REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF TURKANA

FOR THE YEAR ENDED 30 JUNE, 2019

OFFICE OF THE AUDITOR GENERAL
ELDORET HUB
27 JAN 2020
RECEIVED
P. O. Box 2774 - 30100, ELDORET

COUNTY GOVERNMENTOF TURKANA

COUNTY EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council and the ones that have been transferred from the national government.

The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CEC – Finance is financial reporting at the County level.

Vision

A prosperous, peaceful and just county with an empowered community enjoying equal opportunities

Mission

To facilitate socio-economic transformation of Turkana through sustainable use of resources to ensure a high quality of life for the people of Turkana County

Core Values

Commitment to Excellence in Public Service
Integrity & Accountability
Transparency
Efficiency
Innovation
Hospitality
Social Equity

Our Brand Promise
Our Brand Promise is 'Pamoja Tujijenge' which captures the aspiration of full participation of the people of Turkana and the County Government of Turkana towards the development of Turkana County.

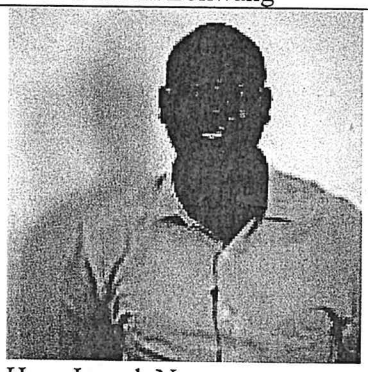
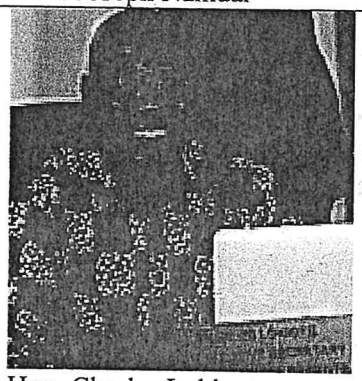
b) Key Management

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

1.	H.E Hon Koli Nanok is the first and the current Governor of Turkana County. He is the most prestigious Governor because of the recent discoveries of Oil, gas and Water Aquifers in his County. He is a seasoned politician having majored in Political Science and History at the University of Nairobi. He served in the 10th Parliament as the Member of Parliament for Turkana South where he facilitated a lot of development. He previously served as the Deputy Minister for the Ministry of Forestry and Wildlife. He is passionate, development – oriented, a peacemaker and a great leader who walks the talk and is liked by many.	 Governor Hon. Josphat Nanok
2.	Deputy Governor	 Hon. Peter Lotethiro

3.	County Secretary	Mr. Peter Eripete
4.	Chief of Staff	Linus Ekuwom
5.	CECM – Finance and Planning	Hon. Robert Erenglotelengo

6.	CECM – Agriculture, Pastoral Economy & Fisheries	Hon. Chris Aletia
7.	CECM – Health Services and Sanitation	Hon. Jane Ajele
8.	CECM – Lands, Energy, Physical Planning and Urban Areas Management	Hon.Anthony Apalia
9.	CECM – Public Service, Decentralized Administration and Disaster Management	Hon. Esther Lokwei

10.	CECM – Roads, Transport and Infrastructure	Hon. Benson Lokwang
11.	CECM – Water, Irrigation and Mineral Resources	 Hon. Joseph Namuar
12.	CECM-Tourism and Culture	 Hon. Charles Lokiyoto
13.	CECM – Education, Sports and Human Resource Development	Hon. Patrick Losike

14	CECM – Trade, Gender and Youth Affairs	Hon. Jenniffer Nawoi

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

1.	Governor	Hon. Josphat Nanok
2.	Deputy Governor	Hon. Peter Lotethiro
3.	County Secretary	Mr. Peter Eripete
4.	C.O Finance	**Jeremiah Apalia Lomari**
5	C.O Economic Planning	**Abdullahi Yusuf**

6	C.O Office of the Governor	**Joseph Ekalale Imoni**
7.	C.O Agriculture, Pastoral Economy & Fisheries	**Dr. Michael Ekidor Eregae**
8	C.O Agriculture, Irrigation and Land Reclamation	**Abraham Ekai Losinyen**
9.	C.O Health Services	**Dr. Roberts Eloto Abok**
10.	C.O Lands, Energy, Physical Planning and Urban Areas Management	**Joshua Lojock Lemuya**

11.	C.O Trade, Gender and Youth Affairs	**Rosemary Nchinyei Paringiro**
12.	C.O Roads, Transport and Infrastructure	**John Ariko Namoit**
13.	C.O Water, Environment and Mineral Resources	**Moses Natome**
14	C.O Public Service, Administration and Disaster Management	**Gladys Arika Akiru**
15.	C.O Education, Sports and Human Resource Development	**Dr. Jacob Natade Lolelea**

16	C.O Tourism and Culture	**Pauline Lokuruka**

d) Fiduciary Oversight Arrangements

The County's Accounts and Investment Committee has the responsibility of examining the county government accounts particularly those reporting on appropriation granted by the county assembly to meet public expenditure.

The County has an Audit committee which was appointed by the Governor for a period of three (3) year with effect from 2nd May 2018

1.	Lomobong Mose Lokopu	Chairman	2nd May 2021
2.	Selina Lokope (Ms)	Member	2nd May 2021
3.	Edwin Owiti Omindo	Member	2nd May 2021
4.	Columbus Lokwei	Member	2nd May 2021
5.	Shemmy Ebulon Ekuwom (Ms)	Member	2nd May 2021
6.	Michael Otieno Ng'oma	Secretary	2nd May 2021

The Committee also follows up on:

Audit report from the auditor general.

Adequacy and effectiveness of CGE's internal control system

Adequacy and effectiveness of the entity's risk management

Likely causes of any weaknesses observed, implications and agreed remedies

The Controller of Budget also monitors and controls on the budget limits

e) Entity Headquarters

County Government of Turkana
P.O. Box 11-30500
County Headquarters
Lodwar-Turkana,
KENYA

f) Entity Contacts

E-mail: info@turkana.go.ke
Twitter @TurkanaCountyKE
Website: www.turkana.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
   Turkana Branch
   Turkana, Kenya

h) Independent Auditors

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

i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. FORWARD BY THE CEC

It is my pleasure to present the County Government of Turkana's financial statements for the year ended 30th June 2019. The financial statements present the financial performance of the County Government over the past year.
The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments
Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. They key local revenue sources for Turkana County included business permits, land rates, business plan approval, cess fees and various other administrative charges.The County continues to explore new and innovative ways of increasing its local revenue collections.

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board. The statements are prepared in accordance with the cash basis of accounting method under the International Public Sector Accounting Standards (IPSAS).

The statements presented include: A statement of Receipts and Payments, a statement of Assets and Liabilities, Cash flow Statement, a statement of Comparative budget and actual amounts, a statement of Pending bills, a summary of significant accounting policies, a statement of outstanding imprest and Notes to the Financial Statements.

Financial Performance

a) Budget performance

Budget performance for the county Government was fairly impressive as Absorption was at 77percent of the received revenues. It is important to note that the County received 95 percent of the total allocated resources in the CARA. Most of the funds not received were from the

Conditional grants and transfers from other government entities. The County had a final budget of **Kshs. 14,924,810,128** against total received revenues of **Kshs. 11,569,449,440**.

Table 1.0: Presentation of the CARA allocated revenues against the received

Revenue classification	Budget	Actual	Variance	% realisation
Equitable share	10,770,220,000	10,770,220,000	0	100%
Grants	607,066,151	304,857,313	302,208,838	50%
Transfers	528,122,028	283,569,986	244,552,042	54%
TOTALS	**11,905,408,179**	**11,358,647,299**	**546,760,880**	95%

Table 1.1: Total revenues including the Own Source revenues

Revenue classification	Budget	Actual	Variance	% realisation
Equitable share	10,770,220,000	10,770,220,000	0	100%
Grants	607,066,151	304,857,313	302,208,838	50%
Transfers	528,122,028	283,569,986	244,552,042	54%
OSR	250,000,000	174,345,685	75,654,315	70%
TOTALS	**12,155,408,179**	**11,532,992,984**	**622,415,195**	95%

The table indicates that the County Own Source revenue stood at Kshs. 174,345,685 against a target of Kshs. 250,000,000. However, the County own source revenues improved from a prior year collection of **Kshs. 144,290,738** which translates to an increase of about 21 percent.

Since the establishment of the Turkana County Government, a lot progress in terms of development have been registered. The County embarked on an infrastructural development program of building infrastructure for health facilities and ECD schools. The County built about 132 health facilities and another 180 ECD centres which have improved access to health care through reduction of distance to health facilities from 30kms before to almost 5kms presently, while the ECD centres have improved transition rates to primary education and enrolment figures as well.

Some of the County flagship projects include the County headquarters, tarmacking of roads within urban centres, reducing incidences of livestock disease prevalence, and Tobongu Lore cultural festival, among others.

The County headquarters is almost complete with finishes done on the various sub-contracts awarded. The building when fully complete will house a number of critical county offices including the Office of the Governor and the Deputy Governor.

The County in the initial phase tarmacked 6kms of roads with in Lodwar town and later did and completed the tarmacking of 4kms of Ekalees road, also with in the Lodwar Municipality.

The County on livestock disease prevention has invested several resources to do animal vaccinations, deworming and treatment for the livestock and this has greatly improved livestock health and even translated to income from livestock sales in the county livestock markets. The County continues to invest in these interventions alongside other stakeholders to ensure Turkana County is a Disease Free Zone. To this extent, there has been great value for money spent on these projects as the outcomes are comprehensively significant.

The County faced a number of challenges that affected budget implementation during the reporting period. These challenges include that in the month of July 2018 there were delays in uploading the budget at the National Treasury further delaying access to funds.

IFMIS implementation gap but currently being addressed
Down time in IFMIS and Internet Banking systems which resulted in delayed payments in some instances.
Delayed approval of withdrawal of funds by the Office of the Controller of Budget which constrained implementation

b) Cash flows

In the FY 2018/2019, we have not had many liquidity disruptions. This was as a result of proper planning by the County and timely disbursements by the National Treasury. The cash and cash equivalents increased from KShs **3,352,456,423** as at 30th June 2018 to **KShs 3,429,053,696** as at 30th June 2019.

c) Accounts receivables

Imprest management is a critical area of focus in Turkana County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. Going into FY 2019/2020, we will place more emphasis on complying with the PFM regulations with regards to imprests.

d) Pending bills

The pending bills for financial year 2018/2019 are Kshs **680,903,706** Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

e) Fixed assets

The County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. We are in the process of developing a comprehensive asset management policy, which we hope to finalize in

e) Fixed assets

The County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. We are in the process of developing a comprehensive asset management policy, which we hope to finalize in FY 2019/2019. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and maintenance of an asset register.

Conclusion

FY 2018/2019 was a good year in general. Good progress was made and the momentum has been created to enable Turkana County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that the County government achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Turkana County

THE COUNTY EXECUTIVE
FINANCE & PLANNING
10 SEP 2019
TURKANA COUNTY GOVERNMENT
P. O. Box 11 - 30500, LODWAR

Sign
County Executive Committee Member, Finance and Economic Planning
Turkana County Government

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2019. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2019, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 30TH SEPT 2019.

THE COUNTY EXECUTIVE
FINANCE & PLANNING
30 SEP 2019
TURKANA COUNTY GOVERNMENT
P.O. Box 11 – 30500, LODWAR

County Executive Committee Member – Finance

4. STATEMENT OF COMPLIANCE

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with all the laws and regulations governing County Governments.

Financial reporting

Section 164 (1) of the PFM Act, Say, At the end of each financial year, the accounting officer for a County Government Entity shall prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board

Within three months after the end of each financial year, the accounting officer for an entity shall—

(a) Submit the entity's financial statements to the Auditor-General; and

(b) Deliver a copy of the statements to the relevant County Treasury, the Controller of Budget, and the Commission on Revenue Allocation

Turkana County complied with these requirements and submitted the quarterly reports within the stipulated timelines.

Fiscal responsibilities – Section 107 of the PFM Act (2012) stipulates the requirements of the County Treasury in enforcing fiscal responsibility.

REPUBLIC OF KENYA

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Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF TURKANA FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Turkana set out on pages 1 to 52, which comprise the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Turkana as at 30 June, 2019, 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 and the County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Own-Generated Receipts

The statement of receipts and payments reflects county own-generated receipts totalling Kshs.174,345,685, as further disclosed in Note 9 to the financial statements. However, the total receipts credited to the collection account for the year under review amounted to Kshs.208,575,485. No adequate explanation has been provided by Management on why the receipts reflected in the financial statements fall short of the revenue shown in the revenue accounts by Kshs.34,229,800.

In view of the anomaly, the completeness and accuracy of the county own-generated receipts totalling Kshs.174,345,685 reflected in the statement of receipts and payments for the year ended 30 June, 2019 has not been confirmed.

2.0 Unsupported Engagement of Casual Workers

The statement of receipts and payments reflects compensation of employees expenditure totalling Kshs.3,459,823,611,as further disclosed in Note 11 to the financial statements. The balance includes expenditure totalling Kshs.12,655,330 spent on wages of temporary workers. However, documentation on the wages, including approvals for the recruitments granted by the County Public Service Board, advertisements for the respective posts and job interview records were not presented for audit verification. Further, contrary to the provisions of the Employment Act, 2007, the temporary workers were continuously engaged without written contracts.

In the absence of relevant evidence, the occurrence and validity of the expenditure totalling Kshs.12,655,330 spent on wages for casual laborers has not been confirmed.

3.0 Unsupported Legal Services

The statement of receipts and payments reflects other operating expenses totalling Kshs.415,506,121, as further disclosed in Note 12 to the financial statements. The balance includes legal fees totalling Kshs.33,277,712 paid to various law firms for legal services reported to have been provided to the County Executive. However, no evidence has been provided by Management to show that the services were procured in a competitive manner. Further, records on the court proceedings over which the expenditures were incurred were not availed for audit.

Consequently, the validity of the legal fees expenditure amounting to Kshs.33,277,712 spent in the year under review has not been confirmed.

4.0 Unsupported Transfers to Other Government Units

The statement of receipts and payments reflects transfers to other government entities totalling Kshs.2,275,203,735 , as further disclosed in Note 14 to the financial statements. The sum includes transfers to Turkana County Fuel Levy Fund (RMLF) amounting to Kshs.457,302,130 and Turkana County Car Loan and Mortgage Fund amounting to Kshs.120,000,000. However, Management did not submit the annual reports and financial statements for the two Funds for audit. Available information indicates that the transfers were accounted for as operational costs and expensed at the point of transfer.

In the circumstances, the occurrence and validity of transfers totalling Kshs.577,302,130 reportedly made to the two Funds has not been confirmed. As a result, the accuracy and completeness of transfers to other government entities totalling Kshs.2,275,203,735 reflected in the statement of receipts and payments for the year ended 30 June, 2019 has also not been confirmed.

5.0 Unsupported Other Grants and Transfers

The statement of receipts and payments reflects other grants and payments totalling Kshs.933,758,168 as disclosed under Note 15 to the financial statements. However, available records indicate that included in the emergency relief and refugee assistance balance amounting to Kshs.621,864,155 is Kshs.174,768,410 paid on 10 July, 2019

after the closure of the financial year. Therefore, the payment should be included in the 2019/2020 financial year and not the year under review.

Consequently, the accuracy of the other grants and payments totalling Kshs.933,758,168 reflected in the statement of receipts and payments for the year ended 30 June, 2019 has not been confirmed.

6.0 Unsupported Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets totalling Kshs.1,449,662,013, as further disclosed in Note 17 to the financial statements. However, the following unsatisfactory observations were made in respect to the balance:

6.1 Research, Studies, Project Preparation, Design and Supervision

The acquisition of assets balance includes outstanding imprests totalling Kshs.14,330,574 irregularly charged to research, studies, project preparation, design and supervision.

6.2 Construction of Roads

Included in the construction of roads expenditure is Kshs.16,818,840 incurred on routine maintenance of Napakin-Nadapal Road in Turkana West under a contract valued at Kshs.18,582,040. However, the undated invoice for Kshs.16,818,840 availed for audit included preliminaries and general cost items amounting to Kshs.1,896,500 which were, however, not supported to show how they were incurred. As a result, the occurrence and validity of the expenditure could not be confirmed.

Further, a contractor was paid Kshs.80,000,000 on a contract to upgrade to bitumen standard four kilometers of A1-Ekaales Centre Road, at a cost of Kshs.287,862,120. An interim certificate presented for audit reflected completed works valued at Kshs.197,808,078.90 which sum included general office administration and overheads and preliminaries costed at Kshs.29,845,386.40 and materials on site worth Kshs.5,184,562.60. However, Management did not avail supporting documents for general office administration and overheads and delivery notes and goods received notes for the materials on site. In addition, the Engineer's Estimates and other measurement data were not availed for audit review. As a result of these anomalies, the occurrence and validity of expenditures totalling Kshs.35,029,949 incurred on the two items was not confirmed.

In addition, the performance bond and insurance policy for the contract were not submitted for audit review.

Records on the project further reflected payments totalling Kshs.101,391,550 in respect of previous certificates. However, as reported in 2018/2019, the contractor was overpaid by Kshs.12,407,399 after Kshs.69,866,907 was remitted to his bank account against the sum of Kshs.57,459,508 reflected in the respective payment voucher. Further, included in the Bills of Quantities for the contract was purchase of two new

four-wheel-drive (4WD) double cabin motor vehicles valued at Kshs.9,600,000. However, no documentary evidence was availed for audit to confirm that the motor vehicles were purchased, and their ownership and custody assigned to the County Executive of Turkana.

In addition, the Engineer's Estimates and other data supporting the contract sum for the two contracts were not presented for audit review.

6.3 Unsupported Purchase of Motor Vehicles

Management spent Kshs.17,220,516 on purchase of two (2) vehicles for the Office of the Governor. However, the respective tender evaluation minutes, contract agreements, local purchase orders, delivery notes, counter receipt vouchers (S13) and inspection and acceptance reports were not presented for audit verification.

In addition, Management incurred expenditure totalling Kshs.35,550,000 for the supply and delivery of three (3) trucks for the Department of Education. Review of the documents availed for audit revealed that five (5) bids were received and one firm was evaluated as the only responsive supplier and awarded the contract. However, the valuation criteria, scores for the bids and reasons for failure of the other bidders were not availed for audit review. In addition, the logbooks for the trucks were not presented for audit and as a result, their ownership by the County Government of Turkana could not be confirmed.

7.0 Inaccuracy in Cash and Cash Equivalents

The statement of assets and liabilities as at 30 June, 2019 reflects a cash and cash equivalents balance of Kshs.3,429,053,696, as further disclosed in Note 21A to the financial statements. However, the sum excludes cash held in the revenue collection current account amounting to Kshs.68,527,170. The amount relates to revenues collected at various stations and banked in the collection account but not transferred to the County Revenue Fund Account at the Central Bank of Kenya.

Regulation 81 of the Public Finance Management (County Governments) Regulations, 2015 requires revenue collections to be transferred without delay and, not later than five (5) working days after receipt thereof. No explanation has been provided for the delay in banking the funds.

In view of the anomaly, the accuracy and completeness of the cash and cash equivalents balance of Kshs.3,429,053,696 reflected in the statement of assets and liabilities as at 30 June, 2019 has not been confirmed.

8.0 Inaccuracy in Accounts Payables- Deposits and Retention

The statement of assets and liabilities reflects accounts payables-deposits and retention balance amounting to Kshs.100,834,359 as at 30 June, 2019 and as further disclosed in Note 23 to the financial statements. However, the balance excludes retention monies totalling Kshs.38,335,648 deducted from suppliers during the year under review.

In the circumstances, the accuracy and completeness of accounts payables-deposits and retention balance amounting to Kshs.100,834,359 reflected in the statement of assets and liabilities as at 30 June, 2019 has not been confirmed.

9.0 Budget and Expenditure Variance

The summary statement of appropriation-recurrent and development combined reflects final total budget expenditure of Kshs.14,924,810,128 for the year under review whereas the IFMIS records reflect a total budget of Kshs.13,507,958,239 resulting in a variance of Kshs.1,416,851,889 which has not been reconciled.

Consequently, the accuracy and completeness of the final budget amounting to Kshs.14,924,810,128 reflected in the summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2019 has not been confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there were no key audit matters to report in the year under review.

Other Matter

1.0 Budget Control and Performance

1.1 Under-Collection of County Own-Generated Receipts

The statement of receipts and payments reflects county own-generated receipts totalling Kshs.174,345,685 received through fourteen (14) revenue streams and Kshs.5,054,962 from miscellaneous income sources.

The collections were equivalent to 70% of budgeted local revenues for the year amounting to Kshs.250,000,0000 and therefore resulted in shortfalls totalling Kshs.75,654,315 equivalent to 30% of the total budget. The shortfalls were mainly recorded in single business permit, hospital and cess revenue streams.

Further, royalty fees income totaling Kshs.21,075,000 invoiced to contractors was not collected.

Management has not disclosed the actions it is taking to meet local revenue targets.

Failure to meet the revenue targets for the year may have hampered the capacity of the County Executive to provide services to the residents of Turkana County.

1.2 Budget Under-Absorption

The budget for the County Executive of Turkana for the year under review totaled Kshs.14,924,810,128 comprised of development vote funds totalling Kshs.5,324,474,997 and recurrent budget of Kshs.9,600,335,131.

Overally, Kshs.10,895,111,393 of the budget was spent during the year which resulted in an absorption rate of 73% and under-absorption of Kshs.3,375,596,658 or 23% of the budget. Management allocated Kshs.4,664,270,625 for acquisition of assets but spent Kshs.983,850,713 only resulting in under-expenditure of Kshs.3,680,419,912. The County Executive therefore, did not utilize 87% of the funds allocated to implementation of projects.

In view of the under-expenditure, most of the projects included in the annual work plan were not implemented. As a result, goods and services due to the residents of the County were not delivered and the development of the County was affected.

No plausible explanation has been provided by Management for the extremely low rate of absorption of development funds. Further, Management has not indicated the actions it has taken to reverse the unsatisfactory performance for the benefit of the residents of Turkana County and the development of the County was adversely affected.

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 matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Stalled Projects

Review of project status reports, indicated that implementation of eight (8) projects shown in the table below had stalled and all works abandoned:

No.	Project Name	Contract Price Kshs.	Payments to Contractors Kshs.
1	Nakalale Ward Administrator's Office	12,228,947	9,355,144
2	Kanamkemer Ward Administrator's Office	9,843,272	7,973,109
3	Katilu Ward Administrator's Office	11,732,021	9,502,937
4	Lobokat/Kainuk Ward Administrator's Office	9,991,760	8,542,954
5	Proposed construction of Elelea Bridge	120,533,373	-
6	Proposed Protection Works over Kawalase River	58,603,200	-
7	Proposed Protection Works over Lokichar River	24,847,200	-
8	Kamuge Drift	7,004,399	2,101,320
	Total	**254,784,172**	**Unconfirmed**

Further, records on the projects presented for audit did not disclose the respective contract commencement dates and execution periods. As a result, it was not possible to confirm the timelines set for the projects.

Delay in execution and completion of the projects has denied the residents of Turkana County goods and services planned for their use. Further, costs for completion of the projects could rise in future due to inflationary factors.

2. Non-Compliance with Mandatory Retirement Age

A review of personnel records revealed that Management retained thirty-two (32) officers in service beyond the mandatory retirement age of sixty (60) years. In the year ended June, 2019, the officers earned a consolidated gross salary of Kshs.14,509,694. No plausible explanation has been provided for the retention of staff beyond the mandatory retirement age.

Management is therefore, in breach of the Law.

3. Officers Earning Less than a Third of Basic Salary

Section19(3) of the Employment Act, 2007 provides that the total amount of all monthly deductions made by an employer on an employee's wages shall not exceed two thirds of the net wages after statutory deductions.

However, review of the payroll records, revealed that thirty-two (32) members of staff earned net salaries that were less than a third of their basic pay. The anomaly resulted from Management allowing the staff to effect excessive loan and other deductions of non-statutory nature on their monthly pay.

Management is therefore in breach of the law.

4. Irregular Retention of Seconded Officers

A review of personnel records revealed that an Officer of the Ministry of Environment, Natural Resources and Regional Development Authorities seconded to the County Executive continued at his post even after his three-year contract ended on 31 January, 2019.

Further, the Officer was appointed as Chief Superintending Engineer Electrical J/G "P" in the County Government on 4 December, 2015 for a five (5) year contract term to end 2020. However, before the expiry of the contract term he was paid a service gratuity amounting to Kshs.660,897 and thereafter offered a new appointment as the Director of Public Works J/G "R" for three years starting 25 October, 2018.

In the circumstances, the officer's stay in his post after the initial contract ended, and the two appointments that followed the expired contract were irregular.

5. Irregular Remuneration of Officers

Examination of personnel records revealed that an officer was appointed as Deputy Director, Alcohol Drinks and Substance Abuse Control on Job J/G "Q". The starting basic salary stated in the letter of appointment was Kshs.97,320 but payroll records indicated that he was placed on a starting basic salary of Kshs.102,200 resulting to a variance of Kshs.4,880 per month or Kshs.29,280 for the year under review. Similarly, another officer was appointed as Director Social Protection at Job J/G "R" at a basic salary of Kshs.118,290 per month. However, the Officer was paid Kshs.124,210 per month resulting to an overpayment of Kshs.5,920 per month or Kshs.35,520 per year.

In the circumstances, the additional pay granted to the two officers was not valid. Further, the payments suggest internal controls on determination and payment of salaries, wages other personnel emoluments in the County Executive is weak and prone to abuse.

6. Irregular Recruitment of Clerical Officers

Personnel records examined indicated that the County Public Service Board advertised seventy-seven (77) Clerical Officer (Job Group "F") vacancies but appointed eighty-five (85) officers to the posts. However, Management did not avail the staff establishment to confirm that there were vacancies for the posts advertised and the additional eight appointed.

Failure to observe established staffing levels is likely to cause misuse of resources by diverting the funds to pay for salaries and emoluments instead of public services.

7. Irregular Issue of Imprest

Examination of expenditure records indicated that imprests totalling Kshs.42,680,218 were issued to facilitate training of staff during the year under review. However, the imprests were collected by officers other than those they were issued to, contrary to

Regulation 91 and 93 of the Public Finance Management (County Governments) Regulation, 2015.

In the circumstances, the occurrence and propriety of expenditures totalling Kshs.42,680,218 reportedly incurred on training activities during the year ended 30 June, 2019 has not been confirmed.

8. Irregular Supply of Maize

Examination of expenditure records indicated that Kshs.42,000,000 was spent on purchase 12,000 bags of maize at a cost of Kshs.3,500 per 50kg bag. Review of the expert opinion provided to Management and tender evaluation minutes availed for audit revealed that two (2) lowest evaluated bidders quoted Kshs.2,800 per 50kg bag of maize. However, Management chose to buy from a supplier who had quoted Kshs.3,500 per 50kg bag of maize and thereby exceeded the lowest evaluated bidders by Kshs.700 bag. As a result, expenditure on the purchase was Kshs.8,400,000 higher than that offered by the lowest bidders. No adequate reason was provided by Management to explain why the award was made to the highest priced bidder.

In the circumstances, the County Executive did not obtain value for money on the purchase.

9. Irregular Payments to Council of Governors and Frontier Counties Development Council

During the year under review, Management paid Kshs.9,769,538 to the Council of Governors as contributions for meeting the Council's expenses for the first three quarters of the year, and a further Kshs.6,000,000 and Kshs.2,000,000 as support to the Intergovernmental Relations Technical Committee and the 6th Devolution Conference respectively. However, the payments were contrary Section 37 of the Intergovernmental Relations Act, 2012 which provides that expenses of institutions established by the Act shall be met from the budget of the national government.

Similarly, Management supported the activities of the Frontier Counties Development Council (FCDC) with a grant amounting to Kshs.5,350,000. No evidence was presented to show that the payment was included in the annual budget authorized by the County Assembly.

10. Delay in Construction of Stadium

During the year under review, Management paid Kshs.6,566,580 to a contractor appointed to build a sports stadium at a contract cost of Kshs.39,997,937. The records availed for audit indicated that the contract was entered into on 19 April, 2016 but was terminated on 15 January, 2019 with works valued at Kshs.18,565,901 or approximately 46% of the contract value done. The termination followed a reported change of the master plan for the stadium. The value of works reported to have been completed included payments totalling Kshs.300,000 and Kshs.4,400,000 for preliminaries and provisional sums respectively. These were, however, not supported with documented

evidence. At the time of the cessation, the project was behind schedule but no liquidated damages had been recovered or demanded from the contractor.

In view of the delay, the objective of the project has not been achieved and no value has been obtained by the residents of Turkana County on the expenditure totalling Kshs.18,565,901 incurred thereof. Further, Management has not explained when works under the new designs and master plan will commence and be completed.

11. Purchase of Unauthorized Vehicles

Further, Management spent Kshs.37,247,726 on purchase of three (3) vehicles. However, there was no record that the procurement was made from the approved County Executive budget for the year. In addition, the vehicles had engine capacity ratings of 4,164cc which is above the threshold of 2000cc for saloon cars and 2900cc for four-wheel-drive (4WD) utility vehicles set in Section 137(3) of the Public Finance Management (County Governments) Regulations, 2015.

No adequate explanations have been provided by Management for these anomalies.

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Risk Management Policy

There was no indication that Management had a Risk Management Policy in place, as required by Regulation 158(1) of the Public Finance Management (County Governments) Regulations, 2015. The Regulation requires every Accounting Officer of a County Government entity to develop risk management strategies and a system of risk management that supports robust business operations.

Consequently, I am unable to confirm that Management has the capacity to respond appropriately to emerging risks and unfavorable events that may impact on the operations of the County Executive.

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

Responsibilities of Management and those charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of intention to dissolve the County Executive, or cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance 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 financial reporting process, reviewing the effectiveness of how the County Executive 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

25 January, 2021

6. FINANCIAL STATEMENTS

6.1. STATEMENT OF RECEIPTS AND PAYMENTS

RECEIPTS			
Exchequer releases	1	11,064,416,273	10,071,700,000
Proceeds from Domestic and Foreign Grants	2	10,641,040	682,367,539
Transfers from Other Government Entities	3	283,569,986	-
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	174,345,685	144,290,738
Returned CRF issues	10	36,476,456	-
TOTAL RECEIPTS		**11,569,449,440**	**10,898,358,277**
PAYMENTS			
Compensation of Employees	11	3,459,823,611	2,920,219,455
Use of goods and services	12	3,430,765,943	2,238,932,509
Subsidies	13	-	-
Transfers to Other Government Units	14	2,275,203,735	1,165,455,963
Other grants and transfers	15	933,758,168	1,297,452,787
Social Security Benefits	16	-	-
Acquisition of Assets	17	1,449,662,013	828,402,000
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	-
TOTAL PAYMENTS		**11,549,213,470**	**8,450,462,714**
SURPLUS/DEFICIT		**20,235,970**	**2,447,895,563**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30-9- 2019 and signed by:

Chief Officer
Name: **Jeremiah Apalia**

Head of Treasury
Name: **Emmanuel Lochor**
ICPAK Member Number:**11784**

6.2. STATEMENT OF ASSETS AND LIABILITIES

FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	**21A**	3,429,053,696	3,352,456,423
Cash Balances	**21B**	-	-
Total Cash and cash equivalents		**3,429,053,696**	**3,352,456,423**
Accounts receivables – Outstanding Imprests	**22**	44,473,056	-
TOTAL FINANCIAL ASSETS		**3,473,526,752**	**3,352,456,423**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	**23**	100,834,359	-
NET FINANCIAL ASSETS		**3,372,692,393**	**3,352,456,423**
REPRESENTED BY			
Fund balance b/fwd	**24**	3,352,456,423	904,560,860
Prior year adjustments	**25**	-	-
Surplus/Deficit for the year		20,235,970	2,447,895,563
NET FINANCIAL POSITION		**3,372,692,393**	**3,352,456,423**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.9. 2019 and signed by:

Chief Officer
Name: **Jeremiah Apalia**

Head of Treasury
Name: **Emmanuel Lochor**
ICPAK Member Number: **11784**

6.3. STATEMENT OF CASH FLOWS

CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	11,064,416,273	10,071,700,000
Proceeds from Domestic and Foreign Grants	2	10,641,040	682,367,539
Transfers from Other Government Entities	3	283,569,986	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	174,345,685	144,290,738
Returned CRF issues	10	36,476,456	-
		11,569,449,440	**10,898,358,277**
Payments for operating expenses			
Compensation of Employees	11	3,459,823,611	2,920,219,455
Use of goods and services	12	3,430,765,943	2,238,932,509
Subsidies	13	-	-
Transfers to Other Government Units	14	2,275,203,735	1,165,455,963
Other grants and transfers	15	933,758,168	1,297,452,787
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	-
		10,099,551,457	**7,622,060,714**
Adjusted for:			
Changes in receivables		(44,473,056)	-
Changes in payables		100,834,359	-
Prior year adjustments	25	-	-
Total Adjustments		**56,361,303**	-
Net cash flows from operating activities		**1,526,259,287**	**3,276,297,563**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(1,449,662,013)	(828,402,000)
Net cash flows from investing activities		**(1,449,662,013)**	**(828,402,000)**
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**76,597,273**	**2,447,895,563**
Cash and cash equivalent at BEGINNING of the year		**3,352,456,423**	**904,560,860**
Cash and cash equivalent at END of the year		**3,429,053,696**	**3,352,456,423**
As per statement of assets		**3,429,053,696**	**3,352,456,423**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.9. 2019 and signed by:

Chief Officer
Name: **Jeremiah Apalia**

Head of Treasury
Name: **Emmanuel Lochor**
ICPAK Member Number:**11784**

6.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

RECEIPTS						
Exchequer releases -Equitable share	10,770,200,000	-	10,770,200,000	10,770,200,000	-	100%
Exchequer releases-Donor funds received as per County Allocation of Revenue Act.	523,848,887	72,576,224	596,425,111	294,216,273	302,208,838	49%
Proceeds from Domestic and Foreign Grants(Food and Agriculture Organization)	10,641,040	-	10,641,040	10,641,040	-	100%
Transfers from Other Government Entities	434,671,254	93,450,774	528,122,028	283,569,986	244,552,042	54%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated Receipts	250,000,000	-	250,000,000	174,345,685	75,654,315	70%
Returned CRF issues	1,546,094,266	1,223,327,683	2,769,421,949	36,476,456	2,732,945,493	1%
TOTAL	**13,535,455,447**	**1,389,354,681**	**14,924,810,128**	**11,569,449,440**	**3,355,360,687**	**78%**
PAYMENTS						
Compensation of Employees	3,948,704,617	(170,255,923)	3,778,448,694	3,459,823,611	318,625,083	92%
Use of goods and services	3,051,289,087	283,862,072	3,335,151,159	3,430,765,943	(95,614,784)	103%
Subsidies	25,285,000	26,358,855	51,643,855	-	51,643,855	0%
Transfers to Other Government Units	497,806,200	103,127,745	600,933,945	2,275,203,735	(1,674,269,790)	379%
Other grants and transfers	1,033,957,585	372,039,630	1,405,997,215	933,758,168	472,239,047	66%
Social Security Benefits	72,706,166	(17,976,001)	54,730,165	-	54,730,165	0%
Acquisition of Assets	4,805,706,792	692,198,303	5,497,905,095	1,449,662,013	4,048,243,082	26%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	100,000,000	100,000,000	200,000,000	-	200,000,000	-
TOTAL	**13,535,455,447**	**1,389,354,681**	**14,924,810,128**	**11,549,213,470**	**3,375,596,658**	**77%**

Note

(a) The changes between the original budget and the final budget were as a result of supplementary appropriations necessitated by drought and the changes in allocations on the CARA 2018 /2019
(b) Low percentage of realization on proceeds from grants and transfers is due to the change of the new reporting template since these figures have been included in the exchequer issues
(c) 70% realization of own sources review is due to low mobilization of revenue officers to collect revenue. The county strives to enhance revenue collection.
(d) Over utilization of 103% of use of goods was due to the usage of brought forward funds in the current budget.
(e) 379% realization on transfers to other government entities is due to the transfers to County Assembly of more than 1 Billion which was not classified in the budget as transfers.
(f) 66% on other grants and transfers was due to late disbursement of exchequer issues.
(g) 26% on Acquisition of assets was due to long procurement processes.

The entity financial statements were approved on 30.9. 2019 and signed by:

Chief Officer
Name: **Jeremiah Apalia**

Head of Treasury Accounts
Name: **Emmanuel Lochor**
ICPAK Member Number: **11784**

6.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

RECEIPTS						
Exchequer releases -Equitable share	7,743,461,159	-	7,743,461,159	7,743,461,159	(0)	100%
Exchequer releases-Donor funds received as per County Allocation of Revenue Act.	25,634,941	-	25,634,941	25,634,941	-	100%
Proceeds from Domestic and Foreign Grants(Food and Agriculture Organization)	-		-	-	-	0%
Transfers from Other Government Entities	199,212,891	13,301,300	212,514,191	-	212,514,191	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	250,000,000	-	250,000,000	174,345,685	75,654,315	70%
Returned CRF issues		1,368,724,840	1,368,724,840	141,729	1,368,583,111	0%
TOTAL	**8,218,308,991**	**1,382,026,140**	**9,600,335,131**	**7,943,583,514**	**1,656,751,616**	**83%**
PAYMENTS						
Compensation of Employees	3,948,704,617	(170,255,923)	3,778,448,694	3,459,823,611	318,625,083	92%
Use of goods and services	2,979,702,087	343,862,072		3,430,765,943		103%

			3,323,564,159		(107,201,784)	
Subsidies	-	26,358,855	26,358,855	-	26,358,855	0%
Transfers to Other Government Units	250,847,832	29,941,666	280,789,498	1,651,871,363	(1,371,081,865)	588%
Other grants and transfers	675,769,660	427,039,630	1,102,809,290	933,758,168	169,051,122	85%
Social Security Benefits	72,706,166	(17,976,001)	54,730,165	-	54,730,165	0%
Acquisition of Assets	200,578,629	633,055,841	833,634,469	465,811,300	367,823,169	56%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-		-	-	-	0%
Other Payments	100,000,000	100,000,000	200,000,000	-	200,000,000	0%
TOTAL	**8,228,308,991**	**1,372,026,140**	**9,600,335,131**	**9,942,030,385**	**(341,695,255)**	**104%**

Note

(a) The changes between the original budget and the final budget were as a result of supplementary budget.
(b) 70% realization of own sources review is due to low mobilization of revenue officers to collect revenue. The county strives to enhance revenue collection.
(c) Over utilization of 103% of use of goods was due to the usage of brought forward funds in the current budget.
(d) 588% realization on transfers to other government entities is due to the transfers to County Assembly of more than 1 Billion which was not classified in the budget as transfers
(e) 85% on other grants and transfers was due to late disbursement of exchequer issues.
(f) 56% on Acquisition of assets was due to long procurement processes.

The entity financial statements were approved on 30.9. 2019 and signed by:

Chief Officer
Name: **Jeremiah Apalia**

Head of Treasury Accounts
Name: **Emmanuel Lochor**
ICPAK Member Number: **11784**

6.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

RECEIPTS						
Exchequer releases -Equitable share	3,026,738,841		3,026,738,841	3,026,738,841	0	100%
Exchequer releases-Donor funds received as per County Allocation of Revenue Act.	498,213,946	72,576,224	570,790,170	268,581,332	302,208,838	47%
Proceeds from Domestic and Foreign Grants(Food and Agriculture Organization)	10,641,040	-	10,641,040	10,641,040	-	100%
Transfers from Other Government Entities	235,458,363	80,149,474	315,607,837	283,569,986	32,037,851	90%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	-	-	-	-	-	0%
Returned CRF issues	1,546,094,266	(145,397,156)	1,400,697,109	36,334,727	1,364,362,382	3%
TOTAL	**5,317,146,456**	**7,328,542**	**5,324,474,997**	**3,625,865,926**	**1,698,609,071**	**68%**
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	71,587,000	(60,000,000)	11,587,000	-	11,587,000	0%

Subsidies	25,285,000		25,285,000	-	25,285,000	0%
Transfers to Other Government Units	246,958,368	73,186,079	320,144,447	623,332,372	(303,187,925)	195%
Other grants and transfers	358,187,925	(55,000,000)	303,187,925	-	303,187,925	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	4,605,128,163	59,142,462	4,664,270,625	983,850,713	3,680,419,912	21%
Finance Costs, including Loan Interest	-		-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-		-	-	-	0%
Other Payments	-		-	-	-	0%
TOTAL	**5,307,146,456**	**17,328,541**	**5,324,474,997**	**1,607,183,085**	**3,717,291,912**	**30%**

Note

(a) The changes between the original budget and the final budget were as a result of supplementary budget.
(b) The Low percentage of realization on proceeds from grants and transfers is due to the change of the new reporting template since these figures have been included in the exchequer issues
(c) The 3% of returned CRF issues is due to the fact that the actual figures were categorised as recurrent.
(d) 0% of use of goods and subsidies was due to the fact that all expenditure under this line items were recurrent in nature
(e) 195% realization on transfers to other government entities is due to the transfers to County Assembly which was not classified in the budget as transfers
(f) 21% on Acquisition of assets was due to long procurement processes.

The entity financial statements were approved on 30.9. 2019 and signed by:

Chief Officer
Name: **Jeremiah Apalia**

Head of Treasury Accounts
Name: **Emmanuel Lochor**
ICPAK Member Number: **11784**

6.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
101004110		**Land Governance and Management**	**49,698,524.00**	**17,763,633.90**	**31,934,890.10**
	101014110	Public Participation & sensitization on Land Management	2,700,000.00	1,730,850.00	969,150.00
	101024110	Lands Planning Services	2,598,524.00	1,749,000.00	849,524.00
	101034110	Development of Turkana county land policy and regulations	2,600,000.00	1,373,778.50	1,226,221.50
	101054110	Land Survey and Registration	4,800,000.00	4,594,314.00	205,686.00
	101064110	Land Disputes Resolutions	37,000,000.00	8,315,691.40	28,684,308.60
103004110		**Spatial Planning**	**1,058,000.00**	**1,058,000.00**	**0.00**
	103014110	Development of County Spatial Development Plan	1,058,000.00	1,058,000.00	0.00
104004110		**Formulation of community land policy and regulations**	**195,691,467.00**	**173,453,467.00**	**22,238,000.00**
	104014110	Policies on land and regulations	5,000,000.00	5,000,000.00	0.00
	104024110	Lands Planning Services	4,000,000.00	3,850,000.00	150,000.00
	104034110	Development of Turkana county land policy and regulations	468,267.00	468,267.00	0.00
	104044110	Land Survey and Registration	146,223,200.00	134,135,200.00	12,088,000.00
	104054110	Land Disputes Resolutions	40,000,000.00	30,000,000.00	10,000,000.00
105004110		**Compulsory land acquisition for public utilities**	**4,000,000.00**	**4,000,000.00**	**0.00**
	105014110	Land acquisition for public utilities	4,000,000.00	4,000,000.00	0.00
109004110		**Establishment and rehabilitation of public utilities in Lodwar**	**10,095,800.00**	**7,703,000.00**	**2,392,800.00**
	109024110	completion of recreational park	8,500,000.00	6,107,200.00	2,392,800.00
	109034110	setting up of dumping site in Lodwar	1,595,800.00	1,595,800.00	0.00
110004110		**Revival of Turkana Fishermen Co-op. society**	**149,924,176.00**	**57,592,132.00**	**92,332,044.00**
	110014110	Revival of Turkana Fishermen Co-op. society	10,750,000.00	10,750,000.00	0.00
	110024110	Fish market infrastructure/ fish value addition	4,250,000.00	1,311,759.00	2,938,241.00
	110034110	Fisheries livelihood support	5,000,000.00	2,661,491.00	2,338,509.00

	110044110	Fisheries Extension Services	28,924,176.00	28,924,176.00	0.00
	110054110	Fisheries resource management	14,000,000.00	13,811,906.00	188,094.00
	110064110	Fish market infrastructure/ fish value addition	87,000,000.00	132,800.00	86,867,200.00
111004110		**Fish market infrastructure/ fish value addition**	**50,000,000.00**	**11,179,816.00**	**38,820,184.00**
	111014110	Fish market infrastructure/ fish value addition	1,000,000.00	282,016.00	717,984.00
	111024110	Fisheries livelihood support	33,400,000.00	172,700.00	33,227,300.00
	111034110	Fisheries Extension Services	3,700,000.00	195,200.00	3,504,800.00
	111044110	Fisheries resource management	3,900,000.00	3,330,600.00	569,400.00
	111054110	Revival of Turkana Fishermen Co-op. society	3,000,000.00	3,000,000.00	0.00
	111064110	Fish market infrastructure/ fish value addition	1,900,000.00	1,099,300.00	800,700.00
	111074110	Fisheries resource management	3,100,000.00	3,100,000.00	0.00
115004110		**Sustainable management of fisheries resources**	**108,962,300.00**	**15,829,620.00**	**93,132,680.00**
	115014110	Frame survey	78,200,000.00	4,391,912.00	73,808,088.00
	115024110	Fish Stock assessment	2,500,000.00	438,168.00	2,061,832.00
	115034110	Monitoring, Control and Surveillance	2,500,000.00	1,490,000.00	1,010,000.00
	115044110	Resource monitoring facilities	800,000.00	500,000.00	300,000.00
	115054110	Productivity Infrastructure	14,000,000.00	707,500.00	13,292,500.00
	115074110	Service delivery infrastructure	1,050,000.00	1,050,000.00	0.00
	115084110	FAO-Vaccination Progarmmes	9,912,300.00	7,252,040.00	2,660,260.00
117004110		**Livestock breed improvement**	**139,438,402.00**	**31,421,477.00**	**108,016,925.00**
	117014110	Establish livestock Multiplication and breeding Centre.	32,500,000.00	2,482,300.00	30,017,700.00
	117024110	Livestock diversification and breed improvement	25,938,402.00	25,938,402.00	0.00
	117034110	Provision of Livestock Extension services	4,500,000.00	1,753,975.00	2,746,025.00
	117044110	Livestock Marketing	24,200,000.00	955,200.00	23,244,800.00
	117054110	Livestock multiplication and breeding centre	52,300,000.00	291,600.00	52,008,400.00
125004110		**eral Administration**	**335,938,727.00**	**255,938,153.00**	**80,000,574.00**
	125014110	ral Administration	94,338,403.00	75,992,573.70	18,345,829.30
	125024110	General Administration and Support Services-Pastoral Economy and	104,450,714.00	74,008,492.30	30,442,221.70

	125034110	General Administration, Planning and Support Services - LandsGeneral Administration, Planning and Support Services - Lands	137,149,610.00	105,937,087.00	31,212,523.00
126004110		**Agriculture Programme**	**242,497,024.00**	**90,141,004.60**	**152,356,019.40**
	126014110	Agricultural Extension	7,342,033.00	5,279,260.00	2,062,773.00
	126024110	Agribusiness and Marketing Promotion	9,999,999.00	7,914,462.00	2,085,537.00
	126034110	Soil and water conservation	12,386,748.00	3,689,566.60	8,697,181.40
	126044110	Agri-nutrition/Urban & peri-urban agriculture	5,999,998.00	3,807,920.00	2,192,078.00
	126054110	Agricultural Inputs	11,958,000.00	6,649,860.00	5,308,140.00
	126064110	Smart agriculture practices (Innovations/technologies to mitigate	7,499,999.00	4,332,460.00	3,167,539.00
	126074110	NARIGP	147,545,023.00	50,078,476.00	97,466,547.00
	126084110	Agricultural Sector Development Support Programme (ASDSP)	36,376,224.00	5,000,000.00	31,376,224.00
	126094110	FAO-Kalobeyei Development Project	3,389,000.00	3,389,000.00	0.00
127004110		**Land Governance**	**49,240,245.00**	**7,823,000.00**	**41,417,245.00**
	127014110	Mechanization	19,000,245.00	4,397,800.00	14,602,445.00
	127024110	Rain water harvesting	19,620,000.00	1,588,400.00	18,031,600.00
	127034110	Irrigation Expansion & Rehabilitation (Going massive programme)	10,100,000.00	1,316,800.00	8,783,200.00
	127044110	Organizational restructuring and capacity building of TRP	520,000.00	520,000.00	0.00
128004110		**Lodwar town management**	**11,515,755.00**	**5,642,883.00**	**5,872,872.00**
	128014110	Public Utilities Programme	1,715,755.00	1,715,755.00	0.00
	128024110	Waste Management	1,000,000.00	945,000.00	55,000.00
	128034110	Lodwar Town Inspectorate Services and Equipment	1,800,000.00	1,800,000.00	0.00
	128044110	Establishment of Lodwar Municipality	7,000,000.00	1,182,128.00	5,817,872.00
201004110		**Develop and maintain roads**	**563,325,693.00**	**470,876,726.00**	**92,448,967.00**
	201034110	Gravelling county roads (1 road per sub county); including constr	2,000,000.00	2,000,000.00	0.00
	201044110	Road Designs system and softwares	4,000,000.00	4,000,000.00	0.00
	201054110	Annual Roads Inventory and Conditional Survey (ARICS)	6,374,088.00	4,074,596.00	2,299,492.00

	201064110	Roads Safety initiatives	3,500,000.00	3,500,000.00	0.00
	201074110	Roads maintenance levy fund(RMLF)	547,451,605.00	457,302,130.00	90,149,475.00
202004110		**Develop and maintain staff housing and public offices**	**35,537,639.00**	**13,401,871.00**	**22,135,768.00**
	202034110	Mapping and Survey of Land for Proposed Construction of two (2) S	5,000,000.00	2,188,008.00	2,811,992.00
	202044110	Protection and gabioning works of lokichar river	26,000,000.00	6,676,224.00	19,323,776.00
	202054110	Professional Capacity Building	1,537,639.00	1,537,639.00	0.00
	202074110	Consultancy services and project management for public works	3,000,000.00	3,000,000.00	0.00
203004110		**Develop and maintain other public works**	**29,500,000.00**	**12,753,050.00**	**16,746,950.00**
	203014110	Preliminary works for Lodwar International Airport	10,000,000.00	4,379,250.00	5,620,750.00
	203034110	Construct & Equip mechanical garage	10,000,000.00	5,924,000.00	4,076,000.00
	203044110	Purchase fire engine	2,000,000.00	2,000,000.00	0.00
	203054110	Purchase graders and rollers	5,000,000.00	149,800.00	4,850,200.00
	203074110	Transport safety initiatives	2,500,000.00	300,000.00	2,200,000.00
205004110		**eral Administration**	**265,990,595.00**	**210,569,876.80**	**55,420,718.20**
	205014110	ral Administration	247,710,595.00	208,242,116.80	39,468,478.20
	205024110	General Administration- Public works	18,280,000.00	2,327,760.00	15,952,240.00
302004110		**Cooperative Societies Development & Performance Improvement**	**211,222,000.00**	**165,408,845.00**	**45,813,155.00**
	302014110	Cooperatives Development Fund	2,600,000.00	2,435,500.00	164,500.00
	302024110	Value Addition Initiatives	1,800,000.00	860,000.00	940,000.00
	302034110	Business Development and Training Services	2,600,000.00	2,495,200.00	104,800.00
	302044110	Liquor control Programme	5,200,000.00	5,200,000.00	0.00
	302054110	Cooperative societies development and revival programmes	1,615,000.00	986,900.00	628,100.00
	302064110	Legal Metrology Services	2,800,000.00	694,400.00	2,105,600.00
	302074110	Verification of traders equipment	2,600,000.00	1,560,300.00	1,039,700.00
	302084110	Consumer rights education	1,000,000.00	383,000.00	617,000.00
	302094110	Industrial sector support programme	1,000,000.00	491,230.00	508,770.00
	302104110	Standards and Anti-Counterfeit Services	920,000.00	179,800.00	740,200.00

	302114110	Market Infrastructure Development	27,000,000.00	894,100.00	26,105,900.00
	302124110	Industrial Development and Investments	14,587,000.00	6,378,415.00	8,208,585.00
	302134110	Biashara Fund	100,000,000.00	100,000,000.00	0.00
	302144110	Completion of Biashara Centre	35,000,000.00	35,000,000.00	0.00
	302154110	North Rift Economic & FCDC Blocs	10,000,000.00	5,350,000.00	4,650,000.00
	302164110	Standardization and Metrology	2,500,000.00	2,500,000.00	0.00
303004110		**Modern Physical Markets Infrastructure**	**40,150,000.00**	**28,254,441.00**	**11,895,559.00**
	303014110	Construction & Development of Modern Physical Market	4,320,000.00	2,407,400.00	1,912,600.00
	303024110	Co-operative Marketing,Value Addition,Surveys & Research	4,630,000.00	1,723,740.00	2,906,260.00
	303034110	Co-operative Education, Training,Exchange and Ushirika Day Celeb	5,300,000.00	2,012,675.00	3,287,325.00
	303044110	Strengthening of Key Dormant Co-operative Societies	4,500,000.00	1,329,500.00	3,170,500.00
	303054110	Formulation of Cooperative Policy and Legal Frame Work	1,400,000.00	781,126.00	618,874.00
	303064110	Cooperative Development Fund	20,000,000.00	20,000,000.00	0.00
307004110		**General Administration**	**137,797,738.00**	**137,797,738.00**	**0.00**
	307014110	General Administration	137,797,738.00	137,797,738.00	0.00
308004110		**Gender Promotion**	**8,670,000.00**	**4,743,900.00**	**3,926,100.00**
	308014110	Gender Empowerment and advocacy	2,850,000.00	599,100.00	2,250,900.00
	308024110	Gender Mainstreaming and Coordination	2,900,000.00	1,468,000.00	1,432,000.00
	308034110	Legal Compliance and Redress	920,000.00	676,800.00	243,200.00
	308044110	Promotion of Gender Equality and Empowerment	2,000,000.00	2,000,000.00	0.00
309004110		**Youth Affairs Development**	**160,840,000.00**	**4,709,908.00**	**156,130,092.00**
	309014110	Youth Coordination and Representation	3,910,000.00	1,368,725.00	2,541,275.00
	309024110	Youth Employment Scheme	3,960,000.00	1,845,520.00	2,114,480.00
	309034110	Youth Rare skills	2,970,000.00	1,495,663.00	1,474,337.00
	309044110	Youth and Women Fund	150,000,000.00	0.00	150,000,000.00
401004110		**General Adminstration,Planning and support services**	**572,980,717.00**	**499,556,310.00**	**73,424,407.00**

	401014110	General Adminstration,Planning and support services	383,372,517.00	383,372,517.00	0.00
	401024110	Health Information and Management	10,000,000.00	4,946,260.00	5,053,740.00
	401034110	Grant for Compensation for User Fees Foregone	25,634,941.00	25,634,941.00	0.00
	401044110	Grant for Transforming Health Systems	100,000,000.00	48,512,781.00	51,487,219.00
	401054110	DANIDA Grant for Universal Health Care	50,407,241.00	33,523,793.00	16,883,448.00
	401064110	Completion of MOH HQ office block and Drug Store	3,566,018.00	3,566,018.00	0.00
402004110		**Support to Health Programs**	**109,310,000.00**	**61,399,105.10**	**47,910,894.90**
	402114110	Health promotion	16,100,000.00	4,777,996.00	11,322,004.00
	402134110	Emergency preparedness & disaster response	57,800,000.00	40,305,900.00	17,494,100.00
	402154110	Rehabilitation and disability	10,000,000.00	4,186,139.10	5,813,860.90
	402164110	mainstreaming	25,410,000.00	12,129,070.00	13,280,930.00
409004110		**Curative Health Services**	**909,715,344.00**	**909,715,344.00**	**0.00**
	409014110	Curative Health Services	557,828,721.00	557,828,721.00	0.00
	409024110	LCRH Flagship Project Completion	30,260,195.35	30,260,195.35	0.00
	409034110	Additional Works/Renovations of Health Facilities	10,003,109.90	10,003,109.90	0.00
	409044110	Completion of Health Facilities	110,500,000.00	110,500,000.00	0.00
	409054110	Medical Equipment	174,000,392.65	174,000,392.65	0.00
	409064110	Purchase of Utility Vehicles	27,122,925.10	27,122,925.10	0.00
503004110		**Social protection programs/ Affirmative Action**	**42,600,000.00**	**34,122,489.00**	**8,477,511.00**
	503024110	Construction of PWDs multi-purpose resource center	20,800,000.00	17,633,900.00	3,166,100.00
	503034110	Support and Construction of Children Rescue Center	6,000,000.00	688,589.00	5,311,411.00
	503074110	Marginalized and Minority groups support	1,800,000.00	1,800,000.00	0.00
	503084110	Child Rescue Centres	14,000,000.00	14,000,000.00	0.00
504004110		**Sports and arts programme**	**45,998,556.00**	**14,853,142.70**	**31,145,413.30**
	504014110	Construction of sport Stadia	18,000,000.00	6,430,033.00	11,569,967.00
	504044110	Stadia	27,998,556.00	8,423,109.70	19,575,446.30
506004110		**General Administrationpp**	**617,905,649.00**	**584,307,052.05**	**33,598,596.95**

	506014110	General Administration	273,885,989.00	240,287,392.05	33,598,596.95
	506024110	Turkana Education and Skill Development Fund	344,019,660.00	344,019,660.00	0.00
508004110		**Vocational Training**	**105,258,558.00**	**37,941,682.00**	**67,316,876.00**
	508014110	Youth Polytechnic Infrastructure	72,453,558.00	11,087,782.00	61,365,776.00
	508024110	Training and Development	6,320,000.00	941,900.00	5,378,100.00
	508034110	Co-Cirricular Activities	1,200,000.00	627,000.00	573,000.00
	508044110	Youth Polytechnics- Conditional	25,285,000.00	25,285,000.00	0.00
509004110		**Public Relations**	**5,200,000.00**	**344,900.00**	**4,855,100.00**
	509014110	Publicity	1,350,000.00	260,900.00	1,089,100.00
	509024110	Research and Sensitization	3,850,000.00	84,000.00	3,766,000.00
510004110		**Early Childhood Education**	**559,418,659.00**	**551,164,617.00**	**8,254,042.00**
	510014110	School Feeding	193,600,000.00	193,600,000.00	0.00
	510024110	Quality Improvement	13,014,742.00	4,760,700.00	8,254,042.00
	510034110	Infrastructure Development	352,803,917.00	352,803,917.00	0.00
701004110		**General Administration, Planning and Support Services**	**4,640,784,686.00**	**3,692,342,103.85**	**948,442,582.15**
	701014110	General Administration Services	271,700,293.00	271,700,293.00	0.00
	701064110	Office of the Speaker	19,320,000.00	8,501,807.45	10,818,192.55
	701094110	General Administration - Economic planning	126,539,884.00	62,983,868.60	63,556,015.40
	701104110	County Headquarters Offices	51,000,000.00	41,411,624.75	9,588,375.25
	701114110	Security Access Installation	2,500,000.00	2,500,000.00	0.00
	701124110	Rennovation of Economic Planning Offices	1,000,000.00	1,000,000.00	0.00
	701164110	General Administration, Planning and Support Services-Public Ser	3,825,310,771.00	3,130,434,861.65	694,875,909.35
	701174110	General Administration, Planning and Support Services-Administar	137,377,965.00	81,784,718.10	55,593,246.90
	701184110	Integration of PWD Computing Skills	1,745,000.00	829,700.00	915,300.00
	701194110	General Administration, Planning and Support Services- Office of	183,942,378.00	83,455,542.30	100,486,835.70
	701204110	General Administration, Planning and Support Services- Liaison O	20,348,395.00	7,739,688.00	12,608,707.00
703004110		**Donor/ Investor engagement**	**40,000,000.00**	**12,160,723.80**	**27,839,276.20**

	703014110	Public-Private Partnership Initiatives (PPPs)	4,000,000.00	1,098,100.00	2,901,900.00
	703024110	Political and Intergovernmental Advisory Services	4,000,000.00	811,160.00	3,188,840.00
	703034110	Legal Advisory Services	4,000,000.00	2,007,800.00	1,992,200.00
	703044110	Security and cross border Advisory Services	4,000,000.00	250,000.00	3,750,000.00
	703054110	Oil And Gas Advisory Service	4,000,000.00	1,437,482.00	2,562,518.00
	703064110	Gender and Partnership Advisory Services	4,000,000.00	1,040,800.00	2,959,200.00
	703074110	Special Interest groups	4,000,000.00	1,059,200.00	2,940,800.00
	703084110	Climate Change advisory services	4,000,000.00	1,236,640.00	2,763,360.00
	703094110	Education and youth Advisory services	4,000,000.00	1,746,600.00	2,253,400.00
	703104110	Culture, Arts and Heritage advisory services	4,000,000.00	1,472,941.80	2,527,058.20
704004110		**Security and Peace Building**	**102,150,000.00**	**76,289,968.00**	**25,860,032.00**
	704014110	Community Cohesion and Resettlement	6,850,000.00	867,500.00	5,982,500.00
	704024110	Operationalization of peace building structures and institutions	15,300,000.00	8,267,277.00	7,032,723.00
	704034110	Resettlement Infrastructural Programme	60,000,000.00	60,000,000.00	0.00
	704044110	Cross Border peace dividends programme	20,000,000.00	7,155,191.00	12,844,809.00
705004110		**Government Communication and Media relations**	**10,136,100.00**	**2,782,104.85**	**7,353,995.15**
	705014110	Acquiring & development of communication systems/equipment	1,991,486.00	441,000.00	1,550,486.00
	705024110	Bills	1,600,000.00	219,184.85	1,380,815.15
	705034110	Policies	1,100,000.00	191,400.00	908,600.00
	705044110	Development and Implementation of ICT Policy and Regulations	400,000.00	400,000.00	0.00
	705054110	Acquisition of Information Systems and Equipments	5,044,614.00	1,530,520.00	3,514,094.00
706004110		**Revenue Collection Systems**	**82,751,058.00**	**46,226,556.00**	**36,524,502.00**
	706014110	Automated Revenue Collection	11,500,000.00	1,967,000.00	9,533,000.00
	706024110	Feasibility Study on Revenue Base	2,000,000.00	701,200.00	1,298,800.00
	706034110	Awareness and Campaigns on Revenue.	14,500,000.00	4,802,702.00	9,697,298.00
	706044110	Motorbikes for Revenue Officers 30 No.	31,200,000.00	31,200,000.00	0.00
	706054110	Strengthening Revenue Systems	17,000,000.00	3,913,235.00	13,086,765.00

	706064110	Revenue Forecast and Revenue Budget Preparation	3,000,000.00	841,800.00	2,158,200.00
	706074110	Completion of Lokiriama Revenue Centre	3,551,058.00	2,800,619.00	750,439.00
707004110		Accountability and Transparency	225,038,110.00	205,205,697.65	19,832,412.35
	707014110	Internal Audit	3,746,530.00	2,337,752.85	1,408,777.15
	707024110	Procurement systems	7,902,280.00	4,630,756.80	3,271,523.20
	707044110	IFMIS training	5,850,000.00	1,949,550.00	3,900,450.00
	707054110	Consultancy Services	913,920.00	913,920.00	0.00
	707064110	Financial Reporting/Research and Development	6,625,380.00	2,536,050.00	4,089,330.00
	707074110	Mordern Fencing,Gate and Parking Yards for County Treasury Offic	200,000,000.00	192,837,668.00	7,162,332.00
708004110		Social and Financial Security	16,500,000.00	5,296,693.00	11,203,307.00
	708014110	Assurance and Insurance of Govt. Assets	3,500,000.00	1,762,200.00	1,737,800.00
	708024110	Liability and Debt Management	4,000,000.00	616,493.00	3,383,507.00
	708034110	Turkana SACCO Seed Capital	9,000,000.00	2,918,000.00	6,082,000.00
709004110		Planning and Policy formulation	118,446,016.00	61,447,701.30	56,998,314.70
	709014110	Economic Policy formulation and Dissemination	20,300,000.00	7,548,879.00	12,751,121.00
	709024110	CIDP review and Dissemination	2,750,000.00	274,400.00	2,475,600.00
	709034110	Budget preparation and Dissemination	65,446,016.00	44,853,242.30	20,592,773.70
	709064110	Public Participation and Access to Information	18,750,000.00	8,171,180.00	10,578,820.00
	709074110	Waste Management	11,200,000.00	600,000.00	10,600,000.00
710004110		Development coordination Programme	6,718,174.00	2,290,911.00	4,427,263.00
	710014110	Donor scan/Mapping	1,888,674.00	462,000.00	1,426,674.00
	710024110	Establishment of development committees	1,317,766.00	235,346.00	1,082,420.00
	710034110	Training of the development committees	961,765.00	961,765.00	0.00
	710044110	Formulation and Developmet of TCPSB Boardroom ICT Infrastructure	1,095,478.00	451,800.00	643,678.00
	710054110	Coordinating TCPSB Website,Systems Maintenance,Security Audit,Par	1,454,491.00	180,000.00	1,274,491.00
711004110		Monitoring and Evaluation	13,500,000.00	5,553,646.40	7,946,353.60
	711014110	Soft wares(E-ProMIS, GIS e.t.c)	4,500,000.00	2,299,700.00	2,200,300.00
	711024110	Field visits, data collection and Reporting	4,000,000.00	1,813,891.60	2,186,108.40

	711034110	Training and Knowledge management	3,000,000.00	709,074.80	2,290,925.20
	711044110	Devolved Monitoring and Evaluation Committees	2,000,000.00	730,980.00	1,269,020.00
712004110		**Public Participation and Access to Information**	**37,000,000.00**	**17,429,960.00**	**19,570,040.00**
	712014110	Construction of Citizen Resource Centre	4,500,000.00	1,545,000.00	2,955,000.00
	712024110	Web site Development	5,000,000.00	493,840.00	4,506,160.00
	712034110	Social Budgeting and Generation of SIR Reports	3,500,000.00	1,498,000.00	2,002,000.00
	712044110	Intergovernmental Relation	14,500,000.00	13,193,480.00	1,306,520.00
	712054110	Strategy Development, Review, Support and Operationalization	8,000,000.00	404,800.00	7,595,200.00
	712064110	County Policing Initiatives and Peace information hub	1,500,000.00	294,840.00	1,205,160.00
713004110		**County Statistical Unit**	**20,900,000.00**	**6,411,324.00**	**14,488,676.00**
	713014110	Soft wares, databases and tools	14,200,000.00	4,104,699.00	10,095,301.00
	713024110	Capacity Development	6,700,000.00	2,306,625.00	4,393,375.00
714004110		**Service Delivery- ISO Certification**	**36,500,000.00**	**4,381,740.00**	**32,118,260.00**
	714014110	Service Charter	7,000,000.00	1,182,840.00	5,817,160.00
	714024110	Development of County Filing Systems	21,500,000.00	870,500.00	20,629,500.00
	714034110	Procedure Manual and Training	8,000,000.00	2,328,400.00	5,671,600.00
715004110		**County Internship Programme**	**23,000,000.00**	**14,556,451.20**	**8,443,548.80**
	715014110	County Internship Programme	23,000,000.00	14,556,451.20	8,443,548.80
716004110		**Capacity Development**	**185,138,265.00**	**145,138,264.24**	**40,000,000.76**
	716014110	Capacity Development	100,000,000.00	59,999,999.24	40,000,000.76
	716024110	Personnel need survey.	20,138,265.00	20,138,265.00	0.00
	716034110	Upgrading of the Physical security of Hdqs	35,000,000.00	35,000,000.00	0.00
	716044110	Construction of Deputy Governor Residence	30,000,000.00	30,000,000.00	0.00
717004110		**Operationalization of Decentralized Units**	**100,000,000.00**	**72,957,195.60**	**27,042,804.40**
	717014110	Operationalization of Decentralized Units	23,000,000.00	15,085,692.60	7,914,307.40
	717024110	Decentralized County Policy	67,000,000.00	52,751,703.00	14,248,297.00
	717034110	Coordinated development	5,000,000.00	166,500.00	4,833,500.00
	717054110	Public participation and access to information	5,000,000.00	4,953,300.00	46,700.00

718004110		Mainstream Public Sector Integrity programme & Accountability	11,850,000.00	4,691,291.00	7,158,709.00
	718014110	Mainstream Public Sector Integrity programme & Accountability	2,820,000.00	1,303,191.00	1,516,809.00
	718024110	Public Evaluation on County Public Service Board Performance &Cus	2,430,000.00	896,000.00	1,534,000.00
	718034110	Human Resource Conference & Symposium	2,600,000.00	891,000.00	1,709,000.00
	718044110	Exit Meetings Per Department	2,800,000.00	1,351,100.00	1,448,900.00
	718054110	Succession Planning Sensitization	1,200,000.00	250,000.00	950,000.00
719004110		Disaster Risk Reduction	7,542,191.00	1,514,660.00	6,027,531.00
	719014110	Turkana County Drought and Disater Contigency Fund (CDDCF)	1,450,000.00	478,760.00	971,240.00
	719024110	Turkana Multi hazard/Risk	2,179,114.00	81,200.00	2,097,914.00
	719034110	Assessment and stake holder capacity mapping	1,991,888.00	704,700.00	1,287,188.00
	719044110	Regular Assessments of Food,Flood and Conflict Security	1,921,189.00	250,000.00	1,671,189.00
720004110		Human resource	21,837,602.00	7,278,930.00	14,558,672.00
	720014110	Scheme of service	1,889,965.00	242,600.00	1,647,365.00
	720024110	Performance Appraisal	5,663,504.00	2,447,550.00	3,215,954.00
	720034110	Enhancing Leadership In County Public Service	1,765,000.00	1,765,000.00	0.00
	720044110	Review and Development of HR Policies	1,944,876.00	88,200.00	1,856,676.00
	720054110	Human Resource Development/Career Progression	1,918,888.00	332,900.00	1,585,988.00
	720064110	Performance Management Monitoring	1,726,213.00	461,500.00	1,264,713.00
	720074110	Development of Database Filing System	1,900,067.00	350,050.00	1,550,017.00
	720084110	County Public Serce Pre-Retirement Sensitization	2,549,049.00	640,930.00	1,908,119.00
	720094110	Evaluation of Different Cadres of Employees(Promotion,Re-Designat	2,480,040.00	950,200.00	1,529,840.00
721004110		CONSTRUCTION OF NEW ASSEMBLY BUILDING	113,129,538.00	113,129,538.00	0.00
	721014110	Construction of New Assembly Building	113,129,538.00	113,129,538.00	0.00
723004110		Quality management system programming	3,766,984.00	2,917,987.00	848,997.00
	723014110	Quality Management Systems Development & Establishment	1,484,098.00	1,484,098.00	0.00
	723024110	QMS Audit /Routine Inspection	1,233,889.00	1,233,889.00	0.00

	723034110	Documentation/Record Management For QMS	1,048,997.00	200,000.00	848,997.00
724004110		**Budgetary Supply**	**73,421,088.00**	**29,461,256.00**	**43,959,832.00**
	724014110	Budget Formulation, Co-ordination and Management	49,711,088.00	18,677,356.00	31,033,732.00
	724024110	Public Participation in Budgeting	13,210,000.00	5,322,300.00	7,887,700.00
	724034110	County Budget and Economic Forum	10,500,000.00	5,461,600.00	5,038,400.00
725004110		**Resource Mobilisation**	**174,340.00**	**174,340.00**	**0.00**
	725014110	Resource Mobilisation	174,340.00	174,340.00	0.00
726004110		**General administration Assembly**	**1,159,132,350.00**	**792,942,328.75**	**366,190,021.25**
	726014110	Finance and Shared Services	812,460,062.00	510,118,699.05	302,341,362.95
	726024110	Hansard Research and information services	10,500,000.00	3,147,490.30	7,352,509.70
	726034110	County Assembly Service Board.	21,890,400.00	16,299,870.00	5,590,530.00
	726044110	Development Projects	314,281,888.00	263,376,269.40	50,905,618.60
727004110		**Governors Press Service**	**5,000,000.00**	**1,255,880.00**	**3,744,120.00**
	727014110	Governors Press support	5,000,000.00	1,255,880.00	3,744,120.00
728004110		**Governance and Public participation**	**68,100,000.00**	**46,047,940.00**	**22,052,060.00**
	728014110	Civic education Programme	4,000,000.00	2,688,000.00	1,312,000.00
	728024110	Public Participation and access to information	59,600,000.00	39,907,640.00	19,692,360.00
	728034110	County Dialogue Forum	4,500,000.00	3,452,300.00	1,047,700.00
729004110		**Disaster risk management**	**792,539,630.00**	**780,507,520.15**	**12,032,109.85**
	729014110	Disaster Preparedness Programmes	7,000,000.00	3,074,460.25	3,925,539.75
	729024110	Disaster Mitigation Programmes	6,000,000.00	2,599,600.00	3,400,400.00
	729034110	Stakeholders coordination and Support Programme	4,000,000.00	3,082,300.00	917,700.00
	729044110	Humanitarian Relief Food Programme	775,539,630.00	771,751,159.90	3,788,470.10
730004110		**Inspectorate services**	**13,000,000.00**	**4,104,825.00**	**8,895,175.00**
	730014110	Establishment and Mainstreaming of the county Inspectorate	5,000,000.00	2,447,000.00	2,553,000.00
	730024110	Purchase of Uniforms, Training and kitting	8,000,000.00	1,657,825.00	6,342,175.00
731004110		**Human resource management**	**33,704,326.00**	**24,242,751.00**	**9,461,575.00**
	731014110	Payroll and record management	3,000,000.00	1,885,600.00	1,114,400.00
	731024110	Human Resource Development	8,000,000.00	7,972,100.00	27,900.00
	731034110	GHRIS Leave & Performance Module Implementation	4,500,000.00	3,409,348.20	1,090,651.80

	731044110	Digitization and Automation of Human Resource Registry	2,900,000.00	995,824.80	1,904,175.20
	731054110	Mainstreaming Public Sector Integrity Programme	4,954,326.00	3,676,005.00	1,278,321.00
	731064110	County performance management	5,000,000.00	2,549,725.00	2,450,275.00
	731074110	Public Service Week	5,350,000.00	3,754,148.00	1,595,852.00
901004110		**General Administration**	**85,483,821.00**	**68,081,322.00**	**17,402,499.00**
	901014110	General Administration, Planning and Support Services	85,483,821.00	68,081,322.00	17,402,499.00
902004110		**Tourism destination marketing and promotion**	**22,300,145.00**	**12,342,005.00**	**9,958,140.00**
	902014110	Tourism expos,incentives,conferences and exhibition program	2,920,000.00	1,453,250.00	1,466,750.00
	902024110	Community Based Tourism products	3,905,000.00	2,111,337.00	1,793,663.00
	902034110	Support for Pilgrimage Home of Mankind Safari Programme (Flagship	4,858,000.00	2,013,410.00	2,844,590.00
	902044110	Tourism Market Research (Baseline Survey & Mapping)	2,988,145.00	2,233,250.00	754,895.00
	902054110	Media Campaign and Promotion of Tourism Products and Programmes	7,629,000.00	4,530,758.00	3,098,242.00
903004110		**Tourism development and Promotion**	**42,000,000.00**	**13,997,754.00**	**28,002,246.00**
	903014110	Completion and Furnishing of Eco-Lodges	30,000,000.00	10,101,021.00	19,898,979.00
	903024110	Phase II of Renovation of Tourism Infrastructure	12,000,000.00	3,896,733.00	8,103,267.00
904004110		**Culture,arts,heritage development,promotion and preservation**	**52,552,000.00**	**43,046,638.00**	**9,505,362.00**
	904014110	Ushanga Initiative	4,788,000.00	2,302,480.00	2,485,520.00
	904024110	Culture Promotion and Preservation	6,450,000.00	3,461,330.00	2,988,670.00
	904034110	Arts and Creativity Development	3,754,000.00	1,891,070.00	1,862,930.00
	904044110	Heritage Promotion	7,560,000.00	5,599,200.00	1,960,800.00
	904054110	Annual tourism and cultural festival	30,000,000.00	29,792,558.00	207,442.00
905004110		**Culture developement and preservation infrastructure**	**10,690,376.00**	**10,690,376.00**	**0.00**
	905014110	Equipment and Infrastructure Development at Ekalees Centre	10,690,376.00	10,690,376.00	0.00
906004110		**Forestry and wildlife management development and management**	**66,419,077.00**	**26,937,508.00**	**39,481,569.00**

	906014110	Forestry Management and Conservation	3,481,152.00	1,298,418.00	2,182,734.00
	906024110	Community Wildlife Conservation	29,750,000.00	20,407,190.00	9,342,810.00
	906034110	Greening Turkana County Porgramme - Flagship	20,987,925.00	918,700.00	20,069,225.00
	906044110	Forest Nature Based Development	2,000,000.00	2,000,000.00	0.00
	906054110	Forestry Development Infrastructure	8,200,000.00	313,200.00	7,886,800.00
	906074110	Review of Tree Nursery Programme	2,000,000.00	2,000,000.00	0.00
1001004110		**Turkana Water Programme**	**481,380,984.80**	**419,444,961.55**	**61,936,023.25**
	1001014110	General Adminstration,Planning and support services	114,700,000.00	114,700,000.00	0.00
	1001024110	Construction and Desilting of Water Pans/Rock Catchment	71,000,000.00	71,000,000.00	0.00
	1001034110	Rehabilitation of Water Infrastructure	26,500,000.00	26,500,000.00	0.00
	1001044110	Drilling and Equipping of Boreholes	149,801,360.00	94,259,761.55	55,541,598.45
	1001054110	Purchase of Drilling Equipment	92,079,624.80	88,000,000.00	4,079,624.80
	1001064110	Purchase of Survey and Design Equipment	5,500,000.00	5,500,000.00	0.00
	1001074110	Fencing of Napuu Aquifer	17,800,000.00	17,800,000.00	0.00
	1001094110	Project Coordination and Management	4,000,000.00	1,685,200.00	2,314,800.00
1002004110		**Joint planning with stakeholders**	**23,000,000.00**	**2,795,720.00**	**20,204,280.00**
	1002014110	Technical planning and design	3,000,000.00	1,386,100.00	1,613,900.00
	1002144110	Drought Mitigation	20,000,000.00	1,409,620.00	18,590,380.00
1003004110		**IRRIGATION AND SCHEMES DEVELOPMENT PROGRAMME**	**16,820,000.00**	**3,654,145.00**	**13,165,855.00**
	1003014110	Feasibility studies for irrigation systems development	14,240,000.00	2,342,050.00	11,897,950.00
	1003024110	Construction of 2 new irrigation schemes	2,580,000.00	1,312,095.00	1,267,905.00
1004004110		**TURKANA AGRICULTURE PROGRAMME**	**22,365,000.00**	**12,064,326.00**	**10,300,674.00**
	1004014110	Farmers training	4,565,000.00	1,531,126.00	3,033,874.00
	1004024110	Establishment of farm demonstrations and trials	2,800,000.00	533,200.00	2,266,800.00
	1004034110	Organising field days show and exhibitions	15,000,000.00	10,000,000.00	5,000,000.00
1005004110		**TURKANA REHABILITATION PROGRAMME**	**34,365,000.00**	**8,052,457.00**	**26,312,543.00**
	1005014110	Construction of trapezoidal bunds, contours & micro catchment	300,000.00	140,800.00	159,200.00
	1005024110	Construction of rock catchments and sand dams	1,933,000.00	1,933,000.00	0.00
	1005034110	Sinking of shallow wells	1,400,000.00	42,000.00	1,358,000.00

	1005044110	Pasture reseeding	18,500,000.00	4,244,657.00	14,255,343.00
	1005054110	Farmers capacity building	6,232,000.00	42,000.00	6,190,000.00
	1005064110	Artisanal Mining Equipment	6,000,000.00	1,650,000.00	4,350,000.00
1012004110		General Administration and Support	337,249,698.00	328,956,785.60	8,292,912.40
	1012014110	General Administration and Support	337,249,698.00	328,956,785.60	8,292,912.40
		Grand Total	**14,924,810,127.80**	**11,549,213,470.09**	**3,375,596,657.71**

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

6.8. SIGNIFICANT ACCOUNTING POLICIES

The principle 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 deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 Government. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Transfers from the Exchequer

Transfer from 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

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.

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.

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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.

6. Accounts Receivable

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.

7. Accounts Payable

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.

8. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. 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 *entity* 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.

10. 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 *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly for the period 1st July 2019 to 30 June 2019 as required by law. There were 2 number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

14. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

6.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Total Exchequer Releases for quarter 1	557,826,375	
Total Exchequer Releases for quarter 2	1,835,138,638	1,410,038,000
Total Exchequer Releases for quarter 3	4,049,912,061	3,676,170,500
Total Exchequer Releases for quarter 4	4,621,539,200	4,985,491,500
Total	**11,064,416,273**	**10,071,700,000**

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows: (The totals of A,B and C below should equal the total exchequer releases).

1A. Equitable Share

Total Equitable Share for quarter 1	538,510,000	
Total Equitable Share for quarter 2	1,723,232,000	1,410,038,000
Total Equitable Share for quarter 3	4,038,825,000	3,676,170,500
Total Equitable Share for quarter 4	4,469,633,000	4,985,491,500
Total	**10,770,200,000**	**10,071,700,000**

1B: Level 5 Hospitals Allocation

Transfers for level 5 hospitals	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

1C: Donor Funds released through Exchequer Releases as per CARA		
DANIDA - Universal Healthcare in Devolved Units Programme	33,766,875	46,895,548
World Bank – THUSCP	48,512,781	50,000,000
National Agricultural & Rural Inclusive Growth Project (NARIGP)	50,078,476	50,609,855
Kenya Devolution Support Programme	-	61,120,888
Youth Polytechnic support grant	-	26,358,855
Abolishment of user fees in health centres and dispensaries	25,634,941	13,061,360
Kenya Urban Support Programme	136,223,200	-
Agriculture Sector Development Support Project (ASDSP)	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Total	**294,216,273**	**248,046,506**

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
FAO Animal Health	-	-	10,641,040	682,367,539
Grants Received from other levels of government				

(Insert name of donor)	-	-	-	-
Total			**10,641,040**	**682,367,539**

NB:Some items were reclassified to note 1C and note 3 due to change in the reporting template

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Transfers from Central government entities		
Roads Mintanance levy fund	283,569,986	367,062,051.00
Ministry of VTT	-	-
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
Total	**283,569,986**	**367,062,051**

The funds were from Kenya Roads board for maintenance of county roads. NB:Roads levy was reclassified from Note 2

4. PROCEEDS FROM DOMESTIC BORROWINGS

Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

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

7. REIMBURSEMENTS AND REFUNDS

Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

RECEIPTS		
Interest Received		
Profits and Dividends		
Rents		1,616,390
Other Property Income	10,000,000	
Sales of Market Establishments		
Receipts from Administrative Fees and Charges		
Receipts from Administrative Fees and Charges - Collected as AIA		
Receipts from Incidental Sales by Non-Market Establishments		
Receipts from Sales by Non-Market Establishments		
Receipts from Sale of Incidental Goods		
Fines, Penalties and Forfeitures		
Receipts from Voluntary transfers other than grants		
Other Receipts Not Classified Elsewhere		
Business Permits	35,088,370	24,337,150
Cess	43,449,800	37,583,350
Poll Rates		
Plot Rents	6,219,619	9,800,280
Other Local Levies	1,061,760	19,616,539
Administrative Services Fees		
Various Fees		
Council's Natural Resources Exploitation		

	22,060,957	29,981,259
Sales Of Council Assets		
Lease / Rental Of Council'S Infrastructure Assets	402,950	
Other Miscellaneous Receipts	5,054,962	341,600
Insurance Claims Recovery		
Medium Term Loans (1-3 Yr Repayment)		
Long Term Loans (Over 3 Yr Rpayment)		
Transfers From Reserve Funds		
Donations		
Fund Raising Events		
Other Receipts From Financial Assets Loan		
Market/Trade Centre Fee	3,734,790	5,004,720
Vehicle Parking Fees	10,054,580	12,296,680
Housing	500,000	-
Social Premises Use Charges		
School Fees		
Other Education-Related Fees		
Other Education Receipts		
Public Health Services	102,500	-
Public Health Facilities Operations	31,186,737	-
Environment & Conservancy Administration	-	420,080
Slaughter Houses Administration	4,747,660	3,292,690
Water Supply Administration		
Sewerage Administration		
Other Health & Sanitation Revenues	681,000	-
Technical Services Fees	-	-
External Services Fees		
TOTAL	**174,345,685**	**144,290,738**

NB: Advertising 127,400 kes ,Liquor licencing 45,000kes and Weight and measures 169,200kes were all in FY17/18 were reclassified to other miscellaneous receipts in new reporting template.

10. RETURNED CRF ISSUES

Recurrent account	141,729	5,092,663
Development account	36,334,727	75,121
Deposit account	-	-
Total	**36,476,456**	**5,167,784**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

Basic salaries of permanent employees	2,435,678,131	2,446,598,542
Basic wages of temporary employees	142,378,085	139,039,720
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements		-
Personal allowances provided in kind		-
Pension and other social security contributions	273,691,046	289,331,639
Compulsory national social security schemes	2,009,720	43,722,752
Compulsory national health insurance schemes	46,087,401	1,526,802
Social benefit schemes outside government		-
Other personnel payments	559,979,228	-
Total	**3,459,823,611**	**2,920,219,455**

12. USE OF GOODS AND SERVICES

Utilities, supplies and services	35,227,417	19,400,815
Communication, supplies and services	9,546,901	20,687,367
Domestic travel and subsistence	1,087,982,820	317,030,743
Foreign travel and subsistence	9,801,441	28,538,500
Printing, advertising and information supplies & services	82,688,945	57,874,893
Rentals of produced assets	25,849,481	-
Training expenses	78,701,851	133,238,405
Hospitality supplies and services	97,097,994	77,048,923
Insurance costs	418,907,709	237,850,019
Specialised materials and services	612,494,191	766,769,602
Office and general supplies and services	241,686,086	109,693,737
Other operating expenses	415,506,121	275,680,861
Routine maintenance – vehicles and other transport equipment	159,870,964	67,206,577
Fuel Oil and Lubricants	115,346,848	113,093,103
Routine maintenance – other assets	40,057,174	14,818,964
Total	**3,430,765,943**	**2,238,932,509**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Transfers to County government entities	-	-
Turkana County Emergency Fund	200,000,000	-
Turkana County Fuel Levy Fund (RMLF)	457,302,130	500,062,051
Turkana Car Loan and Mortgage	120,000,000	
Turkana County Assembly	1,138,762,407	1,028,455,963
Turkana County Skills & Development Fund	344,019,660	137,000,000
Transfers to Other Counties		-
Transfers to the Council of Governors	9,769,538	-
Transfers to Frontier Counties Development Council(FCDC)	5,350,000	-
TOTAL	**2,275,203,735**	**1,665,518,014**

NB:All funds were reclasified to note 14 in the new template

15. OTHER GRANTS AND PAYMENTS

Scholarships and other educational benefits	315,975	-
Emergency relief and refugee assistance	621,864,155	518,986,533
National Agriculture Rural Inclusive Growth Project (NARIG)	50,000,000	50,000,000
Result Based Financing Grant (RBF)	16,883,438	167,283,315
Kenya Devolution Support Programme (KDSP)		61,120,888
USER FEES	25,634,931	
THS-WORLD BANK	48,512,781	
Kenya Urban Support Programme	95,023,200	
Youth Polytechnic support grant	26,358,855	
DANIDA - Universal Healthcare in Devolved Units Programme	33,523,793	
RBF		
ASDSPII	5,000,000	
FAO-ANIMAL HEALTH	10,641,040	
TOTAL	**933,758,168**	**797,390,736**

NB:Roads maintenance levy fund was reclassied to Note 14

16. SOCIAL SECURITY BENEFITS

Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

17. ACQUISITION OF ASSETS

	2018/2019	2017/2018
Non Financial Assets		
Purchase of Buildings	-	-
Construction of Buildings	552,466,356	105,176,670
Refurbishment of Buildings	34,099,646	
Construction of Roads	154,403,728	234,031,418
Construction and Civil Works	132,121,992	218,815,349
Overhaul and Refurbishment of Construction and Civil Works	-	
Purchase of Vehicles and Other Transport Equipment	88,179,448	49,518,213
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	47,263,934	-
Purchase of Office Furniture and General Equipment	28,491,085	
Purchase of ICT Equipment	32,834,631	25,814,097
Purchase of Specialised Plant, Equipment and Machinery	98,401,804	95,744,681
Rehabilitation and Renovation of Plant, Machinery and Equip.	7,064,024	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	24,869,518	61,997,713
Research, Studies, Project Preparation, Design & Supervision	66,689,015	26,688,557
Rehabilitation of Civil Works	150,933,806	-
Acquisition of Strategic Stocks and commodities	31,843,027	-
Acquisition of Land	-	-
Valuation of Assets		10,615,302
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Total	**1,449,662,013**	**828,402,000**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Exchange Rate Losses	-	-
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	-	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

20. OTHER PAYMENTS

Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

[illegible]	[illegible]	[illegible]	[illegible]
TURKANA COUNTY RECURRENT 1000171286	RECURRENT	-	-
TURKANA COUNTY DEVELOPMENT ACCOUNT 1000171243	DEVELOPMENT	400,580,137	-
TURKANA COUNTY DEPOSIT 1000244267	DEPOSIT	100,834,359	-
TURKANA COUNTY REVENUE FUND1000171658	RECEIPT	2,398,667,807	2,769,421,949
TURKANA COUNTY FUEL LEVY FUND1000299657	DEVELOPMENT	255,689,504	496,006,351
TURKANA COUNTY RBF SPECIAL PURPOSE 1000299665	SPECIAL PURPOSE	49,049,239	87,028,123
TURKANA COUNTY NAT AGR RU GR INC PR 1000365552	SPECIAL PURPOSE	12,904,394	-
TURKANA COUNTY VILAGE YOUTH POLY 1000369361	SPECIAL PURPOSE	5,729,655	-
TURKANA COUNTY ANIMAL HEALTH PROJECT 1000378115	SPECIAL PURPOSE	22,175	-
TURKANA COUNTY AGR SEC DEV PR III	SPECIAL PURPOSE	5,000,000	-
TURKANA COUNTY URBAN INST GRANT	DEVELOPMENT	93,029,200	-
TURKANA COUNTY DEVELOPMENT ACCOUNT 01145990339 -KCB	DEVELOPMENT	-	-
TURKANA COUNTY FINANCE AND ECONOMIC PLANNING 1157497373-KCB	RECURRENT	-	-
TURKANA COUNTY NARIG KCB ACCOUNT	SPECIAL PURPOSE	32,846,867	-
TURKANA COUNTY IMPREST ACCOUNT- KCB 1140763822	RECURRENT	48,967,369	
TURKANA COUNTY EXCHEQUER ACCOUNT 1140763687	EXCHEQUER	-	
TURKANA COUNTY PERSONS WITH DISABILITY FUND ACCOUNT-KCB 1241301921	RECURRENT		
HEAL CARE SERVICES TURKANA ACCOUNT-KCB 1107592151	RECURRENT	380	
TURKANA COUNTY ALCOHOL DRINKS AND SUBSTANCE CONTROL ACCOUNT-KCB 1225118484	RECURRENT	4,985,394	
TURKANA COUNTY WAREHOUSE ACCOUNT - KCB 1233099019	RECURRENT	1,231,273	
TURKANA COUNTY KDSP ACCOUNT-KCB 1234706938	RECURRENT	19,515,944	
Total		**3,429,053,696**	**3,352,456,423**

21B. CASH IN HAND

	2018 - 2019	2017 - 2018
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

	2018 - 2019	2017 - 2018
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Government Imprests	44,473,056	-
Clearance accounts	-	-
Total	**44,473,056**	**-**

[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page.]

Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
Name of Officer or Institution	dd/mm/yy	0	0	0
Total				**0**

23. ACCOUNTS PAYABLE

Deposits	-	-
Retention monies	100,834,359	-
Total	**100,834,359**	**-**

These are retention money (10%) deducted from contactors and they will be due to contractors after the stipulated 6 months after the end of the construction.

24. FUND BALANCE BROUGHT FORWARD

Bank accounts	3,352,456,423	1,011,253,116
Cash in hand		
Accounts Receivables	-	-
Accounts Payables	-	-
Total	**3,352,456,423**	**1,011,253,116**

The total of the brought forward figures in the current period includes the Bank and cash balances of the previous period **add** the Accounts receivables of the previous period **less** the accounts payables of the previous periods

25. PRIOR YEAR ADJUSTMENTS

Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (*specify*)	-	-
Total		

6.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Construction of buildings	0	293,678,664	0	293,678,664
Construction of civil works	0	34,629,194	0	34,629,194
Supply of goods	0	190,936,030	0	190,936,030
Supply of services	0	161,659,818	0	161,659,818
Total	**0**	**680,903,706**	**0**	**680,903,706**

2. PENDING STAFF PAYABLES (See Annex 2)

Senior management	0	0	0	0
Middle management	0	0	0	0
Unionisable employees	0	0	0	0
Others	0	0	0	0
Total	**0**	**0**	**0**	**0**

3. OTHER PENDING PAYABLES (See Annex 3)

Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
Total	**0**	**0**	**0**	**0**

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. 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 Government:

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

Related party transactions

Key Management Compensation(Governors, CEC Members and C.Os)	121,986,000	
Transfers to related parties		
Transfer to the County Assembly	1,138,762,407	1,028,455,963
Transfers to other County Government Entities	1,121,321,790	137,000,000
Transfers to Council of Governors	9,769,538	
Transfers to non reporting entities e.g schools and welfare		
Transfers to County Water Service Providers		
Expenses paid on behalf of County Water Service Providers		
Total Transfers to related parties	**2,269,853,735**	**1,165,455,963**
Transfers from related parties		
Transfers from the Exchequer	**11,064,416,273**	**10,071,700,000**
Transfers from MDAs	-	
Transfers from SCs and SAGAs- National Government (RMLF)	283,569,986	682,367,539
(Insert any other transfers received)	-	
Total Transfers from related parties	**13,623,189,994**	**10,754,067,539**

5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Turkana County Emergency Fund	6th June 2016	County Treasury-Lodwar	Robert Ereng Lotelen'go
Turkana County Biashara Fund	6thNovember2015	Ministry of Trade-Lodwar	James Lokwale-Director Trade
Turkana County Youth and Women Fund	23rd October 2015	County Treasury-Lodwar	Robert Ereng Lotelen'go
Turkana County Skills Development Support Fund	14thSeptember2015	Ministry of Education-Lodwar	Dr. Jacob Natade Lolelea

7. PROGRESS ON FOLLOW UP OF AUDITOR 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.

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1.0	Proceed from domestic & foreign grants	Grants reconciled and agreed.	CECM Finance and Planning	Resolved	Issue Resolved
2.0	Exchequer Releases	Variance resolved and updated accordingly	CECM Finance and Planning	Resolved	Issue Resolved
3.0	Assets and Liabilities from Defunct local authorities	Inter governmental authority at final stage of issuing the report	CECM Finance and Planning	Resolved	Issue Resolved
4.0	Leasing of Medical Equipment	Issue resolved	CECM Finance and Planning	Resolved	Issue Resolved
5.0	Variance of payment to contractor	Variance addressed	CECM Finance and Planning	Resolved	Issue Resolved
5.1	Purchase of unaccounted vehicle	Contract agreement resolved the matter as the clause was explicit referring to the contractor-resolved	CECM Finance and Planning	Resolved	Issue Resolved

CEC, County Treasury

Sign.....

Date.....30TH SEPT 2019

COUNTY EXECUTIVE & PLANNING
30 SEP 2019
TURKANA COUNTY GOVERNMENT
P.O. BOX 11 - 30500, LODWAR

8. ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	Roads	Roads	Health Care	User fees	KUSP UDG	KUSP IDG	Total
Q1	538,510,000	-	-	-	-	-	-	538,510,000
Q2	2,800,252,000	16,883,438	-	19,316,375	-	95,023,200	-	2,931,475,013
Q3	2,961,805,000	16,883,437	-	11,087,061	-	-	-	2,989,775,498
Q4	4,469,633,000	-	50,078,476	18,109,346	25,634,941	-	41,200,000	4,604,655,763
	10,770,200,000	**33,766,875**	**50,078,476**	**48,512,781**	**25,634,941**	**95,023,200**	**41,200,000**	**11,064,416,273**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

[illegible]	Description Of Payment	Amount	Dept	Category
Namorutunga Construction Ltd	10% Retention Nangitony Irrigation Scheeme	6,893,262	Agriculture, Pastoral Economy & Fisheries	Construction Of Buildings
Ekebusian Enterprise Ltd	20% Payment For Construction Of Agriculture Store Plus Retention	4,420,627	Agriculture, Pastoral Economy & Fisheries	Construction Of Buildings
Wante Contractors	Payment For Construction Of Nawapeto Intake Structure	3,964,113	Agriculture, Pastoral Economy & Fisheries	Construction Of Buildings
Kenya Seed Company	Supply And Delivery Of Seeds	3,724,000	Agriculture, Pastoral Economy & Fisheries	Construction Of Buildings
Agriculture, Pastoral Economy And Fisheries	Construction Works For Kalomegur Irriagation Project	3,689,736	Agriculture, Pastoral Economy & Fisheries	Construction Of Buildings
Hortipro Ltd	Supply And Delivery Of Drip Kits	3,495,660	Agriculture, Pastoral Economy & Fisheries	Construction Of Buildings
Kawalase Logistics	Construction Of Fish Pond At Turkwell (loima Ward)	2,337,922	Agriculture, Pastoral Economy & Fisheries	Construction Of Buildings
Lotiman Contructors And Supplies Ltd	Construction Of Dry Fish Store At Lowarengak	1,183,704	Agriculture, Pastoral Economy & Fisheries	Construction Of Buildings
Kanakurudio Investments	Construction Of Sale Yard	1,176,563	Agriculture, Pastoral Economy & Fisheries	Construction Of Buildings
Akajalo Contractors Ltd	Strategic Livestock Mobile Crutches In Lodawr (mifugo Complex)	1,044,000	Agriculture, Pastoral Economy & Fisheries	Construction Of Buildings
Ekeny Construction And General Supplies	10% Retention For Construction Of Cold Chain Facility	970,009	Agriculture, Pastoral Economy & Fisheries	Construction Of Buildings

Mayanda-kim Engin Cons Co.ltd	Construction Of Nanyakipi Ecd-songot Ward	3,500,000	Education, Sports And Social Protection	Construction Of Buildings
Ichebore Nabo Supp &gen Co.ltd	Construction Of Two Classrooms At Katamanak Primary	2,989,668	Education, Sports And Social Protection	Construction Of Buildings
Nalimkipi Cons&supplies Ltd	Construct Of Classrooms,admin Block,aworkshop Kalokol Vtc	1,985,652	Education, Sports And Social Protection	Construction Of Buildings
M/s Morualigoi Cons Co.ltd	Construction Of One Classroom At Moruongor Pri.school	1,434,015	Education, Sports And Social Protection	Construction Of Buildings
Turkan Construction	Construction Of Two Classrooms At Lorugum Vtc	1,180,761	Education, Sports And Social Protection	Construction Of Buildings
Tode Construction And Supp	Ecde Construction Nakururum Lokichoggio Ward	1,096,820	Education, Sports And Social Protection	Construction Of Buildings
Kileja-black Gold	Construction Of Ecde Lokwadwat	1,000,525	Education, Sports And Social Protection	Construction Of Buildings
Kuchilkuchil Co.ltd	Construction Of One Classroom At Kobuin Primary	908,755	Education, Sports And Social Protection	Construction Of Buildings
Kokenyee Construction Ltd	Construction Of One Classroom For Agis Pri.school	898,492	Education, Sports And Social Protection	Construction Of Buildings
Lokipetot Akwaan Cons.co.ltd	Construction Of One Classroom For Pelekech Pri.school	810,040	Education, Sports And Social Protection	Construction Of Buildings
Rikinei Roads Con	Retention For Construction Of Komera Ecde At Lobei-kokir	596,107	Education, Sports And Social Protection	Construction Of Buildings
Kawalase Logistic	Retention For Construction Of Multipurposes Centre At Lodwar	470,000	Education, Sports And Social Protection	Construction Of Buildings
Kospir Construction & Supply	Final Construction Of One Classroom At Nakuja Ekalale & Supply	303,966	Education, Sports And Social Protection	Construction Of Buildings
Loteteleit Company Ltd	Additional Work At Lochorangierengo-esanyanait Road	286,200	Education, Sports And Social Protection	Construction Of Buildings

	3110202-building &infrastructure C-headquater	25,511,909	Finance And Economic Planning	Construction Of Buildings
	Citizen Resource Centre-kanamkemer	24,000,000	Finance And Economic Planning	Construction Of Buildings
	Citizen Resource Centre-kaeris	10,411,391	Finance And Economic Planning	Construction Of Buildings
	Lowarengak Resource Centre	10,295,974	Finance And Economic Planning	Construction Of Buildings
	Lorugum Social Hall Resource Centre	7,894,232	Finance And Economic Planning	Construction Of Buildings
	Classrooms Construction Tullow Grant	1,547,503	Finance And Economic Planning	Construction Of Buildings
	Lokiriama Revenue Resource Centre	1,114,182	Finance And Economic Planning	Construction Of Buildings
Lopinga General Constractors	Construction Of Staff House And Pit In Eliye	2,966,352	Health & Sanitation Services	Construction Of Buildings
Lokwaira Enterprises Ltd	Construction Of Lokitanyat Dispensary	1,935,096	Health & Sanitation Services	Construction Of Buildings
Nabek Construction And Supplies	Final Payment For Construction Of Nakoyo Dispensary	787,199	Health & Sanitation Services	Construction Of Buildings
Engarakinos Construction Co.ltd	Construction Of Word Block And Pit Latrine	752,065	Health & Sanitation Services	Construction Of Buildings
Ekanyerit Construction And Supplies Ltd	Retention For Namerito Dispensary Construction	747,332	Health & Sanitation Services	Construction Of Buildings
Turkana West Technical And Building Construction	Construction Of Lunyaduk Dispensary	745,651	Health & Sanitation Services	Construction Of Buildings
Normadic Building And Constraction Co Ltd	Construction Of Natomeri Dispensary	738,063	Health & Sanitation Services	Construction Of Buildings
Sostoch Contractors And Supplies Ltd	Construction Of Komosia Dispensary	676,827	Health & Sanitation Services	Construction Of Buildings

Mega Mongilia Construction Co	Construction Of Pit Latrine At Nakurio	588,039	Health & Sanitation Services	Construction Of Buildings
Solia Works Constructors Company Ltd	Construction Of Two Door Pit Latrine Lokangae	59,041	Health & Sanitation Services	Construction Of Buildings
Nalimkipi Construction And Supplies Ltd	Construction Of Two Door Latrine In Nabulon	54,125	Health & Sanitation Services	Construction Of Buildings
Tames Logistics Co. Ltd	Proposed Lokichar River Protection Lot 2	18,659,272	Infrastructure Transport & Public Works	Construction Of Buildings
Akitimo Contractors Ltd	Rm Of Napak-kibish Road	10,660,000	Infrastructure Transport & Public Works	Construction Of Buildings
Ngakile Enterprises Co. Ltd	Construction Of Kainuk Girls - loyapat Drift	6,644,016	Infrastructure Transport & Public Works	Construction Of Buildings
Naipa Building Ltd	Construction Of Nawoyaregae-kapelbok Bridge	5,531,677	Infrastructure Transport & Public Works	Construction Of Buildings
Nakebusean Company Ltd	Rm Of A1 Jnc Lokichar -kalododia Road	4,118,000	Infrastructure Transport & Public Works	Construction Of Buildings
Loki Builders And Construction Co.ltd	Completion Of Ministry Office	3,627,517	Infrastructure Transport & Public Works	Construction Of Buildings
Ngakile Enterprise Ltd	Urf9(lorokon-nakwamoru-kotaruk)	3,534,657	Infrastructure Transport & Public Works	Construction Of Buildings
Suguta Building Contractors	Rm Of Kamuge Drift	3,502,200	Infrastructure Transport & Public Works	Construction Of Buildings
Ekeyanawo Company Ltd	Rm Of Kaaboko-kalemngorok Road	2,430,200	Infrastructure Transport & Public Works	Construction Of Buildings
Egong Trading Co. Ltd	Rm Of Kaemomug-kabulit Road	2,346,807	Infrastructure Transport & Public Works	Construction Of Buildings
Nyati General Construction Co.ltd	Spot Improvement Lokori - Kapedo	2,343,780	Infrastructure Transport & Public Works	Construction Of Buildings
Loki Builders And Construction Co.ltd	Proposed Drainage Works At Offices	2,100,802	Infrastructure Transport & Public Works	Construction Of Buildings

Silale Investment Ltd	Urfts4(lomelo-kamuge)	1,850,247	Infrastructure Transport & Public Works	Construction Of Buildings
Jokona Constr & Supp Ltd	10% Retention For Rm Of Nadapal Turkwel Lorugum-lokiriama Rd	1,642,212	Infrastructure Transport & Public Works	Construction Of Buildings
Suguta Building Contractors Ltd	10% Retention Urf2 Lokori Kamuge Rd	1,287,640	Infrastructure Transport & Public Works	Construction Of Buildings
Natoot Building And Construction Ltd	10% Retention For Routine Maintenance Of Elelea-katilia Road	962,800	Infrastructure Transport & Public Works	Construction Of Buildings
Tanaad Enterprises Ltd	Rm Of Cereals Board Access Road	921,040	Infrastructure Transport & Public Works	Construction Of Buildings
Tanaad Entreprise Ltd	Gravelling Of Cereal Board Access Roads	921,040	Infrastructure Transport & Public Works	Construction Of Buildings
Philona Contractors Company Ltd	10% Retention For Routine Maintenance Of Nakalei - Katiir	517,128	Infrastructure Transport & Public Works	Construction Of Buildings
Urban Works Ltd	10% Retention For Rm Of Katiko-Kalosep-quarry-lake Zone Road	472,097	Infrastructure Transport & Public Works	Construction Of Buildings
Jibulangu Gen Constr & Supp Ltd	10% Retention For Rm Of Kanugumeri-nakingol Rd	325,960	Infrastructure Transport & Public Works	Construction Of Buildings
Ngamarile Constructors Co. Ltd	Upgrading Of California Market	1,539,622	Lands, Energy, Housing & Urban Areas Mgt.	Construction Of Buildings
Fire Fighting Gears	Katilu Builders And Construction Limited	1,375,000	Lands, Energy, Housing & Urban Areas Mgt.	Construction Of Buildings
Katilu Engeneering & Construction Ltd	Katilu Ward Administrators Office	2,229,084	Public Service, Administration. & Disaster Management	Construction Of Buildings
Natoot Building Construction Co Ltd	Kanamkemer Ward Administrators Office	1,870,163	Public Service, Administration. & Disaster Management	Construction Of Buildings
Echuk Construction Ltd	Lobokat/kainuk Ward Administrators Office	1,448,806	Public Service, Administration. & Disaster	Construction Of Buildings

			Management	
Touchlife Company Ltd	Lokori/kochodin Ward Administrator's Office	1,362,820	Public Service, Administration. & Disaster Management	Construction Of Buildings
Kasuroi Investment Co Ltd	Lokichar Ward Administrators Office	1,205,293	Public Service, Administration. & Disaster Management	Construction Of Buildings
Losa At General Construction Co,	Loima Ward Offices	1,153,071	Public Service, Administration. & Disaster Management	Construction Of Buildings
Elman Developers	Construction Of Eco Lodge In Kainuk	7,825,716	Tourism, Culture And Natural Resources	Construction Of Buildings
Kacheilap General Contractors	Construction Of Eco Lodge In Kataboi	7,634,821	Tourism, Culture And Natural Resources	Construction Of Buildings
Liwan General Contractors Limited	Renovation Tourism Information Centre	7,000,000	Tourism, Culture And Natural Resources	Construction Of Buildings
Maygang Construction	Proposal Ablution Block,potting Shade At Kanamkemer Tree Nursery	1,200,335	Tourism, Culture And Natural Resources	Construction Of Buildings
Kafia Co,ltd	Proposal Ablution Block,potting Shade Atlobulono Tree Nursery(kibish Ward)x	950,500	Tourism, Culture And Natural Resources	Construction Of Buildings
Kopuai Construction Co.ltd	Proposal Ablution Block,potting Shade At Lokori Tree Nursery	945,818	Tourism, Culture And Natural Resources	Construction Of Buildings
Nakutan Construction Co.ltd	Modernization Of Lodwar Fresh Produce Markets	21,000,000	Trade, Gender And Youth Affairs	Construction Of Buildings
Nakamusio Building And Supply Company	Upgrade Of Loya Market In Loima	6,000,000	Trade, Gender And Youth Affairs	Construction Of Buildings
T-link Limited	Supply And Delivery Of Airconditioners For The New	3,400,000	Trade, Gender And Youth Affairs	Construction Of Buildings

	Administration Block			
Kalomesua Building And Supply Company Ltd	Laying Of Cabro Works At The Ministry Compound	2,500,000	Trade, Gender And Youth Affairs	Construction Of Buildings
Successorries International	Provision Of Consultancy Services	1,900,000	Trade, Gender And Youth Affairs	Construction Of Buildings
Marekai Building And Construction Ltd	Supply And Delivery And Installation Of Lan	1,800,000	Trade, Gender And Youth Affairs	Construction Of Buildings
Trabamo Investments Limited	Retention-office Block	1,379,589	Trade, Gender And Youth Affairs	Construction Of Buildings
Monipas Investments Company Ltd	Supply And Delivery Of W/m Equipment	1,188,500	Trade, Gender And Youth Affairs	Construction Of Buildings
Ekisil Investment Ltd	Retention-upgrading Of Lokichar Market	347,983	Trade, Gender And Youth Affairs	Construction Of Buildings
Ekisil Investment Ltd	Retention Money-proposed Fencing And Rehabilitationof Lokichar Market	292,950	Trade, Gender And Youth Affairs	Construction Of Buildings
Hill Park	Renovation O Toilet At County Headqurters	543,923	Water Services, Environment And Mineral Resources	Construction Of Buildings
Egong Ltd	Construction Of Plastic Reusable Facility At Lodwar	4,895,620	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Murdan And Sons Ltd	Supply, Deliveryand Installation Of 60kva Perkins Genset At Lodwar Water Supply	3,483,345	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Amailo Investments Ltd	Supply And Installation Of Complete Solar Pumping System	3,176,173	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Jurex Electrical Ltd	Supply Of Electrical Spare Parts At Min Hq	1,980,000	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Kalomesua Contractors And Suppliers	Supply And Delivery Of Genset Spare Parts At Min Hq	1,960,655	Water Services, Environment And Mineral Resources	Construction Of Civil Works

Rotalink Engineering Co Ltd	Supply And Instalation Of Of Nakwangat Supply	1,944,155	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Vasco And Helbb Ltd	Supply And Delivery Of Drilling Materials	1,930,400	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Hill Park	Installation Of Generator In Kangatotha	1,900,000	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Lopiding Gen Building Construction	Proposed Renovation And Refurbishment Of Agricultural Offices	1,780,000	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Kataboi Investment Ltd	Supply Of Pipes And Fittings For Rahabilitation Of Lopur Vwater Supply	1,681,500	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Hydrotech International Ltd	Fabrication ,supply And Delivery Of Six Pieces Of Complete Units	1,456,200	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Mount Loima Genralcontractors	Supply And Installation Of 10meter Cubic Plastic Tanks	1,400,000	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Ki-drilling Company Ltd	Flushing Of Nasinyono Borehole And Construction Of Water Trough At Kalopusuk	940,020	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Lokichar Enterprise Td	Hire Of Water Bowser For Water Tankering In Nakwamekwi And Kawalase	900,000	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Lokori Enterprises	Provision Of Water Bowser For Tankering In Kaeris	900,000	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Lokori Enterprises Ltd	Hire Of Water Bowser For Water Tankering In Kibish Wardi The Month Of May	900,000	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Lokori Enterprisess Ltd	Hire Of Water Bowser For Water Tankering In Nakalale Ward	900,000	Water Services, Environment And Mineral Resources	Construction Of Civil Works

Taamland Enterprises Ltd	Supply And Delivery Of Pipefittings And Accessories	856,227	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Nagis Contractors Ltd	Trenching,pipe Laying And Backfilling, Of Lopur Water Supply	822,041	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Todonyang Technical Services	Supply And Delivery Of Spareparts For Repairing Kibish Generator	282,000	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Gabna Trading Company	Supply And Delivery Of Buliding Materials Pipes And Fittings	175,390	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Gabna Trading Company	Supply Of Pipes And Fittings	125,860	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Gabna Trading Copany Limited	Supply And Delivery Of Buliding Materials Pipes And Fittings	110,000	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Gabna Trading Company	Supply And Delivery Of Buliding Materials Pipes And Fittings	66,600	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Gabna Company Limited	Supply And Delivery Of Buliding Materials Pipes And Fittings	63,008	Water Services, Environment And Mineral Resources	Construction Of Civil Works
Kusp		41,200,000		Supply Of Goods
	Losej Supply And Construction Company Limited , Lodwar- Printing Of Budget Reports	1,500,000	Finance And Economic Planning	Supply Of Goods
Morualigoi Const Co Ltd	Supply Of Thuraya	880,000	Governance	Supply Of Goods
Eliye Spring Resort	Providing Meals,drink And Accomodation Services	641,540	Governance	Supply Of Goods
Bemat Supplier Ltd	Supply Of Airtime	500,000	Governance	Supply Of Goods
Tur Security Service Ltd	Supply Of Tshirt Lessos / Banners	456,000	Governance	Supply Of Goods
Geomake Communication Ltd	Supply Of Telecommunicationequipment And Maintainnance	230,840	Governance	Supply Of Goods
Koteen Investment Company	Supply Of Soda / Water	195,000	Governance	Supply Of Goods

The Standard Group	Subscription To Online Newspaper	69,600	Governance	Supply Of Goods
Eliye Spring Resort	Catering	50,500	Governance	Supply Of Goods
Ansell Pharmaceuticals Ltd	Supply Of Reagents To Tcg	2,752,510	Health & Sanitation Services	Supply Of Goods
Mayanda Kimoon Engineering Const. Co.ltd	Supply And Delivery Of Yana Tyres	1,991,500	Health & Sanitation Services	Supply Of Goods
Kasuroi Investment Ltd	Supply Of Lcrh Hospital Equipment	1,987,000	Health & Sanitation Services	Supply Of Goods
Asegis Cleaning And Sanitation Co Ltd	Provision Of Cleaning Services To Lcrh	1,865,000	Health & Sanitation Services	Supply Of Goods
Total Hospital Solution	Supply Ultra Sound Machine	1,800,000	Health & Sanitation Services	Supply Of Goods
Medix East Africa Limited	Payment Of Non-pharmaceutical Lcrh	1,466,400	Health & Sanitation Services	Supply Of Goods
Lomagarikori Investment Ltd	Payment Of Supply Of Maternity Files	1,377,500	Health & Sanitation Services	Supply Of Goods
Frevi General Supplies	Office Stationary Supplies	1,353,400	Health & Sanitation Services	Supply Of Goods
Kenya Red Cross Society-turkana	Storage Of Drugs And Non Pharmaceuticals	1,350,000	Health & Sanitation Services	Supply Of Goods
Kanapharm Chemist Company Ltd	Supply & Delivery Of Requisition Forms For Laboratory	1,149,600	Health & Sanitation Services	Supply Of Goods
Karocy Limited	Payment Of Supply Of Medical Equipment	1,131,696	Health & Sanitation Services	Supply Of Goods
Asegis Cleaning And Sanitation Co Ltd	Cleaning Services Lcrh	1,119,000	Health & Sanitation Services	Supply Of Goods
Asegis Cleaning And Sanitation Co Ltd	Provision Of Cleaning Services To Lcrh	1,119,000	Health & Sanitation Services	Supply Of Goods
Frevi Gen. Supplies	Payment Of Supply Of Stationery	939,424	Health & Sanitation Services	Supply Of Goods
Jemaz Contractorsf Limited	Supply Of Bed Sheets Lcrh Payment	845,000	Health & Sanitation Services	Supply Of Goods
Fortune Nawi Enterpise	Supply Of Drinks And Mineral Water	781,550	Health & Sanitation Services	Supply Of Goods
The Cradle Limited	Confrence Package	780,000	Health & Sanitation Services	Supply Of Goods

Nalimkipi Construction And Supply Co	Supply Of Dvs Households For Guest House	771,500	Health & Sanitation Services	Supply Of Goods
Ejok Turkana General Supplies And Co Ltd	Supply And Delivery Of Kitchen Utensils	761,200	Health & Sanitation Services	Supply Of Goods
Napeimait Co. Ltd	Supply Of Foodstuffs	707,550	Health & Sanitation Services	Supply Of Goods
Napeimait Co. Ltd	Supply Of Foodstuffs	707,550	Health & Sanitation Services	Supply Of Goods
Napeimait Co. Ltd	Supply Of Foodstuffs	707,550	Health & Sanitation Services	Supply Of Goods
Napeimait Co. Ltd	Supply Of Foodstuffs	707,550	Health & Sanitation Services	Supply Of Goods
Nakain Company Ltd	Supply Of Food To Lcrh	693,400	Health & Sanitation Services	Supply Of Goods
Nakain Company Ltd	Supply Of Food Stuff To Lcrh	693,400	Health & Sanitation Services	Supply Of Goods
Nakain Company Ltd	Supply Of Food Stuff To Lcrh	693,400	Health & Sanitation Services	Supply Of Goods
Nakain Company Ltd	Suppply Of Food Stuff To Lcrh	693,400	Health & Sanitation Services	Supply Of Goods
Nakain Company Ltd	Supply Of Food Stuff To Lcrh	693,400	Health & Sanitation Services	Supply Of Goods
Nakain Company Ltd	Supply Of Food Stuff To Lcrh	693,400	Health & Sanitation Services	Supply Of Goods
Nakain Company Ltd	Payment Of Supply Of Foodstuffs	693,400	Health & Sanitation Services	Supply Of Goods
Nakain Company Ltd	Payment Of Supply Of Foodstuffs	693,400	Health & Sanitation Services	Supply Of Goods
Nakain Company Ltd	Payment Of Supply Of Foodstuffs Lcrh	693,400	Health & Sanitation Services	Supply Of Goods
Nakain Company Ltd	Payment Of Supply Of Foodstuffs Lcrh	693,400	Health & Sanitation Services	Supply Of Goods
Nakain Company Ltd	Payment Of Supply Of Foodstuffs Lcrh	693,400	Health & Sanitation Services	Supply Of Goods
Nakain Company Ltd	Payment Of Supply Of Foodstuffs Lcrh	693,400	Health & Sanitation Services	Supply Of Goods
Tebesi Investments Ltd	Payment Of Non-pharmaceutical Lcrh	521,750	Health & Sanitation Services	Supply Of Goods
Kirich Akeju Const. Ltd	Supply Of Fresh Meat	480,000	Health & Sanitation Services	Supply Of Goods
Kirich Akeju Contra. Ltd	Supply Of Meat	480,000	Health & Sanitation Services	Supply Of Goods

Napak Tented Camp	Provision Of Confrence Package To The Ministry	419,000	Health & Sanitation Services	Supply Of Goods
Nakoret General Merchants Ltd	Supply Of Meat	390,000	Health & Sanitation Services	Supply Of Goods
Nakoret General Merchants Ltd	Supply Of Meat To Lcrh	390,000	Health & Sanitation Services	Supply Of Goods
Nakoret General Merchants Ltd	Supply Of Meat To Lcrh	390,000	Health & Sanitation Services	Supply Of Goods
Nakoret General Merchants Ltd	Supply Of Meat To Lcrh	390,000	Health & Sanitation Services	Supply Of Goods
Nakoret General Merchants Ltd	Supply Of Meat To Lcrh	390,000	Health & Sanitation Services	Supply Of Goods
Nakoret General Merchants Ltd	Supply Of Meat To Lcrh	390,000	Health & Sanitation Services	Supply Of Goods
Nakoret General Merchants	Supply Of Meat	390,000	Health & Sanitation Services	Supply Of Goods
Nakoret General Merchants	Supply Of Meat	390,000	Health & Sanitation Services	Supply Of Goods
Nakoret General Merchants	Supply Of Meat	390,000	Health & Sanitation Services	Supply Of Goods
Nakoret General Merchants	Supply Of Meat	390,000	Health & Sanitation Services	Supply Of Goods
Nakoret General Merchants	Supply Of Meat	390,000	Health & Sanitation Services	Supply Of Goods
Nakoret General Merchants	Supply Of Meat To Lcrh	390,000	Health & Sanitation Services	Supply Of Goods
Ejok Turkana General Supplies And Co Ltd	Supply And Delivery Of Laptops	366,000	Health & Sanitation Services	Supply Of Goods
Nagis Contractors	Servicing And Refilling Air Containers Lcrh	358,500	Health & Sanitation Services	Supply Of Goods
Njonel Auto Garage Co	Payment For Repairs And Services	357,396	Health & Sanitation Services	Supply Of Goods
Sagal Petrol Stations	Supply Of Fuel To Ministry	329,600	Health & Sanitation Services	Supply Of Goods
Frevi Gen. Supplies	Supply Of Stationeries	292,360	Health & Sanitation Services	Supply Of Goods
Juna Spects Services	Supply Of Opticals	291,500	Health & Sanitation Services	Supply Of Goods
Richard & Ombuna Co. Ltd	Payment Of Supply Of Foodstuffs Lcrh	270,000	Health & Sanitation Services	Supply Of Goods

Marekai Buiding And Construction Ltd	Supply Of T Shirts And Banners	241,900	Health & Sanitation Services	Supply Of Goods
Icheb+a24:e38ore Nabo Supplies And Gen Co Ltd	Supply Of Tyres	232,000	Health & Sanitation Services	Supply Of Goods
Ngigole Construction Ltd	Supply Of Food To Kapedo	215,360	Health & Sanitation Services	Supply Of Goods
Akatuma Enterprises	Supply Of Milk To Lcrh	214,000	Health & Sanitation Services	Supply Of Goods
Ekamais Engineering	Supply Of Milk To Lcrh	214,000	Health & Sanitation Services	Supply Of Goods
Akatuman Enterprise	Supply Of Milk	214,000	Health & Sanitation Services	Supply Of Goods
Nasuron Enterprises	Supply Of Foodstuff	186,880	Health & Sanitation Services	Supply Of Goods
Orthometro & Associates Limited	Payment Of Implants And Surgical Items	180,000	Health & Sanitation Services	Supply Of Goods
T Links Limited	Payment For Supply Of Food Stuff	173,580	Health & