs.20,187,567 for FY 2024-2025 and later reduced to Kshs.16,841,336 after the supplementary 1 approval. During this period, Kakuma Municipality had already incurred a total expenditure of Kshs.18,495,916 on recurrent to facilitate activities of the Entity.

SECTION B

Entity's compliance with statutory requirements

Municipality's compliance with statutory requirements, all the statutory deductions are always submitted on time especially during payment of suppliers /contractors.

SECTION C

Key projects and investment decisions the entity is planning/implementing.

SECTION D

Major risks facing the entity.

The major key risks facing the entity that has been emanated from the entity's risk management framework include;

Category	Description
Strategy risks	Risks arising from identifying and pursuing a strategy, which is poorly defined, is based on flawed or inaccurate data or fails to support the delivery of commitments, plans or objectives due to a changing macro- environment (e.g. political, economic, social, technological, environment and legislative change).
Governance risks	Risks arising from unclear plans, priorities, authorities and accountabilities, and/or ineffective or disproportionate oversight of decision-making and/or performance.
Operations risks	Risks arising from inadequate, poorly designed or ineffective/inefficient internal processes resulting in fraud, error, impaired customer service (quality and/or quantity of service), non-compliance and/or poor value for money.
Legal risks	Risks arising from a defective transaction, a claim being made (including a defense to a claim or a counterclaim) or some other legal event occurring that results in a liability or other loss, or a failure to take appropriate measures to meet legal or regulatory requirements or to protect assets (for example, intellectual property).
Property risks	Risks arising from property deficiencies or poorly designed or ineffective/ inefficient safety management resulting in non-compliance and/or harm and suffering to employees, contractors, service users or the public.
Financial risks	Risks arising from not managing finances in accordance with requirements and financial constraints resulting in poor returns from investments, failure to manage assets/liabilities or to obtain value for money from the resources deployed, and/or non-compliant financial reporting.
Commercial risks	Risks arising from weaknesses in the management of commercial partnerships, supply chains and contractual requirements, resulting in poor performance, inefficiency, poor value for money, fraud, and /or failure to meet business requirements/objectives.
People risks	Risks arising from ineffective leadership and engagement, suboptimal culture, inappropriate behaviour, the unavailability of sufficient capacity and capability, industrial action and/or non-compliance with relevant employment legislation/HR policies resulting in negative impact on performance.

Technology risks	Risks arising from technology not delivering the expected services due to inadequate or deficient system/process development and performance or inadequate resilience.
Information risks	Risks arising from a failure to produce robust, suitable and appropriate data/information and to exploit data/information to its full potential.
Security risks	Risks arising from a failure to prevent unauthorized and/or inappropriate access to the estate and information, including cyber security and non- compliance with General Data Protection Regulation requirements.
Project/Programme risks	Risks that change programmes and projects are not aligned with strategic priorities and do not successfully and safely deliver requirements and intended benefits to time, cost and quality.
Reputational risks	Risks arising from adverse events, including ethical violations, a lack of sustainability, systemic or repeated failures or poor quality or a lack of innovation, leading to damages to reputation and or destruction of trust and relations.

SECTION E

Material arrears in statutory/financial obligations

There is no material arrears neither in statutory/ or financial obligations.

SECTION F

The entity's financial probity and serious governance issues

I. Financial issues

Risks arising from not managing finances in accordance with requirements and financial constraints resulting in poor returns from investments, failure to manage assets/liabilities or to obtain value for money from the resources deployed, and/or non-compliant financial reporting.

2. Governance issues

Risks arising from unclear plans, priorities, authorities and accountabilities, and/or ineffective or disproportionate oversight of decision-making and/or performance.

10. Environmental And Sustainability Reporting

i. Introduction and Context

Kakuma was officially designated as a Municipality on **March 30, 2023,** covering **632 km²** across Kalobeyei, Lopur, and Kakuma wards in Turkana West Sub-County. The municipality uniquely hosts a population of over **554,000 people**, comprising **306,963 refugees from 25 nationalities** and **247,409 host community residents**. This demographic complexity presents both sustainability challenges and opportunities.

ii. Global and Regional Trends Impacting Sustainability

Key global and macroeconomic trends influencing Kakuma's sustainability priorities during the reporting period included:

- **Climate Change & Resilience**: Emphasis on localized climate adaptation and green financing per COP29 commitments.
- **Inflation & Energy Crises**: Rising fuel costs affected the affordability and timely implementation of green infrastructure.
- **Geopolitical Conflicts**: Disruptions in donor flows and humanitarian aid to refugee-hosting communities.
- **Migration Pressure**: Continued refugee influx strained the environment and public services.

iii. Alignment with Sustainability Frameworks

United Nations SDGs Integration:

- **SDG 6**: Clean Water and Sanitation
- **SDG 11**: Sustainable Cities and Communities
- **SDG 13**: Climate Action
- **SDG 15**: Life on Land

These are embedded in the Turkana CIDP (2023–2027), emphasizing climate-smart services, inclusive urban planning, and sustainable waste management.

National & County Policy Frameworks:

- **The Constitution of Kenya (2010)**: Guarantees right to a clean and healthy environment.
- **Vision 2030 & Green Economy Strategy**: Promotes sustainable urban growth and climate-resilient infrastructure.
- **Climate Change Act (2016, Reviewed 2023)**: Mandates county action plans for climate governance.
- **National Environment Policy (2013)** and **Solid Waste Management Act (2022)** support circular economy approaches.
- **Turkana County Climate Change Act (2021)** and CEAP guide local actions for ecosystem protection and water security.

iv. Kakuma Municipality's Key Environmental Priorities (FY2024/25)

S/No:	Priority Area	Key Actions
1)	**Solid Waste Management**	Decentralized waste centers; treatment facility producing clean briquettes; community recycling for compost.
2)	**Climate Adaptation & Resilience**	Tree planting; catchment restoration; early warning systems for climate shocks.
3)	**Clean Energy**	Expansion of solar lighting and clean cooking in public areas.
4)	**Urban Greening**	Tree nurseries and beautification of communal spaces.
5)	**Inclusive Governance**	Women, youth, and refugee group participation; artisanal mining and sand harvesting create local livelihoods.

