

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**



**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF TURKANA**

**FOR THE YEAR ENDED  
30 JUNE, 2024**

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep. New Whip
COMMITTEE	
CLERK AT THE TABLE	Maalim



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**COUNTY GOVERNMENT OF TURKANA**  
*(COUNTY EXECUTIVE)*  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
  
**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2024**

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

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## **1. Acronyms and Glossary of Terms**

### **a) Acronyms**

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

### **b) Glossary of Terms**

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

## 2. Key Entity Information And Management


### a) Background information



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




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





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




**b) Key Management team**

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

No.	Profile	Name/Passport photo
	senior management decision making and policy making duties.	
2.	<p>H.E Dr. John is holder of a Doctor of Philosophy degree in public health promotion and policy from the University of Massachusetts-Amherst USA, in addition, he has an MA; social justice in intercultural relations, a Bachelor of Arts-Education degree from CUEA and an associate degree in modern management/Administration from Cambridge college.</p> <p>He has over 25 years of work experience in both Government and Non-Government organizations working in various senior management and decision/policy making positions.</p>	 <p><b>H.E HON. DR. JOHN LOPEYOK ERUS</b>  <b>DEPUTY GOVERNOR TURKANA COUNTY</b></p>
3.	<p>Mr. Peter Eripete is the County Secretary/Head of County Public Service, he has acquired and accumulated immeasurable work experience from the senior positions he held in both the national government as a senior administration officer and county secretary in the county government.</p> <p>He has over 38 years of work experience in the public and Private sector handling senior management policy and decision making functions. He holds a Bachelor degree in Business Administration.</p>	 <p><b>MR. PETER ERIPETE</b>  <b>COUNTY SECRETARY-TURKANA COUNTY</b></p>

No.	Profile	Name/Passport photo
4.	<p>Dr. Eregae is holder of a Doctor of Philosophy degree in Veterinary Epidemiology from the University of Guelph, Ontario, Canada. In addition, he has an Msc in Veterinary Epidemiology and Economics, and a Bachelor of Veterinary Medicine degree from the University of Nairobi. He has over 25 years of work experience in both Government and Non-Government organizations working in various senior management and decision/policy making positions.</p>	 <p><b>DR. MICHAEL EKIDOR EREGAE</b>  <b>CECM-FINANCE AND ECONOMIC PLANNING</b></p>
5.	<p>Mr. James is holder of Master of Arts in sociology, Bachelor of Arts degree and a Postgraduate diploma in conflict management.</p> <p>He has over 22 years of work experience in both Government and Non-Government organizations working in various senior management and decision/policy making positions.</p>	 <p><b>MR. JAMES LONGOLE WANGIROS</b>  <b>CECM-PUBLIC SERVICE, ADMINISTRATION AND DISASTER MANAGEMENT</b></p>
6.	<p>Hon. David is holder of Bachelor's degree in Business management with a major in supplies and procurement management from Mount Kenya university, diploma in Logistics management and a diploma in sales management.</p> <p>He has over 15 years of work experience, with active participation in Government, legislative and Non-Government organizations working in various senior management and decision making positions.</p>	 <p><b>HON.DAVID ERUKUDI EWOYATE</b>  <b>CECM- TRADE, ENTERPRISE DEVELOPMENT, CO-OPERATIVES, GENDER AND YOUTH AFFAIRS</b></p>




No.	Profile	Name/Passport photo
7.	<p>CECM Faith is holder of a Bachelor of Arts in social work and a Diploma in social work. She has over 10 years of work experience in Government working in various public sector departments.</p>	 <p><b>MRS. FAITH AKUWOM ALETIA</b>  <b>CECM- LANDS, PHYSICAL PLANNING AND URBAN AREAS MANAGEMENT</b></p>
8.	<p>CECM Leah is holder of a Master of science in Human resource management, Bachelor of Arts in Education, a Higher National Diploma in Human resource Management and a certificate in primary teacher Education.</p> <p>She has over 10 years of work experience in Government working in various public sector departments and institutions.</p>	 <p><b>MS. LEAH LOKAALA AUDAN</b>  <b>CECM- TOURISM, CULTURE, NATURAL RESOURCES AND CLIMATE CHANGE .</b></p>
9.	<p>CECM Elizabeth holds a Master degree in public policy and administration, Bachelor degree in Economics and sociology.</p> <p>She has over 7 years of work experience in both Government in the public administration field and Non-government organizations.</p>	 <p><b>MS. ELIZABETH AKUWOM LOOTE</b>  <b>CECM- EDUCATION, SPORTS AND SOCIAL PROTECTION</b></p>
10.	<p>CECM Peter holds a Master degree of business administration with a major in Strategic management, Bachelor of Arts degree in security studies and criminology and Diploma in Theology.</p> <p>He has over 12 years of extensive work experience in the security field and public sector.</p>	 <p><b>MR. PETER AKONO LOKAALE</b>  <b>CECM- ROADS, TRANSPORT AND PUBLIC WORKS.</b></p>

No.	Profile	Name/Passport photo
11.	<p>CECM Anthony is holder of a Master degree specializing in Strategic management, a Bachelor in Business Management-Banking&amp;Finance option and a Diploma in business administration. He is a holder of CPA part II from KASNEB.</p> <p>He has over 15 years of work experience in both Government and Non-Government organizations working in various senior management and decision making positions.</p>	 <p><b>DR. ANTHONY EKAKORON APALIA</b>  <b>CECM- AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES</b></p>
12.	<p>Hon. Patrick is holder of a Master degree specializing in Strategic management, a Bachelor in Business management and a Higher Diploma in Human resource management.</p> <p>He has over 20 years of work experience in both Government, legislative and Non-Government organizations with active participation in various senior management and decision making positions.</p>	 <p><b>HON.PATRICK LOSIKE LOKAIMOE</b>  <b>CECM- WATER SERVICES</b></p>
13.	<p>Mr. Francis is holder of a Master degree in public health and Bachelor degree in Nursing. He has accumulated over 20 years of work experience in both Government and Non-Government organizations, of which most of this has been acquired working in the NGO world in various senior level decision and policy making and implementation positions.</p>	 <p><b>MR. FRANCIS IRIS MARIAO</b>  <b>CECM- HEALTH AND SANITATION</b></p>



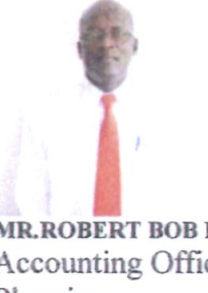
**c) Fiduciary Management**





The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:




No.	Designation	Name
1.	<p>Dr. Eregae is holder of a Doctor of Philosophy degree in Veterinary Epidemiology from the University of Guelph, Ontario, Canada. In addition, he has an Msc in Veterinary Epidemiology and Economics, and a Bachelor of Veterinary Medicine degree from the University of Nairobi. He has over 25 years of work experience in both Government and Non-Government organizations working in various senior management and decision making positions.</p>	 <p><b>DR.MICHAEL EKIDOR EREGAE</b>                      CECM-FINANCE AND ECONOMIC PLANNING</p>
2.	<p>Mr. Paul has over 10 years' of work experience in the Public service having served under the Teachers service commission as a teacher rising through ranks to being a Deputy Head teacher.</p> <p>He holds a Bachelor's degree in Early childhood studies together with Diploma in Early childhood Development education studies.</p>	 <p><b>Mr.Paul Ekeno Lodunga</b>                      Accounting Officer-Education (ECDEs and Social Protection).</p>
3.	<p>Mr. Cyrus has over 14 years' of work experience serving in various capacities in the public sector including senior management, policy and decision making positions.</p> <p>He holds a Master degree in Business Administration; Accounting option, Bachelor degree in commerce Accounting option coupled with CPA part II certification from KASNEB.</p>	 <p><b>MR.CYRUS JAMES ILIKWEL</b>                      Accounting Officer-Finance</p>





No.	Designation	Name
4.	<p>Mr. John has over 17 years of work experience in various senior management positions and several Accounting positions in both the public and private sectors.</p> <p>He holds an Executive MBA and a Degree in Business management from Moi university coupled with CPA part II certification from KASNEB.</p>	 <p><b>MR. JOHN KORIKEL</b> Accounting Officer-Public Works</p>
5.	<p>CO Cecilia has over 8 years of work experience in both the public and private sectors.</p> <p>He holds a Bachelors' Degree in Education from Kenyatta university</p>	 <p><b>Cecilia Majuma Etaan</b> Accounting Officer-Tourism, Culture and Heritage</p>
6.	<p>Mr. Derrick has over 10 years' of working experience in the public sector.</p> <p>Holds a Masters of Art degree in International relations from USIU, Law Degree(LLB) from Nairobi university, Degree in Environment studies(Community Development).Has Postgraduate Diploma in Law and a certification in CPS; Certified Public secretaries examined by KASNEB.</p>	 <p><b>MR. DERRICK EPAE KOLI</b> Accounting Officer-Deputy Governor's Office</p>



No.	Designation	Name
7.	<p>Dr. Ezekiel has over 10 years' of work experience working in the public service rising through ranks to a position of Assistant manager.</p> <p>He holds a Bachelor's degree in Veterinary Medicine coupled with Management and Leadership skills training.</p>	 <p><b>DR.EZEKIEL EKUWAM ETELEJ</b> Accounting Officer-Medical Services</p>
8.	<p>Accounting Officer-Agriculture and Land Reclamation Department .Mrs.Janerose holds a Masters degree in Education and Planning from The Catholic University of East Africa and A Bachelor Of Education from Moi University.</p> <p>She has 20 Years of experience in Management in Public Sector and NGO.</p>	 <p><b>MRS.JANEROSE TIOKO</b> Accounting Officer-Agriculture and Land Reclamation</p>
9.	<p>Mr. Evans holds a Master of Science degree in applied marine and fisheries Ecology and a Bachelor of science degree in fisheries and aquatic science.</p>	 <p><b>MR.LOMODEI EVANS</b> Accounting Officer-Fisheries and Aquaculture</p>

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

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

No.	Designation	Name
	working in the NGO and Government.	
17.	<p>Dr. Gilchrist has over 13 years' of work experience in medical practice with additional responsibility of senior management, decision making and policy formulation.</p> <p>He holds a Bachelor of Medicine and Surgery degree from Moi university and a Diploma in Contemporary public Administration management.</p>	 <p><b>DR.GILCHRIST LOKOEL</b> Accounting Officer-Livestock</p>
18.	<p>Mr. Peter has over 10 years' of work experience with approximately 5 years holding senior management positions that is tasked with vital senior management decision and policy making functions.</p> <p>He holds a Master of science in Field Epidemiology, Bachelor of science degree in Medical Laboratory science and a Diploma in Laboratory technician and Technology.</p>	 <p><b>MR.PETER LOMORUKAI</b> Accounting Officer-Municipalities and Urban Areas Management</p>
19.	<p>CO Marian holds a Bachelor of Arts degree with a major in sociology and psychology from the university of Nairobi.</p> <p>She has over 16 years of extensive working experience in charity institutions that provided durable solutions to beneficiaries.</p>	 <p><b>MS.MARIAN LOTIENG NAKAALE</b> Accounting Officer-Public Service Management</p>
20.	CO Eng. Mark holds a Master of science degree in Mechanical	

No.	Designation	Name
	<p>engineering, bachelor of industrial technology and a Diploma in mechanical engineering(plant option).</p> <p>He has over 13 years of extensive working experience in the field of Engineering coupled with managerial responsibilities.</p>	 <p><b>ENG.MARK EKERU ACHILA</b> Accounting Officer-Roads and Transport</p>
21.	<p>Ms. Trizer holds a Bachelor of Law degree from Nairobi University</p> <p>She has experience in NGO as a refugee status determination officer.</p>	 <p><b>MS.TRIZER AMONI ARUS</b> Accounting Officer-Energy and Mining</p>
22.	<p>Mr. Joseph holds a Bachelor of Arts degree with a major in sociology and geography from the university of Nairobi.</p> <p>He has over 21 years of extensive working experience in the public sector, private institutions and the NGO. Joseph has vast familiarity in senior management, policy and decision making tasks.</p>	 <p><b>MR.JOSEPH EKALALE IMONI</b> Accounting Officer-Environment and climate change</p>
23.	<p>Mr. Maraka holds a Bachelor of Education degree; science option with a training in ICT integration skills.</p> <p>He has over twelve years of work experience in the Public and private sector working as a teacher rising through ranks to the level of a school principal.</p>	 <p><b>MR.DAVID MARAKA NAMUS</b></p>

No.	Designation	Name
	He has worked in the Oil and Gas industry.	Accounting Officer-Administration and Disaster Management
24.	<p>Madam Pauline has over 19 years of work experience acquired in the public service rising through ranks to senior management decision making level.</p> <p>She holds a Bachelor of Arts degree in sociology and political science.</p>	 <p>Ms. Polyne Aro Tang'arae Accounting Officer-Trade, Enterprise Development and Cooperatives</p>
25.	<p>Ms. Ruth has over 18 years of work experience in the legal profession working for both the Government and private sector/NGOs.</p> <p>She holds a bachelor of Law degree from Moi university, Post graduate diploma from KSL and a certificate in strategic negotiation skills from KIA</p>	 <p><b>MS.RUTH LOKALEI EMANIKOR</b> Accounting Officer-Office of the County Attorney</p>

**d) Fiduciary Oversight Arrangements**

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

- **Audit and finance committee activities**  
Composition of Audit committee Members:
    1. Ms. Susan Amlango Aletia
    2. Lapur Lokuruka Sylvia
    3. Paul Lopodo Mutu
    4. Erukudi Marklewis Ekuam
    5. Amos Kiptui Kibet
    6. Francis Lokwar
    7. Director AuditThe Committee follows up on:
    - Audit report from the auditor general.
    - Adequacy and effectiveness of CGE's internal control system
    - Adequacy and effectiveness of the entity's risk management
    - Likely causes of any weaknesses observed, implications and agreed remedies
  - **Senate Committee Activities**  
The County in the financial year 2020/2021 appeared before Senate Public Accounts Committee to answer queries on the financial statement for the financial year 2018/2019.  
The County in the financial year 2022/2023 appeared before Senate Public Accounts Committee to answer queries on the financial statement for Lodwar water Company (LOWASCO) for the financial years 2018/2019 ,2019/2020, 2020/2021 and 2021/2022
  - **Parliamentary committee activities**
  - **County Assembly**  
The county Engaged with Budget and Appropriation committee on approval of county Budget estimates 2023/2024, Finance committee during submission and Approval of Finance Act 2022.
  - **Development partner oversight activities**  
Various collaborations have been done with various development partners.
  - **Controller of Budget**  
The office of the controller of budget granted authorization of withdrawal of funds from County Revenue Fund, reviewed our bills in enacting of various county Funds legislation, processing of our exchequer requisitions and finally reviewing our expenditure report and giving necessary feedbacks.
  - **Office of the Auditor General**  
The office of the Auditor General audited the financial statements for the financial year 2022/2023, queries which various departments submitted their audit responses.
- e) **County Executive Headquarters**  
P.O. Box 11-30500  
Treasury Building/House/Plaza  
Nawoitong Road/Highway  
**LODWAR, KENYA**
- f) **County Executive Contacts**  
Telephone: (254) 729305555  
E-mail: : [Countysecretary@turkana.go.ke](mailto:Countysecretary@turkana.go.ke)  
Website: [www.turkana.go.ke](http://www.turkana.go.ke)

**g) County Executive Bankers**

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

**h) Independent Auditor**

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

**i) Principal Legal Adviser**

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

### **3. Governance Statement**

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

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

#### **The County Executive**

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



*Fresh, Healthy and Robust sagaa, managu, cowpeas and kales at Kakamera micro irrigation scheme Kanamkemer ward Turkana central sub-county.*



*The County Government and Frontier Counties Development Council (FCDC) Jointly conduct vaccination drive reaching over 230,000 animals in Loima, Lokichogio, Turkana North and Turkana central.*



*Loitanit famers on-farm agronomy training on good agronomic practices (GAPs) in Katilu ward.*

The County Government organized Public participation on the FY 2023/2024 Budget Proposals pursuant to the provision of Article 10 and 201 of the Constitution of Kenya 2010 and Section 117 (5) of the Public Finance Management Act, 2012. The county advertised the engagement on both national and local media. The public were to participate through sending memoranda and present their views on scheduled radio shows and public Barasas.

**REPUBLIC OF KENYA  
 COUNTY GOVERNMENT OF KAKAMEGA**

**OFFICE OF THE GOVERNOR**

**TENDER ADVERTISEMENT**

The County Government of Kakamega invites interested eligible bidders for the following listed activities below:

S/No	TENDER NAME	REFERENCE NUMBER
LOT 4	MARAMA CENTRAL, MARAMA NORTH AND MARAMA WEST WARDS IN BUTERE SUB COUNTY.	1101012
LOT 5	KHALAGA, KHOLERA AND NAMAMALI WARDS IN MATUNGU SUB COUNTY.	1101017
LOT 6	MAHALA/MARUMBA/SONDO, LUSHEYA/LURNUJ AND EAST WANGA WARDS IN MUMIAS EAST SUB COUNTY.	1101070
LOT 17	BUTALI/CHEGOLLO, MANDA/SHIVANGA AND MUSAI/SIBRUGU WARDS IN MALAVA SUB COUNTY.	1101001
LOT 18	BUNYALA WEST, BUNYALA EAST AND BUNYALA CENTRAL WARDS IN BUNYALA SUB COUNTY.	1101003
LOT 23	NZOLA, NUNONI AND SINKO WAARD IN LIKIYANI SUB COUNTY.	1101004
LOT 25	LUMAKANDA, LUGARI AND MAUTUMA WARDS IN LUGARI SUB COUNTY.	1101005
LOT 26	CHEKALENI, LWANDETI AND CHEVAYWA WARDS IN LUGARI SUB COUNTY.	1101000
RMLF LOT 2	RI INDIJI- EMAKATSU- RI YALA AND EKONIERO EMAROK ROAD IN RHWISERO/LURAMBI SUB COUNTY.	1101001
RMLF LOT 4	MWIBOMBA- EMATAWA-INDANGALAGA ROAD IN MUMIAS WEST SUB COUNTY.	1101002
RMLF LOT 6	RI KHALAGA- BUSSEMBE- BUSOMBI- KANDAI ROAD IN MATUNGU SUB COUNTY.	1101003
RMLF LOT 7	MURIGOLA JUNCTION- ST. MARY'S LUGWETI PRIMARY- LUMINDO- ROBERTS ROAD IN LIKIYANI SUB COUNTY.	1101004
RMLF LOT 8	ST. PAULS MAKUTANO IN LUGARI SUB COUNTY.	1101007
RMLF LOT 9	SHAMENIRI- MUTAO- MUSOLI- SHIKUNGA ROAD IN IKOLD-MANI SUB COUNTY.	1101008
RMLF LOT 10	SHASASARI- MURHANDA- SHAMAKHUBU- SHAMLOLI ROAD IN SHINYALA SUB COUNTY.	1101009
RMLF LOT 11	ETENDI MRODA- EMURAGA- LUKUME AND KALENDA SAWANA ROAD IN LURAMBI/NAVAKHOLO SUB COUNTY.	1101013
RMLF LOT 13	BUTALI- MAKHAWALUVE- LITALI PRIMARY- WETESA- IRDAVIRA ROAD IN MALAVA SUB COUNTY.	1101014

Tender documents containing detailed information may be downloaded free of charge from the county website: [www.kakamega.go.ke](http://www.kakamega.go.ke) and IFMIS supplier portal. Complete tender documents MUST be submitted through IFMIS supplier portal [supplier.treasury.go.ke](http://supplier.treasury.go.ke) as per the requirements contained in the tender documents on or before 17<sup>th</sup> March 2023 12:00 noon.

Bidders who may experience challenges in accessing and uploading their tenders through IFMIS tender portal should contact the IFMIS Helpdesk (email: [ifmis\\_help@treasury.go.ke](mailto:ifmis_help@treasury.go.ke), Tel: 0200373475/0204801801). National Treasury or contact our Supply Chain Office via [supplychain@kakamega.go.ke](mailto:supplychain@kakamega.go.ke)

**Kindly note that manual submissions will not be accepted. All tenders must be submitted through ifmis portal.**

COUNTY SECRETARY,  
 COUNTY GOVERNMENT OF KAKAMEGA

**REPUBLIC OF KENYA  
 COUNTY GOVERNMENT OF TURKANA**

**COUNTY PUBLIC SERVICE BOARD**

**COUNTY FISCAL STRATEGY PAPER 2023 PUBLIC PARTICIPATION NOTICE**

Pursuant to the provisions of Articles 10 and 201 of the Constitution of Kenya, 2010 and Section 117(5) of the Public Finance Management Act, 2012, the County Government of Turkana through this notice invites the members of the public, civil society organizations, special interest groups, professionals and the general public for the Turkana County Fiscal Strategy Paper 2023 public Barasas organized by the County Government as follows:

DATE	SUB COUNTY	AREA/LOCATION	VENUE	TIME
23 <sup>rd</sup> FEBRUARY, 2023	TURKANA NORTH	Lapur, Kabeto, Lake Zewa, Nakalele, Kanyo/Kaitang	Lokitung - Sub County Commissioner's Hall	9:00am
	LOJWA	Turkwal, Lokina, Lokel, Katarak, Lokitana/ Lokitana/ Lokitana/ Lokitana	Loringu - Citizen Resource Centre	9:00am
23 <sup>rd</sup> FEBRUARY, 2023	KIRCH	Kibab	Kibab - Parish Hall	9:00am
	TURKANA SOUTH	Lobokhar, Kaitis, Lokokat, Kanyuti, Kalapata	Lokobhar - Lokobhar Ward Administrator's Office	9:00am
22 <sup>nd</sup> FEBRUARY, 2023	TURKANA WEST	Kakuma, Lokita, Kaitang, Lokitana, Lokitana, Lokitana, Lokitana	Kakuma - Kakuma Municipality Hall	9:00am
	TURKANA EAST	Lokobhar/Kaitang, Lokobhar/Kaitang, Lokobhar/Kaitang	Lokobhar - Sub County Administrator's Office	9:00am
23 <sup>rd</sup> FEBRUARY, 2023	TURKANA CENTRAL	Lokobhar/Kaitang, Kaitang, Kaitang, Kaitang	Lokobhar - Lokobhar Municipality Ward Administrator's Office	9:00am

Written Memoranda may be forwarded or hand delivered to the County Executive Committee Member for Finance and Economic Planning P.O. BOX 11- 90500 Lokobhar and or emailed to [budget@turkana.go.ke](mailto:budget@turkana.go.ke) to be received on or before 24<sup>th</sup> February, 2023.

Copies of the draft County Fiscal Strategy Paper 2023 can be obtained from the county's official website <http://www.turkana.go.ke>

**Dr. MICHAEL ESEBAG,  
 DEPT. FINANCE & ECONOMIC PLANNING,  
 TURKANA COUNTY GOVERNMENT.**

**REPUBLIC OF KENYA  
 COUNTY GOVERNMENT OF TURKANA**

**PUBLIC PARTICIPATION NOTICE ON TURKANA COUNTY ANNUAL DEVELOPMENT PLAN 2023/2024**

Pursuant to the provisions of Article 10 and 201 (2) of the Constitution of Kenya, 2010 as read together with section 129 (1)-(3) of the Public Finance Management Act 2012, the County Government of Turkana hereby invites the members of the Public, Civil Society organizations, special interest groups and professionals to attend the forums organized by the County Government to present their views and memoranda on the County Annual Development Plan for FY 2023-2024.

DATE	SUB COUNTY	AREA/LOCATION	VENUE	TIME
23 <sup>rd</sup> FEBRUARY, 2023	TURKANA NORTH	Lapur, Kabeto, Lake Zewa, Nakalele, Kaitang/Kaitang	Lokitung - Sub County Commissioner's Hall	9:00am
	LOJWA	Turkwal, Lokina, Lokel, Katarak, Lokitana/ Lokitana/ Lokitana/ Lokitana	Loringu - Citizen Resource Centre	9:00am
23 <sup>rd</sup> FEBRUARY, 2023	KIRCH	Kibab	Kibab - Parish Hall	9:00am
	TURKANA SOUTH	Lobokhar, Kaitis, Lokokat, Kanyuti, Kalapata	Lokobhar - Lokobhar Ward Administrator's Office	9:00am
22 <sup>nd</sup> FEBRUARY, 2023	TURKANA WEST	Kakuma, Lokita, Kaitang, Lokitana, Lokitana, Lokitana, Lokitana	Kakuma - Kakuma Municipality Hall	9:00am
	TURKANA EAST	Lokobhar/Kaitang, Lokobhar/Kaitang, Lokobhar/Kaitang	Lokobhar - Sub County Administrator's Office	9:00am
23 <sup>rd</sup> FEBRUARY, 2023	TURKANA CENTRAL	Lokobhar/Kaitang, Kaitang, Kaitang, Kaitang	Lokobhar - Lokobhar Municipality Ward Administrator's Office	9:00am

Written Memoranda may be forwarded or hand delivered to the County Executive Committee Member for Finance and Economic Planning P.O. BOX 11- 90500 Lokobhar and or emailed to [turkenap@turkana.go.ke](mailto:turkenap@turkana.go.ke) to be received on or before 24<sup>th</sup> February 2023.

Copies of the draft County Annual Development Plan 2023/2024 can be obtained from the county's official website <http://www.turkana.go.ke>

**Dr. MICHAEL ESEBAG,  
 DEPT. FINANCE & ECONOMIC PLANNING,  
 TURKANA COUNTY GOVERNMENT.**

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## REPUBLIC OF KENYA COUNTY ASSEMBLY OF TURKANA



### PUBLIC NOTICE

#### In the Matter of Public Participation

Pursuant to Article 196(1) of the Constitution of Kenya 2010 and Section 13(1) and (2) of the Turkana County Public Participation Act, 2015 which provides for publication of a public participation plan and Timetable for every proposed legislation while the County Assembly of Turkana Standing Order 137(3) states that the sectoral/select Committee to which a Bill is committed shall facilitate public participation and shall take into account views and recommendations of the public when making their report to the Assembly.

#### PUBLIC PARTICIPATION ON THE TURKANA COUNTY ANNUAL DEVELOPMENT PLAN 2024.

The committee is also scheduled to conduct citizen's consultative forums on the following areas:

DATE	SUB-COUNTY	WARD	VENUE	TIME
Thursday 30 <sup>th</sup> Nov 2023	Turkana East	Katilia, Lokori/kochodin, Kapedo/Nape/tom	Sub-County Administrator's Office, Lokori	9.00 AM
	Loima	Lokiriama/Lorengkippi, Loima, Turkwel, Lobei/Kotaruk	Lorugum Resource Centre	9.00 AM
	Turkana West	Lokichoggio, Songot, Nanam,	Lokichoggio Ward Administrator's Office	9.00 AM
	Turkana North	Lapur, Lakezone, Kaeris	Lokitaung Resource Centre	9.00 AM
Friday 1 <sup>st</sup> Dec 2023	Turkana South	Lokichar, Kalapata, Lobokat, Kaputir, Katilu	Lokichar Ward Administrator's Office	9.00 AM
	Turkana West	Kakuma, Letea, Kalobeyei, Nakalale, Lopur, Refugee Camp	Kakuma Multi-purpose Centre	9.00 AM
	Kibish	Kibish, Kaaleng/Kaikor	Ward Administrator's Office, Kaikor	9.00 AM
Monday 4 <sup>th</sup> Dec 2023	Turkana Central	Township, Kanamkemer, Kerio Delta, Kalokol, Kangatotha	Township Ward Administrator's Office	9.00 AM
Tuesday 5 <sup>th</sup> Dec 2023	Turkana Central	Stakeholders Engagement: Civil Society, Business Community, Special groups and Professionals	Bethany House	9.00 AM
Tuesday 5 <sup>th</sup> Dec 2023	Turkana Central	All County Departments (CECMs, Chief Officers, Directors, Clerk of the County Assembly)	Bethany House	9.00 AM

#### SUBMISSION OF MEMORANDUM

Pursuant to the provisions of Article 185 (1), (2) and (4) of the Constitution of Kenya, 2010, and Section 108 of the County Government Act 2012, the Committee on Finance, Planning, Trade and ICT of the County Assembly of Turkana will be conducting Public participation forums on the Turkana County Annual Development Plan 2024.

The Committee hereby invites members of public to submit their inputs in the form of written Memorandum on the Turkana County Annual Development Plan 2024 by 4<sup>th</sup> DECEMBER, 2023 close of business to:

The Clerk  
 County Assembly of Turkana  
 P.O. Box 25-30500, Lodwar  
 Or e-mail: [clerk@turkanaassembly.go.ke](mailto:clerk@turkanaassembly.go.ke)

JOHN KOMOL  
 AG. CLERK-COUNTY ASSEMBLY OF TURKANA

#### Public invitation to participate in developing Annual Development Plan 2024

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

- Ensured that all staff have signed a code of conduct document
- The CECM and Chief officer were recruited through a competitive process and vetted by the Turkana county assembly before being employed
- The County has adopted e-procurement and payments of suppliers through internet banking that has highly reduced interaction between staff and suppliers.

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

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

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

#### 4. Foreword by the CECM Finance and Economic Planning

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

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

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

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

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

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

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

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

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

In the Financial year 2023/2024 the County had projected revenues estimate of ksh **17,222,014,427** as approved by County Assembly in Supplementary budget II to finance both County Executive and County Assembly operations. The target revenue comprises of Comprising of **Ksh13,143,946,933** from the Equitable share allocation, **Ksh 2,397,462,423** being balance brought forward from County Revenue fund for the period 2022-2023, **ksh 1,460,605,071** from conditional grants and **ksh 220,000,000** being own source Revenues. Total receipt of ksh **13,645,800,053** was received to the County Revenue Fund, the total major receipts included ksh **13,143,946,933** being the actual equitable share received, conditional grants of **Kshs 501,853,120** was received from development partners and **kshs 440,839,407** from own source revenues collected during the year.

