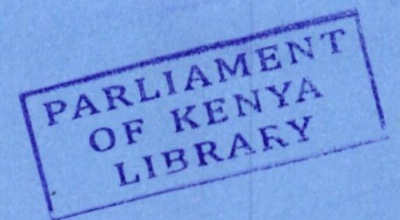


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF TURKANA

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

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep Maj Whip
COMMITTEE	
CLERK AT THE TABLE	Moolim



TURKANA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

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

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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
CASB	County Assembly Service Board
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CPA	Certified Public Accountant
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
ECDE	Early Child Hood Development Education
FY	Financial Year
GPO	General Post office
ICT	Information Communication Technology
ICPAK	Institute of Certified Public Accountants of Kenya
IFMIS	Integrated Financial Management Information Systems
IPSAS	International Public Sector Accounting Standards
M & E	Monitoring and Evaluation
MCA	Member of County Assembly
MOH	Ministry of Health
NGO	Non-Governmental Organization
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board

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NT	National Treasury
WB	World Bank
KCB	Kenya Commercial Bank
KRA	Kenya Revenue Authority
Kshs	Kenya Shillings

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources
Pending bills	Means unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years

2. Key Entity Information and Management

(a) Background information

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

(b) Key Management Team

The county assembly-to-day management is under the following key organs:

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

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(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	Mr.Linus Lokawa Miinyan
2.	Director Finance and Accounting	CPA Caiphas Ngasike Ekatorot
3.	Deputy Director Finance and Accounting	Mr.Timothy Ekidor Ekal
4.	Assistant Director Supply Chain Management	Mr. Nanok Kospir

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Audit Committee - The main functions are

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

Committee on Finance, Planning Trade and ICT

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

Committee on Public Accounts and Investment

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

County Budget and Appropriation Committee

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

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

(e) Entity Headquarters

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

(f) Entity Contacts

E-mail: turkanaassembly.go.ke
Website: www.turkanaassembly.go.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
P.O Box 150-30500
Lodwar, Kenya

Cooperative Bank of Kenya Limited
P.O Box 366-30500
Lodwar, Kenya

(h) Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) County Attorney

The County Attorney
Turkana County Government
P.O. Box 11-30500
Lodwar, Kenya

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Turkana County Assembly. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

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

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

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

The County Assembly Executes its mandate, through committees which are broadly classified into two.

a) Select Committees

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

b) Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Audit Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee

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a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held six (6) meetings in FY 2023/2024. The committee members during FY 2023/2024 were:

Member	Designation	Ward
Rt. Hon. Christopher Doye Nakuleu	Chairperson	Speaker
Hon. Christoher Gacibi	Member	Nominated
Hon. Lydia Ejore	Member	Nominated
Hon. Esther Apetet	Member	Nominated
Hon. James Ikeny	Member	Kanamkemer
Hon. Michael Ekaale	Member	Kaputir
Hon. Anarclet Lemuya	Member	Lobei/Kotaruk

b) Audit Committee

The audit committee was constituted in 2023. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held three (3) meetings in FY 2023/2024. The committee members during FY 2023/2024 were:

Member	Designation
CPA Erick Omondi	Chairperson
CPA Mercy Ndinda	Member
CPA Lokipi Ekai	Member

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

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held six (6) extra sittings to deal with arising matters. The members who served in the committee during the year were:

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

d) Budget and Appropriations Committee

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

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

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

Communication with all Stakeholders

The County Assembly is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in FY 2023/2024 where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Assembly also subjected Eight (8) bills through public participation.

	Bill	Sponsor	Dated	Status
1	The Turkana County Animal Health Act,2024	Hon William Etubon, Chairperson, Agriculture and Pastoral Economy	2024	Approved
2	The Turkana County supplementary I Appropriations Act 2023	Hon Patrick Napion, Chairperson Budget and Appropriations Committee	2023	Approved
3	The Turkana County supplementary II Appropriations Act 2024	Hon Patrick Napion, Chairperson Budget and Appropriations Committee	2024	Approved
4	The Turkana County Appropriations Act,2024	Hon Patrick Napion, Chairperson Budget and Appropriations Committee	2024	Approved
5	Turkana County Education Fund Act,2023	Hon. Michael Ekaale, Chairperson Education, sports and Social Protection Committee		Approved
6	Turkana County Local	Hon Alphonse Loteder,Chairpeson		Approved

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	Content Act,2023	Labour Committee		
7	Turkana County Finance Act,2023	Hon. Michael Ewoi,Chairperson Finance Committee,Economic Planning and trade	2023	Approved
8	Turkana County M & E Policy 2024	Hon. Michael Ewoi,Chairperson Finance Committee	2024	Approved

Compliance

The entity should identify the relevant laws and regulations that governs it and disclose its compliance to these laws. There should also be a disclosure whether reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

4. Foreword by the Clerk of The Assembly

(i) Budget performance

In the financial year 2023/2024, The County Assembly of Turkana approved their Original budget of Kshs.994, 834,859 which includes the recurrent budget of kshs 966,834,859 and Development budget of kshs 28,000,000.