V. Achievements in FY 2024/2025

- **Tree Planting**: 4,900 seedlings planted across Kakuma and Kalobeyei with support from DRS, UNHCR, Girl Child Network, and local CBOs.
- **Waste Infrastructure**: Construction of a Material Recovery Facility (MRF) supported by Peace Winds Japan.
- **Clean-up Drives**: 3 campaigns mobilized communities for environmental sanitation.
- **Climate Education**: Over 200 schoolchildren and club patrons engaged in environmental forums.

Vi. Challenges and Mitigation Measures

S/No:	Challenge	Impact	Mitigation
1)	Unregulated waste dumping	Pollution, health hazards	Awareness campaigns, enforcement of bylaws
2)	Limited project funding	Incomplete initiatives	Donor lobbying, PPP models
3)	Rapid population growth	Strained resources, increased waste	Integration into planning, humanitarian co-management
4)	Climate variability	Droughts, floods damaging infrastructure	Nature-based solutions, resilient infrastructure
5)	Weak stakeholder coordination	Inefficiencies, duplications	Sustainability Coordination Committee under Municipal Board
6)	Poor environmental data systems	Inadequate planning data	GIS tools, officer capacity building
7)	Low community engagement	Resistance to green initiatives	Use of schools, CBOs, and incentive-based programs
8)	Weak enforcement	Pollution, regulation violations	Bylaw development and enforcement training

Vii. Governance, Procurement, and Service Delivery

Kakuma operates under a **Service Delivery Charter (2024/25)** that guarantees:

- Timely waste collection and sanitation.
- Equal access to water and energy infrastructure.
- Complaint redress within 14 working days.
- Transparent procurement including special group inclusion.

Procurement in FY 2024/25:

Only one environmental procurement was made—solid waste cleansing services by **Nalsam Ngiitan Investment Company**.

Viii. Recommendations and Way Forward

- **Institutionalize Climate Budget Tagging** in all municipal planning to monitor green investments.
- **Expand Urban Greening Programs** via partnerships with refugee cooperatives and CBOs.
- **Develop an Environmental Data Portal** for open and transparent tracking of sustainability indicators.
- **Strengthen Monitoring and Enforcement** through new bylaws, digital tools, and trained personnel.

Conclusion

The 2024/2025 financial year marked important progress in environmental sustainability for Kakuma Municipality. While challenges such as funding gaps, climate stress, and infrastructure pressure remain,

the municipality has laid a strong foundation through policy alignment, inclusive governance, and practical interventions. Scaling up these efforts with better data, financing, and enforcement will be essential to achieving long-term resilience and sustainability.

3. ***Employee welfare***

The Municipality is planning on investing/strengthening employees welfare in future by implementing good welfare policies that improves service delivery.

4. ***Market place practices***

The organization should outline its efforts to:

a) Responsible competition practice.

1). Anti-corruption – sustainable improvement in how an organization delivers services is only possible if the people in the institutions endorse sensible rules and practices that allow for change while making the best use of tested traditions and legacies.

b) Responsible Supply chain and supplier relations

Kakuma Municipality maintains good business practices by ensuring all tenders are advertised for the public to apply and allow competition. All suppliers and contractors are given a humble time to complete their assignments or contraction obligations without unnecessary disturbance. All contractors and suppliers are paid promptly immediately they are cleared for payments

c) Responsible marketing and advertisement or Responsible engagement with the citizens

Outline efforts to maintain ethical marketing practices and discuss how the entity's efforts in ensuring its outreach and sensitization practices are ethical and responsible.

d) Product stewardship or Awareness creation

The Citizen FORA also form part or forums for public to engage the management of Kakuma Municipality. whereby general public, civil society, and Community Based Organizations, People Living with Disability (PLWD), groups, interested persons and stakeholders come together to give their views on Policy Formulation and Projects Identification.

5. ***Corporate Social Responsibility/Community Engagements***

Whatever community engagement strategy is chosen, Municipality needs to be run with the intention that the public's voices and opinions will have an impact on the outcome.

11. Report of the Kakuma Municipality Board Members

The Board Members submit their report together with the audited financial statements for the year ended 30th June 2025 which show the state of the Kakuma Municipality affairs.

Principal activities

The principal activities of the Kauma Municipality are:

a) General administration, planning services and Support Services
b) Municipal planning
c) Municipal services

Performance

The performance of the Kakuma Municipality for the year ended 30th June 2025 is set out on page 1-8

Board Members

The members of the Board who served during the year are shown below:

s/no	Outgoing Board	Current	Date of appointment
1	-	John Ewesit Ebenyo – Chairperson	02/05/2024
2	-	Mercy Atii Loogos - Member	02/05/2024
3	-	David Lokusudo Apalia - Member	02/05/2024
4	-	Michael Nabuin - Member	02/05/2024
5	Florence Lokiridi Apus - Member	Pennina Lotaruk - Member	02/05/2025
6	-	Namuya Lomulen Raphael - Member	02/05/2024
7	-	Hon Faith Aletea-Member	06/12/2024
8	-	Peter Lomurukai -Member	06/12/2024
9	-	Peter Emuria Ekiru - Manager/secretary	02/05/2024

Auditors

The Auditor General is responsible for the statutory audit of the Kakuma Municipality in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board

TURKANA COUNTY GOVERNM
MANAGER
KAKUMA MUNICIPALIT
P. O. Box 30 - 30501, KAKUMA

Signature.....

Name: PETER EMURIA

Secretary of the Board

12. Statement of Management's Responsibilities

Section 180 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of the Kakuma Municipality established by Urban Areas and Cities Act No. 13 of 2011 shall prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Kakuma Municipality manager is responsible for the preparation and presentation of the Kakuma Municipality's financial statements, which give a true and fair view of the state of affairs of the Kakuma Municipality 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 Kakuma Municipality, (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 Kakuma Municipality, (v)Selecting and applying appropriate accounting policies, and (vi)Making accounting estimates that are reasonable in the circumstances.