The Turkana County Supplementary Appropriation Act 2023 distributed **ksh 9,098,042,022** towards financing Recurrent Costs and **Ksh 6,885,095,146** towards financing capital expenditure for financial year 2023/2024,

From the County Revenue Fund **Kshs 13,973,380,385 and 1,232,254,537** were disbursed to County Executive and Assembly respectively to finance the capital expenditure and recurrent operations.

Revenue classification	Budget	Actual	Variance	% realization
Equitable share	15,983,137,168	13,973,380,385	2,009,756,783	87%
<b>TOTALS</b>	<b>15,983,137,168</b>	<b>13,973,380,385</b>	<b>2,009,756,783</b>	<b>87%</b>
Payments	Final Budget	Actual	% Var	
Compensation of employees	4,920,231,993	4,899,162,834	100%	
Use of goods and services	4,574,083,448	4,376,767,784	96%	
Subsidies	-	-	-	
Transfers to other government units	1,300,663,748	1,295,262,163	100%	
Other grants and transfers	537,842,798	486,544,634	90%	
Social security benefits	-	-	-	
Acquisition of assets	4,650,315,181	2,465,247,617	53%	
Finance costs, including loan interest	-	-	-	

**County Government of Turkana**  
**County Executive - (Turkana County Executive)**  
**Annual Report and Financial Statements for the year ended June 30 2024**

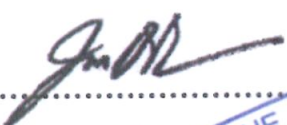
Repayment of principal on borrowings	-	-	-
Other payments	-	-	-
<b>Total</b>	<b>15,983,137,168</b>	<b>13,522,985,032</b>	<b>85%</b>

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

**Conclusion**

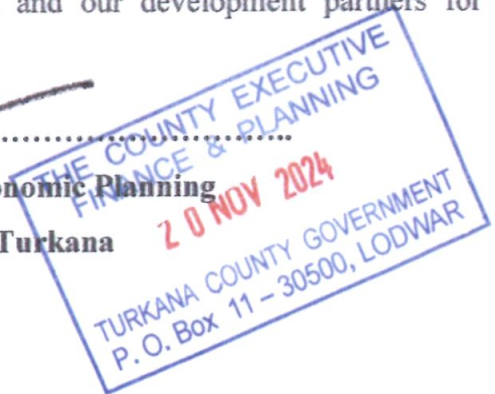
The FY 2023/2024 was generally a challenging year though we made notable progress in the performance of our revenue and budget absorption. We will continue with this momentum and focus to enable Turkana County continues on prosperous trajectory. We have identified gaps and areas to improve on in the subsequent years.

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



.....  
**CECM Finance and Economic Planning**

**County Government of Turkana**



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

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

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

County Annual Performance Report for the period ending 30th June, 2024 is anchored on the Programme Based Budget for FY 2023/2024 and has been prepared using the International Public Sector Accounting Standards (IPSAS). The report is among the checks and controls stipulated by the act to ensure accountability in the use of public funds. This entails comparison of the set targets and the actual achievement by the various County entities which lead to calculation of variance. The deduced variances are used for analytical review and provide a basis for the preceding quarters. The aspiration of Turkana County Government of having a transparent and accountable framework will be achievable through this performance reports.

Context For Annual Progress Report

### **1.1 Background.**

The Annual progress report is prepared using ministries, departments, and other development partner's performance. The County Planning unit coordinates the whole process of production of these reports. The 2023/2024 Annual Progress Report is consistent with the Third-Generation County Integrated Development Plan (CIDP 2023-2027).

### **1.2 Development process**

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

### 1.3 Purpose of the Annual Progress Report

This progress report is a strategic tool to report the progress of implementation of programmes as set out in the ADP 2023/2024. It gives an outline of departmental performance on programmes and reviews expenditure for the period. It highlights challenges encountered and provides recommendations to improve implementation of the county plans and budget in terms of efficiency, effectiveness, timeliness, and target for better service delivery.

### 1.4 Organization of the report

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

### Annual Programme Performance

This table below highlights achievements of the county departments for FY 2023/2024. The matrix also outlines the extent to which the objectives of FY 2023/2024 were achieved, the departmental performance against the planned targets.

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

QUARTERLY PROGRAMME PERFORMANCE REPORT FOR THE PERIOD ENDING 30th, JUNE ,2024.							
County Government Entity: Governance							
Name of the Programme	Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	1st July 2023 - 30th June 2024			
				Target(s)	Actual Achievement(s)	Variance A-T	Remarks
<b>P1 GENERAL ADMINISTRATION AND SUPPORT SERVICES</b>							
<b>Outcome:</b> An enhance institutional framework for efficient and effective service delivery							
SP 1.1 General Administration, Planning and Support Services- Office of the Governor	Office of the Governor	Delivery of quality, effective and efficient services	Ability to achieve on agreed deliverables.	100%	100%	0	Target Achieved

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**County Executive - (Turkana County Executive)**  
**Annual Report and Financial Statements for the year ended June 30 2024**

SP 1.2 General Administration, Planning and Support Services- Liaison Office	Nairobi Liaison Office	Delivery of quality, effective and efficient services	Ability to achieve on agreed deliverables.	100%	100%	0	Target Achieved
SP 1.3 General Administration, Planning and Support Services- Office of County Secretary	Office of County Secretary	Delivery of quality, effective and efficient services	Ability to achieve on agreed deliverables.	100%	100%	0	Target Achieved
<b>P2 GOVERNMENT COORDINATION</b>							
<b>Outcome:</b> To strengthen institution and frameworks for government business coordination and performance							
SP 2.1 Cabinet Affairs	Office of Chief Officer	Policies & Bills Adopted	Number of Cabinet Meetings	12	11	-1	
SP 2.2 Government Coordination and strategy(ies) development	Office of Chief Officer	Strategies Adopted	Number of Strategies Developed	4	2	-2	
SP 2.3 Community and stakeholder engagement	Office of Chief Officer	Strategies Developed and reviewed	Meetings held	4	4	0	Target Achieved
<b>P 3 GOVERNOR'S SECURITY &amp; PROTOCOL</b>							
<b>Outcome:</b> Seamless official events and ceremonies							
SP 3.1 Security, protocol and procedures	Office of Chief Officer	Security and protocol policy produced	No. of events seamlessly done	12	12	0	Target Achieved
<b>P4 PERFORMANCE &amp; EFFICIENCY</b>							
<b>Outcome:</b> Improved implementation of Government policies, programmes and projects and evaluating their effectiveness							
SP 4.1 Performance Contracting	Strategy & Delivery Unit	Performance Contracts signed	Number of Performance Contracts Signed	149	149	0	Target Achieved
SP 4.2 Efficiency Monitoring	Strategy & Delivery Unit	Efficiency monitoring assessments	Number of Efficiency Assessments Done	6	1	-5	Funds Unavailability

**County Government of Turkana**  
**County Executive - (Turkana County Executive)**  
**Annual Report and Financial Statements for the year ended June 30 2024**

		conducted					
<b>P5 INTERGORVENMENTAL RELATIONS</b>							
SP 5.1 Intergovernmental Relation	Office of Chief Officer	Intergovernmental meetings held	Number of Intergovernmental Meetings Held	12	10	-2	Inadequate Funds
SP 5.2 Inter County Performance Review Forum	Office of Chief Officer	Inter County Performance Review Fora attended	Number of Inter-County Performance Review for Held	4	3	-1	Funds Inadequate
<b>P6 STRATEGY &amp; DELIVERY UNIT</b>							
<b>Outcome: Enhanced development, support and ensure effective delivery of quality services through informed advisory</b>							
SP 6.1 Tracking of Flagships projects	Strategy & Delivery Unit	Flagship M&E Reports Done	No of flagship M&E Reports Done	5	0	-5	Funds Unavailability
SP 6.2 Governors transformative agenda	Strategy & Delivery Unit	Reports Done	No. of Reports Done	12	0	-12	Funds Unavailability
SP 6.3 Economic and Private Sector Advisory Services	Strategy & Delivery Unit	Informed opinion and advisories done	No. of Informed opinion and advisories done	12	12	0	Target Achieved
SP 6.4 Political and Intergovernmental Advisory Services	Strategy & Delivery Unit	Informed opinion and advisories done	No. of Informed opinion and advisories done	12	12	0	Target Achieved
SP 6.5 Legal Advisory Services	Strategy & Delivery Unit	Informed opinion and advisories done	No. of Informed opinion and advisories done	12	12	0	Target Achieved
SP 6.6 Security and cross border Advisory Services	Strategy & Delivery Unit	Informed opinion and advisories done	No. of Informed opinion and advisories done	12	12	0	Target Achieved

**County Government of Turkana**  
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**Annual Report and Financial Statements for the year ended June 30 2024**

SP 6.7 Oil and Gas Advisory Service	Strategy & Delivery Unit	Informed opinion and advisories done	No. of Informed opinion and advisories done	12	12	0	Target Achieved
SP 6.8 Gender and Partnership Advisory Services	Strategy & Delivery Unit	Informed opinion and advisories done	No. of Informed opinion and advisories done	12	12	0	Target Achieved
SP 6.9 Special Interest groups	Strategy & Delivery Unit	Informed opinion and advisories done	No. of Informed opinion and advisories done	12	12	0	Target Achieved
SP 6.9.1 Climate Change advisory services	Strategy & Delivery Unit	Informed opinion and advisories done	No. of Informed opinion and advisories done	12	12	0	Target Achieved
SP 6.9.2 Education and youth Advisory services	Strategy & Delivery Unit	Informed opinion and advisories done	No. of Informed opinion and advisories done	12	12	0	Target Achieved
SP 6.9.3 Culture, Arts and Heritage advisory services	Strategy & Delivery Unit	Informed opinion and advisories done	No. of Informed opinion and advisories done	12	12	0	Target Achieved
<b>P7 GOVERNOR'S PRESS SERVICE</b>							
<b>Outcome: Improved Governor's communication, branding and visibility</b>							
SP 7.1 Governors Press support	Office of Chief Officer	Governor's Press releases done	No. of Governor's press releases	65	70	+5	Target Achieved
SP 7.2 Governors visibility and branding	Office of Chief Officer	Speeches Drafted	No of Speeches Drafted;	5	5	0	Target Achieved
SP 7.3 Media Liaison	Office of Chief Officer	Governor's Magazines Produced	No. of Governor's magazines produced	1	0	1	Funds Unavailability
SP 7.4 Operationalize Public address unit	Office of Chief Officer	No of PA Systems Procured	No. of media breakfast meetings held	4	3	-1	Funds Unavailability
<b>P8: PEACE BUILDING AND CONFLICT MANAGEMENT</b>							

**County Government of Turkana**  
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<b>Outcome: Peaceful coexistence and stability of our internal and external boundaries enhanced for development</b>							
SP 8.1 Support to County Peace building and conflict management committees	Office of Chief Officer	Peace Building and conflict management meetings conducted	No of Peace Building & Conflict Management Meetings conducted	20	30	+10	Target Achieved
SP 8.2 Internal peace building and conflict management programme	Office of Chief Officer	Peace structures established at the grassroots gender and vulnerability sensitive	No of Peace structures established	20	10	-10	Funds Unavailability
SP 8.3 Resettlement Infrastructural Programme	Office of Chief Officer	Resettlement units for the displaced constructed	No of Resettlement Units constructed	7	14	+7	Target Achieved
SP 8.4 Cross Border peace dividends programme	Office of Chief Officer	Cross Border PBCM meetings /dialogues held	No of Cross Border meetings & Dialogues held	5	20	+15	Target Achieved

## 6. Environmental and Sustainability Reporting

### 1. Sustainability strategy and profile

The top management especially the accounting officer has ensured that in the County Annual programme performance for the Financial Year 2023/2024 has sustainable programmes that are consistently captured, analysed and reported. The progress report on in implementation of projects and programmes are also captured by the county government at departmental level. The process ensures that there is transparency, accountability and evidence in management of public funds while further enhancing linkages between development plans, policy implementation and budgeting as provided by Chapter 220(2) of the Constitution of Kenya 2010. should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

### 2. Environmental performance

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

### 3. Employee welfare

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

### 4. Market place practices-

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

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

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

#### b) Responsible ethical practices-

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

c) **Stewardship of goods and services** The department of trade has conducted market analysis on the weights of goods to ensure customers are protected.

### 5. Community Engagements

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

## 7. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

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

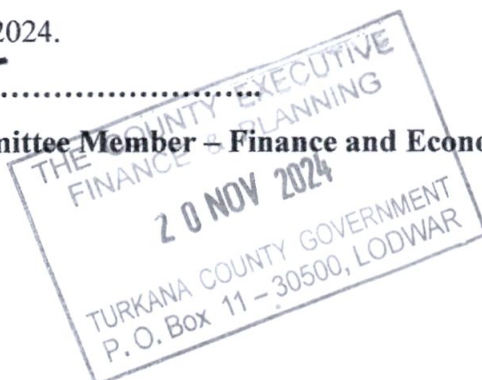
The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for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

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

### Approval of the financial statements

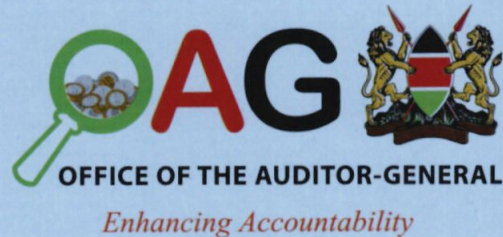
The County Executive's financial statements were approved and signed by the CEC member for finance on 20/11 2024.

.....  
**County Executive Committee Member - Finance and Economic Planning**



# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF TURKANA FOR THE YEAR ENDED 30 JUNE, 2024**

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### PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for specific issues, the financial statements present a true and fair view in accordance with the applicable financial reporting framework. Report on the Financial Statements should be read together with the Report on the Lawfulness and Effectiveness in the Use of Public Resources and the Report on the 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 County Executive of Turkana set out on pages 1 to 62, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Turkana as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Non-Inclusion of Assets of Defunct Local Authorities**

Annex 6 - summary of non-current assets register reflects cumulative historical cost of non-current assets balance of Kshs.8,138,461,262 and additions during the year of Kshs.2,465,247,617 all totalling to Kshs.10,603,708,879. However, the balance excludes assets of undetermined value including land, buildings, motor vehicles, computers, and other office furniture and equipment taken over from the defunct local authorities. The process of verification and valuation by responsible entities is yet to be concluded and it is not known when the process shall be finalized, and the assets included in the assets register of the County Government.

In the circumstances, the accuracy and completeness of non-current assets balance of Kshs.10,603,708,879 could not be confirmed.

#### **2. Inaccuracies in Own Source Revenue**

The statement of receipts and disbursements for Receiver of Revenue - County Government of Turkana reflects own source revenue amount of Kshs.446,857,036. However, review of the collection systems revealed that the County Executive had not fully automated its revenue streams. Further, the County Executive did not have an updated valuation roll. In addition, Physical verification through spot check conducted on 10 October, 2024, revealed that no collection of revenue was made from on-street parking due from vehicles parked daily within the town and on parking slots marked by the County Government as vehicles parked did not have daily or monthly receipt/sticker as evidence

of payment. Also, Management did not maintain a register of the parking slots within the Municipality for effective management and collection of revenue from street and bus stage parking.

In the circumstances, the accuracy and completeness of the County's own source revenue amount of Kshs.446,857,036 could not be confirmed.

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

## **Emphasis of Matter**

### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual on comparable basis amount of Kshs.15,983,137,168 and Kshs.13,973,380,385 respectively, resulting to underfunding of Kshs.2,009,756,783 or 13% of the budget. Similarly, the County Executive spent Kshs.13,522,985 032 against approved budget of Kshs.15,983,137,168, resulting to an under-expenditure of Kshs.2,460,152,136 or 15% of the budget.

The underfunding and under-expenditure affected implementation of planned activities and may have impacted negatively on service delivery to the residents of the County.

### **2. Under Absorption of Other Grants and Transfers**

The Turkana County Government received conditional grants of Kshs.501,853,120 into the County Revenue Fund bank account against a budgeted amount of Kshs.1,460,605,071 or 34% of the budget resulting to an underfunding of Kshs.958,751,951 or 66% of the budget.

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

### **3. Pending Bills/ Accounts Payables**

Note 1 under Other Important Disclosures to the financial statements, reflects summary while Annex 2 gives analysis of total pending Accounts Payable of Kshs.801,687,224 composed of pending bills at the beginning of the year of Kshs.402,970,454, additions to pending bills during the year of Kshs.612,834,998 and Kshs.214,118,228 as payments

of pending bills in the year. Failure to settle pending bills of Kshs.801,687,224 during the year to which they relate affects the implementation of subsequent year's budget programs as the accounts payable form a first charge on that year's budget provision and is contrary to Treasury Circular Ref AG3/101/75, which requires Accounting Officers to establish effective financial controls and maintain financial discipline in order to achieve efficient utilization of resources and ensure adherence to financial regulations and procedures to curb accumulation of pending bills.

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 matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **1. Delay in Exchequer Releases**

The County Government of Turkana equitable share for the year under review amounting to Kshs.13,143,946,933 including other income (Saccos and Commissions) of Kshs.22,673 was received into the County Revenue Fund bank account from The National Treasury during the year.

However, the quarterly transfers were not disbursed in equal instalments in accordance with the payment schedule approved by the Senate and published in the gazette by the Cabinet Secretary for The National Treasury and Planning. There was under disbursement of Kshs.2,168,751,245 in quarter 1 and over disbursement of Kshs.1,117,235,488 in quarter 4. This was contrary to Section 4(2) of the County Allocation of Revenue Act, 2022 which states that each County Governments allocation under subsection (1) shall be transferred to the respective County Revenue Fund in accordance to the payment schedule approved by the Senate and published in the gazette by the Cabinet Secretary for the time being responsible for matters relating to finance in accordance with Section 17 of the Public Finance Management Act, 2012. Further, part of the county's equitable share for year ended 30 June 2024 amounting to Kshs.1,051,515,757 was disbursed by National Treasury on 26 July, 2024, after closure of the financial year.

The late exchequer disbursements of equal share affected timely implementation of approved projects/activities therefore denying residents services or benefits accruing from completed projects.

## **2. Unresolved Prior Year Matters**

The audit report for the year ended 30 June, 2023 highlighted issues under the Report on Financial Statements and the Report on Lawfulness and Effectiveness in Use of Public Resources. Although Management has indicated in the report on progress made in follow up of auditor's recommendations, the matters remained unresolved.

### **Other Information**

Management is responsible for the other information set out on page iii to xxxiv which comprise of Key Entity Information and Management, Governance Statement, Foreword by the CECM Finance and Economic Planning, Environmental and Sustainability Reporting, 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 County Executive's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with One-Third of Basic Salary Rule**

During the year ended 30 June, 2024, eight hundred thirty (830) employees earned a net salary of less than a third (1/3) of the respective basic salary contrary to Section 19(3) of the Employment Act, 2007, which prohibits officers from over committing their salaries, and paragraph C.1(3) of the Public Service Commission (PSC) Human Resource

Policies, 2016 which provides that public officers shall not overcommit their salaries beyond two thirds (2/3) of the basic salary as this may expose the staff to pecuniary embarrassment. Management has not given satisfactory explanation for failure to comply with the policy.

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

## **2. Overall Ethnic Composition of Staff**

Review of the Integrated Personnel and Payroll Database (IPPD) for the month of June, 2024 revealed that the County executive had four thousand, four hundred and six (4,406) employees, out of whom three thousand seven hundred and twelve (3,712) or 84.25% were from the dominant community while six hundred ninety-four (694) or 15.75% were from non-dominant communities. In addition, during the year under review, the County Executive recruited six hundred and eighty-five (685) personnel into various positions. Analysis of the recruitment revealed that six hundred sixty seven (667) or 97% of the new staff were from the dominant community while eighteen(18) or 3% were from non-dominant communities, contrary to Section 65(1)(e) of the County Governments Act, 2012, which provides that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure at least thirty (30%) percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

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

## **3. Delays in Transfer of Own Source Revenue**

The County Government received an amount of Kshs.440,839,407 as own source revenue into the county revenue fund bank account. Included in the revenue is an amount of Kshs.51,253,550 that was not promptly transferred into the Fund account as detailed below:

- i. Transfer of an amount of Kshs.5,527,302 was done on 7 May, 2024 with the next transfer of Kshs.6,191,926 being done on 20 May, 2024, nine (9) working days after the preceding transfer.
- ii. Transfer of an amount of Kshs.8,469,322 was done on 12 April, 2024 with the next transfer of Kshs.5,660,000 being done on 24 April, 2024 nine (9) working days after the preceding transfer.
- iii. Transfer of an amount of Kshs.5,300,000 was done on 7 March, 2024 with the next transfer of Kshs.8,000,000 being done on 19 March, 2022, nine (9) working days after preceding transfer.

- iv. Transfer of an amount of Kshs.5,755,000 was done on 3 November, 2023 with the next transfer of Kshs.6,350,000 being done on 22 November, 2023, fourteen (14) working days after preceding transfer.

This was contrary to Regulation 81(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires that, the receivers of revenue shall promptly pay the revenue received into the County Revenue Fund, as soon as possible and in any case not later than five (5) working days after receipt thereof.

In the circumstances, Management was in breach of the law and the delays affected the funding of approved budget as the funds were held outside CRF for a longer period than required.

#### **4. Unsurrendered Imprest**

The statement of assets and liabilities reflects accounts receivable outstanding imprest balance of Kshs.85,093,020 as at 30 June, 2024 as disclosed in Note 14 to the financial statements while Annex 5 gives Analysis of Imprest and advances. The outstanding imprest amount of Kshs.85,093,020 which was due for surrender on or before 30 June, 2024 and had not been surrendered by then. This is contrary to Regulation 93(5) of the Public Finance and Management (County Governments) Regulations, 2015 which requires holder of temporary imprest to account for or surrender the imprest within seven working days after returning to the duty station.

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

#### **5. Idle Cash in Bank for County Aggregation and Industrial Park**

The Council of Governors at a meeting held in May, 2023 deliberated on the implementation framework for County Aggregation and Industrial Parks (CAIP) which amongst others resolved that;

- i. The Council of Governors to consolidate and share the list of counties qualified to implement the CAIPs project under phase one based on the set evaluation criteria.
- ii. The County Government are the procuring and contracting entities for CAIPs project.
- iii. The Council of Governors to share the Bills of Quantities (BQs), designs and drawings, cost estimates and tender documents to Governors for their customization.

The Council forwarded the tender documents incorporating the tendering forms, evaluation and qualification criteria, bills of quantities, drawings and contract forms which

the County Government of Turkana was requested to customize and submit to an updated website link for processing and advertisement by 23 May, 2023.

Review of documents provided for audit revealed that Management developed and submitted a Part of Development Plan (PDP) for the Park through a letter dated 5 July, 2024, it also sought approval and opened a bank account at Central Bank of Kenya in April, 2024 and the Project is domiciled at the Ministry of Trade, Gender and Youth Affairs.

However, there was no evidence that Management submitted to the designated address, customized tender documents for the County for processing and advertisement as required by the Council of Governors. In addition, an amount of Kshs.100,000,000 deposited in the Project bank account has not been utilized and is lying idle. This was contrary to Regulation 83(1)(2)(b)(c) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the County Treasury shall be responsible for establishing sound cash management systems, procedures and processes to ensure efficient and effective banking and cash management practices. For purposes of this regulation sound cash management includes ensuring payments including transfers to other levels of government and county-government entities are made when due for efficient, effective and economical Programme delivery and the county governments normal terms for account, or avoiding accumulation of idle balances.

In the circumstances, Management breached the law and operationalization of the County aggregated Industrial Park may be in doubt.

## **6. Purchase and Installation of High Mast Lighting within Lodwar Municipality**

Management contracted a local contractor to supply, install and commission five (5) high mast lighting in Lodwar Municipality under tender No TCG/LMB/109/2022-2023 at a contract sum of Kshs.26,575,000. The contract agreement was signed on 27 March, 2023 which specified that the works were to be completed within six (6) months from the date of signing of the contract. The works were completed and inspection and acceptance certificate issued on 22 January, 2024. The inspection and acceptance report indicated that one of the lighting masts at Kanan Market was not connected and therefore was not lighting since the meter had not been processed.

However, the Inspection and Acceptance Committee proceeded to accept the goods, works and services as properly delivered contrary to Section 48(3)(b)(c) of the Public Procurement and Asset Disposal Act, 2015 which states that the Inspection and Acceptance Committee shall immediately after the delivery of goods, works or services inspect and review the goods, works or services in order to ensure compliance with terms and specification of the contract and accept or reject on behalf of the procuring entity, the delivered goods works or services. Physical verification carried out on the evening of 9 September, 2024 confirmed that the high mast lighting at Kanan Market was not functioning. No explanation was provided on why the meter had not been processed and connected nine (9) months after commissioning.

In the circumstances, Management breached the law and value for money on the non-functional high mast lighting amounting to Kshs.5,315,000 could not be confirmed.

### **7. Incomplete Construction of Naakot Outpatient Dispensary**

The tender to construct Naakot outpatient dispensary and two (2) door pit latrines in Lokokat ward was awarded to a local contractor through tender No:TCG/MHS/098/2023-2024 on 25 January, 2025 at a contract sum of Kshs.8,635,420. The construction commenced on 14 March, 2024 and was to be completed on 13 July, 2024. However, project verification on 10 September, 2024 revealed that the construction of the dispensary and the two door pit latrines stalled at lintel and walling level respectively. The amount paid to the contractor to date is Kshs.5,181,252 or 60% of the contract sum. No sufficient explanation was given for failure to complete the project.

In the circumstances, value for money was not realized from the project.

### **8. Incomplete Construction of Nasura Dispensary**

The tender to construct Nasura Dispensary and two (2) door pit latrines at Kangatotha ward was awarded to a local contractor through tender No:TCG/MHS/100/2023-2024 on 5 March, 2024 at a contract sum of Kshs.9,321,010. The construction commenced on 14 March, 2024 and was to be completed on 13 July, 2024. However, project verification on 10 September, 2024 revealed that the contractor had not fixed the ceiling board at the dispensary, floor screeding and tiling, the septic tank had not been completed with nero and covered with a lid top. The amount paid to the contractor to date totalled Kshs.4,940,135 or 53% of the contract sum. No sufficient explanation was given for failure to complete the project.

In the circumstances, value for money was not realized from the project.

### **9. Delay in Supply and Installation of Reverse Osmosis Plant**

The County Executive through Department of Water made payments totalling to Kshs.20,313,981 to a local company for supply and installation of the reverse osmosis plant at Kaituko and Monti township wards. The company was awarded the tender on 5 February, 2024 through tender No:TCG/MWS/145/2023-2024 at a contract sum of Kshs.39,702,485 for period of six (6) months effective from the date of signing the contract and the construction expected to be completed on 31 July, 2024.

Physical inspection of the project on 11 September, 2024 revealed that the project was not complete. Further, it was revealed that the contract period having expired on 31 July, 2024, the contractor had only implemented 60% of the contract. In addition, the reverse osmosis plant installation of Kshs.16,430,000 had not been done. Similarly, pipeline extension of Kshs.14,498,000 was also not done. This was contrary to Section 149(1) of the Public Finance Management Act, 2012 which provides that, an accounting

officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful, authorized, effective, efficient, economical and transparent.

In the circumstances, Management breached the law and delay in the project will not provide any utility to the intended beneficiaries as planned and no value for money would have been realised.

#### **10. Incomplete Construction of Gate and Fencing at Kakuma Stadium**

Management awarded a contract for construction of a gate and fencing works at Kakuma stadium to a local contractor through tender No:TCG/LLP&UAM/198/2023-2024 at a contract sum of Kshs.9,785,000. However, Management did not provide for audit contract details and progress of work reports on the contract.

Examination of payment vouchers revealed that the contractor had been paid a total of Kshs.5,855,342 or 60% of measured works.

Field verification of the project undertaken on 9 September, 2024 revealed that the contractor was not on site and works had stalled at the preliminary level where chain-link and barbed wire fencing had been fixed only on one side of the stadium, the gate had not been fixed with steel main door as indicated in the tender document while two sets of pit latrines had not been roofed and fixed with doors, a number of concrete fencing posts had not been used and were left on the ground, an indication that the contractor had abandoned the site.

In the circumstances, the public has not received value for money from the funds spent on the project.

#### **11. Delay in settlement of Legal Cases**

Note 9, under other important disclosures in the financial statements reflects an amount of Kshs.165,669,147 as contingent liability which relates to a cumulative of fourteen (14) legal cases in various courts. Audit review revealed that eleven (11) of the cases were on-going, one (1) case was completed in favor of the County Government at a cost of Kshs.2,550,000 while two (2) cases were ruled against the County Executive at a cost of Kshs.12,548,000.

From the analysis, it is estimated that with the ratio of on-going cases being higher compared to the completed cases, there is need to expedite cases by the County Attorney so as to avoid undue delays which may lead to compensation for damages suffered by the plaintiff which may be costly to the County Government in accordance to section 5(b) of County Attorney Act, 2020, which states that a County Legal Counsel shall- 'handle matters without undue delay, risk or unnecessary expense to the county government'.

In the circumstances, the public may not obtain value for money on the legal expenses incurred.

## **12.0 Acquisition of Assets**

### **12.1 Completion of Kataboi Eco Lodge**

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

Project site inspection report done in October, 2018 by the Project Manager revealed the project had incurred approved variations amounting to Kshs.9,958,464 borne due to changes between the bills of quantities and drawings. The report also stated that the project was estimated to be 75% complete and 90% of the payments had already been made with a retention fee of Kshs.7,634,821. The Project Manager recommended for termination of contract citing variation of contract costs which amounted to more than 25% of the contract sum and that the contract delivery period had elapsed.

Another site meeting held on 1 February, 2019 between Management and the contractor arrived at a mutual agreement on the winding up of the contract and it was agreed that the contractor be paid an amount of Kshs.7,634,821 as retention fee. A termination letter dated 26 March, 2019 Ref TCG/MTTI/W/01/2013-2014 was issued to the contractor. However, summary of payments made to the contractor before termination of the contract was not provided to determine the total amount so far spent on the project.