In addition, during the same financial year 2023/2024, the County Assembly approved one supplementary budget of kshs 1,238,877,259. The recurrent budget for the supplementary was kshs 1,070,834,859 against the actual performance of kshs 1,070,834,859 and Development budget was kshs 168,042,400 against the actual performance of kshs 162,890,423. All this in response to the payment of its daily operations, pending bills, administrative and development issues.

In addition, during the same financial year 2023/2024, the County Assembly approved one borrowing from the car Loan and Mortgage staff fund of ksh. 3,000,000 to facilitate operations of the county assembly.

(ii) Operational Performance

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

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

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During the year under review, the County Assembly passed eight Bills. The County Assembly passed the Turkana County supplementary I Appropriations Act 2023, The Turkana County Animal Health Act,2024, The Turkana County supplementary II Appropriations Act 2024, The Turkana County Appropriations Act,2024, Turkana County Education Fund Act,2023, Turkana County Local Content Act,2023, Turkana County Finance Act,2023, Turkana County M & E Policy 2024

(iii) Performance of key development projects

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

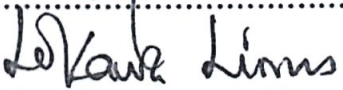
(iv) Comment on value-for-money achievements

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

(v) Challenges and Recommended Way Forward

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

.....
Name:



Clerk of the County Assembly

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

5. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

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

Strategic development objectives

The key mandate of the County Assembly of Turkana is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023/2024.

Program 1	Objective	Outcome	Indicator	Performance	<i>Remarks (Explain the reasons underperformance/ Overperformance)</i>
Legislation, oversight and representation	Eight Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2023/2024 Eight number of bills were passed Eight	The honourable members were trained on how to present bills for easy approvals in the chamber.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	No standing orders were reviewed and resulted to Zero impact	Bench marking on the correct standard of standing orders
Program 2	Objective	Outcome	Indicator	Performance	<i>Remarks (Explain the reasons underperformance/ Over performance)</i>
General Administration,	To Create Enabling	Timely Legislation of	%Technical support to	Establishment and operationalization	Efficiency and effectiveness at

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Planning and Support Services	Environment and Enhance Institutional Efficiency	Laws Competent Personnel in handling Legislative Services	Legislation services	of various County Assembly technical offices. Establishment of Assembly website, Email portal and intercom land line phones and internet services. Staff Trained on Legislative Skills and knowledge on Financial management	work
Program 3	Objective	Outcome	Indicator	Performance	Remarks (Explain the reasons underperformance/ Over performance)
Hansard, Research and Information Services	To provide Timely and reliable research, documentation and information services	Enhanced timely and reliable research, documentation and information services	-Hansard for all sittings transcribed. -Hansard reports published -All sessions streamed Live for members of the public to follow -Document management System developed	All Hansard reports available Published Hansard reports available All Videos of streamed sessions are available online	Efficiency and effectiveness in getting timely reports from the Hansard office.

6. Corporate Social Responsibility Statement/Sustainability Reporting

a) Sustainability strategy and profile –

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

b) Environmental performance

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

c) Employee welfare

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

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

d) Market place practices-

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

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

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

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

e) Community Engagements

Due to the growing threat of the fast spread of the corona virus in the country, Turkana County Assembly did supplementary budget to raise funds to purchase essential supplies

like Soaps, Hand Washing Tanks, Sanitizers and Masks for public hospitals and social groups like churches, Community based organizations, women groups, and government departments among others.

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

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

f) Others

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

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

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

7.Statement Of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended 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 Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

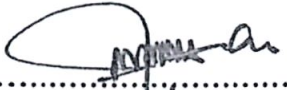
Count Government of Turkana

Turkana County Assembly

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

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 04/10/ 2024.


.....
Name: Isaac Limus
Clerk of the County Assembly

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



Enhancing Accountability

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

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

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the 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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of County Assembly of Turkana set out on pages 1 to 37, which comprise the statement of financial 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

Report of the Auditor-General on County Assembly of Turkana for the year ended 30 June, 2024

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, the financial statements present fairly, in all material respects, the financial position of the County Assembly 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 Opinion

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

Emphasis of Matter

Transfers of Funds to County Assembly of Samburu

The financial statements of County Revenue Fund - Turkana County Government reflects transfer of Kshs.15,863,929 to County Assembly of Samburu on 28 June, 2024. The Management has explained the transfer was done in error and a review of the bank statements confirmed the funds were reversed back on 8 August, 2024. The erroneous transfer denied the residents of the County of Turkana the benefits from utilization of these funds during the period under review.

My opinion is not modified in respect of this matter.

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. There were no key audit matters to report in the year under review.

Other Information

Management is responsible for the other information set out on page iv to xxi which comprise of Key Entity Information and Management, Governance statement, Foreword by the Clerk of the County Assembly, Corporate Governance Statement, Management Discussion and Analysis, 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 Turkana County Assembly 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 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. Irregular Recruitment of Staff

Analysis of the County Assembly's Payroll data and the list of newly recruited staff provided revealed that the Assembly made a recruitment of two hundred and five (205) additional members of staff during the year under review. However, review of the documents provided in support of the recruitment revealed that recruitment process was not in line with Section 66 of the County Governments Act, 2012 that requires County Public Service Board to consider the need for open and transparent recruitment of public servants and to invite applications through advertisement and other modes of communication so as to reach as wide a population of potential applicants as possible and especially persons who for any reason have been or may be disadvantaged.