The Kakuma Municipality Manager accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and *Urban* Areas and Cities Act No. 13 of 2011. The Kakuma Municipality Manager is of the opinion that the financial statements give a true and fair view of the state of Kakuma Municipality's transactions during the financial year ended June 30, 2025, and the financial position as at that date.

The Kakuma Municipality Manager further confirms the completeness of the accounting records which have been relied upon in the preparation of financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Directors have assessed the Fund's ability to continue as a going concern. Nothing has come to the attention of the Kakuma Municipality Manager to indicate that the Kakuma Municipality will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Kakuma Municipal financial statements were approved by the Board on 24/11 2025 and signed on its behalf by:

JOHN EWESIT EBENY
KAKUMA MUNICIPALITY BOARD
CHAIRPERSON
SIGN:
DATE:
P.O. BOX 30 KAKUMA - 30501

.....

Name: JOHN EWESIT EBENYO

Chairperson of the Board

TURKANA COUNTY GOVER
MANAGER
KAKUMA MUNICIPALI
P. O. Box 30 - 30501, KAKUMA

.....

Name: PETER EMURIA

Accounting officer of the Board

REPUBLIC OF KENYA

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

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON KAKUMA MUNICIPALITY 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 financial statements of Kakuma Municipality set out on pages 1 to 42, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets,

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kakuma Municipality 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) and comply with the Urban Areas and Cities Act, 2011 (Amended 2019), County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Receivables from Non-Exchange Transactions

The statement of financial position reflects receivables from non-exchange transactions balance of Kshs.224,133,646 which as disclosed in Note 21 to the financial statements relates to expected transfer from KUSP II fund. However, other than the budget, there was no evidence to confirm that the Municipality can enforce a claim for non-remittance of the funds. In addition, the amount is reported as a development grant in the statement of changes in net assets although no benefit has been derived from the grant. Further, in Note 6(a) to the financial statements the balance is classified as deferred income of Kshs.224,133,646.

In the circumstances, the accuracy, completeness and validity of the receivables from non-exchange transactions balance of Kshs.224,133,646 could not be confirmed.

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

The statement of comparison of budget and actual amounts shows total budgeted revenue of Kshs.240,974,982 against total actual receipts of Kshs.20,187,567 resulting to underfunding of the budget by Kshs.220,787,415 or 92% of the budget. Similarly, the statement shows actual receipts of Kshs.20,187,567 against actual expenditure amount of Kshs.18,495,916. resulting to under-utilization of Kshs.1,691,651 or 8% of the receipts.

The under-funding and under-utilization affected the planned activities and may have negatively impacted service delivery to the public.

2. Lack of Financial and Operational Autonomy

Review of documents provided revealed that the Municipality was awarded Municipal Charter in March, 2023. The Charter was supposed to grant the Municipality operational independence from the County Government of Turkana. However, review of the Municipality's operations revealed lack of autonomy since most of the functions were still being done by the County Executive ranging from collection of rates, taxes, levies, fees and duties. In addition, the Municipality is supposed to design, construct and maintain urban roads and associated infrastructure within the Municipality. However, these functions have not been transferred to the Municipality from the County Executive.

In the circumstances, the Municipality was not autonomous.

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 financial statements. Except for the matter 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 Audit Matters

In the prior year's audit report, 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 Fund in 2024/2025 revealed that the following matters remained unresolved.

No	Year	Unresolved prior year audit matters
1	2023/2024	Variances in statement of comparison of budget and actual amounts
2	2023/2024	Variances in cash and cash equivalents
3	2023/2024	Unsupported expenditure on fuel, oil and lubricants
4.	2023/2024	Unsupported contracted professional services
5.	2023/2024	Non compliance with the law on Public Sector Accounting Standards Requirements
6	2023/2024	Lack of Risk Management policy and Disaster recovery plan
7	2023/2024	Lack of ICT and Data protection Policies
8	2023/2024	Lack of Internal Audit Function

Other Information

The Management is responsible for the Other Information set out on page iii to xxxii which comprises of Key Entity Information and Management, The Municipality Board, Key

Management Team, Chairperson's Report, Report of the Manager, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Board Members, Statement of Management Responsibilities, and Statement of Performance Against Predetermined Objectives. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Municipality'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. Lack of Internal Audit Function

Review of the internal controls revealed that the Municipality had no internal audit function. In addition, the Municipality did not seek the services of the Internal Auditor from the County Executive as there was no internal audit reports provided for review. This was contrary to Section 155(1) of the Public Finance Management Act, 2012 which states that A County Government Entity shall ensure that it complies with this Act and— (a) has appropriate arrangements for conducting internal audit according to the guidelines issued by the Accounting Standards Board.

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

2. Non-Remittance of Public Procurement Capacity Building Levy

During the financial year under review, the Municipality made payments for goods, services and certified works amounting to Kshs.18,275,916. However, the Municipal

Board did not deduct and remit the public procurement capacity building levy. This was contrary to Paragraph 3(1) of Legal Notice number 206 of the Levy Order, 2023 which states 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, the Management was in breach of Law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Risk Management Policy

Review of the Internal Operating Environment of the Municipality revealed that the Management did not have a risk management strategy. This is contrary to Regulation 158(a) of the Public Finance Management (County Governments) Regulations, 2015 which states that the Accounting Officer shall ensure that the County Government Entity develops risk management strategies, which include fraud prevention mechanism; and (b) the County Government Entity develops a system of risk management and internal control that builds robust business operations.

In the circumstances, without a risk management framework, the Municipality is vulnerable to disruptions, inefficiencies, and service delivery failures.