Also, a Project Status Report as well as Pre-inspection Report from the Department of infrastructure to confirm the remaining works to be done before issuing of new tender was not provided. In addition, bills of quantities for the new contract, payment voucher, interim payments certificate of works and statement for valuation for the expenditure of Kshs.18,269,805 were not provided for audit review. The new contract also does not specify the period under which the contract will be valid and the works completed.

Field audit verification in November, 2022 revealed the contractor was still on site but not much of renovation works had been done. In addition, Project Progress Reports, renewal of performance bond, records of additional payments during the year ended 30 June, 2023, completion certificates and other previous payments had not been provided during further review of the project in August, 2023.

Field verification on the project done on 6 September, 2024 revealed that the contractor was not on site, there was also no security at the site. Further, residents of the area have

gained access to the facility ongoing works by the contractor. This may lead to additional costs in rehabilitation.

## **12.2 Construction of Plastic Re-Use Facility**

As reported in the previous year, contract for the construction of plastic re-use facility was awarded to a local contractor under tender no. TCG /MEE-NR/208/2016-2017 at contract sum of Kshs.13,626,320. The contract agreement was signed on 13 January, 2017 and works were expected to be completed within twelve (12) weeks commencing immediately upon signing of the agreement. The contractor was paid an amount of Kshs.4,895,620 on 15 April, 2021.

By the time of audit in November, 2022 the project was incomplete more than three (3) years after the expected completion date and the contractor was not on site. Further, Project Progress Reports, renewal of performance bond, records of additional payments during the year ended 30 June, 2023, completion certificates and other previous payments have not been provided during further review of the project in August 2023.

A field audit verification on the project done on 6 September, 2024 revealed that the contractor was not on site, and the project has remained incomplete.

## **12.3 Construction of Kalokol Resource Centre**

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

Audit inspection of the project in November, 2022 confirmed that the works were yet to be completed, more than eighteen (18) months after lapse of the contract period. Approximately 50% of the works had been done and the contractor was not on site. However, project progress report, renewal of performance bond, records of the payments made up to 30 June, 2023 and completion certificates were not provided for audit review during further review of the project in August 2023.

Field audit verification on the project done on 6 September, 2024 revealed that the project was complete but not in use. The ceiling board at the verandah is almost falling due to leakages in the roof. In addition, fixtures such as taps, window panes are getting damaged due to lack of security at the center.

## **12.4 Delay in Completion of Turkana County Headquarters Building**

The statement of receipts and payments reflects acquisition of assets balance of Kshs.2,465,247,617 which includes construction of buildings amount of Kshs.439,858,419 as disclosed in Note 9 to the financial statements. The amount of

Kshs.439,858,419 includes contract variation amount of Kshs.156,562,939 comprising of cost escalation and interest charges paid to construction firm for the construction of Governor's office.

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

The contract sum of Kshs.695,854,432 included provisional contingency amount of Kshs.73,400,000 in respect of purchase and installation of lifts, air conditioning, plumbing, builders work connection, electrical works and project managers expenses and project managers stationary. However, all these have been contracted by the County Executive. A company was subcontracted through tender No. TCG/F& P/3/2017-2018 for supply, delivery, installation, testing and commissioning of three (3) lifts at a contract sum of Kshs.29,497,845.37. The contract agreement was signed on 17 January 2018. The County Government had paid a total of Kshs.32,447,629 during the year. However, payment of Kshs.32,447,629 exceeded contract sum of Kshs.29,497,845 by Kshs.2,949,784 which is not supported by approved contract variation. The lifts have not been tested and commissioned.

Another firm was subcontracted through tender No. TCG/CA/23/2017-2018 for the supply, installation and commissioning of air conditioning in county headquarters at a contract sum of Ksh.82,588,770. During the year, the company was paid Kshs.14,085,657 although the air conditioners are yet to be installed. Contract agreement, performance bond, record of payments to the contractors and monthly project progress reports were not provided for audit review. Physical inspection of the project on 17 November, 2023 revealed that, although the contractor was on site, the project was not yet complete and put into intended use. Lift testing and commissioning, carpeting, electrical and plumbing works and power connection all of undetermined amount were still pending.

Another physical inspection carried out on the project on 27 August, 2024 revealed that, although the contractor was on site, the project was not yet complete and put into intended use. Lift testing and commissioning, carpeting, electrical and plumbing works and power connection all of undetermined amount were ongoing and yet to be completed.

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

## 12.5 Proposed Construction of Governor's Residence

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

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

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

The request was granted on 31 October, 2021 vide letter Ref. TCG/GVN/RFQ/699179/2018-2019 dated 3 April 2020. The APA insurance extended the performance bond to 31 October, 2021. Since the elapse of this extension, there is no evidence of any further extension of the contract period nor termination of the contract. By 16 November 2021 certified works amounting to Kshs.17,917,599 which had not been paid as at the time of audit in November 2023. Arising from this debt, the contractor through letter Ref; HJ/11613/005/21 dated 16 November 2021 and addressed to the Project Manager Ministry of Roads, Transport, Housing and Public Works gave notice of stoppage of works on account of the outstanding amount. An advisory by the County Attorney vide letter Ref: TCG/OCA/GVN/ADV/9/2021/Vol- (2) dated 28 September, 2021 to the chief Officer, Office of the Governor advising Management to pay the contractor for works done had not been responded to.

Further, the following observations were made:

- i. At the preliminary evaluation stage, it was mandatory requirement that all pages of both original and copy of tender documents must be sequentially serialized. However, the contractor submitted documents that were not sequentially serialized and should have been disqualified.
- ii. In the technical evaluation stage, the pass mark was 60 marks and the firm was awarded 60 marks yet the firm had not submitted mandatory tender documents, such as reference recommendation letters, evidence of contract supply of goods

and a letter of commitment confirming duration of time to deliver goods from time of receipt of LPO and therefore the firm should not have proceeded to the financial evaluation stage.

- iii. Management did not hold any negotiation with the company despite the evaluated price being more than the budgeted amount by Kshs.563,900.
- iv. The additional purchase orders: No.1283 dated 30 March, 2022 for Kshs.2,327,540 and No.1640 were issued on 2 June, 2023 for a total Kshs.14,514,160 after the expiry of the contract period and the performance bond.
- v. Project inspection on 14 November, 2023 revealed that the project was incomplete and the contractor was not on site. Roofing works and other finishing works had not been done.
- vi. The amount of Kshs.17,917,599.66 due to the contractor was not included in pending bills for the year ended 30 June, 2023.
- vii. Expenditure on the project has so far exceeded the limit of Kshs.45 million set by Salaries and Remuneration Commission (SRC) and no evidence was provided of approval to continue spending on the project.
- viii. The Governor and his Deputy irregularly earned Kshs.2,280,000 as housing allowance after the period for such allowance being paid was 30 June, 2022.

A physical project verification exercise done on 27 August, 2024 revealed that the contractor was on site but no works were on going. Management did not provide explanation on why the contractor had stopped work on the project.

### **12.6 Stalled Construction of Modern Business Centre Located in Lodwar Municipality**

As previously reported, the County Executive entered into a contract for the construction of a modern business centre in Lodwar at a contract sum of Kshs.132,390,490. The contract was to run for a period of five (5) years beginning 23 May, 2016 with an expected completion date of 20 June 2020. The County Executive paid Kshs.22,195,934 towards the contract. However, physical verification of the project in January 2020 confirmed that the contractor had deserted the site and hence the project had stalled for over seven (7) months after its expected completion date. In addition, a project verification carried out on the project on 18 September, 2024 revealed that the project has remained stalled.

In the circumstances, the public may not get value for money for the acquired assets.

### **13.0 Project Implementation Status**

Review of the County Executive Project Implementation Status as at 30 June, 2024 revealed that the County Executive had planned to implement two hundred and sixteen (216) projects during the year under review valued at Kshs.1,392,614,644 out of which one hundred and thirty (130) projects valued at Kshs.770,863,917 were completed, with eighty-six (86) projects valued at Kshs.621,750,727 ongoing. This is an indication of inadequacy in project planning and control mechanisms to ensure efficient absorption of available funds. Further, listing/reports on stalled projects were not provided for audit review.

In the circumstances, the residents may not have obtained value for money in respect of the projects that were set to be implemented as planned during the year ended 30 June, 2024.

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

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

##### **Conclusion**

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

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

###### **1. Lack of Non-current Assets Register**

Annex 6 - summary of non-current assets register reflects cumulative historical asset amount of Kshs.10,603,708,879 as at 30 June, 2024. However, the County Executive had not kept and maintained an assets register. This was contrary to Section 149(2)(0) of the Public Finance Management Act, 2012 which states that in carrying out responsibility imposed by sub-section (1), an Accounting Officer shall, in respect of the entity concerned - ensure that the respective county government entity has adequate systems and processes in place to plan for, procure, account for, maintain, store and dispose of assets, including an asset register that is current, accurate and available to the relevant County Treasury or the Auditor-General.

In the circumstances, Management did not show any assurance over the existence, location, use and valuation of the County Executive assets.

## 2.0 Information Communication Technology Controls

### 2.1. Weaknesses in Information and communication Technology Controls

Review of Information Communication Technology (ICT) environment and documents provided by Management indicated that though the County Executive has made progress in the development of ICT Policy, the policy was not approved in-order to pave way for the constitution of effective IT Strategic Committee that will provide strategic advice on ICT initiatives and investments.

Further, an approved ICT Strategic Plan was not provided to confirm that the County Executive has a clear IT vision and mission that defines how it plans to improve internal processes in order to provide efficient services to the residents of the County. In addition, Management had constituted an IT Steering Committee. However, there was no documentary evidence to confirm that the committee was functional or has undertaken any activities since its appointment on 1 August, 2023. Without a sound and approved ICT Policy framework, system users do not have any rules and procedures to follow to minimize risk of errors, loss of data confidentiality, data availability and data integrity.

In the circumstances, the existence of an effective ICT governance, adequacy of internal control structures in safeguarding public resources could not be confirmed.

### 2.2 Physical and Environmental Weaknesses over the ICT and E-government Controls

The County Executive had mandated the department of ICT and E-government to develop quality, reliable, sustainable and resilient infrastructure for economic development that provides universal and affordable access to the internet and to reduce operational cost by issuing a supplementary budget of Kshs.20,190,000.

However, audit review revealed a number of ICT related issues which can adversely affect the operations of the County if not attended to as listed below:

- i. **Cabling/Network:** The cables are not labelled making it hard to troubleshoot should an outage occur and there is an absence of documentation on the available network topology.
- ii. **Accessibility to back panels:** Working behind the racks is extremely difficult and the spacing and arrangement of the racks needs to be improved.
- iii. **Power:** There is no surge protector for the equipment in the Data Center and when main electrical power goes off, the available UPS cannot withstand the available equipment operation for more than 30 minutes.

- iv. **Security:** The Data Center door is located on the same corridor serving many other offices that serve the general public, there is also no logging in / out of visitors to the Data Center. In addition, there is no intrusion detection system in place.
- v. **Fire:** Fire suppression system is not in place and there are highly combustible materials at the back of the Data Center.
- vi. **Lack of disaster recovery site:** The County should have a disaster recovery site in place that can be used, in case the data center goes down to enable recovery of backups and restore critical systems and data.

In the circumstances, there are no adequate safe guards at the data centre to protect the equipment and critical data from intrusion.

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 Management and those Charged with Governance**

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

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

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

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

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

16 December, 2024

County Government of Turkana  
 County Executive - (Turkana County Executive)  
 Annual Report and Financial Statements for the year ended June 30 2024

9. Statement of Receipts and Payments for the year ended 30th June 2024

		Period ended 30 June, 2024	Comparative Period
	Notes	Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	13,973,380,385	14,729,287,895
Miscellaneous receipts	2	-	-
<b>Total receipts</b>		<b>13,973,380,385</b>	<b>14,729,287,895</b>
<b>Payments</b>			
Compensation of employees	3	4,899,162,834	4,176,058,819
Use of goods and services	4	4,376,767,784	4,315,914,413
Subsidies	5	-	-
Transfers to other government entities	6	1,295,262,163	1,823,543,002
Other grants and transfers	7	486,544,634	2,020,688,388
Social security benefits	8	-	-
Acquisition of assets	9	2,465,247,617	2,484,656,370
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign borrowing	11	-	-
Other payments	12	-	83,283,899
<b>Total payments</b>		<b>13,522,985,032</b>	<b>14,904,144,891</b>
<b>Surplus/deficit</b>		<b>450,395,353</b>	<b>(174,856,996)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20/11 / 2024 and signed by:



Name ILLIKWEL CYRUS JAMES

Chief Officer -Finance



Name: MICHAEL ATE LOGILAE  
 Head of Reporting

ICPAK M/No 7385

County Government of Turkana  
 County Executive - (Turkana County Executive)  
 Annual Report and Financial Statements for the year ended June 30 2024

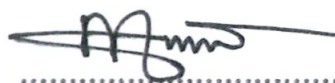
10. Statement of Assets and Liabilities as at 30th June 2024

	Notes	Period ended	Prior period
		30th June, 2024	30th June, 2023
		KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	13 A	1,113,375,241	600,576,655
Cash Balances	13 B	-	-
<b>Total Cash and cash equivalents</b>		<b>1,113,375,241</b>	<b>600,576,655</b>
Outstanding imprests and advances	14	85,093,020	119,216,466
<b>Total Financial Assets</b>		<b>1,198,468,261</b>	<b>719,793,121</b>
<b>FINANCIAL LIABILITIES</b>			
Deposits and retentions	15	301,767,549	273,487,762
<b>NET FINANCIAL ASSETS</b>		<b>896,700,712</b>	<b>446,305,360</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	16	446,305,359	621,162,356
Prior year adjustments	17	-	-
Surplus/Deficit for the period		450,395,353	(174,856,996)
<b>NET FINANCIAL POSITION</b>		<b>896,700,712</b>	<b>446,305,360</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20/11/2024 and signed by:



Name: ILLIKWEL CYRUS JAMES  
 Chief Officer - Finance



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

**County Government of Turkana**  
**County Executive - (Turkana County Executive)**  
**Annual Report and Financial Statements for the year ended June 30 2024**

**11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2024**

		Period ended	Prior period
		30th June, 2024	30th June, 2023
	Notes	Kshs	Kshs
<b>Receipts from operating income</b>			
Transfers from the CRF	1	13,973,380,385	14,729,287,895
Miscellaneous receipts	2	-	-
<b>Total receipts</b>		<b>13,973,380,385</b>	<b>14,729,287,895</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	4,899,162,834	4,176,058,819
Use of goods and services	4	4,376,767,784	4,315,914,413
Subsidies	5	-	-
Transfers to other government units	6	1,295,262,163	1,823,543,002
Other grants and transfers	7	486,544,634	2,020,688,388
Social security benefits	8	-	-
Finance costs, including loan interest	10	-	-
Other payments	12	-	83,283,899
<b>Total payments</b>		<b>11,057,737,415</b>	<b>12,419,488,522</b>
<b>Net receipts/ (payments) from operations</b>		<b>2,915,642,970</b>	<b>2,309,799,373</b>
<b>Adjusted for:</b>			
Prior year adjustments	17	-	-
Decrease/(increase) in outstanding imprests & advances	18	34,123,446	51,304,570
Increase/(decrease) in deposits and retentions	19	28,279,787	101,743,597
		<b>62,403,233</b>	<b>153,048,167</b>
<b>Net cash flow from operating activities</b>		<b>2,978,046,203</b>	<b>2,462,847,540</b>
<b>Cash flow from investing activities</b>			

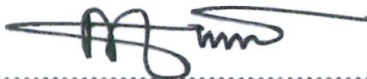
**County Government of Turkana**  
**County Executive - (Turkana County Executive)**  
**Annual Report and Financial Statements for the year ended June 30 2024**

Acquisition of assets	9	(2,465,247,617)	(2,484,656,370)
<b>Net cash flows from investing activities</b>		<b>(2,465,247,617)</b>	<b>(2,484,656,370)</b>
<b>Cash flow from Financing activities</b>			
Repayment of principal on domestic and foreign borrowing	11	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>512,798,586</b>	<b>(21,808,830)</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>600,576,655</b>	<b>622,385,485</b>
<b>Cash and cash equivalents at end of the year</b>		<b>1,113,375,241</b>	<b>600,576,655</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive’s financial statements were approved on 20/11 2024 and signed by:

  
 .....

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

  
 .....

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

**TURKANA COUNTY EXECUTIVE - (Turkana County Executive)**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

**12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>Receipts</b>						
Transfers from the CRF	15,983,137,168	-	15,983,137,168	13,973,380,385	2,009,756,783	87%
Miscellaneous receipts	-	-	-	-	-	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	-
<b>Total</b>	<b>15,983,137,168</b>	<b>-</b>	<b>15,983,137,168</b>	<b>13,973,380,385</b>	<b>2,009,756,783</b>	<b>87%</b>
<b>Payments</b>						
Compensation of employees	4,920,231,993	-	4,920,231,993	4,899,162,834	21,069,159	100%
Use of goods and services	4,574,083,448	-	4,574,083,448	4,376,767,784	197,315,664	96%
Subsidies	-	-	-	-	-	-
Transfers to other government units	1,300,663,748	-	1,300,663,748	1,295,262,163	5,401,585	100%
Other grants and transfers	537,842,798	-	537,842,798	486,544,634	51,298,164	90%

**County Government of Turkana**  
**County Executive - (Turkana County Executive)**  
**Annual Report and Financial Statements for the year ended June 30 2024**

Social security benefits	-	-	-	-	-	-
Acquisition of assets	4,650,315,181	-	4,650,315,181	2,465,247,617	2,185,067,564	53%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
<b>Total</b>	<b>15,983,137,168</b>	<b>-</b>	<b>15,983,137,168</b>	<b>13,522,985,032</b>	<b>2,460,152,136</b>	<b>85%</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450,395,353</b>	<b>(450,395,353)</b>	

The County Executive's financial statements were approved on 20/11 2024 and signed by:



**Name: ILLIKWEL CYRUS JAMES**

**Chief Officer Finance**



**Name: MICHAEL ATE LOGILAE**

**Head of Reporting**

**ICPAK Member Number: 7385**

County Government of Turkana  
County Executive - (Turkana County Executive)

Annual Report and Financial Statements for the year ended June 30 2024

13. A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2024

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% Of Utilization f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>Receipts</b>						
Transfers from the CRF	9,098,042,022	-	9,098,042,022	9,037,921,851	60,120,171	99%
Miscellaneous receipts	-	-	-	-	-	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	-	-	-	-	-
<b>Total</b>	<b>9,098,042,022</b>	<b>-</b>	<b>9,098,042,022</b>	<b>9,037,921,851</b>	<b>60,120,171</b>	<b>99%</b>
<b>Payments</b>						
Compensation of employees	4,920,231,993	-	4,920,231,993	4,899,162,834	21,069,159	100%
Use of goods and services	3,195,460,521	-	3,195,460,521	3,114,144,857	81,315,664	97%
Subsidies	-	-	-	-	-	-
Transfers to other government units	918,929,419	-	918,929,419	913,527,834	5,401,585	99%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	63,420,089	-	63,420,089	56,791,512	6,628,577	90%
Finance costs, including loan interest	-	-	-	-	-	-

**County Government of Turkana**  
**County Executive - (Turkana County Executive)**  
**Annual Report and Financial Statements for the year ended June 30 2024**

Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
<b>Total</b>	<b>9,098,042,022</b>	<b>-</b>	<b>9,098,042,022</b>	<b>8,983,627,037</b>	<b>114,414,985</b>	<b>99%</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,294,814</b>	<b>(54,294,814)</b>	

The County Executive's financial statements were approved on 20/11/ 2024 and signed by



Name: ILLIKWEL CYRUS JAMES  
 Chief Officer Finance



Name: MICHAEL ATE LOGILAE  
 Head of Reporting  
 ICPAK Member Number: 7385

County Government of Turkana  
 County Executive - (Turkana County Executive)  
 Annual Report and Financial Statements for the year ended June 30 2024

14. B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	A	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>Receipts</b>						
Transfers from the CRF	6,885,095,146	-	6,885,095,146	4,935,458,534	1,949,636,612	72%
Miscellaneous receipts		-	-	-	-	-
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	-
<b>Total</b>	<b>6,885,095,146</b>	<b>-</b>	<b>6,885,095,146</b>	<b>4,935,458,534</b>	<b>1,949,636,612</b>	<b>72%</b>
<b>Payments</b>						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	1,378,622,927	-	1,378,622,927	1,262,622,927	116,000,000	92%
Subsidies	-	-	-	-	-	-
Transfers to other government units	381,734,329	-	381,734,329	381,734,329	-	100%
Other grants and transfers	537,842,798	-	537,842,798	486,544,634	51,298,164	90%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	4,586,895,092	-	4,586,895,092	2,408,456,105	2,178,438,987	53%
Finance costs, including loan interest	-	-	-	-	-	-

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Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
<b>Total</b>	<b>6,885,095,146</b>	<b>-</b>	<b>6,885,095,146</b>	<b>4,539,357,995</b>	<b>2,345,737,151</b>	<b>66%</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>396,100,539</b>	<b>(396,100,539)</b>	

The County Executive's financial statements were approved on 20/11 2024 and signed by:

.....  


**Name: ILIKWEL CYRUS JAMES**

**Chief Officer Finance**

.....  


**Name: MICHAEL ATE LOGILIAE**

**Head of Reporting**

**ICPAK Member Number: 7385**

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**15. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2024**

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
		<b>OFFICE OF THE GOVERNOR</b>					
701004110		<b>General Administration, Planning and Support Services</b>	<b>165,000,000</b>	<b>(24,747,574)</b>	<b>140,252,426</b>	<b>134,510,448</b>	<b>5,741,978</b>
	701194110	General Administration, Planning and Support Services- Office of the Governor	124,000,000	(23,500,000)	100,500,000	96,203,203	4,296,797
	701204110	General Administration, Planning and Support Services- Liaison Office	20,000,000	3,252,426	23,252,426	22,834,665	417,762
	701214110	General Administration, Planning and Support Services-Office of County Secretary	21,000,000	(4,500,000)	16,500,000	15,472,580	1,027,420
712004110		<b>Government Coordination</b>	<b>18,000,000</b>	<b>(2,000,000)</b>	<b>16,000,000</b>	<b>15,248,640</b>	<b>751,360</b>
	712014110	Cabinet Affairs	4,000,000	-	4,000,000	3,941,000	59,000
	712084110	Government Coordination and strategy(ies) development	4,000,000	(1,000,000)	3,000,000	2,620,640	379,360
	712094110	Community and stakeholder engagement	10,000,000	(1,000,000)	9,000,000	8,687,000	313,000
737004110		<b>Governor's Security &amp; Protocol</b>	<b>4,000,000</b>	<b>(500,000)</b>	<b>3,500,000</b>	<b>2,999,000</b>	<b>501,000</b>
	737014110	Security protocol and procedures	4,000,000	(500,000)	3,500,000	2,999,000	501,000
738004110		<b>Performance &amp; Efficiency</b>	<b>25,000,000</b>	<b>(8,300,000)</b>	<b>16,700,000</b>	<b>15,009,130</b>	<b>1,690,870</b>
	738014110	Performance Contracting	8,000,000	(1,800,000)	6,200,000	5,159,830	1,040,170
	738024110	Efficiency Monitoring	17,000,000	(6,500,000)	10,500,000	9,849,300	650,700
739004110		<b>Intergovernmental Relations</b>	<b>14,000,000</b>	<b>(1,400,000)</b>	<b>12,600,000</b>	<b>8,555,300</b>	<b>4,044,700</b>
	739014110	Intergovernmental Relations	8,000,000	(500,000)	7,500,000	4,374,800	3,125,200
	739024110	Inter-County Performance Review Forum	6,000,000	(900,000)	5,100,000	4,180,500	919,500
703004110		<b>Donor/ Investor engagement</b>	<b>37,000,000</b>	<b>(7,000,000)</b>	<b>30,000,000</b>	<b>24,680,830</b>	<b>5,319,170</b>

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	703014110	Economic and Private Sector Advisory Services	5,000,000	(1,500,000)	3,500,000	2,750,000	750,000
	703024110	Political and Intergovernmental Advisory Services	5,000,000	(500,000)	4,500,000	1,999,615	2,500,385
	703034110	Legal Advisory Services	5,000,000	(1,000,000)	4,000,000	2,336,551	1,663,449
	703044110	Security and cross border Advisory Services	1,500,000	-	1,500,000	1,300,000	200,000
	703054110	Oil And Gas Advisory Service	1,500,000	-	1,500,000	1,450,000	50,000
	703064110	Gender and Partnership Advisory Services	1,500,000	-	1,500,000	1,380,663	119,337
	703074110	Special Interest groups	1,000,000	-	1,000,000	1,000,000	-
	703084110	Climate Change advisory services	1,500,000	-	1,500,000	1,500,000	-
	703094110	Education and Youth Advisory services	1,500,000	-	1,500,000	1,500,000	-
	703104110	Culture, Arts and Heritage advisory services	1,500,000	-	1,500,000	1,500,000	-
	703124110	Tracking of Flagships projects	1,500,000	-	1,500,000	1,500,000	-
	703134110	Governor's Transformative Agenda	8,000,000	(3,500,000)	4,500,000	4,464,000	36,000
			4,000,000	(500,000)	3,500,000	3,500,000	-
	<b>727004110</b>	<b>Governors Press Service</b>	<b>17,285,233</b>	<b>(2,000,000)</b>	<b>15,285,233</b>	<b>13,369,627</b>	<b>1,915,606</b>
	727014110	Governors Press support	3,285,233	-	3,285,233	3,168,653	116,580
	727024110	Governors Visibility & Branding	8,500,000	(1,500,000)	7,000,000	5,419,718	1,580,282
	727034110	Media Liaison	500,000	-	500,000	500,000	-
	727044110	Public Address Unit	5,000,000	(500,000)	4,500,000	4,281,256	218,744
	<b>704004110</b>	<b>Security and Peace Building</b>	<b>186,259,102</b>	<b>(75,759,102)</b>	<b>110,500,000</b>	<b>49,933,800</b>	<b>60,566,200</b>
	704034110	Resettlement Infrastructural Programme	100,259,102	740,898	101,000,000	40,433,800	60,566,200
	704044110	Cross Border peace dividends programme	49,000,000	(45,500,000)	3,500,000	3,500,000	-
	704054110	County Peace Building & Conflict Mgt Committees	13,000,000	(10,000,000)	3,000,000	3,000,000	-
	704064110	Internal Peace Building & Conflict Mgt Programme	24,000,000	(21,000,000)	3,000,000	3,000,000	-
		<b>Sub - Total</b>	<b>466,544,335</b>	<b>(121,706,676)</b>	<b>344,837,659</b>	<b>264,306,775</b>	<b>80,530,884</b>

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<b>OFFICE OF THE DEPUTY GOVERNOR</b>									
701004110		<b>General Administration, Planning and Support Services</b>	<b>22,000,000</b>	<b>(8,300,000)</b>	<b>13,700,000</b>	<b>13,148,343</b>	<b>551,657</b>	-	-
	701154110	General Admin Planning & Support	22,000,000	(8,300,000)	13,700,000	13,148,343	551,657	-	-
740004110		<b>Public Communications, Media Relations &amp; Information Management</b>	<b>11,023,345</b>	<b>(2,400,000)</b>	<b>8,623,345</b>	<b>7,907,461</b>	<b>715,884</b>	-	-
	740014110	Media Partnerships & Stakeholder Engagement	3,000,000	(700,000)	2,300,000	2,259,860	40,140	-	-
	740024110	County Publicity & Branding	4,500,000	(1,500,000)	3,000,000	3,000,000	-	-	-
	740034110	Public Access to Information	2,500,000	(200,000)	2,300,000	1,927,000	373,000	-	-
	740044110	Communication Research & Development	1,023,345	-	1,023,345	720,501	302,744	-	-
725004110		<b>Resource Mobilisation</b>	<b>12,000,000</b>	<b>(3,500,000)</b>	<b>8,500,000</b>	<b>8,232,004</b>	<b>267,996</b>	-	-
	725014110	Resource Mobilisation	5,000,000	(1,500,000)	3,500,000	3,375,353	124,648	-	-
	725024110	Public Private Partnerships	3,000,000	(1,000,000)	2,000,000	1,979,799	20,201	-	-
	725034110	Donor & Partner Coordination	4,000,000	(1,000,000)	3,000,000	2,876,853	123,147	-	-
		<b>Sub - Total</b>	<b>45,023,345</b>	<b>(14,200,000)</b>	<b>30,823,345</b>	<b>29,287,808</b>	<b>1,535,537</b>	-	-
		<b>OFFICE OF THE COUNTY ATTORNEY</b>						-	-
701004126		<b>General Administration, Planning and Support Services</b>	<b>13,810,000</b>	<b>(2,050,000)</b>	<b>11,760,000</b>	<b>11,650,584</b>	<b>109,416</b>	-	-
	701134110	General Administration, Planning and Support Services- County At	13,810,000	(2,050,000)	11,760,000	11,650,584	109,416	-	-
732004126		<b>Legal Services</b>	<b>60,738,345</b>	<b>(16,750,000)</b>	<b>43,988,345</b>	<b>43,870,325</b>	<b>118,020</b>	-	-
	732014110	Litigation	45,638,345	(9,750,000)	35,888,345	35,888,345	-	-	-