Further, Management did not provide evidence to confirm recruitment plans to support the additional staff were prepared based on requisition for the additional staff by user departments and that the filled posts were declared vacant to the County Assembly Service Board as provided for in Section B.3(1) and (2) of the County Assembly Human Resource Manual, 2015 which requires all vacant posts to be declared in accordance with the procedures set out in the County Governments Act, 2012 and in a prescribed format which shall include: the number of vacancies; when the vacancy occurred; whether the vacancy is within the authorized establishment and other relevant details. In addition, there was no evidence of appointment of selection and interviewing panel and invitations to the candidates for interviews and Board resolutions to appoint the staff.

In the circumstances, Management was in breach of law.

2. Non-compliance with the Law on Ethnic Representation and People with Special Needs

Review of the payroll data for the newly recruited staff numbering two hundred and five (205) revealed that the recruitment did not consider the diversity of the people of Kenya. The staff recruited comprised of two hundred and four (204) or 100% from the dominant ethnic community which further comprised of one hundred and seventh-eight (178) or 100% of the support staff, twenty-two (22) or 96% of the middle level management and four (4) staff or 100% of the senior management staff as detailed below;

Staff Category	Other Ethnicity	Turkana	Sub Total	Percentage Representation
Support Staff	0	178	178	100%
Middle Level Management	1	22	23	96%
Senior Management	0	4	4	100%
Total Staff	1	204	205	

This was 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 that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

Further, the review also revealed that the appointment did not include any staff from persons with disability or persons who for any reason have been disadvantaged as required by Section 66 of the County Government Act, 2012.

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

3. Excess Establishment

Analysis of the County Assembly's approved establishment for year ended 30 June, 2024 revealed the Assembly had an authorized establishment of two hundred and thirty-nine (239) against an in-post of one hundred and forty-three (143). In addition, there was excess staffing in various departments where an in-post of forty-eight (48) was observed against an authorized establishment of seventeen (17) leading to an excess establishment by thirty-one (31) staff.

Further, review of payroll data revealed the County Assembly had three hundred and fifty-three (353) staff in the payroll against the authorized establishment of two hundred and thirty-nine (239) staff, leading to a variance of one hundred and fourteen (114) in excess of the authorized establishment.

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

4. Non-Compliance with the One-Third Basic Salary Rule

Review of the County Assembly's payroll for the year ended 30 June, 2024 revealed that a number of employees were earning less than a third (1/3) of their respective basic salary as shown below. This was contrary to Section 19(3) of the Employment Act, 2007, which prohibits officers from over committing their salaries.

SNO	Month	Number of Staff
1	July	153
2	August	110
3	September	138
4	October	216
5	November	254
6	December	285
7	January	303
8	February	306
9	March	312
10	April	344
11	May	347
12	June	367

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

5. Lack of Performance Appraisal of the Internal Audit Unit

Regulation 159(1) of the Public Finance Management (County Governments) Regulations, 2015 requires the Head of Internal Audit Unit within the County Assembly to assess the effectiveness of the internal audit unit through an internal performance appraisal and an annual review of the performance of the internal audit activity and comment on the effectiveness in an annual report to the County Treasury. However, during the year ended 30 June, 2024, no evidence was provided to confirm that the Head of Internal Audit complied with the above regulation. Further, the internal audit function did not undergo a professional assessment of its effectiveness which should have been undertaken by a professionally recognized body or institution contrary to Regulation 159(3) of the Public Finance Management (County Governments) Regulations, 2015.

In addition, the internal audit committee did not carry out an annual review of the independence, performance and competency of the internal audit unit and comment on their effectiveness in the annual report contrary to Regulation 159(2) of the Public Finance Management (County Governments) Regulations, 2015.

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

6. Legal Expenses

During the year under review, the County Assembly paid a legal firm an amount of Kshs.2,320,000 in settlement of legal fees for pending bills which arose from prior years' engagements in eight (8) litigation cases with an aggregate Fee Note of Kshs.19,209,639. However, the legal fees for each of the eight (8) cases were charged at rates ranging between Kshs.1,000,000 to Kshs.5,000,000, which was above the rates set by the Advocates Remuneration (amendment) Order, 2014.

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

7. Non-Compliance with the Public Finance Management Regulations, 2015 on Fiscal Responsibility

Review of Turkana County Assembly Finance Act, 2023 revealed that the Assembly had an approved appropriation of Kshs.1,070,834,859 under recurrent expenditure. However, the amount was in excess of 7% of the total revenues of the County Government and exceeded twice the personnel emoluments of the assembly amount of Kshs.936,909,264 by Kshs.133,925,595. This was contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the approved expenditure of the county assembly shall not exceed 7% of the total revenue of the county government or twice the personnel emoluments of that county assembly, whichever is lower.

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

The audit was conducted in accordance with ISSAI 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 THE 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. Internal Audit Charter

During the year under review, the County Assembly did not have an approved Internal Audit Charter. This is contrary to the County Government Internal Audit Manual, 2021 Paragraph 1.2.1 which requires Internal Audit Units in all the County Government Entities should establish an Internal Audit Charter that prescribes the Internal Auditor's purpose, authority and responsibility.