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

Responsibilities of the Management and Board of Management

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standard (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 Municipality'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.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 December, 2025

14. Statement of Financial Performance for The Year Ended 30 June 2025.

Description	Notes	FY 2024-2025	FY 2023-2024
		Kshs.	Kshs.
Revenue from non-exchange transactions			
Transfers from the County Government	6	16,820,452	19,000,000
Public contributions and donations	7	-	-
Levies Fines and Penalties	8	-	-
Other revenues (*Specify*)	9	-	-
		16,820,452	**19,000,000**
Revenue from exchange transactions			
Interest income	10	-	-
Miscellaneous Income	11	-	-
		-	-
Total revenue		**16,820,452**	**19,000,000**
Expenditure			
Use of goods and services	12	17,145,890	15,682,700
Staff costs	13	-	-
Board expenses	14	220,000	-
Finance costs	15	-	-
Depreciation and amortization	16	293,093	-
Repairs and maintenance	17	-	-
Total expenses		**17,658,983**	**15,682,700**
Other gains/losses			
Gain/loss on disposal of assets	18	-	-
Surplus/(deficit) for the period		**(838,531)**	**3,317,300**

The notes set out on pages 9 to 53 form an integral part of these Financial Statements. The entity financial statements were approved on 24/11/ 2025 and signed by:

Name: PETER EMURUA
Kakuma Municipality Manager

TURKANA COUNTY GOVERNMENT
MANAGER
KAKUMA MUNICIPALITY
P. O. Box 30 - 30501, KAKUMA

Name: Getrude Korgei
Head of Finance
ICPAK M/No 18169.

KAKUMA MUNICIPALITY
ACCOUNTANT
24 NOV 2025
TURKANA COUNTY GOVERNMENT
P.O BOX 30-30501 KAKUMA

14. Statement of Financial Performance for The Year Ended 30 June 2025.

Description	Notes	FY 2024-2025	FY 2023-2024
		Kshs.	Kshs.
Revenue from non-exchange transactions			
Transfers from the County Government	6	16,820,452	19,000,000
Public contributions and donations	7	-	-
Levies Fines and Penalties	8	-	-
Other revenues (*Specify*)	9	-	-
		16,820,452	**19,000,000**
Revenue from exchange transactions			
Interest income	10	-	-
Miscellaneous Income	11	-	-
		-	-
Total revenue		**16,820,452**	**19,000,000**
Expenditure			
Use of goods and services	12	17,145,890	15,682,700
Staff costs	13	-	-
Board expenses	14	220,000	-
Finance costs	15	-	-
Depreciation and amortization	16	293,093	-
Repairs and maintenance	17	-	-
Total expenses		**17,658,983**	**15,682,700**
Other gains/losses			
Gain/loss on disposal of assets	18	-	-
Surplus/(deficit) for the period		**(838,531)**	**3,317,300**

The notes set out on pages 9 to 53 form an integral part of these Financial Statements. The entity financial statements were approved on 24/11 2025 and signed by:

.....

Name: PETER EMURIA

Kakuma Municipality Manager

TURKANA COUNTY GOVERNM
MANAGER
KAKUMA MUNICIPALIT
P. O. Box 30 - 30501, KAKUMA

.....

Name: Getrude Jeruto

Head of Finance

ICPAK M/No 18196. 18169

15. Statement of Financial Position As At 30 June 2025

Description	Note	FY 2024-2025 Kshs.	Audited Prior Year
Assets			
Current assets			
Cash and cash equivalents	19	1,641,836	3,317,300
Receivables from exchange transactions	20	-	-
Receivables from Non- exchange transactions	21	224,133,646	-
Prepayments	22		-
Inventories	23	-	-
Total Current Assets		**225,775,482**	**3,317,300**
Non-current assets			
Property, plant, and equipment	24	836,933	-
Intangible assets	25	-	-
Biological Assets	26	-	-
Total Non-current Assets		**836,933**	**-**
Total assets (A)		**226,612,415**	**3,317,300**
Liabilities			
Current liabilities			
Trade and other payables	27	-	-
Refundable deposits from customers	28		
Provisions	29	-	-
Borrowings	30	-	-
Employee benefit obligations	31	-	-
Deferred Income	32		
Social Benefits	33	-	-
Total liabilities (B)		-	
Net Assets (A-B)		**226,612,415**	
Represented by:			
Provisions	29	-	-
Borrowings	30	-	-
Non-current employee benefit obligation	31	-	-
Deferred Income	32	-	
Social Benefits	33	-	
Net assets (A-B)		**226,612,415**	**3,317,300**
Represented by:			

Description	Note	FY 2024-2025	Audited
		Kshs.	Prior Year
Capital/Development Grants/Fund		224,133,646	-
Reserves		-	-
Accumulated surplus		2,478,769	3,317,300
Net Assets/Equity		**226,612,415**	**3,317,300**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 24/11 2025 and signed by:

TURKANA COUNTY GOVERNM
MANAGER
KAKUMA MUNICIPALITY
P.O. Box 30 - 30501, KAKUMA

Name: PETER EMURIA
Kakuma Municipality Manager
Date:

Name: Getrude Kosgei
Head of Finance
ICPAK M/No 18169
Date: 24/11/2025

KAKUMA MUNICIPALITY
ACCOUNTANT
24 NOV 2025
TURKANA COUNTY GOVERNMENT
P.O BOX 30-30501 KAKUMA

16. Statement of Changes in Net Assets For the Year Ended 30 June 2025

Description	Capital/ Development Grants/Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs.	Kshs.	Kshs.
As at 1st July 2023	-	-	-	-
Surplus/(deficit) for the year	-	-		
Funds received during the period	-	-	-	-
Revaluation gain	-	-	-	-
As at 30th June 2024	-	-	**3,317,300**	**3,317,300**
As at 1st July 2024	-	-	**3,317,300**	**3,317,300**
Surplus/(deficit) for the period		-	(838,531)	(838,531)
Capital/Development	224,133,646	-	-	224,133,646
Capital Expenditure		-	-	
As at Jun 2025	**224,133,646**	-	**2,478,769**	**226,612,415**