	732024110	Govt Agreements & Contracts	6,950,000	(3,500,000)	3,450,000	3,429,000	21,000
	732034110	Legal Audit & Compliance	8,150,000	(3,500,000)	4,650,000	4,552,980	97,020
							-
	<b>733004126</b>	<b>Research And Legislative Drafting</b>	<b>14,625,000</b>	<b>(9,300,000)</b>	<b>5,325,000</b>	<b>4,911,530</b>	<b>413,470</b>
	733014110	Legislation	8,050,000	(5,000,000)	3,050,000	2,900,000	150,000
	733024110	Policy & Legal Briefs	6,575,000	(4,300,000)	2,275,000	2,011,530	263,470
							-
	<b>734004126</b>	<b>Capacity Building</b>	<b>7,400,000</b>	<b>(3,550,000)</b>	<b>3,850,000</b>	<b>2,442,239</b>	<b>1,407,761</b>
	734014110	Training of Legal Counsel	2,350,000	(300,000)	2,050,000	1,806,800	243,200
	734024110	Legal Training & Awareness	5,050,000	(3,250,000)	1,800,000	635,439	1,164,561
							-
		<b>Sub - Total</b>	<b>96,573,345</b>	<b>(31,650,000)</b>	<b>64,923,345</b>	<b>62,874,678</b>	<b>2,048,667</b>
							-
		<b>FINANCE AND ECONOMIC PLANNING</b>					-
							-
							-
	<b>701004110</b>	<b>General Administration, Planning and Support Services</b>	<b>391,500,000</b>	<b>1,655,519,532</b>	<b>2,047,019,532</b>	<b>1,331,001,057</b>	<b>716,018,475</b>
	701014110	General Administration Services	348,000,000	1,667,929,532	2,015,929,532	1,302,917,604	713,011,928
	701094110	General Administration - Economic planning	23,500,000	(12,410,000)	11,090,000	9,216,273	1,873,727
	701104110	County Headquarters Offices	-	20,000,000	20,000,000	18,867,180	1,132,820
	701234110	Legal Compensation	20,000,000	(20,000,000)	-	-	-
							-
	<b>706004110</b>	<b>Revenue Collection Systems</b>	<b>92,500,000</b>	<b>(20,493,000)</b>	<b>72,007,000</b>	<b>58,406,509</b>	<b>13,600,491</b>
	706034110	Awareness and Campaigns on Revenue.	10,365,836	(2,515,000)	7,850,836	7,696,420	154,416
	706064110	Revenue Forecast and Revenue Budget Preparation	7,830,564	(1,750,000)	6,080,564	5,737,669	342,895
	706084110	Revenue Automation	14,028,000	(2,928,000)	11,100,000	10,770,700	329,300
	706094110	Revenue Governance	5,275,600	(1,300,000)	3,975,600	3,606,720	368,880

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	706104110	Revenue Infrastructure	55,000,000	(12,000,000)	43,000,000	30,595,000	12,405,000
	<b>707004110</b>	<b>Accounting Services</b>	<b>177,385,582</b>	<b>6,564,976</b>	<b>183,950,558</b>	<b>181,293,258</b>	<b>2,657,300</b>
	707014110	Specialized Training	11,000,000	(6,900,000)	4,100,000	3,660,000	440,000
	707054110	Operationalization of the County IFMIS Lab	5,996,915	(2,796,915)	3,200,000	2,493,000	707,000
	707064110	Financial Reporting and Assurance	9,500,000	(5,700,000)	3,800,000	3,027,700	772,300
	707074110	Emergency Fund	147,388,667	-	147,388,667	147,388,667	-
	707094110	Tax Management and Statutory Deductions	3,500,000	(1,500,000)	2,000,000	1,262,000	738,000
	701224110	Covid-19 Emergency Response Fund	-	23,461,891	23,461,891	23,461,891	-
	<b>711004110</b>	<b>County Procurement</b>	<b>21,219,749</b>	<b>(5,419,749)</b>	<b>15,800,000</b>	<b>12,899,614</b>	<b>2,900,386</b>
	711024110	Project and Contract Management	3,700,000	(1,200,000)	2,500,000	1,557,750	942,250
	711034110	Procurement Systems	5,400,000	(1,500,000)	3,900,000	2,981,000	919,000
	711044110	Supplier Engagement and Awareness	3,500,000	(1,000,000)	2,500,000	1,727,000	773,000
	711064110	Asset Management and Valuation	8,619,749	(1,719,749)	6,900,000	6,633,864	266,136
	<b>708004110</b>	<b>Internal Audit</b>	<b>12,000,000</b>	<b>(2,350,000)</b>	<b>9,650,000</b>	<b>7,909,310</b>	<b>1,740,690</b>
	708014110	Support to Internal Audit	4,500,000	(1,350,000)	3,150,000	3,145,600	4,400
	708024110	Quality Assurance	3,000,000	(300,000)	2,700,000	1,740,000	960,000
	708034110	Support to Audit Committees	4,500,000	(700,000)	3,800,000	3,023,710	776,290
	<b>705004110</b>	<b>ICT and E-Government</b>	<b>23,900,000</b>	<b>(3,710,000)</b>	<b>20,190,000</b>	<b>19,499,685</b>	<b>690,315</b>
	70504110	Development and Implementation of ICT Policy, Standards and Regulations	4,500,000	(2,000,000)	2,500,000	2,256,599	243,401
	705064110	County ICT Infrastructure Development	16,410,000	(1,210,000)	15,200,000	15,200,000	-
	705074110	E-Government Systems, Development and Programming	2,990,000	(500,000)	2,490,000	2,043,086	446,914
	<b>709004110</b>	<b>County Economic Planning And Development</b>	<b>34,500,000</b>	<b>44,638,777</b>	<b>79,138,777</b>	<b>77,355,570</b>	<b>1,783,207</b>

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	709014110	Development of Plans and Policies	5,500,000	(1,500,000)	4,000,000	3,747,560	252,440
	709034110	Kenya Devolution Support Programme	-	59,138,777	59,138,777	58,732,374	406,403
	709054110	Citizen Resource Centres	20,000,000	(20,000,000)	-	-	-
	709064110	Public Participation in Planning Processes	5,000,000	(1,500,000)	3,500,000	3,233,469	266,531
	709074110	Development Co-ordination	1,500,000	9,000,000	10,500,000	10,294,600	205,400
	709114110	Social Intelligence Integration and Reporting	1,500,000	(500,000)	1,000,000	531,267	468,733
	709124110	Sustainable Development Goals (SDGs)	1,000,000	-	1,000,000	816,300	183,700
	<b>713004110</b>	<b>Monitoring and Evaluation</b>	<b>11,875,000</b>	<b>(3,200,000)</b>	<b>8,675,000</b>	<b>7,869,669</b>	<b>805,331</b>
	713014110	Monitoring and Evaluation	9,375,000	(3,200,000)	6,175,000	5,912,779	262,221
	713054110	Geo-Technological Services	1,250,000	-	1,250,000	971,895	278,105
	713064110	Public Investment Mgt System	1,250,000	-	1,250,000	984,995	265,005
	<b>724004110</b>	<b>Budgetary Supply</b>	<b>47,392,272</b>	<b>(6,400,272)</b>	<b>40,992,000</b>	<b>39,492,794</b>	<b>1,499,206</b>
	724014110	Budget Formulation, Co-ordination and Management	18,892,272	(800,272)	18,092,000	17,934,600	157,400
	724024110	Public Participation in Budgeting	10,000,000	(1,700,000)	8,300,000	7,555,448	744,552
	724034110	County Budget and Economic Forum	10,000,000	(2,400,000)	7,600,000	7,280,084	319,916
	724044110	Accountability in Resource Allocation	8,500,000	(1,500,000)	7,000,000	6,722,663	277,338
	<b>736004110</b>	<b>Statistics &amp; Research Development</b>	<b>3,125,000</b>	<b>(159,467)</b>	<b>2,965,533</b>	<b>1,407,009</b>	<b>1,558,524</b>
	736014110	Research & Development	1,000,000	-	1,000,000	307,395	692,605
	736024110	County Statistical Unit	2,125,000	(159,467)	1,965,533	1,099,615	865,918
		<b>Sub - Total</b>	<b>815,397,603</b>	<b>1,664,990,797</b>	<b>2,480,388,400</b>	<b>1,737,134,476</b>	<b>743,253,924</b>
		<b>WATER SERVICES</b>					
		<b>General Administration and Support</b>	<b>41,342,616</b>	<b>(11,250,000)</b>	<b>30,092,616</b>	<b>27,452,532</b>	<b>2,640,084</b>

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	101201411	General Administration and Support		41,342,616	(11,250,000)	30,092,616	27,452,532	2,640,084
	0							
<b>1.014E+09</b>		<b>Water Supply &amp; Storage</b>		<b>432,472,114</b>	<b>72,449,997</b>	<b>504,922,111</b>	<b>454,977,488</b>	<b>49,944,623</b>
	101401411	Water Infrastructure		364,114,418	104,699,997	468,814,415	420,522,908	48,291,507
	0							
	101402411	Water Resource Management		43,157,696	(20,000,000)	23,157,696	23,157,696	-
	0							
	101403411	Water Governance Planning & Coordination		3,700,000	(750,000)	2,950,000	2,767,986	182,014
	0							
	101404411	Emergency Response & Drought Mitigation		21,500,000	(11,500,000)	10,000,000	8,528,898	1,471,102
	0							
		<b>Sub - Total</b>		<b>473,814,730</b>	<b>61,199,997</b>	<b>535,014,727</b>	<b>482,430,020</b>	<b>52,584,707</b>
		<b>HEALTH SERVICES AND SANITATION</b>						
<b>401004110</b>		<b>General Administration, Planning and support services</b>		<b>459,165,911</b>	<b>38,851,688</b>	<b>498,017,599</b>	<b>395,306,369</b>	<b>102,711,230</b>
	401074110	Additional Works/Renovations of Health Facilities		368,874,466	(285,861,142)	83,013,324	67,273,198	15,740,126
	401084110	General Administration, Planning and Support Services - Medical Services		27,450,000	(5,450,000)	22,000,000	19,970,072	2,029,928
	401094110	General Administration, Planning and Support Services - Preventive and Promotive Services		62,841,445	330,162,830	393,004,275	308,063,099	84,941,176
<b>402004110</b>		<b>Preventive and Promotive Health Care Services</b>		<b>134,584,941</b>	<b>(1,150,000)</b>	<b>133,434,941</b>	<b>90,770,000</b>	<b>42,664,941</b>
	402024110	HIV & AIDS including community based HIV interventions		500,000	-	500,000	-	500,000
	402034110	TB & Leprosy		500,000	-	500,000	494,200	5,800
	402044110	Malaria		300,000	-	300,000	-	300,000
	402054110	NTDs(neglected tropical diseases)		600,000	-	600,000	596,400	3,600
	402064110	Nutrition		1,000,000	(400,000)	600,000	44,100	555,900
	402074110	Reproductive health		1,400,000	(400,000)	1,000,000	-	1,000,000
	402084110	Disease surveillance		400,000	-	400,000	-	400,000
	402094110	EPI/outreaches		200,000	-	200,000	-	200,000
	402124110	Environmental health services		1,350,000	(350,000)	1,000,000	490,400	509,600

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	402134110	Emergency preparedness & disaster response	800,000	-	800,000	400,000	400,000
	402164110	mainstreaming	900,000	-	900,000	-	900,000
	402194110	Community Health Services	81,000,000	-	81,000,000	68,745,000	12,255,000
	402204110	Rural Health Facilities Support	45,634,941	-	45,634,941	19,999,900	25,635,041
<b>410004110</b>		<b>Medical Services</b>	<b>49,500,000</b>	<b>(2,700,000)</b>	<b>46,800,000</b>	<b>34,772,320</b>	<b>12,027,680</b>
	410014110	Laboratory Services	500,000	-	500,000	500,000	-
	410024110	Blood Transfusion Services	2,000,000	(600,000)	1,400,000	1,000,000	400,000
	410034110	Rehabilitative Services	1,000,000	(100,000)	900,000	450,000	450,000
	410044110	Referrals & Emergency Services	400,000	-	400,000	317,350	82,650
	410054110	Radiology Services	300,000	-	300,000	300,000	-
	410064110	Dental Services	300,000	-	300,000	299,000	1,000
	410074110	Clinical Services	3,000,000	(1,000,000)	2,000,000	881,400	1,118,600
	410084110	Nursing Services	3,000,000	(1,000,000)	2,000,000	491,200	1,508,800
	410104110	Subcounty Health Facilities Support	30,000,000	-	30,000,000	21,604,130	8,395,870
	410114110	UHC Turkana	9,000,000	-	9,000,000	8,929,240	70,760
<b>411004110</b>		<b>Lodwar County And Referral Hospital</b>	<b>209,500,000</b>	<b>21,500,000</b>	<b>231,000,000</b>	<b>231,000,000</b>	-
	411014110	LCRH Operations and Support Services	160,000,000	16,500,000	176,500,000	176,500,000	-
	411024110	LCRH Infrastructure Devt	49,500,000	5,000,000	54,500,000	54,500,000	-
<b>412004110</b>		<b>Medical Supplies</b>	<b>269,000,000</b>	<b>(23,000,000)</b>	<b>246,000,000</b>	<b>231,667,344</b>	<b>14,332,656</b>
	412014110	Medical Supplies	255,000,000	(22,000,000)	243,000,000	230,974,844	12,025,156
	412024110	Health Commodity Mgt	4,000,000	(1,000,000)	3,000,000	692,500	2,307,500
<b>413004110</b>		<b>Policy, Planning, Monitoring and Evaluation</b>	<b>6,900,000</b>	<b>(900,000)</b>	<b>6,000,000</b>	<b>3,722,499</b>	<b>2,277,501</b>
	413014110	Health Information & Mgt	900,000	-	900,000	-	900,000
	413024110	Quality Assurance	500,000	-	500,000	324,500	175,500

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	413044110	Electronic Medical Records	4,500,000	(700,000)	3,800,000	3,299,999	500,001
	413054110	Monitoring & Evaluation Health	1,000,000	(200,000)	800,000	98,000	702,000
	414004110	Alcoholic Drinks and Substance Abuse Control	10,000,000	(2,300,000)	7,700,000	3,383,802	4,316,198
	414034110	Liquor Licensing	10,000,000	(2,300,000)	7,700,000	3,383,802	4,316,198
	415004110	Level 6 Hospital	149,000,000	(29,300,000)	119,700,000	89,233,249	30,466,751
	415014110	Turkana Level 6 Hospital	149,000,000	(29,300,000)	119,700,000	89,233,249	30,466,751
		<b>Sub - Total</b>	<b>1,287,650,852</b>	<b>1,001,688</b>	<b>1,288,652,540</b>	<b>1,015,561,090</b>	<b>273,091,450</b>
		<b>TRADE, GENDER AND YOUTH AFFAIRS</b>					
	307004110	General Administration and Support Services	49,659,672	(16,826,287)	32,833,385	21,256,546	11,576,840
	307024110	General Administration Gender & Youth	10,730,885	6,882,000	17,612,885	12,863,626	4,749,259
	307034110	General Administration Trade & Cooperatives	38,928,787	(23,708,287)	15,220,500	8,392,920	6,827,580
	302004110	Trade Development and Promotion	443,712,790	(57,213,150)	386,499,640	270,524,227	115,975,413
	302114110	Market Infrastructure Development	149,479,640	(29,479,640)	120,000,000	102,662,303	17,337,698
	302124110	Industrial Development and Investments	203,800,000	(800,000)	203,000,000	108,258,680	94,741,320
	302134110	Blashara Fund	70,000,000	(20,000,000)	50,000,000	50,000,000	-
	302144110	Blashara Centre	3,279,640	(400,000)	2,879,640	1,165,285	1,714,355
	302184110	Trade Promotion	8,993,510	(3,943,510)	5,050,000	3,124,999	1,925,001
	302194110	Fair Trade & Consumer Protection Services	8,160,000	(2,590,000)	5,570,000	5,312,960	257,040
	303004110	Co-operative Development and Management	25,872,570	(3,812,570)	22,060,000	15,771,137	6,288,864
	303024110	Co-operative Marketing, Value Addition, Surveys & Research	3,300,000	(1,160,000)	2,140,000	750,000	1,390,000

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	303034110	Co-operative Education, Training, Exchange and Ushirika Day Celeb	3,800,000	(960,000)	2,840,000	1,373,119	1,466,881
	303044110	Strengthening of Key Dormant Co-operative Societies	1,800,000	(240,000)	1,560,000	1,219,999	340,001
	303054110	Formulation of Cooperative Policy and Legal Frame Work	1,800,000	(200,000)	1,600,000	744,460	855,541
	303064110	Cooperative Development Fund	11,000,000	-	11,000,000	9,733,171	1,266,829
	303074110	Cooperative Ethics Governance & Audit Support	4,172,570	(1,252,570)	2,920,000	1,950,388	969,612
<b>308004110</b>		<b>Promotion of Gender Equality and Empowerment</b>	<b>19,490,000</b>	<b>(1,600,000)</b>	<b>17,890,000</b>	<b>4,024,518</b>	<b>13,865,482</b>
	308014110	Gender Empowerment and advocacy	4,484,000	(1,000,000)	3,484,000	1,403,997	2,080,003
	308024110	Gender Mainstreaming and Coordination	1,850,000	(300,000)	1,550,000	749,779	800,221
	308034110	Legal Compliance and Redress	1,650,000	(200,000)	1,450,000	523,202	926,798
	308044110	Promotion of Gender Equality and Empowerment	1,506,000	(100,000)	1,406,000	1,106,000	300,000
	308054110	One Stop GBV Centre	10,000,000	-	10,000,000	241,540	9,758,460
<b>309004110</b>		<b>Youth Affairs Development</b>	<b>67,200,000</b>	<b>(600,000)</b>	<b>66,600,000</b>	<b>58,642,196</b>	<b>7,957,804</b>
	309014110	Youth Coordination and Representation	2,450,000	(200,000)	2,250,000	999,345	1,250,655
	309044110	Youth and Women Fund	50,000,000	-	50,000,000	50,000,000	-
	309074110	Youth Capacity Building & Training	2,895,000	(200,000)	2,695,000	1,203,460	1,491,540
	309084110	Youth Talent Development	1,855,000	(200,000)	1,655,000	625,000	1,030,000
	309094110	Youth Empowerment Centres	10,000,000	-	10,000,000	5,814,391	4,185,609
		<b>Sub - Total</b>	<b>605,935,032</b>	<b>(80,052,007)</b>	<b>525,883,025</b>	<b>370,218,623</b>	<b>155,664,402</b>
		<b>EDUCATION, SPORTS AND SOCIAL PROTECTION</b>					
<b>506004110</b>		<b>General Administration and Support Services</b>	<b>566,838,180</b>	<b>(15,660,000)</b>	<b>551,178,180</b>	<b>548,485,829</b>	<b>2,692,351</b>
	506024110	Turkana Education and Skill Development Fund	534,219,180	-	534,219,180	534,219,180	-
	506054110	General Administration ECDE & Social Protection	24,834,501	(15,360,000)	9,474,501	8,040,605	1,433,896

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	506064110	General Administration Sports and Vocational Training		7,784,499	(300,000)	7,484,499	6,226,044	1,258,455
	<b>510004110</b>	<b>Early Childhood Education</b>		<b>384,745,097</b>	<b>9,788,386</b>	<b>394,533,483</b>	<b>239,314,359</b>	<b>155,219,124</b>
	510014110	School Feeding		100,000,000	5,000,000	105,000,000	104,929,034	70,966
	510034110	Infrastructure Development		277,334,292	6,188,386	283,522,678	130,010,325	153,512,353
	510054110	ECDDE Governance		7,410,805	(1,400,000)	6,010,805	4,375,000	1,635,805
	<b>503004110</b>	<b>Social protection programs/ Affirmative Action</b>		<b>79,736,348</b>	<b>(15,750,000)</b>	<b>63,986,348</b>	<b>58,363,897</b>	<b>5,622,451</b>
	503024110	Turkana County Persons with Disability Development		25,300,000	(3,000,000)	22,300,000	19,856,030	2,443,970
	503074110	Marginalized and Minority groups support		15,060,000	(10,600,000)	4,460,000	4,394,400	65,600
	503084110	Child Rescue Centres		10,000,000	-	10,000,000	7,976,610	2,023,390
	503094110	Child Care & Protection		29,376,348	(2,150,000)	27,226,348	26,136,857	1,089,491
	<b>511004110</b>	<b>County Library Services</b>		<b>47,794,470</b>	<b>(5,824,400)</b>	<b>41,970,070</b>	<b>1,046,100</b>	<b>40,923,970</b>
	511014110	Library Governance		2,794,470	(824,400)	1,970,070	1,046,100	923,970
	511024110	Library Infrastructure		45,000,000	(5,000,000)	40,000,000	-	40,000,000
	<b>508004110</b>	<b>Vocational Training</b>		<b>38,052,294</b>	<b>(735,603)</b>	<b>37,316,691</b>	<b>36,838,091</b>	<b>478,600</b>
	508014110	Youth Polytechnic Infrastructure		20,000,000	-	20,000,000	20,000,000	-
	508024110	Training and Development		2,742,400	(740,000)	2,002,400	1,864,227	138,173
	508034110	Co-Circular Activities		2,600,000	-	2,600,000	2,263,970	336,030
	508044110	Youth Polytechnics- Conditional		12,709,894	4,397	12,714,291	12,709,894	4,397
	<b>504004110</b>	<b>Sports and arts programme</b>		<b>36,357,019</b>	<b>(4,907,019)</b>	<b>31,450,000</b>	<b>25,074,728</b>	<b>6,375,772</b>
	504014110	Construction of sport Stadia		16,357,019	(1,907,019)	14,450,000	10,759,148	3,690,852
	504054110	Sports Infrastructure		20,000,000	(3,000,000)	17,000,000	14,315,080	2,694,920
		<b>Sub - Total</b>		<b>1,153,523,408</b>	<b>(33,088,636)</b>	<b>1,119,934,772</b>	<b>909,122,504</b>	<b>210,812,268</b>

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		<b>PUBLIC SERVICE, ADMINISTRATION AND DISASTER MANAGEMENT</b>					
<b>701004110</b>		<b>General Administration, Planning and Support Services</b>	<b>4,558,650,706</b>	<b>815,641,860</b>	<b>5,374,292,566</b>	<b>5,372,068,211</b>	<b>2,224,355</b>
	701164110	General Administration, Planning and Support Services-Public Ser	4,506,450,206	842,367,160	5,348,817,366	5,346,803,169	2,014,197
	701174110	General Administration, Planning and Support Services-Administar	52,200,500	(26,725,300)	25,475,200	25,265,043	210,158
<b>731004110</b>		<b>Human resource management</b>	<b>17,779,600</b>	<b>(5,187,760)</b>	<b>12,591,840</b>	<b>10,315,170</b>	<b>2,276,670</b>
	731114110	Payroll administration	2,000,000	(400,000)	1,600,000	526,870	1,073,130
	731124110	County registry	1,600,000	(400,000)	1,200,000	1,200,000	-
	731134110	Human Resource Mgt & Development	8,679,600	(3,175,600)	5,504,000	5,279,000	225,000
	731144110	GHRIS Module	5,500,000	(1,212,160)	4,287,840	3,309,300	978,540
<b>731004110</b>		<b>Human resource management</b>	<b>7,600,000</b>	<b>(1,867,440)</b>	<b>5,732,560</b>	<b>5,490,190</b>	<b>242,370</b>
	731064110	County performance management	7,600,000	(1,867,440)	5,732,560	5,490,190	242,370
<b>717004110</b>		<b>Decentralizes Services</b>	<b>147,941,918</b>	<b>(8,314,100)</b>	<b>139,627,818</b>	<b>136,581,106</b>	<b>3,046,712</b>
	717094110	Sub County Administration Support Programme	16,406,300	1,300,000	17,706,300	16,819,802	886,498
	717104110	Ward Administration Support Programme	63,498,918	6,197,400	69,696,318	69,113,900	582,418
	717114110	Village Administration Support Programme	68,036,700	(15,811,500)	52,225,200	50,647,404	1,577,796
<b>728004110</b>		<b>Governance and Public participation</b>	<b>27,516,950</b>	<b>(10,112,000)</b>	<b>17,404,950</b>	<b>14,363,603</b>	<b>3,041,347</b>
	728014110	Civic education Programme	10,369,900	(3,000,000)	7,369,900	5,612,679	1,757,222
	728024110	Public Participation and access to information	17,147,050	(7,112,000)	10,035,050	8,750,924	1,284,126
<b>729004110</b>		<b>Disaster risk management</b>	<b>515,102,637</b>	<b>48,789,463</b>	<b>563,892,100</b>	<b>562,564,803</b>	<b>1,327,297</b>
	729034110	Stakeholders coordination and Support Programme	2,650,000	(800,000)	1,850,000	1,560,988	289,012

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	729064110	Disaster Risk Mgt		2,910,537	(1,210,537)	1,700,000	1,700,000	-
	729074110	Disaster Preparedness Mitigation & Response		509,542,100	50,800,000	560,342,100	559,303,815	1,038,285
	<b>730004110</b>	<b>Inspectorate services</b>		<b>19,914,854</b>	<b>(2,928,754)</b>	<b>16,986,100</b>	<b>14,143,291</b>	<b>2,842,809</b>
	730104110	Enforcement & Coordination Services		6,714,854	(2,228,754)	4,486,100	3,003,100	1,483,000
	730114110	County Inspectorate Training Institute		13,200,000	(700,000)	12,500,000	11,140,191	1,359,809
		<b>Sub - Total</b>		<b>5,294,506,665</b>	<b>836,021,269</b>	<b>6,130,527,934</b>	<b>6,115,526,374</b>	<b>15,001,560</b>
		<b>ROADS, TRANSPORT AND PUBLIC WORKS</b>						
	<b>205004110</b>	<b>General Administration and Support Services</b>		<b>80,059,318</b>	<b>(7,020,000)</b>	<b>73,039,318</b>	<b>64,246,312</b>	<b>8,793,006</b>
	205014110	General Administration- Infrastructure and Transport		50,059,318	(4,550,000)	45,509,318	38,943,748	6,565,570
	205024110	General Administration- Public works		30,000,000	(2,470,000)	27,530,000	25,302,563	2,227,437
	<b>201004110</b>	<b>Develop and maintain roads</b>		<b>274,212,408</b>	<b>(9,367,753)</b>	<b>264,844,655</b>	<b>258,649,026</b>	<b>6,195,629</b>
	201074110	Roads maintenance levy fund(SMLF)		100,000,000	5,632,247	105,632,247	101,366,625	4,265,622
	201104110	Designing & Construction of Roads and Bridges		174,212,408	(15,000,000)	159,212,408	157,282,401	1,930,007
	<b>203004110</b>	<b>Transport Services</b>		<b>6,500,000</b>	<b>(550,000)</b>	<b>5,950,000</b>	<b>4,455,143</b>	<b>1,494,857</b>
	201064110	Roads Safety Initiatives		2,500,000	(200,000)	2,300,000	1,917,000	383,000
	203054110	Fleet Management		4,000,000	(350,000)	3,650,000	2,538,143	1,111,857
	<b>202004110</b>	<b>Public Works</b>		<b>73,906,956</b>	<b>(40,606,956)</b>	<b>33,300,000</b>	<b>30,050,235</b>	<b>3,249,765</b>
	202084110	Protection and Gabioning works		27,706,956	(23,206,956)	4,500,000	4,500,000	-
	202104110	Government Structures/Buildings		26,200,000	(7,400,000)	18,800,000	15,553,095	3,246,905
	202114110	Material Testing Laboratory		20,000,000	(10,000,000)	10,000,000	9,997,140	2,860

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	Sub - Total	434,678,682	(57,544,709)	377,133,973	357,400,715	19,733,258
	<b>AGRICULTURE, LIVESTOCK DEVELOPMENT AND FISHERIES</b>					
<b>125004110</b>	<b>General Administration and Support Services</b>	<b>20,824,320</b>	<b>(3,800,000)</b>	<b>17,024,320</b>	<b>12,280,093</b>	<b>4,744,227</b>
	General Administration and Support Services- Agriculture & Land Reclamation	5,000,000	-	5,000,000	4,122,609	877,391
	General Administration Livestock Development	9,200,000	(3,300,000)	5,900,000	4,736,891	1,163,109
	General Administration Fisheries & Aquaculture	6,624,320	(500,000)	6,124,320	3,420,593	2,703,727
<b>126004110</b>	<b>Agriculture Programme</b>	<b>67,815,035</b>	<b>(19,800,000)</b>	<b>48,015,035</b>	<b>39,541,438</b>	<b>8,473,597</b>
	Agricultural Mechanization	19,000,000	(3,300,000)	15,700,000	15,296,800	403,200
	Agric market Access	24,815,035	(500,000)	24,315,035	20,585,141	3,729,894
	Agric Extension & Devt	15,000,000	(15,000,000)	-	-	-
	Crop Production	4,000,000	(1,000,000)	3,000,000	3,000,000	-
	Nutrition Sensitive Agriculture	5,000,000	-	5,000,000	659,497	4,340,503
<b>110004110</b>	<b>Irrigation and Land Reclamation</b>	<b>159,800,000</b>	<b>(1,500,000)</b>	<b>158,300,000</b>	<b>74,191,893</b>	<b>84,108,107</b>
	Rehabilitation and Expansion of Existing Irrigation Scheme	43,950,000	15,000,000	58,950,000	22,004,737	36,945,263
	Soil & Water Conservation	28,000,000	(7,000,000)	21,000,000	13,258,855	7,741,145
	Water Saving Irrigation Technologies	52,200,000	4,700,000	56,900,000	17,943,626	38,956,375
	Climate Proofing of Irrigation Infrastructure	13,800,000	(7,300,000)	6,500,000	6,500,000	-
	Policy Formulation	3,850,000	3,800,000	7,650,000	7,648,301	1,699
	Extension Research & Development	18,000,000	(10,700,000)	7,300,000	6,836,375	463,625
<b>126004110</b>	<b>Agricultural Sector Development Support Programme (ASDSP)</b>	<b>6,845,117</b>	<b>23,734,814</b>	<b>30,579,931</b>	<b>16,731,177</b>	<b>13,848,754</b>
	Agricultural Sector Development Support Programme (ASDSP)	6,845,117	23,734,814	30,579,931	16,731,177	13,848,754

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129004110	National Agricultural Rural Inclusive Growth Project	150,000,000	-	150,000,000	4,261,826	145,738,174
129014110	NARIGP	150,000,000	-	150,000,000	4,261,826	145,738,174
130004110	Drought Resilience in Northern Kenya Programme	485,700,000	126,890,978	612,590,978	126,443,958	486,147,020
130014110	DRINKP/KIV	485,700,000	126,890,978	612,590,978	126,443,958	486,147,020
134004110	Emergency Locust Response Project	220,986,952	-	220,986,952	157,890,000	63,096,952
134014110	Emergency Locust Response Project	220,986,952	-	220,986,952	157,890,000	63,096,952
117004110	Livestock breed Improvement	103,200,000	(17,200,000)	86,000,000	59,505,319	26,494,681
117014110	Development and Improvement of livestock feeds	33,000,000	(10,700,000)	22,300,000	21,393,700	906,300
117034110	Livestock Production Extension Services	2,200,000	(600,000)	1,600,000	-	1,600,000
117054110	Livestock diversification and breed improvement	2,500,000	(700,000)	1,800,000	1,777,000	23,000
117064110	Livestock Risk Mgt	15,900,000	(700,000)	15,200,000	11,439,439	3,760,561
117074110	Livestock Value Chain	24,500,000	(700,000)	23,800,000	13,552,490	10,247,510
117084110	Livestock Productivity Infrastructure	17,100,000	(800,000)	16,300,000	7,476,088	8,823,912
117094110	Rangeland Mgt	7,000,000	(2,900,000)	4,100,000	3,130,150	969,850
117104110	Research & Development	1,000,000	(100,000)	900,000	736,452	163,548
135004110	De-Disking & Value Enhancement	215,141,980	-	215,141,980	215,141,980	-
135014110	De- Risking & Value Enhancement	215,141,980	-	215,141,980	215,141,980	-
115004110	Veterinary Services	91,200,000	(1,127,164)	90,072,836	65,928,733	24,144,103
115014110	Livestock Health Management	57,600,000	(700,000)	56,900,000	39,362,578	17,537,422
115024110	Livestock disease control, PDS and Monitoring	23,450,000	-	23,450,000	23,450,000	-
115034110	Veterinary public health and Extension	8,250,000	(227,164)	8,022,836	1,826,755	6,196,081
115044110	Veterinary Quality assurance and regulation	1,900,000	(200,000)	1,700,000	1,289,400	410,600

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<b>111004110</b>	<b>Fish market infrastructure/ fish value addition</b>	<b>70,974,222</b>	<b>1,355,072</b>	<b>72,329,294</b>	<b>32,248,492</b>	<b>40,080,802</b>
111014110	Fisheries Value Chain & Market Systems	16,648,686	(15,300,000)	1,348,686	1,021,592	327,094
111034110	Fisheries Extension Services	22,549,999	(200,000)	22,349,999	10,524,181	11,825,818
111044110	Fisheries resource management	3,598,571	(896,346)	2,702,225	1,747,972	954,253
111054110	Fisheries Infrastructure Development	20,518,843	(350,000)	20,168,843	11,537,110	8,631,734
111104110	Aquaculture Production	6,100,000	18,401,418	24,501,418	6,927,997	17,573,421
111114110	Fisheries Quality Assurance & Regulation	950,000	(200,000)	750,000	489,640	260,360
111124110	Blue Economy Intergration	608,123	(100,000)	508,123	-	508,123
	<b>Sub - Total</b>	<b>1,592,487,626</b>	<b>108,553,700</b>	<b>1,701,041,326</b>	<b>804,164,909</b>	<b>896,876,417</b>
	<b>TOURISM, ENERGY, CULTURE, ENVIRONMENT AND CLIMATE CHANGE</b>					
<b>901004110</b>	<b>General Administration</b>	<b>28,900,000</b>	<b>(2,550,000)</b>	<b>26,350,000</b>	<b>21,705,803</b>	<b>4,644,197</b>
901024110	General Administration Tourism Culture & Heritage	15,950,000	(4,100,000)	11,850,000	10,642,226	1,207,774
901034110	General Administration Environment & Climate Change	3,500,000	2,000,000	5,500,000	3,594,050	1,905,950
901044110	General Administration Energy Mining & Natural Resources	9,450,000	(450,000)	9,000,000	7,469,527	1,530,473
						-
<b>903004110</b>	<b>Tourism development and Promotion</b>	<b>38,300,000</b>	<b>(12,700,000)</b>	<b>25,600,000</b>	<b>22,578,863</b>	<b>3,021,137</b>
903044110	Tourism Destination Marketing	1,000,000	(200,000)	800,000	797,160	2,840
903054110	Tourism Product Development & Promotion	1,000,000	(100,000)	900,000	248,500	651,500
903064110	Tourism Infrastructure Development	35,300,000	(12,200,000)	23,100,000	21,354,203	1,745,797
903074110	Tourism Research & Development	1,000,000	(200,000)	800,000	179,000	621,000
						-
<b>904004110</b>	<b>Culture,arts,heritage development,promotion and preservation</b>	<b>33,649,391</b>	<b>19,250,609</b>	<b>52,900,000</b>	<b>46,391,257</b>	<b>6,508,743</b>

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	904014110	Ushanga Initiative		3,449,391	(449,391)	3,000,000	1,155,367	1,844,633
	904024110	Culture Promotion and Preservation		1,200,000	(300,000)	900,000	78,880	821,120
	904064110	Turkana Cultural Festivals		29,000,000	20,000,000	49,000,000	45,157,010	3,842,990
<b>908004110</b>		<b>Heritage Promotion</b>		<b>31,000,000</b>	<b>(29,000,000)</b>	<b>2,000,000</b>	<b>326,274</b>	<b>1,673,726</b>
	908014110	Heritage Devt Promotion & Preservation		1,000,000	-	1,000,000	84,000	916,000
	908034110	Turkana Cultural Education & Research Centre		1,000,000	-	1,000,000	242,274	757,726
	908044110	Araa Nayeche Commemoration		29,000,000	(29,000,000)	-	-	-
<b>909004110</b>		<b>Environmental Governance Compliance Conservation Protection &amp; Mgt</b>		<b>3,000,000</b>	<b>(400,000)</b>	<b>2,600,000</b>	<b>792,200</b>	<b>1,807,800</b>
	909014110	Environmental Governance & Compliance		2,000,000	(200,000)	1,800,000	792,200	1,007,800
	909054110	Environmental Education & Awareness		1,000,000	(200,000)	800,000	-	800,000
<b>913004110</b>		<b>Environmental Rehabilitation &amp; Circular economy</b>		<b>4,000,000</b>	<b>(200,000)</b>	<b>3,800,000</b>	<b>2,800,000</b>	<b>1,000,000</b>
	913014110	Rehabilitation of Degraded Sites		4,000,000	(200,000)	3,800,000	2,800,000	1,000,000
<b>914004110</b>		<b>Climate Change Adaptation Resilience &amp; Mitigation</b>		<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>	<b>409,500</b>	<b>1,090,500</b>
	914014110	Climate Change Institutional Governance & Administration		1,500,000	-	1,500,000	409,500	1,090,500
<b>915004110</b>		<b>Financing Locally-Led and Departmental Programmes Climate Actions</b>		<b>131,000,000</b>	<b>273,443,957</b>	<b>404,443,957</b>	<b>404,443,957</b>	<b>-</b>
	915014110	Financing Locally-Led and Departmental Programmes Climate Actions		131,000,000	273,443,957	404,443,957	404,443,957	-
<b>912004110</b>		<b>Energy Development Programme</b>		<b>84,500,000</b>	<b>(16,100,000)</b>	<b>68,400,000</b>	<b>61,387,995</b>	<b>7,012,005</b>
	912014110	Renewable Energy Development		47,200,000	1,600,000	48,800,000	45,759,390	3,040,610
	912024110	Streetlighting		26,700,000	(15,200,000)	11,500,000	7,537,800	3,962,200
	912034110	Energy Efficiency & Conservation		6,400,000	500,000	6,900,000	6,890,805	9,195



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	131034110	Policy Formulation	3,300,000	(700,000)	2,600,000	2,248,450	351,550
	131044110	Development Control	2,500,000	(500,000)	2,000,000	1,445,085	554,915
	131054110	Land Governance	4,672,201	(900,000)	3,772,201	3,091,594	680,607
	131064110	Planning Services	2,520,048	(700,000)	1,820,048	1,768,903	51,145
<b>136004110</b>		<b>Lands Survey</b>	<b>67,989,170</b>	<b>(2,300,000)</b>	<b>65,689,170</b>	<b>54,427,783</b>	<b>11,261,387</b>
	136014110	Land & Property Valuation Services	14,800,000	(1,500,000)	13,300,000	12,702,906	597,094
	136024110	Spatial Infrastructure	2,300,000	(400,000)	1,900,000	1,643,300	256,700
	136034110	Land Registration	48,389,170	(200,000)	48,189,170	37,792,830	10,396,340
	136044110	Land Policy & Mgt	2,500,000	(200,000)	2,300,000	2,288,747	11,253
<b>137004110</b>		<b>Urban Development</b>	<b>64,905,829</b>	<b>(4,600,000)</b>	<b>60,305,829</b>	<b>52,942,728</b>	<b>7,363,101</b>
	137014110	Urban Services	6,200,000	(500,000)	5,700,000	5,400,000	300,000
	137024110	Urban Governance	39,400,000	(3,200,000)	36,200,000	31,720,801	4,479,199
	137034110	Research & Development	1,300,000	(500,000)	800,000	789,100	10,900
	137044110	Urban Infrastructure	16,005,829	(200,000)	15,805,829	13,365,222	2,440,607
	137054110	Fire Services	2,000,000	(200,000)	1,800,000	1,667,605	132,395
<b>105004110</b>		<b>Housing Development</b>	<b>6,400,000</b>	<b>(5,400,000)</b>	<b>1,000,000</b>	<b>951,500</b>	<b>48,500</b>
	105014110	Housing Programme	6,400,000	(5,400,000)	1,000,000	951,500	48,500
<b>132004110</b>		<b>Kenya Urban Support Programme</b>	-	<b>2,339,915</b>	<b>2,339,915</b>	<b>2,339,914</b>	<b>1</b>
	132024110	Urban Institutional Grant	-	2,339,915	2,339,915	2,339,914	1
		<b>Sub - Total</b>	<b>267,877,065</b>	<b>(25,267,836)</b>	<b>242,609,229</b>	<b>212,063,495</b>	<b>30,545,734</b>
		<b>COUNTY PUBLIC SERVICE BOARD</b>					

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701004110	General Administration, Planning and Support Services	177,472,168	(42,858,822)	134,613,346	125,745,752	8,867,594
	701164110 SP 1.1 General Administration	74,503,069	(23,043,375)	51,459,694	48,400,739	3,058,955
	701244110 Human Resource Management	28,661,752	(10,113,645)	18,548,107	17,290,040	1,258,067
	701254110 County Public Service Governance	17,107,347	(4,701,802)	12,405,545	11,149,766	1,255,779
	701264110 County Internship Programme	57,200,000	(5,000,000)	52,200,000	48,905,207	3,294,793
	<b>Sub - Total</b>	<b>177,472,168</b>	<b>(42,858,822)</b>	<b>134,613,346</b>	<b>125,745,752</b>	<b>8,867,594</b>
	<b>LODWAR MUNICIPALITY</b>					
133004127	General Admin Planning and Support Services	405,105,814	(61,450,000)	343,655,814	343,655,814	-
	133014110 General Admin Planning and Support Services	15,080,000	(1,700,000)	13,380,000	13,380,000	-
	133024110 Municipal Planning	25,200,000	(4,100,000)	21,100,000	21,100,000	-
	133034110 Municipal Services	66,200,000	(23,650,000)	42,550,000	42,550,000	-
	133044110 Municipal Infrastructure	294,066,876	(32,000,000)	262,066,876	262,066,876	-
	133054110 Research Development & Extension Services	4,558,938	-	4,558,938	4,558,938	-
132004127	Kenya Urban Support Programme	-	1,912,497	1,912,497	1,912,497	-
	132014110 Urban Devt Grant	-	1,912,497	1,912,497	1,912,497	-
	<b>Sub - Total</b>	<b>405,105,814</b>	<b>(59,537,503)</b>	<b>345,568,311</b>	<b>345,568,311</b>	<b>-</b>
	<b>KAKUMA MUNICIPALITY</b>					
133004127	General Admin Planning and Support Services	20,000,000	(1,000,000)	19,000,000	19,000,000	-
	133014110 General Admin Planning and Support Services	7,150,000	(500,000)	6,650,000	6,650,000	-
	133024110 Municipal Planning	3,900,000	(500,000)	3,400,000	3,400,000	-

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133034110	Municipal Services	8,950,000	-	8,950,000	8,950,000	-
	<b>Sub - Total</b>	20,000,000	(1,000,000)	19,000,000	19,000,000	-
<b>Grand - Total</b>		13,532,555,449	2,450,581,719	15,983,137,168	13,522,985,032	2,460,152,135

## **16. Significant Accounting Policies**

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

### **a) Statement of compliance and basis of preparation**

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

### **b) Reporting entity**

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

### **c) Recognition of receipts and payments**

#### **i) Recognition of receipts**

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

#### **ii) Transfers from the County Revenue Fund (CRF)**

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

#### **iii) Proceeds from sale of assets**

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

**Significant Accounting Policies (Continued)**

**d) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

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

**v) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**Significant Accounting Policies (Continued)**

**e) In-kind contributions**

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

**f) Third Party Payments**

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

**g) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to KShs 273,487,762 compared to KShs 171,744,165 in prior period as indicated on note 19. / (There were no other restrictions on cash during the year)

**Significant Accounting Policies (Continued)**

**h) Imprests and Advances**

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

**i) Third Party Deposits and Retention**

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

**j) Non-current assets**

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

**k) Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**Significant Accounting Policies (Continued)**

**l) Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 8 of this financial statement is a register of the contingent liabilities in the year.

**m) Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**n) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 22<sup>nd</sup> June 2023 and assented on 29<sup>th</sup> June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

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

**r) Related Party Transactions**

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

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

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

## 17. Notes to the Financial Statements

### 1. Transfer from the CRF

	Period ended 30th June 2024	Comparative Period 30th June 2023
	Kshs	Kshs
Total exchequer releases for quarter 1	1,244,126,466	727,450,650
Total exchequer releases for quarter 2	3,220,266,999	3,731,038,499
Total exchequer releases for quarter 3	3,285,986,733	3,721,454,918
Total exchequer releases for quarter 4	6,223,000,187	6,549,343,828
<b>Total</b>	<b>13,973,380,385</b>	<b>14,729,287,895</b>

### 2. Miscellaneous Receipts

	Period ended 30th June 2024	Comparative Period 30th June 2023
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

### 3. Compensation of Employees

	Period ended 30th June 2024	Comparative Period 30th June 2023
	Kshs	KShs
Basic salaries of permanent employees	4,128,936,891	3,119,129,605
Basic wages of temporary employees	25,035,460	122,297,750
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer Contribution to compulsory National Social Schemes	85,994,000	1,044,724
Employer Contribution to Compulsory National health Insurance Schemes	63,069,880	49,015,800
Pension and other social security contributions	495,369,619	491,049,288
Social benefit schemes outside government	-	-
Other personnel payments	100,756,983	393,521,652
<b>Total</b>	<b>4,899,162,834</b>	<b>4,176,058,819</b>

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	Period ended 30th June 2024	Comparative Period 30th June 2023
	Kshs	KShs
Utilities, supplies and services	29,123,290	58,070,745.55
Communication, supplies and services	69,681,955	5,708,950.90
Domestic travel and subsistence	839,492,229	1,415,061,794.94
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	26,711,713	45,563,080.00
Rentals of produced assets	15,688,401	17,277,163.30
Training expenses	27,160,406	38,226,994.85
Hospitality supplies and services	251,407,509	202,055,465.05
Insurance costs	408,585,988	463,548,253.00
Specialized materials and services	1,701,156,876	637,564,295.50
Office and general supplies and services	140,821,562	177,580,407.20
Fuel, oil and lubricants	129,702,288	208,880,819.45
Other operating expenses (including bank charges)	626,279,254	872,040,780.40
Routine maintenance – vehicles and other transport equipment	107,133,808	124,246,546.20
Routine maintenance – other assets	3,822,505	50,089,117.00
<b>Total</b>	<b>4,376,767,784</b>	<b>4,315,914,413</b>

5. Subsidies

	2023/2024	2022/2023
Description	Kshs	Kshs
Subsidies to Public Corporations	-	-
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises	-	-
<i>See List Attached</i>	-	-
(Insert Name)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

Description	Period ended 30th June	Comparative Period 30th June 2023
	2024	
	KShs	KShs
<b>Transfers to County Government entities</b>	<b>1,295,262,163</b>	<b>1,806,841,236</b>
Turkana County Emergency Fund (REC)	147,388,667	647,871,491
Turkana Car Loan and Mortgage	-	50,000,000
Turkana County Assembly	-	-
Turkana County Skills & Development Fund (REC)	534,219,180	386,496,520
Turkana County Covid19 Emergency (ReC)	-	30,000,000
Co-Operative Enterprise Devt Fund (Devt)	-	45,321,825
Turkana County Youth and Women Empowerment	50,000,000	181,643,940
Turkana County Biashara Fund (Devt)	50,000,000	151,592,500
Turkana County Climate Change Fund	-	153,978,013
Turkana County Water Service Fund	-	71,177,290
Lodwar District Hospital	231,000,000	14,000,000
Lodwar Municipality	239,055,814	74,672,605
Kakuma Municipality	19,000,000	-
Turkana County Revenue Fund	24,598,502	87,052
<b>Transfer to other entities</b>	<b>-</b>	<b>16,701,767</b>
World Vision Kenya	-	8,615,043
Team and Team International Kenya	-	3,885,103
Practical Action	-	4,201,621
<b>Transfers to National Government entities</b>	<b>-</b>	<b>-</b>
Transfer to the Council of Governors	-	-
<b>TOTAL</b>	<b>1,295,262,163</b>	<b>1,823,543,002</b>

**7. Other Grants and Transfers**

	Period ended 30th June 2024	Comparative Period 30th June 2023
	KShs	KShs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	1,381,902,838
Emergency Locust Response Project (ELRP)	92,763,829.80	118,968,123
Road Maintenance Levy Fund	-	16,025,732
National Agriculture Rural Inclusive Growth Project (NARIG)	121,957,500.75	193,575,892
CLIMATE CHANGE	82,706,565	-
Kenya Devolution Support Programme (KDSP)	58,271,520.25	75,106,432
INDUSTRIAL PARK	-	-
User fees	-	-
THS-World Bank	3,462,972.40	51,019,425
Kenya Urban Support Programme	19,079,617	60,920,251
Youth Polytechnic support grant	12,709,984	26,459,788
DANIDA - Universal Healthcare in Devolved Units Programme	-	32,677,800
Turkana County Covid19 (Rec)	-	-
ASDSPII	69,170,228.55	44,425,324
Drought Resilience Programme in Northern Kenya (DRPNK)	26,422,416.59	19,606,782
<b>Total</b>	<b>486,544,634</b>	<b>2,020,688,388</b>

**8. Social Security Benefits**

	2023/2024	2022/2023
Description	Kshs	Kshs
Social Security Benefits	-	-
Employer Social Benefits	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

<u>Non- Financial Assets</u>	Period ended 30th June 2024	Comparative Period 30th June 2023
	KShs	KSh
Purchase of Buildings	-	
Construction of Buildings	439,858,419	397,413,63
Refurbishment of Buildings	116,056,839	115,233,91
Construction of Roads	307,338,331	344,054,96
Construction and Civil Works	694,084,557	514,741,35
Overhaul and Refurbishment of Construction and Civil Works	2,090,000	
Purchase of Vehicles and Other Transport Equipment	9,733,171	181,263,57
Overhaul of Vehicles and Other Transport Equipment	-	
Purchase of Household Furniture and Institutional Equipment	100,150,579	80,666,59
Purchase of Office Furniture and General Equipment	36,907,193	84,990,96
Purchase of Specialized Plant, Equipment and Machinery	37,376,915	93,091,47
Rehabilitation and Renovation of Plant, Machinery and Equip.	5,915,617	
Purchase of Certified Seeds, Breeding Stock and Live Animals	23,899,776	346,298,96
Research, Studies, Project Preparation, Design & Supervision	119,948,581	64,370,91
Rehabilitation of Civil Works	128,379,035	179,179,61
Acquisition of Strategic Stocks and commodities	417,488,004	
Acquisition of ICT Equipment's	24,220,601	83,319,21
Acquisition of Land	1,800,000	31,000,00
Acquisition of Intangible Assets	-	
<b>Total acquisition of non- financial assets</b>	<b>2,465,247,617</b>	<b>2,484,656,33</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	-	
Domestic Public Financial Institutions	-	
<b>Total acquisition of financial assets</b>	<b>-</b>	<b>-</b>
<b>Total acquisition of assets</b>	<b>2,465,247,617</b>	<b>2,484,656,33</b>

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	Period ended 30th June 2024	Period ended 30th June 2023
Description	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
<b>Total</b>	-	-

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

	Period ended 30th June 2024	Period ended 30th June 2023
Description	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
<b>Total</b>	-	-

12. Other Payments

	Period ended 30th June 2024	Period ended 30th June 2023
Description	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments (specify/breakdown)		83,283,899
<b>Total</b>		<b>83,283,899</b>

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Period ended 30th June 2024	Period Ended 30 <sup>th</sup> June 2023
			Kshs	Kshs
CBK, Turkana County Recurrent, Ksh	1000171286	Recurrent	1,835,767	5,792,425
CBK, Turkana County Development Account, Ksh	1000171243	Development	22,762,735	12,016,630
CBK, Turkana County Deposit, Ksh	1000244267	Deposits	301,767,549	273,487,762
CBK, Turkana County Fuel Levy Fund, Ksh	1000299657	Development	10,246	4,918,125
CBK, Turkana County RBF Special Purpose, Ksh	1000299665	Recurrent	9,973	3,472,946
CBK, Turkana County Nat Agr Ru Gr Inc Pr, Ksh	1000365552	Development	-	-
CBK, Turkana County Village Youth Poly, Ksh	1000369361	Development	4,397	4,397
CBK, Turkana County Animal Health Project, Ksh	1000378115	Development	22,836	22,836
CBK, Turkana County Covid 19 Cond Gra Acc, Ksh	1000455567	Recurrent	23,461,891	23,461,891
CBK, Turkana County Agr Sec Dev S.Pr Ii, Ksh	1000389079	Development	-	11,348,754
CBK, Turkana County Kenya Devol S.Pr, Ksh	1000392916	Recurrent	867,257	52,060,292
CBK, Turkana County Gratuity Account, Ksh	1000395095	Recurrent	-	-
CBK, Lodwar Municipality Uig, Ksh	1000398019	Recurrent	-	-
CBK, Lodwar Municipality Udg, Ksh	1000411732	Development	401	16,784,059

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CBK,Turkana County Emergency Locust Res,Ksh	1000526677	Development	61,911,740	2
CBK,Turkana County Drought Reg.Fund Res,Ksh	1000528788	Development	126,890,978	-
CBK,Turkana County Climate Change Fund,Ksh	1000544268	Development	370,423,798	11,000,000
CBK,Turkana County Primary Health Care,Ksh	1000573635	Recurrent	-	-
CBK,Turkana County Aggreg Industrial Park	1000742852	Development	100,000,000	
KCB,Lodwar Municipality Udg Account,Ksh	1262996260	Development	370	370
KCB,Lodwar Municipality UIG Gr,Ksh	1262995833	Recurrent	55,876	28,138,251
KCB,Turkana County Kenya Devol S.Pr,Ksh	1234706938	Recurrent	86,928	11,919
KCB,Turkana County Development Account,Ksh	01145990339	Development	139	87,158
KCB,Tcg Finance And Planning Imprest,Ksh	1157497373	Recurrent	410,030	265
KCB,Heal Care Services Turkana Dist,Ksh	1107592151	Recurrent		1,849,143
KCB,Turkana County Persons With Disability,Ksh	1241301921	Recurrent	1,500	-
KCB,Turkana County Narig Project Account,Ksh	1231014822	Development	-	1,500
KCB,Turkana County	1237533856	Recurrent	-	
KCB,Turkana County Covid19 Emergency	1274953960	Recurrent	-	
KCB,Turkana County Govt.Exch. Account	1140763687	Recurrent	-	
KCB,Turkana County Imprest Account,Ksh	1140763822	Recurrent	2,356,671	111,831,374

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KCB, Turkana County Alcoholic Drinks, Ksh	1225118484	Recurrent	-	2,359,305
KCB, Turkana County Government, Ksh	1233099019	Recurrent	715,312	1,012,505
KCB, Turkana Agric Sector Dev Support, Ksh	1237533856	Development	-	4,088
KCB Turkana Emergency Locust reponse Project, Ksh	1285228162	Development	93,264,902	35,147,981
KCB, Turkana County Drought Res(Drpnkp), Ksh	1265408246	Development	40,263	5,762,679
EQUITY, Turkana County Finance and Planning Imprest Account, Kshs	0990284582085	Recurrent		-
<b>Total</b>			<b>1,113,375,241</b>	<b>600,576,655</b>

**13 B Cash in Hand**

	<b>Period ended 30th June 2024</b>	<b>Period ended 30th June 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	-	-

14. Outstanding imprests and advances

Description	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Government Imprests	85,093,020	113,352,165
Government Imprests-NARIG Project		5,864,301
Clearance accounts		-
<b>Total</b>	<b>85,093,020</b>	<b>119,216,466</b>

14 A. Breakdown Of Imprest and Advances

<i>Breakdown of Imprest and Salary Advance per Department</i>	Period ended 30th June 2024	Period Ended 30 <sup>th</sup> June 2023
<i>Imprest</i>	Kshs	Kshs
<b>Department</b>		
Public Service Board	1,373,845	3,387,400
Education	2,666,509	16,651,494
Finance	1,071,577	2,804,042
Health	16,666,922	13,438,450
Land	2,906,731	18,686,830
Municipality	52,708	2,735,575
County Attorney	1,408,106	277,240
Deputy Governor	426,706	1,358,400
Office of the Governor	11,310,964	38,601,645
Economic Planning	10,706,427	2,138,500
Roads	4,948,931	252,000
Tourism	16,752,091	5,576,500
Trade	3,067,422	2,888,190
Water	2,392,084	4,555,900

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Agriculture	1,270,492	
Pastoral	6,111,169	-
Public Service and Disaster Management	1,960,336	-
NARIG		5,864,300
<b>Sub-Total</b>	<b>85,093,020</b>	<b>119,216,466</b>
Department	-	-
Department	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>85,093,020</b>	<b>119,216,466</b>

Notes to the Financial Statements (Continued)

15. Deposits and Retention

	Period ended 30th June 2024		Period ended 30th June 2023	
	Kshs		Kshs	
Deposits	-		-	
Retention Monies	301,767,549		273,487,762	
<b>Total</b>	<b>301,767,549</b>		<b>273,487,762</b>	
<b>Ageing analysis for</b>	<b>301,767,549</b>		<b>273,487,762</b>	
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative	% of the Total
Under one year	122,361,198	41%	74,153,176	27%
1-2 years	27,711,056	9%	1,711,056	1%
2-3 years	73,513,940	24%	93,513,940	34%
Over 3 years	78,181,355	26%	104,109,590	38%
<b>Total (tie to above total)</b>	<b>301,767,549</b>	<b>100%</b>	<b>273,487,762</b>	<b>100%</b>

16. Fund Balance Brought Forward

	Period ended 30th June 2024	Period ended 30th June 2023
	Kshs	Kshs
Bank Accounts	600,576,655	622,385,485
Cash in Hand	-	
Outstanding Imprests and Advances	119,216,466	170,521,036
Third party deposits and retention	(273,487,762)	(171,744,165)
<b>Total</b>	<b>446,305,359</b>	<b>621,162,356</b>

### 17. Prior Year Adjustments

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

	Balance b/f from	Adjustments	Adjusted **
	Previous FY as per audited financial statements	during the year relating to prior periods	Balance b/f
		2023/2024	2022/2023
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Others (Specify)	-	-	-
<b>Total</b>	-	-	-

Notes to the Financial Statements (Continued)

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

	2023/2024	2022/2023
Description	Kshs	Kshs
Imprest and Advances as at 1st July (A)	119,216,466	170,521,036
Imprest and Advances as at 30th June (B)	85,093,020	119,216,466
Increase)/ Decrease in Imprest and Advances (C=(B-A))	34,123,446	51,304,570

19. Increase/ (Decrease) in Deposits and Retention

	2023/2024	2022/2023
Description	Kshs	Kshs
Deposits and Retention s as at 1st July (A)	273,487,762	171,744,165
Deposits and Retention as at 30th June (B)	301,767,549	273,487,762
Increase/ (Decrease) in Deposits and Retentions C= B-A	28,279,787	101,743,597

**20. Other Important Disclosures**

**1. Pending Accounts Payable (See Annex 2)**

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f FY 2023 2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	33,406,921	94,962,967	25,160,554	103,209,334
Construction of Civil Works	96,434,073	213,249,827	53,442,580	256,241,320
Supply of Goods	76,098,115	134,468,398	16,255,590	194,310,923
Supply of Services	197,031,345	170,153,806	119,259,504	247,925,647
<b>Total</b>	<b>402,970,454</b>	<b>612,834,998</b>	<b>214,118,228</b>	<b>801,687,224</b>

**2. Pending Staff Payables (See Annex 3)**

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

**Other Important Disclosures**

**3. Other Pending Payables (See Annex 4)**

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

**4. External Assistance**

	2023/2024	2022/2023
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
<b>Total</b>	-	-

a) External assistance relating to loans and grants	2023/2024	2022/2023
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
<b>Total</b>	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023/2024	2022/2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
<b>Total</b>		-	-

c) Classes of providers of external assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs-World Vision Kenya	-	-
NGOs-Team and Team International Kenya	-	-
NGOs-Practical Action	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

d) Non-monetary external assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
<b>Total</b>	-	-

**Other Important Disclosures**

**e) Purpose and use of external assistance.**

	2023/2024	2022/2023
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
<b>Total</b>	-	-

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

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

	2023/2024	2022/2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

**Other Important Disclosures**

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

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

**5.1 Classification by Source**

	2023/2024	2022/2023
Description	Kshs	Kshs
National Government-Lease on Medical Equipment	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
<b>Total</b>	-	-

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

Description	2023/2024	2022/2023
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
<b>Total</b>	-	-

**Other Important Disclosures**

**6. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies

**Related party transactions**

	<b>FY 2023-2024</b>	<b>FY 2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation (Governor, CEC Members And Cos)	110,348,772	77,983,270
	<b>110,348,772</b>	<b>77,983,270</b>
<b><u>Transfers To Related Parties</u></b>		
Turkana County Emergency Fund(REC)	147,388,667	647,871,491
Turkana Car Loan and Mortgage		50,000,000
Turkana County Revenue Fund	24,598,502	-
Turkana County Skills & Development Fund(REC)	534,219,180	386,496,520
Turkana County Covid19 Emergency (ReC)		30,000,000
Co-Operative Enterprise Devt Fund (Devt)		45,321,825
Turkana County Youth and Women Empowerment	50,000,000	181,643,940
Turkana County Biashara Fund (Devt)	50,000,000	151,592,500
Turkana County Climate Change Fund		153,978,013
Turkana County water Services Fund		71,177,290
Lodwar District Hospital	231,000,000	14,000,000
Transfer to the council of governors		2,000,000
Lodwar Municipality	239,055,814	-
Kakuma Municipality	19,000,000	
	<b>1,295,262,163</b>	<b>1,734,081,579</b>
<b>Total Transfers To Related Parties</b>	<b>1,405,610,935</b>	<b>1,812,064,849</b>
<b><u>Transfers From Related Parties</u></b>		
Transfers From the CRF	13,973,380,385	14,729,287,895
<b>Total Transfers From Related Parties</b>	<b>13,973,380,385</b>	<b>14,729,287,895</b>

**Other Important Disclosures**

**7. Establishment of other County Government Entities**

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

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

**8. Leasing of Medical Equipment**

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

**9. Contingent Liabilities**

Contingent Liabilities	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Court Case Against the Entity	165,669,147	50,438,878
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
<b>Total</b>	<b>165,669,147</b>	<b>50,438,878</b>

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

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

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

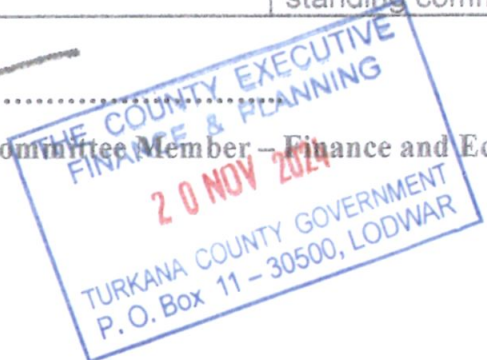
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2	Budgetary Control and Performance	Management has put more controls on spending to ensure we spend as per the budget	Resolved	Done
3	Error in Statement of Budget Execution by Programmes and Sub-Programmes	Corrections in the Financial statements was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

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

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 County Executive Committee Member – Finance and Economic Planning  
 Date



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**19. Annexes**

**Annex 1 – Analysis Of Transfers From the CRF**

<b>Period 20xx</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	898,955,897	4,485,057,886	2,444,415,207	5,501,481,323	13,329,910,313
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	-	-
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	12,709,984	-	12,709,984
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	-	6,845,117	6,845,117
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
(IDA) World Bank Credit-Financing Locally Led Climate Programm (FFLOCA) CCIS Grant	-	-	-	120,000,000	120,000,000

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KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation and Irrigation	-	20,700,000	-	-	20,700,000
World Bank-Emergency Locust Response Project ( ILRP) State Department of Crop Development	-	-	-	-	-
Allocation Kenya Devolution Support Programme (KDSP) Level 1 (WB)	-	-	-	-	-
Turkana County Aggregation and Industrial Park	-	-	-	100,000,000	100,000,000
<b>Total</b>	<b>898,955,897</b>	<b>4,505,757,886</b>	<b>2,457,125,191</b>	<b>5,728,326,440</b>	<b>13,590,165,414</b>

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**Annex 2 – Analysis Of Pending Accounts Payable**

Supplier Of Goods Or Services	Date invoiced/Contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
<b>Construction of Buildings</b>								
Ngiporokora Investment Limited	28-Jun-24	Being 2nd Payment For Construction Of Odp Block And Two Door Pit Latrine At Kotela Dispensary			2,412,205		2,412,205	Health
Awmalu Contractors Co.Ltd	19-Jun-24	Being Payment For Additional Construction Works At Kokuro Dispensary			3,849,490		3,849,490	Health
Moruese Contractors Co.Ltd	20-Jun-24	Being Payment For Construction Of 4- Door Bathrooms At Kakuma Rescue Centre			1,540,650		1,540,650	Education
Ekurukit Company Ltd	21-Jun-24	Being Payment For Construction Of 4- Door Eco Toilets At Eliye Springs			2,321,376		2,321,376	Tourism
Locheta Construction	24-Jun-24	Being Payment For Construction Of Additional Block And Fencing Of			2,716,750		2,716,750	Education

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		Playground At Lokitaung						
Bilsan Telecommunication Ltd	19-Jun-24	Being Payment For Construction Of Council Of Elderd Office At Ekalees Centre			6,440,742		6,440,742	Psadm
Lokoriokot Investments Limited	18-Jun-24	Being Payment For Construction Of Kitchen At Subcounty Hospital			1,625,865		1,625,865	Health
Riamakori Solution Limited	20-Jun-24	Being Payment For Construction Of Lokapel Maternity Ward			1,868,600		1,868,600	Health
Ewoi Building Construction Co.Ltd	26-Jun-24	Being Payment For Construction Of Materials Testing Lab At The Ministry Of Roads Headquarters			3,053,051		3,053,051	Roads
Ape Building And Construction Ltd	07-Jun-24	Being Payment For Construction Of Maternity Unit At Lochwaa Health Centre			2,317,150		2,317,150	Health
Minesway International Ltd	25-Jun-24	Being Payment For Construction Of Of Drugs Store At Kakuma Sub-County Hospital			5,894,998		5,894,998	Health

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Tooya Company Limited	26-Jun-24	Being Payment For Construction Of One Classroom At Kapel Ecde Centre			1,888,974		1,888,974	Education
Sena General Construction And Supplies Company	26-Jun-24	Being Payment For Construction Of Opd Block And 2 Door Pit Latrine At Lokwakel			4,713,218		4,713,218	Health
Studio Pixel Limited	20-Jun-24	Being Payment For Construction Of Resource Centre			13,425,920		13,425,920	Planning
Jobe Investment Limited	14-Jun-24	Being Payment For Proposed Completion Of Pokotom Dispensary			2,000,000		2,000,000	Health
Akajalo Construction And General Supplies Ltd	28-Jun-24	Being Payment For Proposed Completion Works Of Lokirama Resort			15,019,430		15,019,430	Finance
Songot Company Limited	25-Jun-24	Being Payment For Proposed Construction And Fencing At Kakuma Stadium			5,871,000		5,871,000	Lands
Ikunza And Nyila Construction Ltd	25-Jun-24	Being Payment For Proposed Construction Of Opd And Two Door Pit Latrin			6,691,670		6,691,670	Health
Galoma Contractors Co.Ltd	10-Jun-24	Being Payment For The Construction Of			3,200,766		3,200,766	Education

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		Lokajiban Ecde Centre							
Narella And Lodwar Co.Ltd	24-Jun-24	Being Payment For The Construction Of Office Block At Ministry Of Water			8,111,112		8,111,112		Water
Abubeth Women General Co.		Retention For Staff House At Nakabosan Dispensary	307,880	307,880			307,880		
Studio Pixel Ltd		Final Payment For Proposed Construction Of Ecde At Urum	1,016,910	1,016,910			1,016,910		
Kadiaka Constructors And Supplies Ltd		Construction Of Lotman Ecde Centre	3,294,127	3,294,127			3,294,127		
Ikoloto Construction And Supplies Co Ltd		Completion Of Moh Hq Lot 1 Office	3,627,450	3,627,450			3,627,450		
Stiale Moonlight Investment Limited		Completion Of Lokitela Dispensary	999,400	999,400			-		
Naurenpuu Construction Company Limited		Renovation Of Kawalase Cess	1,915,660	1,915,660			-		
Galoma Contractors And Transports Co Ltd		Construction Of Classroom In Kakuma Rescue Centre	3,999,652	3,999,652			-		
Rimkata Company Limited		Construction Of Dispensary Block Staff House And Pit Latrines At Lomopus	4,365,000	4,365,000			-		

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Lokyanget Construction And General Supplies Ltd		Construction Of 3.No Wards At Lorugum Subcounty Hospital	4,418,282	4,418,282		4,418,282	-	
Safra Investment Limited		Renovation Of Ecde In Kaeris Ward Turkana North	4,496,600	4,496,600		4,496,600	-	
Karachi Hardware And Construction Co Ltd		Plastering Todonyang Resettlement Scheme	4,965,960	4,965,960		4,965,960	-	
<b>Sub Total</b>			<b>33,406,921</b>	<b>33,406,921</b>	<b>94,962,967</b>	<b>25,160,554</b>	<b>103,209,334</b>	<b>-</b>
<b>Construction Of Civil Works</b>								
Sahlan Company Limited	25-Jun-24	Being Payment For Construction Of 2 Door Pit Latrine At Nayanae-Ekabaaran Dispensary			599,800		599,800	Health
Kasuroi Investment Co.Ltd	24-May-24	Being Payment For Construction Of Boda Boda Shed In Lodwar Municipality			1,950,800		1,950,800	Municipality
Hyneciata Limited	13-Jun-24	Being Payment For Construction Of Kapedo Modern Market			6,673,250		6,673,250	Trade
Kulti Company Limited	24-Jun-24	Being Payment For Construction Of Kapedo-Naopetom Resettlement Scheme			4,950,000		4,950,000	Oog

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Ochongolo Investment Limited	26-Jun-24	Being Payment For Construction Of Kapelbok Surface Irrigation Scheme			11,570,690		11,570,690	Trade
Kasuroi Investment Co.Ltd	18-Jun-24	Being Payment For Construction Of Lodwar Municipality Fire Station			5,386,813		5,386,813	Municipality
Evanton Company Limited	24-Jun-24	Being Payment For Construction Of Lokapirichit Water Pan			18,216,120		18,216,120	Water
Naperobei General Constructors Co.Ltd	21-Jun-24	Being Payment For Construction Of Loupwala Drip Irrigation Scheme			2,737,700		2,737,700	Pastoral - Agriculture
Katamanak Transporters And General Marchant Holding Ltd	05-Feb-24	Being Payment For Construction Of Morulem Drip Irrigation			8,720,000		8,720,000	Agriculture
Half London Construction Company Ltd	28-Jun-24	Being Payment For Construction Of Nangolemaret Drift			4,842,722		4,842,722	Roads
Ekurukit Company Limited	26-Jun-24	Being Payment For Construction Of Peace Resetlment Camp At Lokori/Kochodin Ward			4,483,950		4,483,950	Oog

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Hyneciata Limited	26-Jun-24	Being Payment For Construction Of Proposed Business Kiosks At Kakuma Town			5,009,900		5,009,900	Trade
Ira Investment Limited	24-Jun-24	Being Payment For Desilting And Expansion Of Aroo Water			18,127,300		18,127,300	Water
Nakamusio Co.Ltd	03-May-24	Being Payment For Drilling And Equiping Of Ekengot Boreholes			3,000,000		3,000,000	Water
Mims Technologies Co.Ltd	24-Jun-24	Being Payment For Drilling And Equiping Of Nayanae Amoni Borehole			3,000,000		3,000,000	Water
Hyneciata Limited	24-Jun-24	Being Payment For Drilling And Equipping Of Lokaburu Borehole			7,797,221		7,797,221	Water
Turkana West Technical Construction Co.Ltd	03-Jun-24	Being Payment For Establishment Of Nakwamoru Model Drip Irrigation Project			8,106,852		8,106,852	Pastoral - Agriculture
Lokirion Company Limited	26-Jun-24	Being Payment For Installation Of 2 Skip Bins And 30 Litter Bins In Lokichar			2,999,000		2,999,000	Lands
Napolori Limited	27-Jun-24	Being Payment For Installation Of Water Tank At Atakatumon Area			249,050		249,050	Health

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Be- Lochakai Contractors &Supplies Ltd	03-Jun-24	Being Payment For Maintenance Of Kalobeyei-Nalapatui Road			13,889,144		13,889,144	Roads
Jirman Group Limited	26-Jun-24	Being Payment For Maintenance Of Lokore - Morragibuin Road			2,698,740		2,698,740	Roads
Tonyoutu Contractors Enterprises And Transporters Ltd	13-Jun-24	Being Payment For Proposed Construction Of Kangalia Irrigation Scheme			8,699,400		8,699,400	Agriculture
Locheta Construction Co.Ltd	21-Jun-24	Being Payment For Proposed Rehabilitation Of The Main Slaughter House			1,115,930		1,115,930	Agriculture
Nadetamoyo Construction And Supplies Co.Ltd		Being Payment For Proposed Renovation Of Staff Houses,Maternity Unit,Drug Store And Fencing Of Kapedo Hospital			3,051,565		3,051,565	Health
Solace Supplies Co.Ltd	05-Feb-24	Being Payment For Refurbishment Of Lokaburu Ecde Centre			2,498,000		2,498,000	Education
Rukonyang And Associate Limited	13-Jun-24	Being Payment For Rehabilitation Of Elelea Surface Irrigation Scheme			8,660,138		8,660,138	Agriculture
Edeo General Supplies Co.Ltd	25-Jun-24	Being Payment For Rehabilitation Of Lodwar Dumpsite			2,276,447		2,276,447	Municipality

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Natiaman Contractors And Suppliers Co.Ltd	26-Jun-24	Being Payment For Renovation Of Kalokol Market			3,992,204	3,992,204	Trade
Brinkley Logistics Limited	25-Jun-24	Being Payment For Renovation Of Lokori Market			3,955,650	3,955,650	Trade
Cabocorit Co.Ltd	10-Jun-24	Being Payment For Renovation Of Lopur Eede Centre			1,890,000	1,890,000	Education
Allanbrian Company Limited	12-Jun-24	Being Payment For Renovation Of Nakurio Market			3,999,700	3,999,700	Trade
Nakujaakwan Travel And Logistic Limited	25-Jun-24	Being Payment For Renovation Work For Kapedo Ward Office			3,492,950	3,492,950	Psadm
Jirman Group Limited	12-Jun-24	Being Payment For Renovation Works For Nakalale Ward Office			2,762,200	2,762,200	Psadm
Lochor Emeyan Constructors Limited	26-Jun-24	Being Payment For Routine Maintenance Of Lokirama-Namorpus Road			14,121,612	14,121,612	Roads
Marstek Limited	24-Jun-24	Being Payment For The Construction Of Lokipoto Community Water Project			9,576,800	9,576,800	Water

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Locheta Construction Co.Ltd	24-Jun-24	Being Payment For The Emergency Repair For Borehole In Turkana North			1,500,000		1,500,000	Water
Desert Office Solution	04-Jun-24	Being Payment For The Rehabilitation Of Kapesc Water Project			4,984,056		4,984,056	Water
Ochonglo Investment Limited	10-Jun-2024	Repair And Maintenance Of Office Building And Re Branding Of Finance Department Office			360,000		360,000	Finance
Pisonaz International Ltd	27-May-24	Routine Maintenance Of Solar Pv System At Kaameyaan Dispensary			1,304,123		1,304,123	Energy
Abubeth Women General Co.		Retention For Staff House At Nakabosan Dispensary					307,880	
Toyota Kenya		Supply And Delivery Of Motorbike &Accessories					781,636	
Studio Pixel Ltd		Final Payment For Proposed Construction Of Ecde At Urum					1,016,910	
Kalma Investment Ltd		Improvement Of Naurenpuu Irrigation Scheme					1,322,150	
Turkwood Company Limited							2,992,800	

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Hibo Equipment		Construction Of Nakinomet Spate Irrigation	4,568,252	4,568,252			4,568,252	
Riamakori Solution Limited		Final Payment For Proposed Construction Of Lokwaliwa Drip Irrigation	4,701,844	4,701,844			4,701,844	
Maygag Construction Limited		Proposed Establishment Of Smart Agricultural Project In Kapua	4,987,814	4,987,814			4,987,814	
Arsanga Construction Company Ltd		Construction Of Lokieriet Drip Irrigation	5,312,207	5,312,207			5,312,207	
Turkana Hardware And Construction		Commercial And Office Building Renovation And Repairs Service	418,948	418,948		418,948	-	
Kanaswaba Primes Limited	45083		1,800,000	1,800,000		1,800,000	-	
Lopedot Limited	30/05/2023		1,999,400	1,999,400		1,999,400	-	
Nanyang Engor Agencies Limited	44963	Improvement Of Water Supply At Loyapat, Lobokat Ward	2,999,760	2,999,760		2,999,760	-	
Epomina Enterprises	25/05/2023		3,200,000	3,200,000		3,200,000	-	
Turkwood Company Limited	16/06/2023		3,208,813	3,208,813		3,208,813	-	
Amstrad Engineering Co Ltd	16/06/2023		3,479,362	3,479,362		3,479,362	-	
Fastway Kenya Limited	45022		3,480,000	3,480,000		3,480,000	-	
Lopedot Limited	23/06/2023		3,493,340	3,493,340		3,493,340	-	
Fastway Kenya Limited	14/06/2023		3,983,962	3,983,962		3,983,962	-	



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Epomina Enterprises	16/06/2023		3,994,500	3,994,500		3,994,500	-	
Turkwood Company Limited	16/06/2023		4,829,620	4,829,620		4,829,620	-	
Saleyama Building & Construction Co Ltd	16/05/2023	Routine Maintenance Of Street Lights	4,955,000	4,955,000		4,955,000	-	
Fastway Kenya Limited	14/6/2023		4,999,000	4,999,000		4,999,000	-	
Lotatalei Investment Ltd	45202		6,600,875	6,600,875		6,600,875	-	
<b>Sub Total</b>			<b>79,434,073</b>	<b>79,434,073</b>	<b>213,249,827</b>	<b>53,442,580</b>	<b>239,241,320</b>	<b>-</b>
<b>Supply Of Goods</b>								
Grenas Enterprises Limited	28-Mar-24	Being Payment For Non-Pharmaceuticals For Sub-County Hospital			4,966,250		4,966,250	Health
Kautun Construction General Supplies	17-Apr-24	Being Payment For Delivery Of Laptops To The Ministry Of Roads On 17th April 2024			1,148,900		1,148,900	Roads
Rilan General Trading Limited	14-Jun-24	Being Payment For Equipping Of Agricultural Mechanization Station			7,879,200		7,879,200	Agriculture
Ngonyi Investment Limited	10-Jun-24	Being Payment For Installation Of Cctv And Accessories In The Ministry Of Roads			398,850		398,850	Roads

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Lomagalkori Investment Limited	03-Jun-24	Being Payment For Installation Of Hydrants And Water Pumps			3,975,000		3,975,000	Municipality
Pharmatrade Pharmacy Limited	02-Apr-24	Being Payment For Procurement Of Non-Pharmaceuticals To Support The Measeles Outbreak Interventions			5,968,702		5,968,702	Health
Morani Medical Supplies Ltd	18-Mar-24	Being Payment For Procurement Of Non-Pharms For Kapedo Kibish			6,695,750		6,695,750	Health
Timland Holdings Limited	25-Jun-24	Being Payment For Proposed Installation And Testing Of Laundry Machine For Patients			500,000		500,000	Health
Relan Teading Limited	14-Jun-24	Being Payment For Proposed Installation And Testing Of Laundry Machine For Patients			500,000		500,000	Health
Amin Rayan Logistics Limited	14-Jun-24	Being Payment For Proposed Installation And Testing Of Laundry Machine For Patients			500,000		500,000	Health

Mr. Loima Hardware And Timberyard Limited	14-Jun-24	Being Payment For Proposed Installation And Testing Of Laundry Machine For Patients			500,000		500,000	Health
Onitime General Contracton Ltd	08/09/2024	Being Payment For Proposed Installation And Testing Of Laundry Machine For Patients			500,000		500,000	Health
Samya Holdings Limited	25-Jun-24	Being Payment For Proposed Installation, Testing And Housing Of Generator Set At Elelea Hospital			2,099,920		2,099,920	Health
Nakicha Investment Limited	13-Jun-24	Being Payment For Proposed Installation, Testing And Housing Of Generator Set At Lokitaung Hospital			2,099,920		2,099,920	Health
Onitime General Contracton Ltd	14-Jun-24	Being Payment For Proposed Installation, Testing And Housing Of Generator Set At Lopiding Hospital			2,099,920		2,099,920	Health
Vallertort	07-Jun-24	Being Payment For Proposed Supply, Delivery, Installation And Testing Of Pre Laundry Machine For Patients In Lorrugum Sub County Hospital			500,000		500,000	Health

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Kalosiyo Contractors And General Supplies Ltd	18-Jun-24	Being Payment For Purchase Of Assorted Fertilizers To The Department Of Agriculture			570,003		570,003	Agriculture
Rikinei Roads And Construction Co.Ltd	21-Jun-24	Being Payment For Purchase Of Farm Inputs To The Department Of Agriculture			9,427,000		9,427,000	Agriculture
Kenya Seed Company Limited	30-May-24	Being Payment For Purchase Of Farm Seeds To The Department Of Agriculture			1,899,159		1,899,159	Agriculture
Nevras Vet - Agro Suppliers Co.Ltd	21-May-24	Being Payment For Purchase Of Veterinary Drugs And Supplies			25,730,637		25,730,637	Pastoral
Eketan Supplies And Construction Limited	08-Apr-24	Being Payment For Restocking Of Shoots At Nangolispus			3,000,000		3,000,000	Agriculture
Amarai General Construction And Supplies	10-Jun-24	Being Payment For Supply And Delivery Of Detergents On 10th June 2024			505,000		505,000	Roads
Asekosi Investment Limited	15-Jun-2024	Being Payment For Supply And Delivery 553 Ltrs Of Fuel At The Ministry Of Finance			1,300,000		1,300,000	Finance
Naurendira Limited	24-Jun-24	Being Payment For Supply And Delivery Of			802,500		802,500	Psadm

			Assorted Office Items						
			Being Payment For Supply And Delivery Of Flags And Flag Ropes To Psadm Ministry			921,800		921,800	Psadm
Bullale E.A Contractors And Supplies Ltd	24-Jun-24		Being Payment For Supply And Delivery Of Furnitures For Council Of Elders Office			796,920		796,920	Psadm
Naloti Supplies And Construction Company Ltd	24-Jun-24		Being Payment For Supply And Delivery Of General Office Supplies			980,000		980,000	Agrics
Ahtai Enterprises Limited	17-Jun-24		Being Payment For Supply And Delivery Of Laptops To The Ministry Of Lands			599,500		599,500	Lands
Abongkori Ltd	17-Jun-2024		Being Payment For Supply And Delivery Of Non-Pharms For Elelea Sub-County Hospital			1,893,150		1,893,150	Health
Muranga Pharmaceuticals	10-Apr-24		Being Payment For Supply And Delivery Of Orthopedic Chair,Laptop And Hard Drive 1tb			587,000		587,000	Finance
Nadois General Supplies Company Ltd	15-Apr-2024								

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			Laptop Bag And Stand						
Ejokonoi Contactors Limited	16-May-24	Being Payment For Supply And Delivery Of Refreshments On 16th May 2024			549,979		549,979	Roads	
Alona Solutions Limited	24-Jun-24	Being Payment For Supply And Delivery Of Sanitary Cleaning Materials			541,400		541,400	Psadm	
Zethan General Merchants	11-Apr-24	Being Payment For Supply And Delivery Of Stationery For Mrtpw			650,000		650,000	Roads	
Naurendira Limited	12-Jun-24	Being Payment For Supply And Delivery Of T Shirts For Psadm Staffs			396,000		396,000	Psadm	
Esnai Company Limited	24-Jun-24	Being Payment For Supply And Delivery Of Tomers			774,800		774,800	Psadm	
Staneda Holdings Limited	13-Jun-24	Being Payment For Supply And Delivery Of Tyres To The Ministry Of Roads ,Public Works			544,000		544,000	Roads	

Ngapekee Co.Ltd	28-May-24	Being Payment For Supply Of 16pcs And 47boxes Of Tonners And Ream Papers Respectively Delivered On 28th May 2024			899,176	899,176	Roads
Bechlang Co.Ltd	16-Jun-24	Being Payment For Supply Of 32 Pcs Of Motor Vehicle Tyres Delivered On 12th June 2024			1,076,000	1,076,000	Psadm
Filona Traders Group Limited	3-Jun-2024	Being Payment For Supply Of Administration Laptops,Telephon es And Mobile Phones Delivered On 12th December 2023			1,037,000	1,037,000	Finance
Lesiran And Co.Ltd	26-Mar-2024	Being Payment For Supply Of Assorted Office Refreshments For Finance Delivered On 18th March 2024			748,000	748,000	Finance
Narukon Investment Co.Ltd	06-Jun-24	Being Payment For Supply Of Assorted Office Supplies Delivered On 6th June 2024			345,100	345,100	Cpsb
Amakat Solutions Ltd	01-Mar-24	Being Payment For Supply Of Clay Soiland Forest Soil For			892,800	892,800	Environ ment

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			Seedlings Production						
			Being Payment For Supply Of Cleaning Materials To County Public Service Board Delivered On 27th May 2024			769,660		769,660	Cpsb
Inde Max Investment Limited	27-May-24		Being Payment For Supply Of Computer Laptops To Public Service And Disaster Management Delivered On 03/06/2024			544,000		544,000	Psdm
Tooya Company Limited	12-Jun-24		Being Payment For Supply Of Furniture Set Delivered On 10th June 2024 To The Ministry Of County Public Service Board			499,120		499,120	Cpsb
J-Carls Investment Co.Ltd	10-Jun-2024		Being Payment For Supply Of Furniture Set Delivered On 6th June 2024 To The Ministry Of Roads			883,500		883,500	Roads
Losidok Investment Limited	06-Jun-24		Being Payment For Supply Of Office Equipment Delivered On 9th April 2024			459,000		459,000	Environ ment
Nakioceponoi Construction And Supplies Ltd	09-Apr-24								

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Nangikodinatac Enterprise Limited	13-Jun-24	Being Payment For Supply Of Ict Office Equipments To Department Of Disaster Delivered On 13th March 2024			492,700		492,700	Psdm
Rolyna Agencies	12-Jun-2024	Being Payment For Supply Of Ict Office Equipments To Ministry Of Finance Delivered On 6th May 2024			1,194,900		1,194,900	Finance
Panyac Trading Company Limited	20-Jun-24	Being Payment For Supply Of Ipad Delivered On 15th May 2024 To Ministry Of Health			410,000		410,000	Health
Kalomele Co.Ltd	29-Apr-24	Being Payment For Supply Of Lab Equipments Delivered On 29th April 2024			690,000		690,000	Pastoral - Livestock
Bullale E.A Contractors And Supplies Ltd	24-Jun-24	Being Payment For Supply Of Laptops And Accessories On 18th May 2024			515,000		515,000	Psdm
Kashniel Company Limited	3-Jun-2024	Being Payment For Supply Of Motorcycle Tyres And Tubes Delivered On 03/06/2024 To Ministry Of Finance			840,000		840,000	Finance

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Hynecia Limited	10-Jun-24	Being Payment For Supply Of Motorcycle Tyres And Tubes Delivered On 15/04/2024 To Ministry Of Roads			1,084,000		1,084,000	Roads
Dahima Enterprise Co.Ltd	10-Jun-2024	Being Payment For Supply Of Office General Refreshments Delivered On 10th June 2024			720,000		720,000	Cpsb
Lopiding Enterprise Limited	27-May-2024	Being Payment For Supply Of Office General Supplies Delivered To Department Of Urban Areaasto On 27th May 2024			1,249,240		1,249,240	Lands
Kospir Enterprises Limited	15-May-24	Being Payment For Supply Of Office General Supplies Delivered To Ministry Of Health On 15th May 2024			800,000		800,000	Health
Dunamroc Construction General Supplies	23-Apr-24	Being Payment For Supply Of Office Refreshments On 23rd April 2024			390,910		390,910	Roads
Joeli Building Contractors	26-May-24	Being Payment For Supply Of Patients Foodstuff For Q3 At Lokwii Health Centre			1,208,700		1,208,700	Health

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Hyneciata Limited	10-Jun-24	Being Payment For Supply Of Phones Delivered On 10th June 2024 To The Ministry Of Roads			695,992		695,992	Roads
Jolenakgeneral Co.Ltd	15-Mar-24	Being Payment For Supply Of Phones Delivered On 15th March 2024			200,000		200,000	Cpsb
Al-Kheir Investment Limited	28-May-2024	Being Payment For Supply Of Printers And Photocopier Delivered To Department Of Urban Areas On 28/05/2024			397,800		397,800	Lands
Lopiding Enterprise Limited	16-Jun-24	Being Payment For Supply Of Public Services County Uniforms Delivered On 12th June 2024			850,680		850,680	Psadm
Alona Solutions Co.Ltd	12-Jun-24	Being Payment For Supply Of Sanitary And Cleaning Materials Delivered On 12th June 2024			399,800		399,800	Oog
Tanaad Enterprises Limited	19-Dec-23	Being Payment For Supply Of Sanitary And Cleaning Materials During Interviews Delivered On 19th December 2023			545,000		545,000	Cpsb

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Bechlang Co.Ltd	13-Jun-24	Being Payment For Supply Of Solar Batteries Delivered On 31st May 2024			896,000		896,000	Tourism
		Being Payment For Supply Of Tea Items To County Public Service Board Delivered On 31st May 2024			732,550		732,550	Cpsb
Namoding Enterprises Limited	31-May-24	Being Payment For Supply Of Tonners To Ministry Of Finance Delivered On 18/04/2024			409,810		409,810	Finance
Nayokori Company Limited	18-Apr-2024	Being Payment For Supply Of Visibility Materials Supplies Delivered On 4th May 2024			1,670,000		1,670,000	Finance
Sahlan Company Limited	5-May-2024	Being Payment For Supplyb And Delivery Of Materilas To Equipp Dormitory At Kakuma			1,997,250		1,997,250	Education
Atikiru Company Ltd	17-May-24	Being Payment For The Purchase Of Power Controller,Solar Modules And Cables			4,707,700		4,707,700	Water
Jayesh Auto Distributors Limited	21-Jun-24							

Nasano Ventures Limited	20-Jun-24	Being Payment For The Supply And Delivery Of Ushanga Products And Tools			2,900,000		2,900,000	Tourism
Lokitaung Water Service Providers	28-Apr-24	Being Payment For Water Bill For August 2022- January 2024			93,000		93,000	Agrics
Desert Office Solution Ltd	18-Jun-24	Being Payment Of The Supply And Delivery of Office Stationery			843,750		843,750	Psadm
Enna Supplies And Construction Ltd	11-Jun-24	Being Payment Of The Supply And Delivery Of Tyres			2,992,000		2,992,000	Psadm
Nadou General Supplies Ltd	29-May-24	Delivery Of Orthopaedic Equipments			587,000		587,000	Planning
Katamanak Four By Four Auto Center	20-Jun-24	Equipping Of Furnitures At The Headquarters Ministry Of Water			3,000,000		3,000,000	Water
Ewapet Construction And General Supplies Ltd		Supply And Delivery Of Air Conditioners	175,000	175,000			175,000	
Naurenpuu Construction Company		Supply And Delivery Of Computer Accessories	224,000	224,000			224,000	
Laminar Engineering Limited		Supply And Delivery Of Office General Supplies	225,250	225,250			225,250	
Kawalase Logistics		Construction Of Fish Pond At Turkwel Loima	233,792	233,792			233,792	
White Maurel Co Ltd		Supply And Delivery Of Air Conditioners	248,000	248,000			248,000	

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Nachekem Contractor Co And General Supplies		Supply And Delivery Of 2acs At Ministry Offices	250,000	250,000			250,000	
Ngarnor Akwan Building And Construction Co Ltd		Supply And Delivery Of Cleaning Materials	289,630	289,630			289,630	
Safaricom Limited		Supply And Delivery Of Safaricom Scratch Cards	290,000	290,000			290,000	
Telmack Investment Limited		Supply And Delivery Of Computer	291,000	291,000			291,000	
Easy Diatresearch General Supplies		Supply And Delivery Of Office Laptops	299,900	299,900			299,900	
Nachekem Contractor Co And General Supplies		Supply And Delivery Of Refreshments	413,000	413,000			413,000	
Tanaad Enterprises Limited		Supply And Delivery Of Office Refreshments & Kitchen Items	479,800	479,800			479,800	
Jolenak General Company Limited		Supply And Delivery Of Specialized Materials	490,000	490,000			490,000	
Terenkus Investment Limited		Purchase Of Tyres	497,600	497,600			497,600	
Matecha		Matecha	500,000	500,000			500,000	
Matecha		Matecha	500,000	500,000			500,000	
Barrels City Graphics Limited		Supply And Delivery Of Office Furniture And Fittings	500,000	500,000			500,000	

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Pacific Gas Station		Supply And Delivery Of Diesel To Office Of The County Attorney	500,150	500,150			500,150	
Sibiloj General Merchants Limited		Supply And Delivery Of Office Detergents	516,500	516,500			516,500	
Samel Ventures		Supply And Delivery Of Refreshments For Lerh Blood Donation Drive	534,100	534,100			534,100	
Moerance Enterprise		Supply And Delivery Of Hospitality Materials	535,550	535,550			535,550	
Nangilo Investment Limited		Supply And Delivery Of Sanitary Materials	543,000	543,000			543,000	
Lorana Limited		Supply And Delivery Of Motorvehicle Tyres	572,480	572,480			572,480	
Pacific Gas Station		Supply And Delivery Of Diesel Fuel	580,000	580,000			580,000	
Ndebu Logistics And Construction Co. Ltd		Provision Of Transportation Of Relief Food	592,571	592,571			592,571	
Moruese General Contractors Limited		Supply And Delivery Of Cleaning Materials	599,000	599,000			599,000	
Radhelu Enterprises Limited		Supply And Delivery Office Tea And Soft Drinks	619,500	619,500			619,500	
Ngarmor Ngarei Company Limited,		Supply Of Relief Food	630,000	630,000			630,000	

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Naurat Contractors Co Limited	Supply And Delivery Of Office Furniture	750,000	750,000			750,000	
Lomreyan Investment Company Limited	Supply And Delivery Of Tonners	753,600	753,600			753,600	
Nadou General Supplies Company Limited	Personal Protective Equipments	785,150	785,150			785,150	
Akamais Construction & Logistics Ltd	Supply And Delivery Of Tyres	849,737	849,737			849,737	
Akuroun Aberu Women Holdings Limited	Supply And Delivery Of Sanitary Towels For Cleaning Services	873,712	873,712			873,712	
Narukon Investments Limited	Supply And Delivery Of Educational Aids	897,300	897,300			897,300	
Lotulya Nyetubo Suppliers And Construction Company Limited	Supply And Delivery Of Patients Uniforms	978,000	978,000			978,000	
Kalomede Company Limited	Supply And Delivery Of Office Supplies	984,000	984,000			984,000	
Bentna Supplies & Construction Ltd	Supply And Delivery Of Ppc's For Office Staffs	988,000	988,000			988,000	
Miyuki Limited	Supply And Delivery Of Food Ratio	999,000	999,000			999,000	
Sagal Petrol Station	Delivery Of Diesel	1,010,496	1,010,496			1,010,496	
Hyneciatata Limited	Supply And Delivery Of Tyres For Light Vehicles	1,030,000	1,030,000			1,030,000	
Sambaza General Supplies Ltd	Supply And Delivery Of Office Stationaries	1,041,500	1,041,500			1,041,500	

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Morukori Investment Company Limited		Supply And Delivery Of Foodstuffs For Lokitaung Subcounty Hospital	1,184,000	1,184,000			1,184,000	
Lotatalei Investments Limited		Supply & Delivery Of Executive Tables, Executive Chairs, Ordinary Chairs	1,274,000	1,274,000			1,274,000	
Macetho Connect Limited		Supply And Delivery Of Specialized Materials	1,283,250	1,283,250			1,283,250	
Hawassa Filing Station		Supply Of Fuel	1,287,000	1,287,000			1,287,000	
Turkrides Auto Services		Supply And Delivery Of Office Tyres	1,497,400	1,497,400			1,497,400	
Hawassa Filing Station		Supply And Delivery Of Litres Of Fuel	1,598,000	1,598,000			1,598,000	
Kalomokori Investment Co Ltd		Supply And Delivery Of Animal Products For Lc/ls	1,600,000	1,600,000			1,600,000	
Akamais Construction & Logistics Ltd		Supply Of General Office Supplies	1,626,402	1,626,402			1,626,402	
Bentna Supplies & Construction Ltd		Supply And Delivery Of Refreshments	1,799,400	1,799,400			1,799,400	
Narukon Investments Limited		Revitilization Of Lodwar Municipality	1,898,000	1,898,000			1,898,000	
Abongkori Limited		Supply And Delivery Of Specialized	2,000,000	2,000,000			2,000,000	

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	Material Linen Cloth Paper							
Lorui Trading Groups Limited	Supply And Delivery Of Cleaning Materials	2,146,200	2,146,200			2,146,200		
Moruita Investment Limited	Supply And Delivery Of Tyres	2,316,600	2,316,600			2,316,600		
Twosha Enterprises Limited	Supply And Delivery Of Office Stationaries	2,400,000	2,400,000			2,400,000		
Zethan General Merchants Ltd	Supply And Delivery Of Office Stationaries	2,438,000	2,438,000			2,438,000		
Pacific Gas Station	Supply And Delivery Of Fuel	2,450,000	2,450,000			2,450,000		
Explicit Technologies Company Ltd	Supply And Delivery Of Tyres	2,466,500	2,466,500			2,466,500		
Vilgo Investment Company Limited	Supply Of Cleaning Materials	2,500,655	2,500,655			2,500,655		
T Links Limited	Supply And Delivery Of Refreshments	2,552,000	2,552,000			2,552,000		
Akamais Construction & Logistics Ltd	Supply And Delivery Of Office Stationaries	2,700,400	2,700,400			2,700,400		
Zanyah Limited	Supply And Delivery Of Office Furniture	2,925,000	2,925,000			2,925,000		
Awmalu Contractors Ltd	Supply And Delivery Of Special Materials, Ammoni um Paper And Linen Print	2,939,600	2,939,600			2,939,600		

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Kalamanak Four By Four Auto Centre Limited		Supply And Delivery Of Office Furniture And Fittings	3,000,000	3,000,000			3,000,000	
Napeimait Company Limited		Supply And Delivery Of Foodstuffs For July-September 2022	4,889,800	4,889,800			4,889,800	
Intupro Limited	15/06/2023	Delivery Of Computer	250,000	250,000		250,000	-	
Al-Kheir Investment Limited	27/04/2023	Supply And Delivery Of Air Conditioners	1,589,000	1,589,000		1,589,000	-	
Mansumoo Development Consultants Limited	45113	Supply And Delivery Of Office Equipment	2,587,040	2,587,040		2,587,040	-	
Naludao Construction And General Supplies Co.Ltd	21/06/2023	Supply And Delivery Of Beddings And Pillow Cases At Kapedo Subcounty Hospital	2,900,000	2,900,000		2,900,000	-	
Kangikaala Investment Company Limited	21/06/2023	Supply And Delivery Of Patient Uniforms For Kapedo Subcounty Hospital	2,933,000	2,933,000		2,933,000	-	
Loma Logistics And Construction Ltd	21/06/2023	Supply And Delivery Of Patient Uniforms For Lokitaung Subcounty Hospital	2,996,650	2,996,650		2,996,650	-	
Akai Ekeno Global Trading	21/06/2023	Supply And Delivery Of Beddings For	2,999,900	2,999,900		2,999,900		

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		Elelea Sub County Hospital						
<b>Sub Total</b>			<b>93,098,115</b>	<b>93,098,115</b>	<b>134,468,398</b>	<b>16,255,590</b>	<b>211,310,923</b>	
<b>Supply Of Services</b>								
Echamri Radio	28-Feb-24	Being Payment For Radio Advertisement Services During Governor Briefing On One Year In The Office			100,000		100,000	Oog
Sifa Fm Stations Limited	11-May-24	Being Payment For Radio Advertisement Services During Governor Media Briefing			100,000		100,000	Oog
Nation Media Group Ltd	08-Jan-24	Being Payment For Advertisement, Awareness And Publicity Services			356,120		356,120	Trade
Narukon Investment Co.Ltd	06-Jun-24	Being Payment For Car Hire Services For 2 Months For Board Operations			900,000		900,000	Cpsb
Crismannu Invselment Company	29-Jun-24	Being Payment For Car Hire Services For 35 Days			1,079,997		1,079,997	Trade
Napakin Supplies Construction Ltd	10-May-24	Being Payment For Car Hire Services For Water Trucking Services			600,000		600,000	Water

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Qanam Woods	24-Jun-24	Being Payment For Catering Services At The Ministry Of Roads			924,000		924,000	Roads
Aleker Hotel Ltd	10-Jun-24	Being Payment For Catering Services During Consultative Meeting			280,000		280,000	Oog
Aleker Hotel Ltd	27-May-24	Being Payment For Catering Services For County Chiel Officers Meeting On 6/6/2024			200,000		200,000	Oog
Cairo Palace Hotel Ltd	23-Jun-24	Being Payment For Catering Services For Engagements On Budget Estimates 24/25			924,000		924,000	Planninf
Aleker Hotel Ltd	27-May-24	Being Payment For Catering Services For Public Communication Planning And Meeting			56,000		56,000	Oog
Aleker Hotel Ltd	02-Jan-24	Being Payment For Catering Services For Rfq Development Meeting			160,000		160,000	Trade
Double L Gardens	10-Jun-24	Being Payment For Catering Services Package For 5 Days			300,000		300,000	Oog

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The Great Turk Reef Hotel	22-Jun-24	Being Payment For Conference Facility For Tender Evaluation Committee For Seven Days			281,100		281,100	Livestock
Fourth Estate Edge Limited	06-Jun-24	Being Payment For Consultancy Services On Transport Policy			5,999,990		5,999,990	Roads
Geospheres Ventures Ltd	03/05/2024	Being Payment For Feasibility Study On Tourism Sites Documentation And Viability			2,750,000		2,750,000	Tourism
Apeshe Holdings Limited	25-Jun-24	Being Payment For Formation Of Tourism Policy			2,400,000		2,400,000	Tourism
Tripplesale Enterprises	20-Jun-2024	Being Payment For Formation, Editing And Printing Cidp Iii Village Unit Development Priorities Fy 2023-Fy 2027			498,000		498,000	Finance
Riamakori Luxury Villa	26-Jun-24	Being Payment For Full Board Conference Services			456,000		456,000	Psadm
Lotiman Contractors And Supplies Limited	25-Jun-24	Being Payment For Installation And Testing Of One Laundry Machine For Patients Sub County Hospital			490,000		490,000	Health

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Kauto Limited	11-Jun-24	Being Payment For Installation Of Internet And Accessories In The Ministry Of Roads			398,000		398,000	Roads
Lokirion Company Limited	26-Jun-24	Being Payment For Katilu Town Boundary Survey Plan			2,525,000		2,525,000	Lands
Eharni Radio	28-Feb-24	Being Payment For Live Coverage For The Governor Interview			100,000		100,000	Oog
Sifa Fun Stations Limited	13-Mar-2024	Being Payment For Live Coverage Of Governors Address During Tobongulore Cultural Festival			100,000		100,000	Finance
Kamosingi Limited	19-Jun-24	Being Payment For Lokirama Town Boundary Survey Plan			2,992,000		2,992,000	Lands
Rukonyang And Associates Ltd	21-Apr-24	Being Payment For Lowarengak Town Boundary Survey Plan			2,500,000		2,500,000	Lands
Tune Tech Motors	26-Jun-24	Being Payment For Maintenance Of Motor Vehicle Reg No 23cgg090a			163,500		163,500	Psadm
Tune Tech Motors	14-Jun-24	Being Payment For Maintenance Of Motor Vehicle Reg No 23cgg219a			70,980		70,980	Psadm

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Tecflax Solutions Limited	12-Jun-2024	Being Payment For Online Document Management System Development			788,986		788,986	Finance
Juluok Computers Ltd	10/06/2024	Being Payment For Printing Services For Financial Statements For Ministry Of Finance			290,700		290,700	Finance
Kitmoh Tours And Travel Limited	19-Jan-24	Being Payment For Provision Of Air Tickets For Office Of The Deputy Governor			1,700,000		1,700,000	Odg
Kitmoh Tours And Travel Limited	16-May-24	Being Payment For Provision Of Air Travel Services For The Period 2023/2024			900,000		900,000	Water
Kalapata Investment Company Limited	14-May-2024	Being Payment For Provision Of Car Hire Services For Monitoring And Evaluation At Sub-Counties For 9days			810,000		810,000	Finance
Cairo Palacc Hotel Ltd	16-Feb-24	Being Payment For Provision Of Catering Services For 12 Days			480,000		480,000	Trade
Riamakori Luxury Villa	26-Jun-24	Being Payment For Provision Of Catering Services For 5 Days			840,000		840,000	Psadm

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Atcker Hotel Ltd	29-May-24	Being Payment For Provision Of Catering Services For Migya			336,000		336,000	Trade
Emmamegs Media Services	18-Jun-2024	Being Payment For Radio Coverage Talk On Land Awareness On 15th April 2024			386,000		386,000	Lands
Lobur General Co Ltd	14-Jun-2024	Being Payment For Repair And Maintenance Of Motor Vehicle Reg 23cg261a			315,000		315,000	Lands
Lobur General Co Ltd	11-Jun-2024	Being Payment For Repair And Maintenance Of Motor Vehicle Reg 23cg278a			285,000		285,000	Lands
Ngispaan Investments Co.Ltd	24-May-24	Being Payment For Repair And Maintenance Of Computers Services			498,170		498,170	Oog
Nakiteoponoi Construction And Supplies Ltd	22-May-24	Being Payment For Repair And Replacement Of Air Conditioners And Lighting System			538,000		538,000	Cpsb
Hazam Company Limited	26-Jun-24	Being Payment For Repair Of Electronics At The Office Of The Governor			850,000		850,000	Psadm

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Safaricom Ltd	5-Jun-24	Being Payment For Supply And Delivery Of Airtime To County Public Service Board			290,000		290,000	Cpsb
Sent Maya Investment Limited	11-Jun-24	Being Payment For Transportation Of Relief Food Within Turkana Central Township Ward On 6/6/2024			968,000		968,000	Psadm
Puritec Logistics	3-May-2024	Being Payment For Water Tracking Services			900,000		900,000	Water
Deepatrica Limited	15-Jun-2024	Being Payment Of Yps 3rd Invest. Turkana. Ge .Ke For Period Of 9th-10th January 2024			619,165		619,165	Finance
The Great Turk Reef Hotel	20-Jun-24	Catering Services			800,000		800,000	Tourism
Nhif	29-Jun-24	Health Insurance Cover Funds For Indigents In Turkana			8,929,240		8,929,240	Health
Prof Tom Ojenda TRANSNEP INSURANCE Brokers LIMITED	21-Jun-24 25-Jun-24	Legal Fees Life Insurance			4,500,000 78,680,000		4,500,000 78,680,000	Finance Psadm
Biblia Husema	11-May-24	Live Coverage Of H.E Governor Address			200,000		200,000	Oog
Biblia Husema	11-May-24	Live Coverage Of Tobongulore Cultural Festival			80,000		80,000	Oog

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Kitnoh Tours And Travel Limited	13-Jun-24	Provision Of Airtravel Services			1,300,000		1,300,000	Cpsb
Africa Merchants Assurance Co.Ltd	20-Jun-2024	Provision Of Comprehensive Motor Insurance Cover			35,874,858		35,874,858	Finance
Sampau Technical Services Limited	3-Apr-2024	Repairs And Maintenance Of Computers			290,000		290,000	Finance
Quanam Woods Hotel		Catering Services	35,000	35,000			35,000	
The Great Turk Reef Hotel Ltd		Catering And Conference Service For Hptu Meeting	35,000	35,000			35,000	
Quanam Woods Hotel		Conference Facility For Management Meeting	35,900	35,900			35,900	
Tune Tech Motors Limited		Repair And Maintenance Of Motorvehicle	41,800	41,800			41,800	
Atcker Hotel Limited		Conference For Evaluation Exercise	44,000	44,000			44,000	
The Cradle Limited		Catering Services	52,500	52,500			52,500	
Quanam Woods Hotel		Catering Services	52,500	52,500			52,500	
Quanam Woods Hotel		Catering Services	52,500	52,500			52,500	
Central Farmers Garage Limited		Routine Servicing And Maintenance Of Car 23cg026a	60,000	60,000			60,000	
Quanam Woods Hotel		Catering Services	72,600	72,600			72,600	
Pacific Gas Station		Repair And Maintenance Of Motorvehicle	74,360	74,360			74,360	

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Ateker Hotel Limited		Catering Services During Presentation Of Asapan Rites	80,000	80,000			80,000	
Ateker Hotel Limited		Catering Services	80,000	80,000			80,000	
Standard Group Limited		Advertisement	88,160	88,160			88,160	
Lobur General Co Ltd		Motorvehicle Maintenance For Gkb 837d	88,160	88,160			88,160	
Pacific Gas Station		Repairs And Maintenance Of 23eg 099a	98,275	98,275			98,275	
Aekenget Limited		Carhire During Nayece Event	105,000	105,000			105,000	
Quanam Woods Hotel		Conference Facility For Municipality Staff	105,000	105,000			105,000	
The Cradle Tented Camp		Catering Services	105,000	105,000			105,000	
Quanam Woods Hotel		Catering Services	105,000	105,000			105,000	
Central Farmers Garage Limited		Motorvehicle Maintenance	106,650	106,650			106,650	
Ateker Hotel Limited		Catering Services During Smt Meeting	116,000	116,000			116,000	
The Standard Group		Advertisement Of Tender Notice For Kanamkenner Fresh Produce Market	117,480	117,480			117,480	
Pacific Gas Station		Repairs And Replacement Of Gkb 722 S Vehicle	138,000	138,000			138,000	

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Quanam Woods Hotel		Conference Services For Fire Safety Exercise	140,000	140,000			140,000	
Quanam Woods Hotel		Catering Services For Enforcement Training On Parking Lots	140,000	140,000			140,000	
Quanam Woods Hotel		Catering Services	140,000	140,000			140,000	
Pacific Gas Station		Repair And Parts Replacements For 23cg232a	145,000	145,000			145,000	
Atcker Hotel Limited		Catering And Conference Service During Procurement Plan Review	160,000	160,000			160,000	
Lobur General Co Ltd		Repair & Maintenance Of 23cg 040a	161,000	161,000			161,000	
Lobur General Co Ltd		Motorvehicle Maintenance For Gkb 837d	161,240	161,240			161,240	
Central Farmers Garage Limited		Motorvehicle Repair And Maintenance 23cg 026a	172,000	172,000			172,000	
Quanam Woods Hotel		Catering Services	175,000	175,000			175,000	
The Great Turk Reef Hotel Ltd		Catering Services	175,000	175,000			175,000	
Standard Group		Advert Space For Public Service Board	177,480	177,480			177,480	
Nawamor Construction And Supplies Company		Repair And Maintenance of Furnitures	178,300	178,300			178,300	
The Cradle Limited , Lodwar		Provision Of Catering Services	180,000	180,000			180,000	

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Lobur General Co Ltd	Motorvehicle Maintenance 23cg 049a	182,500	182,500			182,500	
Lobur General Co Ltd	Motorvehicle Maintenance And Services Reg No.Kbz 393s	184,788	184,788			184,788	
Tune Tech Motors Limited	Motorvehicle Maintenance Of 23cg209a	195,300	195,300			195,300	
The Great Turk Reef Hotel Ltd	Conferencing Services	199,500	199,500			199,500	
Atker Hotel Limited	Catering Services	200,000	200,000			200,000	
Atker Hotel Limited	Catering Services	200,000	200,000			200,000	
Stegra Hotel Limited	Catering Services	200,000	200,000			200,000	
Lobur General Co Ltd	Car Service Repair For 23cg 300a	200,000	200,000			200,000	
Nation Media Group Limited	Provision For Space Advert For Municipality Projects	206,000	206,000			206,000	
Tune Tech Motors Limited	Repair And Maintenance Of 23cg034a	213,440	213,440			213,440	
The Standard Group	Advertisement of Tender Notice For Kanankerner Fresh Produce Market	216,920	216,920			216,920	
Movcash Graphics And Designs Technology Ltd	Maintenance Of Computer Softwares And Networks	219,000	219,000			219,000	
Central Farmers Garage Limited	Repair And Maintenance Of Reg No 23cg045a	225,173	225,173			225,173	

Nation Media Group Limited	Advertising Services	226,200	226,200	226,200	226,200			226,200
Moruaigoi Construction Co Limited	Renovation Of Workshops At Moruogor Ede In Kalokol	231,998	231,998	231,998	231,998			231,998
Ateker Hotel Limited	Catering Services	236,000	236,000	236,000	236,000			236,000
Tune Tech Motors Limited	Motorvehicle Maintenance For 23cg231a	241,000	241,000	241,000	241,000			241,000
Kawalase Motors	Car Repair Gka080d	244,800	244,800	244,800	244,800			244,800
Ateker Hotel Limited	Conference Services	248,000	248,000	248,000	248,000			248,000
Lobur General Co Ltd	Repair And Maintenance Of M/V Reg No.23cg266a	250,000	250,000	250,000	250,000			250,000
Pacific Gas Station	Repairs And Maintenance Of 23cg 238a	250,000	250,000	250,000	250,000			250,000
Ateker Hotel Limited	Conference Package For Tcpsb	260,000	260,000	260,000	260,000			260,000
Standard Group	Advertising Space For Tcpsb	265,640	265,640	265,640	265,640			265,640
Quanam Woods Hotel	Conference Services For Risk Policy Formulation	266,000	266,000	266,000	266,000			266,000
Ingolabel Supplies And Onstruction Ltd	Repair Of Office Furnitures	273,350	273,350	273,350	273,350			273,350
Central Farmers Garage Limited	Motorvehicle Maintenance 23cg 247a	277,352	277,352	277,352	277,352			277,352
Lobur General Co Ltd	Repair And Maintenance Of 206a	278,440	278,440	278,440	278,440			278,440

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The Cradle Limited	Catering And Conference Services For 6days	280,000	280,000			280,000	
Atker Hotel Limited	Conference Services	280,000	280,000			280,000	
The Great Turk Reef Hotel Ltd	Catering Services	280,000	280,000			280,000	
Riamakori Solutions Limited	Conference Services For 16 Day Women Advocacy	280,000	280,000			280,000	
Central Farmers Garage Limited	Routine Servicing And Maintenance Of Car Kbh215x	291,421	291,421			291,421	
Amara Supplies Ltd	Catering Services	300,000	300,000			300,000	
Echami Radio	Advertising Services	300,000	300,000			300,000	
Anthony Ekuam	Audit Follow	300,500	300,500			300,500	
The Great Turk Reef Hotel Ltd	Catering Services	310,000	310,000			310,000	
Pacific Gas Station	Motorvehicle Repair And Maintenance 23cg 242a	310,500	310,500			310,500	
Katamanak Four By Four Auto Centre	Repair And Maintenance Of Motorvehicle Reg No.Gka 418v	316,318	316,318			316,318	
Sarapati Traders	Repair And Maintenance Of Printers And Computers	318,000	318,000			318,000	
Standard Group	Advertising Services	341,000	341,000			341,000	
Stegra Hotel Limited	Catering Services	343,000	343,000			343,000	

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Quanam Woods Hotel		Catering Services	350,000	350,000			350,000	
The Great Turk Reef Hotel Ltd		Catering Services During World Forest Day Celebrations	350,000	350,000			350,000	
Aieker Hotel Limited		Catering Services	352,000	352,000			352,000	
Central Farmers Garage Limited		Routine Servicing And Maintenance Of Car 23cg235a	375,179	375,179			375,179	
Central Farmers Garage Limited		Repair And Maintenance Of Vehicle For Tepsb	380,000	380,000			380,000	
The Cradle Limited , Lodwar		Provision Of Catering Services	392,000	392,000			392,000	
Purelink Enterprises		Repair And Maintenance Of Computers, Desktops And Printers	400,000	400,000			400,000	
Jolenak General Co Ltd		Repair And Maintenance/Painting Of Municipality Offices	404,000	404,000			404,000	
Kawalase Motors		Repair For Gka 642H(L Rover)	429,000	429,000			429,000	
lehebore Nabo Suppliers And Gen Co Ltd		Supply Of Firewood And Charcoal	430,500	430,500			430,500	
Nation Media Group Limited		Open Tender Advertisement Services	443,120	443,120			443,120	
Nachekem Contractors And Supplies Co Ltd		Carhire Services	450,000	450,000			450,000	
Pacific Gas Station		Repair And Maintenance Motorvehicle	455,000	455,000			455,000	

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Atker Hotel Limited		Catering Services	460,000	460,000			460,000	
Central Farmers Garage Limited		Routine Repair And Maintenance Of Car Kh251x	473,841	473,841			473,841	
Ngide Eyane		Car Hire Services	490,000	490,000			490,000	
Turkrides Auto Services		Carhire Services	495,000	495,000			495,000	
Lobur General Co Ltd		Repair And Maintenance Of M/V Reg No. 23e223a	498,800	498,800			498,800	
Nom Ad Engineering And Constructors Ltd		Payments For The Event Documentation And Production Of Turkana Dialogue And Sectoral Doc	544,200	544,200			544,200	
Nomad Engineering And Constructors		Documentation And Production Of Turkana Dialogue	544,200	544,200			544,200	
M/S Suppliers Contractors Limited		Proposed Construction And Completion Of Kacmaruk Ecd	678,920	678,920			678,920	
Ekanyarit Atoo Enterprises		Provision Of Transportation Of Relief Food	696,626	696,626			696,626	
Double L Gardens		Conference Services For Procurement Officers	700,000	700,000			700,000	
Atker Hotel Limited		Identification Of Beneficiaries Stakeholders Meeting	720,000	720,000			720,000	

**Annual Report and Financial Statements for the year ended June 30 2024**

Naagis Enterprises		Repair And Maintenance Of Furnitures, Doors And Windows	722,000	722,000			722,000	
Tune Tech Motors Limited		Repair And Maintenance Services	750,000	750,000			750,000	
Cairo Palace Hotel Ltd		Catering Services	800,000	800,000			800,000	
Winstar Hotel Limited		Catering Services For Tcpsb	800,000	800,000			800,000	
Alisona Supply And Enterprise Co Ltd		Repair & Maintenance Of Wall Cabinets	808,500	808,500			808,500	
Sagal Petrol Station		Supply Of Fuel	888,094	888,094			888,094	
Jiriman Group Limited		Water Trucking Services	900,000	900,000			900,000	
Ateker Hotel Limited		Flash Floods Rapid Assessment, Stake holders Meeting	960,000	960,000			960,000	
Cooperative Bank-Council Of Governors		Legal Funds	1,000,000	1,000,000			1,000,000	
Akamais Construction And Logistics Limited		Overhaul Repairs And Maintenance Of Printers, Networking System And Air Conditioners For Hq	1,003,202	1,003,202			1,003,202	
Turkrides Auto Services		Car Hire Services	1,395,000	1,395,000			1,395,000	
The Black Gold Hotel Limited		Conference Services	1,600,000	1,600,000			1,600,000	
Tanaad Enterprise Limited		Carhire Services	1,800,000	1,800,000			1,800,000	
Apuco Holding Group Limited		Transport Services For Relief Food	1,893,910	1,893,910			1,893,910	