In the circumstances, there's a high risk of non-compliance with the procedures which might lead to operational inefficiencies within the Internal Audit Function.

2. Non-Compliance with Climate Regulations

Review of documents relating to budget estimates for the County Assembly revealed that there was no allocation of budgetary resources for climate initiatives. In addition, it was noted that the Assembly did not develop and implement a climate action plan as mandated by National Climate Change Framework Policy since the Management failed to avail monitoring reports or documentation on the implementation of climate regulations.

In the circumstances, Management was in breach of law.

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

Responsibilities of the Management and those Charged with Governance

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

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also 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/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 December, 2024

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

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

		2023-2024	2022-2023
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	1,232,254,537	1,006,962,730
Proceeds from sale of assets	2	-	-
Other receipts	3	3,000,000	12,878,800
Total receipts		1,235,254,537	1,019,841,530
Payments			
Compensation of employees	4	558,584,199	468,454,468
Use of goods and services	5	393,218,292	378,626,632
Subsidies	6	-	-
Transfers to other government entities	7	-	98,000,000
Other grants and transfers	8	94,453,500	-
Social security benefits	9	26,107,661	-
Acquisition of assets	10	162,890,423	72,935,935
Finance costs	11	9,780	15,087
Other payments(Payment of Duty)	12	-	-
Total payments		1,235,263,856	1,018,032,122
Surplus/deficit		(9,319)	1,809,407

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 04/10/2024 and signed by:

.....
Name: Isabel Limu
Clerk of the Assembly

.....
Name: Ngasike Ceriptro
Director Finance and Accounting – County
Assembly
ICPAK Member Number: 2506

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

10. Statement Of Financial Assets and Liabilities As At 30th June 2024

		2022-2023	2021-2022
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	10,565,820	14,732,439
Cash balances	13B	-	
Total cash and cash equivalents		10,565,820	14,732,439
Imprests and Advances	14	10,825,587	10,835,245
Total financial assets		21,391,407	25,567,684
Financial liabilities			
Third party deposits and retention	15	(10,565,480)	(14,732,438)
Net financial assets		10,825,927	10,835,246
Represented by			
Fund balance b/fwd	16	10,835,246	9,025,840
Prior year adjustment	17	-	
Surplus/(deficit) for the year		(9,319)	1,809,407
Net Financial Position		10,825,927	10,835,246

The entity financial statements were approved on 19/10/ 2024 and signed by:

Name: Lokaul Linus

Clerk of the Assembly

Name: Ngusike Aiphat

Director Finance and Accounting – County Assembly

ICPAK Member Number: 21700

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

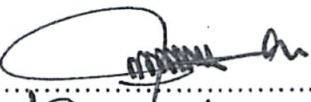
11. Statement Of Cash Flows for The Period Ended 30th June 2024

		2023-2024	2022- 2023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	1,232,254,537	1,006,962,730
Total receipts from operating income		-	-
Miscellaneous receipts	3	3,000,000	12,878,800
Payments for operating expenses		-	-
Compensation of employees	4	(558,584,199)	(468,454,468)
Use of goods and services	5	(393,218,292)	(378,626,632)
Subsidies	6	-	-
Transfers to other government entities	7	-	(98,000,000)
Other grants and transfers	8	(94,453,500)	-
Social security benefits	9	(26,107,662)	-
Finance costs	11	(9,780.00)	(15,087)
Other payments	12	-	-
Total payments for operating expenses		(-)	-
Net receipts/(payments) from operating activities		-	-
Adjusted for:		-	-
Prior year adjustment	17	-	
Decrease/(increase) in accounts receivable:	18	9,658	(1,811,745)
Increase/(decrease) in accounts payable:	19	(4,166,958)	(21,887,018)
Net cash flows from operating activities		157,252,597	51,046,580
			-
Cashflow from investing activities			-
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(162,890,423)	(72,935,935)
Net cash flows from investing activities		(162,890,423)	(72,935,935)

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

		2023-2024	2022- 2023
	Note	KShs	KShs
Cash flow From Financing Activities			
Proceeds from borrowing		-	-
Repayment of principal on domestic and foreign borrowing		(-)	(-)
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(4,166,619)	(21,889,355)
Cash & cash equivalent at Start of the year		14,732,439	36,621,793
Cash & cash equivalent at end of the year		10,565,820	14,732,438

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 04/10/ 2024 and signed by:


.....
Name: Iskiah Limu
Clerk of the Assembly


.....
Name: Ngasiko Alpha
Director Finance and Accounting – County
Assembly
ICPAK Member Number 29706

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

12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th 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	
Receipts						
Transfers from the CRF	994,834,859	244,042,100	1,238,876,959	1,232,254,537	6,622,422	99%
Proceeds from sale of assets	-	-	-	-	-	-
Cash Equivalents Brought forward		-	-	-		-
Other receipts	-	3,000,000	3,000,000	3,000,000	-	-
Total	994,834,859	247,042,100	1,241,876,959	1,235,254,537	6,622,422	99%
Payments						
Compensation of employees	552,292,719	-	552,292,719	558,584,199	-6,291,480	101%
Use of goods and services	396,048,110	-	396,048,110	393,218,292	2,829,818	99%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	-	104,000,000	104,000,000	94,453,500	9,546,500	91%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	18,494,029	-	18,494,029	26,107,661	-7,613,632	141%
Acquisition of assets	28,000,000	140,042,100	168,042,100	162,890,423	5,151,677	97%
Finance costs	-	-	-	9,780	-9,780	-
Other payments	-	3,000,000	3,000,000	-	3,000,000	-
Total	994,834,859	247,042,100	1,241,876,959	1,235,263,855	6,613,103	98%
Surplus/ deficit	-	0	0	0	-9,319	-