17. Statement Of Cash Flows for The Year Ended 30 June 2025

Description	Note	FY 2024-2025	FY 2023-2024
		Kshs.	Kshs.
Cash flows from operating activities			
Receipts			
Transfers from the County Government		16,820,452	19,000,000
Public contributions and donations		-	-
Interest received		-	-
Miscellaneous receipts (Specify)			-
Total Receipts		**16,820,452**	**19,000,000**
Payments			
Use of goods and services		17,145,890	15,169,930
Staff costs		-	-
Board expenses		220,000	-
Finance costs		-	-
Total Payments		**17,365,890**	**(15,682,700)**
Net cash flows from/ (used in) operating activities	34	**(545,438)**	**3,317,300**
Cash flows from investing activities			
Purchase of PPE & intangible assets		(1,130,026)	-
Proceeds from sale of PPE		-	-
Net cash flows from/ (used in) investing activities		**(1,130,026)**	-
Cash flows from financing activities			
Receipts from Capital grants		-	-
Proceeds from borrowings		-	-
Repayment of borrowings		-	-
Net cash flows from/ (used in) financing activities		-	-
Net increase/(decrease) in cash & cash equivalents		**(1,675,464)**	**3,317,300**
Cash And Cash Equivalents as at Period Start	19	3,317,300	-
Cash And Cash Equivalents as at Period End	**19**	**1,641,836**	**3,317,300**

18. Statement of Comparison of Budget & Actual Amounts for the Year ended 30 June 2025

Description	Original budget*	Adjustments*	Final budget*	Actual on comparable basis for the period ended Jun-2025	Perfomance diference	% of utilisation
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c
Budget carryovers from the previous year*						
Reciepts						
Transfers from the County Government-**Recurrent**	16,870,267	(3,346,231)	13,524,036	16,870,267	(3,346,231)	125%
Transfer from the County Government-**Development**		224,133,646	224,133,646	-	224,133,646	-
Public contributions and donations	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Opening Balance	3,317,300	-	3,317,300	3,317,300	-	100%
Total Revenue	**20,187,567**	**220,787,415**	**240,974,982**	**20,187,567**	**220,787,415**	8.38
Expenses						-
Use of goods and services	17,987,567	(2,995,600)	14,991,967	17,145,890	(2,153,923)	114%
Board expenses	500,000	(280,000)	220,000	220,000	-	100%
Staff Costs	-	-		-		-
Finance costs	-	-		-		-
Capital items		-				-
Acquisition of PPE	1,700,000	(70,631)	1,629,369	1,130,026	499,343	69%
Acquisition of Intangible assets	-	-	-	-		-
Repayment of borrowings	-	-	-	-		-
Total expenses Development	-	**224,133,646**	**224,133,646**	-	**224,133,646**	-
Total Expenditure	**20,187,567**	**220,787,415**	**240,974,982**	**18,495,916**	**222,479,066**	8%
Surplus for the period	-	-	-	**1,641,836**		

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	1,641,836
1	Reason for differences	-
2	Reason for differences	-
3	Reason for differences	-
4	Reason for differences	-
	Closing Cash and Cash Equivalent as per the statement of Cash flows	1,641,836

19. Notes to the Financial Statements

1. General Information

Kakuma Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011 (amended 2019) and Cities and Municipal Charter on (30th March,2023). The Municipality is under the County Government of Turkana and is domiciled in Kenya.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts, and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the *entity's* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Municipality.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Application of New and revised standards (IPSAS)

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

There were no new and amended standards issued in the financial year.

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 43: Leases	***Applicable 1st January 2025*** 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.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	***Applicable 1st January 2025*** 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.
IPSAS 45: Property Plant and Equipment	***Applicable 1st January 2025*** 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.
IPSAS 46: Measurement	***Applicable 1st January 2025*** The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.

	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. The standard also introduces a public sector specific measurement bases called the current operational value.
IPSAS 47: Revenue	***Applicable 1st January 2026*** 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.
IPSAS 48: Transfer Expenses	***Applicable 1st January 2026*** The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49: Retirement Benefit Plans	***Applicable 1st January 2026*** The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	***Applicable 1st January 2027*** The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the 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.

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*

4. 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. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

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 for each period.

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on 27TH 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 Kakuma Municipality upon receiving the respective approvals in order to conclude the final budget.

The Kakuma Municipality's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. 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. 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 Cashflows has been presented in these financial statements.

c) 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 Kakuma Municipality 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.

d) 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.

e) Biological Assets

The entity recognizes biological assets when it controls the assets due to past events, it is probable that future economic benefits associated with the asset will flow to the entity, and when the fair value or cost of the asset can be measured reliably. Biological assets are initially and subsequently measured at fair value less costs to sell, except where fair value cannot be reliably determined. In such cases, the asset is measured at its cost less accumulated depreciation and any accumulated impairment losses. Changes in fair value less costs to sell are recognized in surplus/deficit in the period in which they occur.

f) 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 Municipality financial statements.*

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.

Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortised 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.

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.

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 a surplus or deficit model.

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.

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.

Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

g) 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:

Raw materials: purchase cost using the weighted average cost method

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 Kakuma Municipality.

h) Provisions

Provisions are recognized when the Kakuma Municipality 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 Kakuma Municipality 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.

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and/or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the needs of society as a whole. The entity recognises a social benefit as an expense for the social benefits scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

The Kakuma Municipality 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.

k) Contingent assets

The Kakuma Municipality 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 Kakuma Municipality 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

l) Nature and purpose of reserves

The Kakuma Municipality creates and maintains reserves in terms of specific requirements. *Kakuma Municipality to state the reserves maintained and appropriate policies adopted*

m) Changes in accounting policies and estimates

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

n) Employee benefits – Retirement benefit plans

The Kakuma Municipality provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which the Kakuma Municipality pays fixed contributions into a separate fund and will have no legal or constructive obligation to pay further contributions if the Kakuma Municipality does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to scheme 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 benefits 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.

o) 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.

p) 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.

q) Related parties

The Kakuma Municipality 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 Kakuma Municipality, or vice versa. Members of key management are regarded as related parties and comprise the Board members, the Kakuma Municipality Managers and Kakuma Municipality Accountant.

r) 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 various commercial banks at the end of the financial year.

s) Comparative figures

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

t) Events after the reporting period

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorized for issue. Two types of events can be identified:

(a) Those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and

(b) Those that are indicative of conditions that arose after the reporting date. The Kakuma Municipality should indicate whether there are material adjusting and non- adjusting events after the reporting period.

u) Currency

The financial statements are presented in Kenya Shillings (Kshs.) and the values rounded off to the nearest shilling.

5. Significant judgments and sources of estimation uncertainty

The preparation of the Kakuma Municipality'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 Kakuma Municipality based its assumptions and estimates on parameters available when the consolidated 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 Kakuma Municipality. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

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

i) The condition of the asset based on the assessment of experts employed by the Kakuma Municipality.
ii) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
iii) The nature of the processes in which the asset is deployed.
iv) Availability of funds to replace the asset.
v) Changes in the market in relation to the asset.

Notes to the Financial Statements

6. Transfers from the County Government

Description	FY 2024- 2025	FY 2023-2024
	Kshs.	Kshs
Transfers from County Govt. – Recurrent	16,820,452	19,000,000
Payments by County on behalf of the entity	-	-
Unconditional development grants	-	-
Total	**16,820,452**	**19,000,000**

(a)Transfers from County Government entities (Categorized)

Name of the Entity Sending The Grant	Amount recognized to Statement of financial performance c* KShs	Amount deferred under deferred incom Kshs	Amount recognised in capital fund	Total grant income during the year 2024-2025	Comparative FY 2023-2024
			Kshs	Kshs	Kshs
County Executive	16,820,452	224,133,646	-	244,250,514	19,000,000
Department	-	-	-	-	-
Total	**16,820,452**	**224,133,646**	-	**244,250,514**	**19,000,000**

7. Public Contributions and Donations

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Donation from development partners	-	-
Contributions from the public	-	-
Total	-	-

8. Levies, Fines and penalties

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Levies	-	-
Fines	-	-
Penalties	-	-
Others *(indicate and specify)*	-	-
Total	-	-

9. Other Revenues

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Transfers from other government entities	-	-
Others *(indicate and specify)*	-	-
Total	-	-

(*Provide a brief explanation for this revenue*)

10. Interest income

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Interest income from investments	-	-
Interest income on bank deposits	-	-
Others *(Specify)*	-	-
Total interest income	-	-

11. Miscellaneous income

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Income from sale of tender documents	-	-
Others *(specify)*	-	-
Total other income	-	-

12. Use of Goods and Services

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Utilities, supplies and services	184,830	-
Communication, supplies and services	-	-
Domestic travel and subsistence	4,221,200	7,894,000
Foreign travel and subsistence	-	-
Printing, advertising, supplies & services	-	-
Catering	1,968,000	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	2,874,400	-
Fuel, oil and lubricants	750,000	1,099,000
Other operating expenses (Specify)	-	-
Routine maintenance – vehicles and other equipment	1,037,460	130,200
Routine maintenance – other assets	-	-
Contracted Professional Services	1,380,000	1,600,000
Contracted guards and Cleaning Services	3,790,000	-
Audit fees	-	-
Hire of Transport, equipment etc	940,000	-
Social benefit expenses*	-	4,959,500
Total	**17,145,890**	**15,682,700**

13. Staff costs

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Salaries and wages	-	-
Staff gratuity	-	-
Social security contribution	-	-
Other staff costs *(Specify)*	-	-
Total	-	-

14. Board expenses

Description	FY 2024-2025	FY2023-2024
	Kshs.	Kshs.
Chairman/Members' Honoraria	-	-
Sitting allowances	-	-
Medical Insurance	-	-
Induction and Training	-	-
Travel and accommodation	-	-
Conference Costs	220,000	-
Other allowances (Specify)	-	-
Total	**220,000**	**-**

15. Finance costs

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Interest on Bank overdrafts	-	-
Interest on loans from banks	-	-
Total	-	-

16. Depreciation and amortization

Description	FY 2024-2025	FY 2023-2024
	KShs	KShs
Property, plant and equipment	293,093	-
Intangible assets	-	-
Investment property carried at cost	-	-
Total depreciation and amortization	293,093	-

17. Repairs and Maintenance

Description	FY 2024-2025	FY 2023-2024
	KShs	KShs
Property- Buildings	-	-
Office equipment	-	-
Furniture and fittings	-	-
Motor vehicle expenses	-	-
Maintenance of civil works	-	-
Total repairs and maintenance	-	-

18. Gain/(loss) on disposal of assets

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Property, plant and equipment	-	-
Intangible assets	-	-
Total	-	-

19. Cash and cash equivalents

Description		
	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs
Fixed deposits account	-	-
On – call deposits	-	-
Current account – CB Balance	1,641,836	3,317,300
Others(specify)	-	-
Total	**1,641,836**	**3,317,300**

Detailed analysis of the cash and cash equivalents are as follows:

Financial institution	Account number	FY 2024-2025	FY 2023-2024
a)		Kshs.	Kshs
a) Fixed deposits account			
Kenya Commercial bank		-	-
Equity Bank, etc		-	-
b) Sub- total		-	-
b) On - call deposits			
Kenya Commercial bank		-	-
Equity Bank - etc		-	-
c) Sub- total		-	-
c) Current account-SPA			
central bank	**1000739778**	1,641,836	3,317,300
Equity Bank - etc		-	-
d) Sub- total		**1,641,836**	**3,317,300**
d) Others(specify)			-
Cash in transit		-	-
Cash in hand		-	-
Mobile Money		-	-
Sub- total		-	-
Grand total		**1,641,836**	**3,317,300**

20. Receivables from exchange transactions

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Current Receivables		
Service, water and electricity debtors	-	-
Other exchange debtors	-	-
Less: impairment allowance	-	-
Total Current receivables (a)	-	-
Non-Current receivables		
Non-Current receivables		
Service, water and electricity debtors	0	0
Other exchange debtors	0	0
Less: impairment allowance	0	0
Total Non- current receivables (b)	**0**	0
Total	**0**	**0**

Ageing analysis for Receivables from exchange transactions

Description	FY 2024-2025 Kshs		FY 2023-2024 Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	**%**	-	**%**

21. Receivables from Non-Exchange transaction

Description	FY FY 2024-2025 Kshs.	FY 2023-2024 Kshs.
Transfer from County Executive	-	-
Transfer from KUSP II Fund	224,133,646.00	-
Total	**224,133,646.00**	**-**

Ageing analysis for Receivables from non-exchange transactions

Description	FY 2024-2025 Kshs		FY 2023-2024 Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	**%**	-	**%**

22. Prepayments

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Insurance	-	-
Rent	-	-
Water	-	-
Internet	-	-
Other *(specify)*	-	-
Total	-	-

23. Inventories

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Consumable stores	-	-
Medical supplies	-	-
Spare parts and meters	-	-
Water for distribution	-	-
Other goods held for resale	-	-
Catering	-	-
Less: allowance for impairment	-	-
Total inventories at the lower of cost and net realizable value	-	-

(Provide brief explanation on inventories)

Detailed Disclosure on Inventories

	FY 2024-2025	FY 2023-2024
Opening balance	-	-
Additional Inventory in the year	-	-
Inventory expensed in the year	-	-
Write-downs in the year	-	-
Others specify	-	-
Closing balance	-	-

24. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concession assets	Total
Depreciation Rate		**10%**	**16.67%**	**20%**	**12.50%**	**33.30%**	**x%**			
Cost	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
As at 1st July 2024	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	400,026	730,000	-	-	-	1,130,026
Disposals	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-	-
As at 30 June 2025	-	-	-	-	**400,026**	**730,000**	-	-	-	**1,130,026**
As at 1st July 2024		-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	50,003	243,090.	-	-	-	293,093
Disposals	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-
Depreciation as at 30th june 2025	-	-	-	-	50,003	243,090	-	-	-	293,093
Accumulated depreciation as at 30th June 2025					50,003	243,090	-	-	-	293,093
Net book values										
NBV as at 30th Jun 2024 (previous year)	-	-	-	-	-	-	-	-	-	-
NBV as at 30th Jun 2025 (current year)	-	-	-	-	**350,023**	**486,910**	-	-	-	**836,933**

25. Intangible assets

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Cost		
At beginning of the year	-	-
Additions	-	-
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	-	-

26. Biological Assets

Description	*FY* 2024-2025	FY 2023-2024
	Kshs	Kshs
Trees in a plantation forest	-	-
Animals: Dairy Cattle, Pigs, Sheep	-	-
Others specify	-	-
Total	-	-

27. Trade and Other Payables

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Trade payables	-	-
Retentions	-	-
Accrued expenses	-	-
Other payables *(Specify)*	-	-
Total trade and other payables	-	-

Ageing analysis:	**Current FY**	**% of the Total**	**Comparative FY**	**% of the Total**
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	**%**	-	**%**

28. Refundable deposits and prepayments from customers

Description	FY 2024-2025		FY 2023-2024	
	Kshs		Kshs	
Rent deposits	-		-	
Prepayments	-		-	
Others (*specify*)	-		-	
Total	-		-	
Ageing analysis:	**Current FY**	**% of the Total**	**Comparative FY**	**% of the Total**
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

29. Provisions

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Balance at the beginning of the year	-	-
Additional Provisions (*Specify*)	-	-
Provision utilised	-	-
Balance at the end of the year	-	-
Current Portion of provision	-	-
Long term portion of provision	-	-
Total Provisions	-	-

30. Borrowings

The table below shows the classification of borrowings long-term and current borrowings:

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Short term borrowings (current portion)	-	-
Long term borrowings	-	-
Total	-	-

(NB: the total of this statement should tie to note 29 totals. Current portion of borrowings are those borrowings that are payable within one year or the next financial year. Additional disclosures on terms of borrowings, nature of borrowings, security, and interest rates should be disclosed)

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Balance at beginning of the period	-	-
Borrowings during the year	-	-
Repayments of borrowings during the period	-	-
Balance at end of the period	-	-

The table below shows the Distribution of borrowings:

Description	FY FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Borrowings		
Kenya Shilling loan from KCB	-	-
Kenya Shilling loan from Barclays Bank	-	-
Kenya Shilling loan from Consolidated Bank	-	-
Borrowings from other government institutions	-	-
Total balance at end of the year	-	-

31. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Provisions	Total
	Kshs.	Kshs.	Kshs.	Kshs.
Current benefit obligation	-	-	-	-
Non-current benefit obligation	-	-	-	-
Total	-	-	-	-

32. Deferred Income

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
National/County Government	-	-
International Funding Bodies	-	-
Public Contributions and Donations	-	-
Total Deferred Income	-	-

The deferred income movement is as follows:

Description	County government	International funders/ donors	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance brought forward	-	-	-	-
Additions during the year	-	-	-	-
Transfers to capital fund	-	-	-	-
Transfers to income statement	-	-	-	-
Other transfers	-	-	-	-
Balance carried forward	-	-	-	-

Analysed as:

Description	Amount
	Kshs
Current	-
Non- Current	-
Total	-

33. Social Benefit Liabilities

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Health social benefit scheme	-	-
Unemployment social benefit scheme	-	-
Orphaned and vulnerable benefit scheme	-	-
PWD benefit scheme		
Elderly social benefit scheme	-	-
Total	-	-
Current social benefits	-	-
Non- current social benefits	-	-
Total (tie to totals above)	-	-

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34. Cash generated from operations

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Surplus/ (deficit) for the year before tax	**(838,531)**	**3,317,300**
Adjusted for:		
Depreciation	293,093	-
Amortisation	-	-
Gains/ losses on disposal of assets	-	-
Working Capital adjustments		
Increase in inventory	-	-
Increase in receivables	-	-
Increase in payables	-	-
Net cash flow from operating activities	**(545,438)**	**3,317,300**

35. Related party balances

a) Nature of related party relationships

Entities and other parties related to the Kakuma Municipality 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. The Kakuma Municipality/scheme is related to the following entities:

a) The County Government.

b) The Parent County Government Ministry.

c) County Assembly.

d) Key management.

e) Kakuma Municipality Board; etc.

b) Related party transactions

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Transfers from related parties'	16,820,452	19,000,000
Transfers to related parties	16,820,452	19,000,000

c) Key management remuneration

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Board Members	-	-
Key Management Compensation	-	-
Total	-	-

d) Due from related parties

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Due from parent Ministry	-	-
Due from County Government	-	-
Due from County Assembly	-	-
Total	-	-

e) Due to related parties

Description	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Due to parent Ministry	-	-
Due to County Government	-	-
Due to Key management personnel	-	-
Due to County Assembly	-	-
Total	-	-

36. Contingent liabilities

Contingent liabilities	Insert Current FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Court case xxx against the entity	-	-
Bank guarantees	-	-
Total	-	-

(Give details)

37. Contingent Assets

Contingent liabilities	FY 2024-2025	FY 2023-2024
	Kshs.	Kshs.
Court case xxx against the entity	-	-
Others Specify	-	-
Total	-	-

38. Statement of comparison of Budget and actual performance

The variances from comparison of budget is as a result of non-exchange transaction (UDG funds for KUSP II program) of **Kshs..224,133,646** that are development in nature which were not yet received during the year 2024/2025.
However, Kakuma municipality recognized slash in the original budget of recurrent despite the department having incurred expenditures before the supplementary budget. These action have seen the recurrent expenditure going beyond the approved budget.

39. Financial risk management

The Kakuma Municipality's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Kakuma Municipality's overall risk management programme focuses on the 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 Kakuma Municipality 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 Kakuma Municipality's financial risk management objectives and policies are detailed below:

I. Credit risk

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

Description	Total amount Kshs.	Fully performing Kshs.	Past due Kshs.	Impaired Kshs.
At 30 June 2025 (current year)				
Receivables from exchange transactions		-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	1,641,836	-	-	-
Total	**1,641,836**	-	-	-
	-	-	-	-
At 30 June 2024 (previous year)	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	3,317,300	-	-	-

Total	**3,317,300**	-	-	-

(NB: The totals column should tie to the individual elements of credit risk disclosed in the entity's statement of financial position)

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 Kakuma Municipality has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Kakuma Municipality has significant concentration of credit risk on amounts due from *Cash*.

The Kakuma Municipality Board sets 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 Kakuma Municipality Manager, who has built an appropriate liquidity risk management framework for the management of the Kakuma Municipality's short, medium and long-term liquidity management requirements. The Kakuma Municipality manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Kakuma Municipality 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.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs.	Kshs.	Kshs.	Kshs.
At 30 Jun 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-
At 30 Jun 2025				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

III. Market risk

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

IV. Foreign currency risk

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

Description		Other currencies	Total
	Kshs.	Kshs.	Kshs.
At 30 June 2025(current year)			
Financial assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors/ receivables	-	-	-
Liabilities	-	-	-
Trade and other payables	-	-	-
Borrowings	-	-	-
Net foreign currency asset/(liability)	-	-	-

(The entity manages foreign exchange risk form future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.)

Foreign currency sensitivity analysis

The following table demonstrates the effect on the Fund's statement of financial performance 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.

Description	Change in currency rate	Effect on surplus/ deficit	Effect on equity
	Kshs.	Kshs.	Kshs.
2025 (current year)			
Euro	10%	-	-
USD	10%	-	-
2024 (previous year)			
Euro	10%	-	-
USD	10%	-	-

V. 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 Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund'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.

VI. Capital risk management.

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

Description	Insert Current FY 2024-2025	Insert Comparative FY 2023-2024
	Kshs.	Kshs.
Revaluation reserve	-	-
Capital/Development Grants/Kakuma Municipality	-	-
Accumulated surplus	1,641,836	3,317,300
Total Funds	**1,641,836**	**3,317,300**
Total borrowings	-	-
Less: cash and bank balances	1,641,836	3,317,300
Net debt/(excess cash and cash equivalents)	1,641,836	(3,317,300)
Gearing	**9.76%**	**x%**

40. Program for Results (PforR) Disclosure

This disclosure note is for entities that are 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 the PforR: xxxxxxxx

Financing Partners: xxxxxxxxxx

Purpose of the PforR: xxxxx

Expenditure Details	Amount in Kshs
Cumulative actual expenditures for the previous years	xxx
Actual expenditure in the current financial year.	
1. *Employee Cost*	xxx
2. *Use of goods and Services*	xxx
3. *Grants and Subsidies*	xxx
4. *Building of ECDE facilities*	xxx
5. *Others (specify)*	xxx
Sub-total	**xxx**
Cumulative Actual Expenditures to date	**xxx**

20. Appendices

Appendix 1. Progress on Follow up of Auditors 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:

a) Use the same reference numbers as contained in the external audit report.
b) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
c) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
d) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to County Treasury.

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To be Signed by the Accounting officer of the Entity

TURKANA COUNTY GOVERNM
MANAGER
KAKUMA MUNICIPALIT
P. O. Box 30 - 30501, KAKUMA

Appendix 2: Inter-Entity Transfers

	KAKUMA MUNICIPALITY NAME:			
	Breakdown of Transfers from the County Executive of xxx County			
	FY 20xx/20xx			
		Bank Statement Date	Amount (Kshs.)	Indicate the FY to which the amounts relate
a.	Recurrent Grants	09/12/2024	8,412,726	2024-2025
		08/05/2025	8,407,726	2024-2025
		Total	**16,820,452**	
		Bank Statement Date	Amount (Kshs.)	Indicate the FY to which the amounts relate
b.	Development Grants		-	
			-	
			-	
		Total	**-**	

(The above amounts have been communicated to and reconciled with the parent Department in the County.)

TURKANA COUNTY GOVERN
MANAGER
KAKUMA MUNICIPALI
P.O. Box 30 - 30501, KAKUM

……

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Signed by the Head of Accounts of the Entity and the transferring Entities

Appendix 3: Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) .....

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

Appendix 4: Disaster Expenditure Reporting Template

Date:

Entity

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