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Sent Maya Investment Ltd	Transport Services For Relief Food	1,926,480	1,926,480			1,926,480	
Ngatira Enterprises Limited	Transport Services For Relief Food	1,931,973	1,931,973			1,931,973	
Tune Tech Motors Limited	Repair And Maintenance Of Gka 112v	2,212,000	2,212,000			2,212,000	
Ichebore Nabu Suppliers And Gen Co Ltd	Supply Of Cereals For The Month Of July, August And Sep 2022 For Kanam Hospital	2,344,000	2,344,000			2,344,000	
Jolenak General Co Ltd	Consultancy Services	2,500,000	2,500,000			2,500,000	
Lotatalei Investment Limited	Transport Services For Food To Various Schools With Turkana County	2,648,847	2,648,847			2,648,847	
Africa Bright Services Limited	Consultancy Services For Feasibility Idep	2,880,500	2,880,500			2,880,500	
Kalomwae Company Limited	Supply Of Specialized Materials	2,995,120	2,995,120			2,995,120	
Easy Dial Research General Supplies	Supply And Installation Of Wall To Wall Carpets	2,997,580	2,997,580			2,997,580	
Akirket Akide Logistics&Construction Limited	Forestry Production	2,999,500	2,999,500			2,999,500	
Sent Maya Investment Ltd	Transport Services For Relief Food	3,111,704	3,111,704			3,111,704	
	Nanam Dispesary And Nanam Primary	3,955,000	3,955,000			3,955,000	

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Nabengo And Company Advocates		Consultancy Services For Local Content Policy And Institutional Framework	4,000,000	4,000,000			4,000,000	
The Standard		Advertisement Services	88,160	88,160		88,160	-	
Njonel Auto Garage Ltd		Service And Repair Of Motorvehicle 23cg233a	90,480	90,480		90,480	-	
Standard Group Limited,		Provision Of Advertisement Space	107,730	107,730		107,730	-	
Divine Supply Chain		Supply Of Mebook Screen	135,000	135,000		135,000	-	
Standard Group		Provision For Newspaper Advert Space	216,920	216,920		216,920	-	
Lobur General Co Limited, Lodwar		Maintenance And Repairs Of Motor Vehicles	360,760	360,760		360,760	-	
Yogi Glass Limited		Proposed Roughcast And Plastering Of 20. Number Of Houses, Two Pit Latrines And Fence For Resettlement Scheme In Lochoirelim	715,416	715,416		715,416	-	
Amara Supplies Ltd., Lodwar		Provision Of Transportation Of Relief Food	1,309,050	1,309,050		1,309,050	-	
New Pentium Enterprises Limited		Supply Delivery And Installation Of Windows And Antivirus	1,500,000	1,500,000		1,500,000	-	

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Grane Construction Co.Ltd		Supply And Delivery Of General Office Supplies	1,650,000	1,650,000		1,650,000	-	
Prof Tom Ojienda And Associates	29/12/2022	Consultancy Services For Drafting Of Turkana Revenue Administration Bill	4,500,000	4,500,000		4,500,000	-	
Africa Merchant Assurance Company	23/05/2023	Provision Of Comprehensive Insurance Cover For Motorvehicles And Cycles	30,061,344	30,061,344		30,061,344	-	
Jubilee Life Insurance Limited	16/06/2023	Provision Of Group Life,Group Personal Accident And Work Insury Benefit	78,524,644	78,524,644		78,524,644	-	
<b>Sub Total</b>			<b>197,031,345</b>	<b>197,031,345</b>	<b>170,153,806</b>	<b>119,259,504</b>	<b>247,925,647</b>	<b>-</b>
<b>Grand Total</b>				<b>402,970,454</b>	<b>612,834,998</b>	<b>214,118,228</b>	<b>801,687,224</b>	<b>-</b>

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**Annex 3 – Analysis Of Pending Staff Payables**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			a	b	c=a-b		
<b>Senior Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**Annex 4 – Analysis Of Other Pending Payables**

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

**Annex 5 –Analysis Of imprests and Advances**

**(a) Government Imprest**

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Victor Masai Ngipeyok	23-Feb-24	700,000	-	700,000
Elizabeth Akuwom Loote	08-Dec-23	88,400	-	88,400
John Kaleng'o Itapar	23-Feb-24	784,000	-	784,000
Emase Joel Kaissa	23-Feb-24	559,300	-	559,300
Miriam Ekeno	13-Jun-24	262,500	-	262,500
Adengo David Kobarach	26-Apr-24	599,900	-	599,900
Purity Ekeno Lokuri	15-Nov-23	184,000	-	184,000
Gabriel Lodoso Ekalale	13-Jun-24	314,300	-	314,300
Samson Ekalale Lokuruka	13-Jun-24	891,800	-	891,800
Gabriel Lodoso Ekalale	13-Jun-24	352,400	-	352,400
Michael Bosco Elim Emoru	13-Jun-24	772,800	-	772,800
Moses Lokoel Loporon	13-Jun-24	237,300	-	237,300

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Augustine Lokawa Fregac	10-Jun-24	128,200	-	128,200
Ayan Abdi Arte	21-Feb-24	900,000	-	900,000
Benard Ekitela Loilu	13-Jun-24	756,000	-	756,000
Benjamin Naplilo Lowoko	08-Nov-23	212,800	-	212,800
Bernard Abong Ekai	26-Apr-24	668,500	-	668,500
Bernard Ekuwam Lennon	15-Dec-23	300,000	-	300,000
Betty Ewoi Columbus	15-Feb-24	881,300	-	881,300
Billybones Ikacho Lokwee	02-Jul-24	560,000	-	560,000
Boniface Lokaaile Korobe	26-Apr-24	994,700	-	994,700
Caleb Ewoi Nakain	13-Jun-24	890,730	-	890,730
Cathy Akai Elamach	26-Apr-24	578,000	-	578,000
Chillian Ndiwa	19-Jun-24	763,000	-	763,000
Christopher Esinyen Fioot	26-Apr-24	593,600	-	593,600
Christopher Magut	11-Jul-24	833,700	-	833,700
Clare Kiyonga Akoroi	15-Feb-24	781,200	-	781,200
Collins Nakesio Ellioton	02-Nov-23	967,200	-	967,200
Collins Nakesio Ellioton	26-Apr-24	306,200	-	306,200
Concepta Esekon Long'ole	09-Jul-24	417,200	-	417,200
Consolata Kerio Ewoi	15-Dec-23	150,000	-	150,000
Cosmas Kibele Esinyen	17-Jan-24	150,000	-	150,000
Dagon Lemuya Merimug	23-Feb-24	661,500	-	661,500
Dalmas Nakapel Arena	15-Dec-23	150,000	-	150,000
David Ekai Logialan	23-Feb-24	840,000	-	840,000

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David Ekuam Ekai	26-Apr-24	480,200	-	480,200
David Lokaale Emaanman	26-Apr-24	979,400	-	979,400
David Namus Maraka	06-Oct-23	910,000	-	910,000
Dedan Lotu Korikel	13-Jun-24	556,400	-	556,400
Dennis Machoka Osoro	10-Jun-24	940,000	-	940,000
Dennis Saisi Manwari	21-Feb-24	395,400	-	395,400
Dennis Saisi Manwari	13-Jun-24	994,000	-	994,000
Dorcas Kaaleng	13-Jun-24	934,000	-	934,000
Ebenyo Simon Akuita	03-Jan-24	150,000	-	150,000
Echara Lomakat Simon	13-Jun-24	680,400	-	680,400
Echwa Martine Ekaale	29-Dec-23	150,000	-	150,000
Echwa Mzungu Richard	21-Feb-24	413,600	-	413,600
Ekal Patrick	05-Dec-23	301,000	-	301,000
Ekal Patrick	02-Jul-24	166,400	-	166,400
Ekarani Ekai James	15-Dec-23	700,000	-	700,000
Ekarani Samuel Losike	22-Jan-24	356,300	-	356,300
Ekeru Ewesit Lomulen	13-Jun-24	206,500	-	206,500
Ekidor Ekaale Sylvester	29-Dec-23	150,000	-	150,000
Ekingol Erupe Peter	26-Apr-24	980,000	-	980,000
Elim John Ewoton	09-Jul-24	997,500	-	997,500
Elizabeth Akuwom Looote	08-Dec-23	88,400	-	88,400
Emase Joel Kaissa	23-Feb-24	559,300	-	559,300
Emmanuel Apein Lojao	15-Dec-23	150,000	-	150,000
Emmanuel Apollo	21-Nov-23	456,100	-	456,100
Emmanuel Ekai Nabenyio	21-Nov-23	311,500	-	311,500
Emmanuel Ekai Nabenyio	05-Dec-23	311,500	-	311,500

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Emmanuel Ekai Nabenyo	16-Nov-23	95,500	-	95,500
Emmanuel Elijah Scout	09-Jul-24	929,600	-	929,600
Emmanuel Esinyen Emanikor	26-Jan-24	51,500	-	51,500
Emmanuel Lokol Lotaruk	15-Nov-23	911,400	-	911,400
Emmanuel Lokol Lotaruk	09-Jul-24	389,200	-	389,200
Emuron Illickwel Dhymphine	23-Feb-24	700,000	-	700,000
Erot Lopeto Joshua	13-Oct-23	990,500	-	990,500
Erupe Esinyen	06-Oct-23	531,200	-	531,200
Erus Peterson	06-Oct-23	967,300	-	967,300
Esekon Micheal Ekusi	06-Oct-23	982,800	-	982,800
Esekon Micheal Ekusi	13-Jun-24	856,800	-	856,800
Estibar Philip Lucas	10-Jun-24	126,000	-	126,000
Esmia Francis	26-Apr-24	814,200	-	814,200
Esther Napatio Lokioe	26-Apr-24	453,800	-	453,800
Etiir Nabenyoi Lekamoe	21-Nov-23	192,400	-	192,400
Evans Kipronoh Keter	26-Apr-24	758,100	-	758,100
Evans Lomodei	23-Oct-23	255,000	-	255,000
Eyapan William	13-Oct-23	498,900	-	498,900
Ezekiel Nyakwama Makori	09-Jul-24	861,000	-	861,000
Fatuma Rajab	26-Apr-24	609,000	-	609,000
Gabriel Kowot Ekuwom	26-Apr-24	90,000	-	90,000
Gabriel Kowot Ekuwom	09-Jul-24	744,800	-	744,800
Gabriel Lodoso Ekalale	13-Jun-24	314,300	-	314,300
Gabriel Lodoso Ekalale	13-Jun-24	352,400	-	352,400
Gabriel Lodoso Ekalale	21-Feb-24	935,300	-	935,300

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Gabriel Lodoso Ekalale	02-Nov-23	917,000	-	917,000
Geoffrey Ekaale Brian	15-Dec-23	150,000	-	150,000
Geofrey Eregae Ebei	13-Oct-23	513,600	-	513,600
Geofrey Odima Okwara	15-Nov-23	62,500	-	62,500
George Lodungo Emase	13-Jun-24	496,300	-	496,300
Getrude Jeruto Kosgey	02-Jul-24	343,600	-	343,600
Goreti Ngemo	26-Apr-24	900,900	-	900,900
Grace Jcpleting Murei	09-Jul-24	979,400	-	979,400
Henry Ethekeon Yanac	26-Apr-24	400,000	-	400,000
Henry Ethekeon Yanae	13-Jun-24	168,935	-	168,935
Henry Ethekeon Yanae	08-Nov-23	92,000	-	92,000
Ian Eregae Nawose	09-Jul-24	384,300	-	384,300
Ian Eregae Nawose	26-Apr-24	764,400	-	764,400
Ian Eregae Nawose	23-Feb-24	861,000	-	861,000
Ikimat Lucy Nangi	03-Jan-24	700,000	-	700,000
Immaculate Egialan	26-Apr-24	565,600	-	565,600
Iriama Titus Aemun	25-Jun-24	938,000	-	938,000
Isabella Lopii Nanok	21-Feb-24	997,500	-	997,500
Isabella Lopii Nanok	08-Dec-23	869,400	-	869,400
Jackson Ekidor Ipoo	26-Apr-24	294,200	-	294,200
Jacob Echukule	26-Apr-24	632,800	-	632,800
Jacob Liwan	13-Jun-24	576,100	-	576,100
Jacob Lokwawi Amoni	13-Oct-23	926,100	-	926,100
Jacob Mutua	13-Jun-24	260,400	-	260,400
Jairus Napulo Ekeno	15-Nov-23	196,000	-	196,000
Jairus Napulo Ekeno	26-Apr-24	596,400	-	596,400
James Eyan	06-Oct-23	990,500	-	990,500
James Eyan	02-Nov-23	960,000	-	960,000
James Eyan	01-Feb-24	427,500	-	427,500
James Lochilil Eporon	06-Oct-23	882,000	-	882,000

**County Government of Turkana**  
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James Lokwale	06-Feb-24	969,500	-	969,500
James Lotkoi	26-Apr-24	625,800	-	625,800
Jane Akamais	23-Feb-24	748,000	-	748,000
Jane Lotukei	09-Jul-24	386,400	-	386,400
Jane Lotukei	13-Jun-24	504,700	-	504,700
Jennifer Ngimoe Ekidor	26-Apr-24	780,500	-	780,500
Jennifer Menny	23-Feb-24	748,000	-	748,000
Jeremiah Arot Kabenyon	13-Jun-24	443,500	-	443,500
Joel Mwitia Daniel	13-Jun-24	734,300	-	734,300
John Ekal Esurui	24-Nov-23	555,800	-	555,800
John Ekaru Ekadeli	21-Feb-24	250,800	-	250,800
John Ekiru Ewoton	09-Jul-24	556,500	-	556,500
John Kaleng'o Itapar	23-Feb-24	784,000	-	784,000
John Kiplangat Sang	09-Jul-24	774,900	-	774,900
John Longori Lokitoe	09-Jul-24	572,600	-	572,600
John Mugo Karanja	09-Jul-24	938,000	-	938,000
Johnufas Ngro Lokong	26-Apr-24	353,500	-	353,500
Johnerry Illikwel Losike	15-Nov-23	948,500	-	948,500
Joseph Ekal Lolepo	26-Apr-24	948,500	-	948,500
Joshua Inadi Ekuleu	02-Jul-24	226,000	-	226,000
Joshua Inadi Ekuleu	08-Dec-23	700,000	-	700,000
Joshua Napoco Ekitela	21-Nov-23	95,500	-	95,500
Joyce Simiyu	26-Apr-24	803,600	-	803,600
June Akiru Lokipi	29-Dec-23	150,000	-	150,000
Kandagor Nicholas	26-Apr-24	470,400	-	470,400
Katana Clementine Alait	26-Apr-24	813,400	-	813,400
Kebo Paul Mzee	26-Apr-24	633,000	-	633,000
Kepher Mwangi	09-Jul-24	749,700	-	749,700

**County Government of Turkana**  
 County Executive - (Turkana County Executive)

**Annual Report and Financial Statements for the year ended June 30 2024**

Kevin Ochieng Ojiem	13-Jun-24	673,400	-	673,400
Kevin Onyango Obota	10-Jun-24	44,800	-	44,800
Kihwot Birgen Kennedy	21-Feb-24	359,200	-	359,200
Kulal Ichor Ezekiel	24-Nov-23	241,500	-	241,500
Linda Akai	13-Oct-23	940,800	-	940,800
Livingstone Eyanac Ewoi	26-Apr-24	166,600	-	166,600
Logilac Ereng Paul	02-Jul-24	596,000	-	596,000
Lokaale Peter Akono	26-Apr-24	204,000	-	204,000
Lokitollo Dominic Limangole	02-Nov-23	949,200	-	949,200
Lokobel Lokiru Abednego	13-Jun-24	973,000	-	973,000
Lokuwan Ekaraan Gabriel	26-Apr-24	772,800	-	772,800
Lomoro Emmanuela Ekeru	21-Nov-23	700,000	-	700,000
Lomoro Emmanuela Ekeru	02-Jul-24	196,000	-	196,000
Lomuria Lochili Gideon	26-Apr-24	710,500	-	710,500
Losike Awoi Nakoei	26-Apr-24	328,300	-	328,300
Losike Awoi Nakoei	13-Jun-24	449,000	-	449,000
Loyara Simon	21-Nov-23	734,300	-	734,300
Lucas Achuka	13-Oct-23	628,500	-	628,500
Mark Ekeru Achila	21-Nov-23	152,000	-	152,000
Mary Nduta Chege	06-Oct-23	754,600	-	754,600
Mary Nduta Chege	15-Feb-24	350,000	-	350,000
Mary Nduta Chege	09-Jul-24	778,200	-	778,200
Maurice Natoot	29-Apr-24	966,000	-	966,000
Mercy Akiru	01-Feb-24	529,200	-	529,200
Michael Bosco Elim Emoru	21-Feb-24	381,400	-	381,400

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Michael Bosco Elim Emoru	13-Jun-24	772,800	-	772,800
Michael Itao Keem	26-Apr-24	539,000	-	539,000
Millicent Epem Kiyonga	29-Dec-23	150,000	-	150,000
Millicent Logiron Lonyalla	26-Apr-24	573,300	-	573,300
Miriam Ekeno	13-Jun-24	262,500	-	262,500
Miriam Naspan Etheri	03-Jan-24	700,000	-	700,000
Mollen Onderi	09-Jul-24	304,500	-	304,500
Mooja Looya Johnson	21-Feb-24	868,700	-	868,700
Morris Katiko Arthur	26-Apr-24	427,000	-	427,000
Moses Lokoel Loporon	13-Jun-24	237,300	-	237,300
Moses Lokoel Loporon	21-Feb-24	455,400	-	455,400
Moses Lowasa Ekitela	26-Apr-24	350,000	-	350,000
Moyokani Brian	02-Jul-24	392,400	-	392,400
Muliuki M'maraki	09-Jul-24	833,700	-	833,700
Munyes Anne Ngiminac	26-Apr-24	764,400	-	764,400
Nadio Andrew Namewa	02-Nov-23	415,800	-	415,800
Nadio Andrew Namewa	26-Apr-24	665,000	-	665,000
Nakaale Lotieng Marian	13-Jun-24	122,200	-	122,200
Namoru Aposo Christopher	29-Dec-23	273,000	-	273,000
Nancy Ekwar Kinyonge	09-Jul-24	718,200	-	718,200
Nancy Ekwar Kinyonge	05-Dec-23	966,600	-	966,600
Nanyuduk Lydia Locham	13-Oct-23	393,600	-	393,600
Newton Chebon Chelagat	02-Jul-24	428,400	-	428,400
Osborn Silale Arot	09-Jul-24	142,800	-	142,800
Patrick Imana	13-Jun-24	359,100	-	359,100

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Patrick Imana	07-Dec-23	700,000	-	700,000
Patrick Lopuya Ebenyo	21-Nov-23	136,460	-	136,460
Paul Ekron Ekdor	21-Nov-23	700,000	-	700,000
Paul Karwo Echoto	29-Dec-23	150,000	-	150,000
Paul Lotom	09-Jul-24	88,000	-	88,000
Paul Nakucho	09-Jul-24	996,800	-	996,800
Peter Enoch Locharn	02-Nov-23	967,200	-	967,200
Philemon Eyangang Calist	26-Apr-24	407,400	-	407,400
Phoebe Akai Eiturote	09-Jul-24	660,800	-	660,800
Phoebe Ekali	15-Nov-23	184,000	-	184,000
Purity Ekono Lokuri	15-Nov-23	184,000	-	184,000
Reuben Lowoto Lopite	15-Nov-23	989,100	-	989,100
Rhoda Awesit Eyanac	15-Dec-23	300,000	-	300,000
Richard Ekiru	23-Feb-24	995,400	-	995,400
Robert Bob Loyelei	26-Apr-24	210,000	-	210,000
Rodney Emase Ejore	26-Apr-24	760,200	-	760,200
Rodney Emase Ejore	26-Apr-24	948,500	-	948,500
Rodney Emase Ejore	02-Jul-24	199,840	-	199,840
Ronald Ngichorin Elioto	27-Sep-23	521,500	-	521,500
Ronnie Ochieng Odongo	21-Feb-24	889,600	-	889,600
Ruban Amos Louren	29-Dec-23	150,000	-	150,000
Sammy Elim Karoi	23-Feb-24	661,000	-	661,000
Samson Ekalale Lokuruka	13-Jun-24	891,800	-	891,800
Samson Ekalale Lokuruka	13-Jun-24	452,900	-	452,900
Samson Ekalale Lokuruka	21-Feb-24	414,800	-	414,800
Samson Ekalale Lokuruka	09-Jul-24	652,400	-	652,400
Samuel Ekalale Ekitela	13-Jun-24	149,600	-	149,600
Samuel Ekono Kapengi	23-Feb-24	400,000	-	400,000

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Tatoi Nancy Akai	13-Oct-23	753,600	-	753,600
Simon Namuya Francis	02-Nov-23	591,500	-	591,500
Nadio Andrew Namewa	02-Nov-23	415,800	-	415,800
Mary Nduta Chege	06-Oct-23	754,600	-	754,600
David Namus Maraka	06-Oct-23	910,000	-	910,000
Samwel Lokwayen Ebei	06-Oct-23	977,200	-	977,200
Ekal Patrick	02-Jul-24	166,400	-	166,400
Lucas Achuka	13-Oct-23	628,500	-	628,500
Linda Akai	13-Oct-23	940,800	-	940,800
Thomas Lokwatuba Achuka	13-Oct-23	513,900	-	513,900
Eyapan William	13-Oct-23	498,900	-	498,900
Abdullahi Eleman	13-Oct-23	513,600	-	513,600
Getrude Jeruto Kosgey	02-Jul-24	343,600	-	343,600
Andrew Ejorewoi Lemmy	13-Jun-24	604,000	-	604,000



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Adukan Lowal Esparanza	26-Apr-24	975,100	-	975,100
Ekingol Erupe Peter	26-Apr-24	980,000	-	980,000
Shadrack Ekuwam Echoto	26-Apr-24	185,480	-	185,480
Nakaale Lotieng Marian	13-Jun-24	122,200	-	122,200
Esther Napatio Lokitoe	26-Apr-24	453,800	-	453,800
Patrick Imana	07-Dec-23	700,000	-	700,000
Mary Nduta Chege	09-Jul-24	778,200	-	778,200
Paul Lotom	09-Jul-24	88,000	-	88,000
Mollen Onderi	09-Jul-24	304,500	-	304,500
John Ekiru Ewoton	09-Jul-24	556,500	-	556,500
<b>Total</b>		<b>85,093,020</b>	<b>0</b>	<b>85,093,020</b>

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at FY 2022 2023</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<b>Total</b>	-	-	-	-

**County Government of Turkana**  
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**Annex 6 – Summary of Non-Current Asset Register**

Asset Class	Historical Cost b/f (Kshs)	Additions during the year 2023-2024	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	2021-2022	(Kshs)	(Kshs)	(Kshs)	(Kshs) 2023/2024
Land	2,931,035	1,800,000	-	-	4,731,035
Buildings And Structures	2,779,338,691	555,915,258	-	-	3,335,253,949
Transport Equipment	392,203,036	9,733,171	-	-	401,936,207
Office Equipment, Furniture And Fittings	452,576,955	174,434,687	-	-	627,011,642
ICT Equipment	260,597,609	24,220,601	-	-	284,818,210
Machinery And Equipment	769,679,071	5,915,617	-	-	775,594,688
Heritage And Cultural Assets	-	-	-	-	-
Biological Assets	106,523,392	-	-	-	106,523,392
Intangible Assets	67,214,335	-	-	-	67,214,335
Infrastructure Assets- Roads, Rails	2,362,714,366	307,338,331	-	-	2,670,052,697
Rehabilitation of civil works	182,151,381	824,553,592	-	-	1,006,704,973
Strategic Stocks and commodities	20,778,200	417,488,004	-	-	438,266,204
Purchase of certified seeds, breeding stock and live animals	405,250,233	23,899,776	-	-	429,150,009
Work In Progress	336,502,958	119,948,581	-	-	456,451,539
<b>Total</b>	<b>8,138,461,262</b>	<b>2,465,247,617</b>	-	-	<b>10,603,708,879</b>

**County Government of Turkana**  
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**Annex 7 – Inter-Entity Transfers**


Ref	Entity	Quarter1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred.	Amount	difference	explanation
1	Turkana County Emergency Fund	-	147,388,667	-	-	147,388,667	147,388,667		
2	Turkana County Covid 19 Fund								
3	Co-operative Enterprise Development Fund	-		-	-				
4	Turkana County Biashara Development Fund	-	-						
5	Turkana County Skills & Development Fund(REC)	-	534,219,180	-	-	534,219,180	534,219,180		
6	Turkana County Youth and Women Empowerment Fund	-							
7	Turkana Car Loan and Mortgage Fund	-		-	-				
8	Turkana County Climate Change Fund	-	-						

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7	Turkana Car Loan and Mortgage Fund	-			-					
8	Turkana County Climate Change Fund	-			-					
9	Turkana County Youth and Women Empowerment			50,000,000		50,000,000	50,000,000	50,000,000		
10	Turkana County Biashara Fund (Devt)			50,000,000		50,000,000	50,000,000	50,000,000		
11	Turkana County Water Service Fund	-				-				
12	Lodwar District Hospital	-	115,500,000	88,250,000	27,250,000	231,000,000	231,000,000	231,000,000		
13	Lodwar Municipality	-		34,584,220	204,471,594	239,055,814	239,055,814	239,055,814		
14	Kakuma Municipality			19,000,000		19,000,000	19,000,000	19,000,000		

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15	Turkana County Revenue Fund				24,598,502	24,598,502	24,598,502		
	Total	-	797,107,847	241,834,220	256,320,096	1,295,262,163	1,295,262,163		

.....  
  
 Director of Finance  
 County Executive

**DIRECTOR ACCOUNTING SERVICES**  
 P.O. BOX 11-20500, LODWAR  
 TURKANA COUNTY GOVERNMENT  
 DATE

.....  
  
 Director of Finance  
 Fund/project/board/water company/hospital

**County Government of Turkana**

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	Amailo Investment -vs- Turkana County Government			
5.	Lodwar Civil Suit No. E044 /24:  Lowoi Amoni Karnon -vs- CCO Roads and Transport, The CCO Ministry for Administration and Disaster Management, CS, TCG	Accident Claim Case.	Roads & transport, Administration & Disaster Management	-
6.	Milimani Commercial Court ELC NO. E172 of 2024:  Amor Barreras Kenya V Aztivate Foundation	We were served with a certificate of urgency and an application seeking interlocutory injunction against the defendants restraining them from interfering, trespassing, wasting, damaging, alienation sale or disposition of the property located in Lokitaung where the plaintiff/applicant has built a school.	Public Administration	-
7.	Traffic Case No. E036 of 2024:  Republic -vs- Abong Ekal & Joseph Angole	Overloading of the County Trucks. OCA prepared an Application that was argued in Court and enabled the Truck to be released.	Roads and Public Works	-
8.	Lodwar Magistrates Civil Suit No. E012 of 2024:	We were served with a plaint by the firm of Simiyu, Opondo, Kiranga & Co Advocates seeking special damages of kshs.	Medical Services	10,650

**County Government of Turkana**

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	Anderson Lokol - vs- The County Government of Turkana	10,650.00 arising out of road accident purportedly caused by a GK B039V belonging to the County Government of Turkana.		
9.	Lodwar High Civil Suit Court No. 001 of 2024:  Tropical Cooling Systems Limited V County Government of Turkana and The County Attorney of Turkana County	We were served with a Plaint seeking payment of the sum of 16, 377, 884.43 being an outstanding balance and interests on late payment arising from the supply, delivery and installation and testing of the air conditioning equipment at the Turkana County Headquarters.	Finance	16,377,884
10.	ELD Civil Suit No. E026 of 2023:  Mayanda Kimoon Engineering Co. Limited -vs- TCG	Claim for payments for works done	Trade, Education & Agriculture	-
11.	Lodwar Chief Magistrate Court Civil Case No. E002 of 2023:  Mohamed Maalim Osman -vs- PS Health, PS Finance and National Treasury, AG & TCG	We were served with a plaint dated 2 <sup>nd</sup> November 2023 seeking the recovery of the sum of 2,256,045 arising from the supply of various commodities to the Ministry of Health Lokitaung Hospital on diverse dates between 2005 and 2012.	Health	2,256,045
12.	HCCOMM No. 2 of 2023:  Baraki International Limited/Pioneer Engineering CO. Ltd -vs- TCG	Construction Contract for Kotome Bridge for the sum of unpaid 50 million shillings and the original amount was 95 million shillings	Roads and Public Works	50,000,000

**County Government of Turkana**

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**Annual Report and Financial Statements for the year ended June 30 2024**

	Anderson Lokol - vs- The County Government of Turkana	10,650.00 arising out of road accident purportedly caused by a GK B039V belonging to the County Government of Turkana.		
9.	Lodwar High Civil Suit Court No. 001 of 2024:  Tropical Cooling Systems Limited V County Government of Turkana and The County Attorney of Turkana County	We were served with a Plaint seeking payment of the sum of 16, 377, 884.43 being an outstanding balance and interests on late payment arising from the supply, delivery and installation and testing of the air conditioning equipment at the Turkana County Headquarters.	Finance	16,377,884
10.	ELD Civil Suit No. E026 of 2023:  Mayanda Kimoon Engineering Co. Limited -vs- TCG	Claim for payments for works done	Trade, Education & Agriculture	-
11.	Lodwar Chief Magistrate Court Civil Case No. E002 of 2023:  Mohamed Maalim Osman -vs- PS Health, PS Finance and National Treasury, AG & TCG	We were served with a plaint dated 2 <sup>nd</sup> November 2023 seeking the recovery of the sum of 2,256,045 arising from the supply of various commodities to the Ministry of Health Lokitaung Hospital on diverse dates between 2005 and 2012.	Health	2,256,045
12.	HCCOMM No. 2 of 2023:  Baraki International Limited/Pioneer Engineering CO. Ltd -vs- TCG	Construction Contract for Kotome Bridge for the sum of unpaid 50 million shillings and the original amount was 95 million shillings	Roads and Public Works	50,000,000

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13.	County Appeal No. 127 of 2023:  Robert Kibunja Nyathore -vs- TCPSB	Disgruntled employee	TCPSB	-
<b>TOTAL</b>				<b>165,669,147</b>

**TURKANA COUNTY EXECUTIVE - (Turkana County Executive)**  
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**Annex: 9 Reporting of Climate Relevant Expenditures**

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

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**County Executive - (Turkana County Executive)**

**Annual Report and Financial Statements for the year ended June 30 2024**

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

**Annex 10 Reporting on Disaster Expenditure**

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