The entity financial statements were approved on 09/10/2024 and signed by:

Name: *Lotau Linus*
Clerk of the Assembly

Name: *Ngeiko Aiphat*
Director Finance and Accounting – County Assembly
ICPAK Member Number: *21700*

Count Government of Turkana
Turkana County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended
30th 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	
Receipts						
Transfers from the CRF	966,834,859	104,000,000	1,070,834,859	1,069,364,114	1,470,745	3%
Proceeds from sale of assets	-	-		-	-	
Cash Equivalents BF	-	-	-	-		
Other receipts	-	3,000,000	3,000,000	3,000,000	-	
Total	966,834,859	107,000,000	1,073,834,859	1,072,364,114	1,470,745	99%
Payments	-	-	-	-	-	
Compensation of employees	552,292,719	-	552,292,719	558,584,199	(6,291,480)	101%
Use of goods and services	396,048,110	-	396,048,110	393,218,292	2,829,820	99%
Subsidies	-	-	-	-	-	-
Transfer other government entities	-	104,000,000	104,000,000	94,453,500	9,546,500	91%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	18,494,029	-	18,494,029	26,107,661	(7,613,632)	141%
Finance costs	-	-	-	-	-	-
Other payments	-	3,000,000	3,000,000	9,780	-	100%
Totals	966,834,858	107,000,000	1,073,834,858	1,072,373,432	(1,528,792)	98%
Surplus/ deficit	1	0	1	-9,319	-	-

The entity financial statements were approved on 29/10/ 2024 and signed by:

Name: Lekaul Linus
Clerk of the Assembly
[Signature]

Name: Ngeiko Aliphat
Director Finance and Accounting – County Assembly
ICPAK Member Number: 25700

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

12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th 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	
Receipts						
Transfers from the CRF	28,000,000	140,042,100	168,042,100	162,890,423	5,151,677	96%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	28,000,000	140,042,100	168,042,100	162,890,423	5,151,677	97%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	28,000,000	140,042,100	168,042,100	162,890,423	5,151,677	97%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	28,000,000	140,042,100	168,042,100	162,890,423	5,151,677	97%
Surplus/ deficit	-	-	-	-	-	-

The entity financial statements were approved on 04/10/2024 and signed by:

Name: Isaiah Lino
Clerk of the Assembly

Name: Ngeike Giphai
Director Finance and Accounting – County Assembly
ICPAK Member Number: 2706

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

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
	Kshs	Kshs	Kshs	Kshs	Kshs
PROGRAMME 1: General Administration and Support Services	-	-	-	-	-
SP 1.1 Finance and Shared Services	82,134,859	-	82,134,859	82,134,859	100%
SP 1.2 Hansard, Research and Information Services	13,060,000	-	13,060,000	13,060,000	100%
SP1.3 County Assembly Service Board	21,298,744	-	21,298,744	21,298,744	100%
S.P 1.4 Car Loan Reimbursement	104,000,000	-	104,000,000	104,000,000	100%
SP 1.5 General Administration, Planning and Support Services	55,510,000	-	55,510,000	55,510,000	-
SP 1.6 Human Resource Services	602,506,749	-	602,506,749	602,506,749	100%
SP 1.7 Budget and Planning	3,000,000	-	3,000,000	3,000,000	100%
PROGRAMME 2: Legislative services	-	-	-	-	100%
SP 2.1: Legislatives Services	17,080,000	-	17,080,000	17,080,000	-
SP 2.2: Office of the Speaker	25,300,000	-	25,300,000	25,300,000	100%
SP 2.3: Partnerships	1,200,000	-	1,200,000	1,200,000	100%
PROGRAMME 3: OVERSIGHT	-	-	-	-	100%
SP 3.1 Committee Services	122,474,500	-	122,474,500	122,474,500	100%
SP 3.2 Audit and M & E Services	2,413,533	-	2,413,533	2,413,533	100%
Total	1,070,834,859	-	1,070,834,859	1,070,834,859	100%

The entity financial statements were approved on 29/10/2024 and signed by:

Name: Iskandir Dinos
Clerk of the Assembly

Name: Ngasiko Giphat
Director Finance and Accounting – County Assembly
ICPAK Member Number: 21700

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

i) Compensation of employees

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

ii) Use of goods and services

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

iii) 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)

4. In-kind contributions

In-kind contributions are donations that are made to the county assembly 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 assembly 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.

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments 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 government is detailed in the notes to this financial statement.

6. 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.

7. 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 2024, this amounted to Kshs 10,565,480 compared to Kshs 14,732,439 in prior period as indicated on note 11.

Significant Accounting Policies (Continued)

8. 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.

9. 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.

10. 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

11. 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 assembly at the end of the year. Pending bill 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)

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

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. 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 Assembly 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 26/06/2023 for the period 1st July 2024 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.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. 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.

15. Notes to the Financial Statements

1. Transfer From CRF

	2023- 2024	2022- 2023
	Kshs	Kshs
Transfers from the county treasury for Q1	197,807,795.00	117,299,013
Transfers from the county treasury for Q2	371,213,309.00	231,788,087
Transfers from the county treasury for Q3	341,828,711.00	274,773,788
Transfers from the county treasury for Q4	321,404,722.00	383,101,842
Cumulative amount	1,232,254,537	1,006,962,730

2. Proceeds From Sale of Assets

	2023- 2024	2022- 2023
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

Count Government of Turkana
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Annual Report and Financial Statements for the year ended 30th June 2024

Notes to the Financial Statements

3. Miscellaneous receipts

	2023- 2024	2022- 2023
	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts IV-Borrowings(Car Loan and Mortgage)	3,000,000	12,878,800
Total	3,000,000	12,878,800

4. Compensation Of Employees

	2023- 2024	FY2022- 2023
	Kshs	Kshs
Basic salaries of permanent employees	149,167,437.20	106,056,938
Basic wages of temporary employees	132,471,982.35	58,996,737
Personal allowances paid as part of salary	183,043,466.65	141,630,470
Personal allowances paid as reimbursements	59,729,670.04	79,173,230
Personal allowances provided in kind		17,647,331
Employer contribution to compulsory national social schemes	10,976,109.5	21,021,857
Employer contribution to compulsory national health insurance schemes	-	402,000
Pension and other social security contributions	23,195,533.40	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	558,584,199.17	468,454,632

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2023- 2024	2022- 2023
	Kshs	Kshs
Utilities, supplies and services	4,261,586	2,465,813
Communication, supplies and services		760,540
Domestic travel and subsistence	220,970,953	195,530,158
Foreign travel and subsistence	-	
Printing, advertising and information supplies & services	1,971,840	1,413,450
Rentals of produced assets	-	726,000
Training expenses	5,568,038	10,003,471
Hospitality supplies and services	14,852,733	11,206,950
Insurance costs	47,272,692	36,498,171
Specialized materials and services	-	
Office and general supplies and services	5,366,857	14,641,830
Fuel, oil and lubricants	5,914,138	24,583,024
Other operating expenses	83,794,533	4,563,149
Routine maintenance – vehicles and other transport equipment	1,233,347	3,976,381
Routine maintenance – other assets	1,926,532	3,907,075
Domestic Payables	-	18,341,331
Ward Operations	-	50,009,288
Total	393,218,292	378,626,632

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Notes To The Financial Statements (Continued)

6. Subsidies

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Subsidies To County Corporations		
	-	-
	-	-
Subsidies To Private Enterprises		
	-	-
	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Transfers to national government entities	-	-
	-	-
Transfers to other county assembly entities	-	-
Transfers to National Government entities	-	-
Transfers to other County Assembly entities	-	-
Transfer to Turkana County Assembly Car and Mortgage Fund	-	98,000,000
	-	-
Total	-	98,000,000

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Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2023- 2024	2022- 2023
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Car grants	94,453,500	
Total	94,453,500	-

9. Social Security Benefits

	2023- 2024	2022- 2023
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

Count Government of Turkana
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Annual Report and Financial Statements for the year ended 30th June 2024

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	2023- 2024	2022- 2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	109,975,827	64,978,335
Refurbishment of buildings	-	-
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	52,914,596	-
Purchase of specialized plant, equipment and machinery	-	-
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Purchase of ICT Equipment-Software	-	7,957,600
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	162,890,423	72,935,935
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	162,890,423	72,935,935

Count Government of Turkana
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Annual Report and Financial Statements for the year ended 30th June 2024

Notes To The Financial Statements (Continued)

11. Finance Costs

	2023- 2024	2022- 2023
	Kshs	Kshs
Bank charges	9,780	15,087
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	9,780	15,087

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

12. Other Payments

	2023- 2024	2022- 2023
	Kshs	Kshs
Payments of Duty (KRA)	-	-
Total	-	-

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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	2023- 2024	2022- 2023
			Kshs	Kshs
CBK-Turkana County Assembly,Kshs	1000244248	Recurrent	-	-
CBK-Turkana County Assembly,Kshs	1000244248	Development Acc	-	-
KCB – Lodwar, Kshs	1148594596	Recurrent Acc	341	1
CBK-Turkana County Assembly	1000439823	Deposits and Retentions	10,565,480	14,732,438
Total			10,565,821	14,732,439

13B. Cash In Hand

	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

Count Government of Turkana
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Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Total	-	-

14. Imprests and Advances

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Government Imprests	10,825,587	10,835,245
Salary Advance	-	
Clearance accounts	-	
Total	10,825,587	10,835,245

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<i>Breakdown Of Imprest And Salary Advance Per Department</i>	2023- 2024	2022- 2023
<i>Imprests</i>	Kshs	Kshs
Directorate of Finance and Accounting	4,747,400	4,775,795
Directorate of Hansard Research and Information services	100,000	1,960,300
Director Legislative, procedure and committee services	2,488,547	244,000
Directorate of Human Resource	-	3,855,150
Directorate of serjent at arms and security	1,701,600	-
Directorate of and Administration	698,940	-
<i>Sub-Total</i>	10,825,587	10,835,245
<i>Salary Advance</i>		
Department of County Assembly	-	-
<i>Sub-Total</i>	-	-
<i>Grand Total</i>	10,825,587	10,835,245

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2023- 2024		2022- 2023	
	Kshs		Kshs	
Deposits	-		-	
Retentions	10,565,480		14,732,439	
Total	10,565,480		14,732,439	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Compa rative FY	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

16. Fund Balance Brought Forward

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Bank Accounts	10,565,821	14,732,439
Cash In Hand	-	
Imprests and advances	10,825,587	10,835,245
Third party deposits and retentions	(10,565,480)	(14,732,439)
Total	10,825,928	10,835,245

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17. Prior Year Adjustments

	Balance b/f from Comparative FY 2022/2023 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY 2023/2024
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	-	-	-
Others (<i>Specify</i>)	-	-	-
	-	-	-

18. Changes In Imprests and Advances

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2023	10,835,245	9,023,500
Closing Imprests and Advances As At 30 th June 2024	10,825,587	10,835,245
Change In Imprests and Advances	9,658	(1,811,745)

19. Changes In Third-Party Deposits and Retentions

Description	2023- 2024	2022- 2023
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2023	14,732,439	(14,732,439)
Closing Third Party Deposits and Retention As At 30 th June 2024	(10,565,480)	(36,619,456)
Change In Third Party Deposits and Retention	4,166,959	(21,887,017)

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 2022/2023 FY	Additions for the year	Paid during the year	Balance c/f 2023/2024 FY
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	95,064,065	72,935,935	(162,890,423)	5,151,677.00
Construction Of Civil Works	-	-	(-)	-
Construction of Buildings	-	-		-
Construction of civil works	-	-	-	-
Supply Of Goods	-	51,485,506	(2,000,000)	49,485,506.20
Supply Of Services	-	-	(-)	-
Total	95,064,065	124,421,441	164,890,423	54,595,083

2. Pending Staff Payables (See Annex 2)

	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	-	-	(-)	-
Total	-	-	(-)	-

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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	(-)	-
Amounts due to County Government entities	-	-	(-)	-
Amounts due to third parties	-	-	(-)	-
Total	-	-	(-)	-

4. External Assistance

	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	-	-
Total	-	-

(Total here to tie to line 2 of note 4)

a) External assistance relating loans and grants

	2023- 2024	2022- 2023
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

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		-	-
Total		-	-

c) Classes of providers of external assistance

	2023- 2024	2022- 2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	2023- 2024	2022- 2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments Made By Third Parties	2023- 2024	2022- 2023
Description	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	-	-
Total	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used. (The total here should tie to the note 4 on external assistance)

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Notes To The Financial Statements (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

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

(This note should tie to line 3 of note 4 on external assistance)

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

5.1 Classification by Source

	2023- 2024	2022- 2023
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Notes To The Financial Statements (Continued)

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

Payments made by third parties	2023- 2024	2022- 2023
Description	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	-	-
Other payments	-	-
Total	-	-

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 Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

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Related party transactions:

	2023- 2024	2022- 2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	130,827,547	120,450,060
Key Management Compensation (Clerk and Heads of departments)	59,633,622	78,600,800
Total Compensation to Key Management	190,461,169	199,050,860
<u>Transfers to related parties</u>	-	
Transfers to other County Government Entities such as car and mortgage schemes	-	98,000,000
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	-	-
<u>Transfers from related parties</u>	-	
Transfers from the CRF	1,232,254,537	1,006,962,730
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	3,000,000	12,878,800
Total Transfers from related parties	1,235,254,537	1,019,841,530

7. Contingent Liabilities

Contingent liabilities	2023- 2024	2022- 2023
	Kshs	Kshs
Court case against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

(Give details- Update ANNEX 8 Contingent liabilities register)

8. Program for Results (P for R) Disclosure

Name of the PforR: -	
Financing Partners: -	
Purpose of the PforR: -	
Expenditure Details	Amount in Kshs
Cumulative actual expenditures for the previous years	-
Actual expenditure in the current financial year.	
1. <i>Employee Cost</i>	-
2. <i>Use of goods and Services</i>	-
3. <i>Grants and Subsidies</i>	-
4. <i>Building of ECDE facilities</i>	-
5. <i>Others (specify)</i>	
Sub-total	-
Cumulative Actual Expenditures to date	-

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9. Progress On Follow 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/URRO/TCA/2022-2023/ (3)	Cash and Cash Equivalents	The audit issues have been addressed in the amended financial statements attached in Annex 1	Resolved	June 2024
OAG/URRO/TCA/2022-2023/ (3)	Summary of Non-Current Assets Register	The updated Assets register includes the value of the buildings but not the value of land inherited from the defunct county council of Turkana as the county government of Turkana is yet to complete the process of valuation and regularization.	Resolved	June 2024
OAG/URRO/TCA/2022-2023/ (3)	Under-absorption of the Budget	The under-absorption was occasioned by the project activities execution carry overs and delays in the processing of the project	Resolved	June 2024

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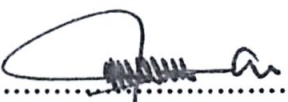
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		completion certificates.		
OAG/URRO/TCA/2022-2023/ (3)	Misclassification of Social Security Benefits of Kshs.21,021,857	The misclassification error has been corrected in the amended financial statement attached in Annex 1.	Resolved	June 2024
OAG/URRO/TCA/2022-2023/ (3)	Long Over-due Imprests	The management is in the process of accounting for the overdue imprest.	Resolved	September 2024
OAG/URRO/TCA/2022-2023/ (3)	Deposits and Retention	Deposits and Retention account ledgers and bank reconciliation statements are up to date. See Annex 2 (Bank reconciliations showing the payments).	Resolved	June 2024
OAG/URRO/TCA/2022-2023/ (3)	Authenticity of Pending Bills	The observed Variance was as a result of misstatement in the financial statement which has been corrected in the OAG/URRO/TCA/2022-2023/ (3)amended Financial statement as	Resolved	June 2024

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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)
		shown in Annex 1(Other disclosures pending payables note 1).		
OAG/URRO/TCA/2022-2023/ (3)	Contingent Liabilities	There was no expenditure reported under this line since there was no unforeseen expenditure occurrence experienced by the County Assembly during FY2022/2023.	Resolved	June 2024

Guidance Notes:

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


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Clerk of the County Assembly
Date 4/10/2024

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16. Annexes

Annex 1 – 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
			A	B	C	d=a+b-c	
Construction Of Buildings							
1. Non-Residential Buildings (Ward offices, speakers residence, Administration block, etc..)							
Sub-Total							
Construction Of Civil Works							
2.							
Sub-Total							
Supply Of Goods							
3. Purchase of Office Furniture and F							
Sub-Total							
Supply Of Services							
Sub-Total							
Grand Total							
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.							

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Annex 2 – Analysis Of Pending Staff Payables

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

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Annex 3 – Analysis Of Other Pending Payables

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

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) previous year 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	28,000,000				28,000,000
Buildings and structures	841,116,959	114,077,600			955,194,559
Transport equipment	76,689,551				76,689,551
Office equipment, furniture and fittings	4,170,000	53,964,800			58,134,800
ICT equipment	38,887,672				38,887,672
Machinery and equipment					
Biological assets					
Infrastructure assets					
Heritage and cultural assets					
Intangible assets	8,174,498				8,174,498
Work in progress	601,914,831				729,369,248
Total	1,598,953,511	168,042,100			1,894,450,328

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly. Additions during the year should tie to note 10 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

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Annex 5 – Analysis Of Accounts Receivables
(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
IMMACULATE IMANA	29/9/2023	4610692	ICT/HANSARD	20,000
GLADYS MORU	29/9/2023	4610694	ICT/HANSARD	60,000
PASCAL EWESIT	29/9/2023	4610691	ICT/HANSARD	52,000
SUSAN KOOPUN	6/2/2024	5169658	ICT/HANSARD	133,000
MATET KERIO	2/5/2024	5169697	ICT/HANSARD	744,100
PIUS EITON	29/9/2023	4610693	ICT/HANSARD	50,000
KENNEDY LOROT	29/9/2023		ICT/HANSARD	30,000
CATHERINE ASIMIT	8/11/2023	4815678	FINANCE	100,000
JOHN EKIRU	2/10/2023	4815657	FINANCE	4,076,800
CHARLES EWOI	11/12/2023	5169603	FINANCE	133,000
GENTRICE EBEI	28/11/2023	5169602	FINANCE	100,000
JAMES LOKWANG	28/11/2023	5169601	FINANCE	200,000
CATHERINE ASIMIT	1/9/2023	4610677	FINANCE	137,600
WILSON IKAMAR	27/11/2023	4815690	ADMINISTRATION	50,000
GLADYS MORU	27/11/2023	4815691	ICT/HANSARD	30,000

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KENNEDY LOROT	27/11/2023	4815692	ICT/HANSARD	20,000
DALMUS LOCHODO	19/12/2023	5169612	SAA/SECURITY	535,000
JAMES SIRITE	27/11/2023	4815695	SAA/SECURITY	20,000
DALMUS LOCHODO	12/1/2024	5169631	SAA/SECURITY	399,000
DALMUS LOCHODO	27/06/2024	5169738	SAA/SECURITY	747,600
MARK MEKEDE	27/11/2023	4815693	LEGISLATIVE	130,000
GEOFREY KEBO	27/11/2023	4815693	LEGISLATIVE	9,500
EVANS DOKEE	19/12/2023	5169610	LEGISLATIVE	499,000
ROSELYNE AITE	20/12/2023	5169613	LEGISLATIVE	482,000
PATRICIA EKAL	20/5/2024	5169719	LEGISLATIVE	89,000
PATRICK EPAKAN	20/5/2024	5169720	LEGISLATIVE	89,000
EVANS DOKEE	19/12/2024	5169610	LEGISLATIVE	475,047
EVANS DOKEE	27/11/2023	4815696	LEGISLATIVE	65,000
KEVINA LOGILAE	28/11/2023	4815697	LEGISLATIVE	650,000
Totals				10,825,587

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(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</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>	-	-	-	-
<i>Total</i>	-	-	-	-

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Annex: 6 Reporting of Climate Relevant Expenditures

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

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Annex 7 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

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Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						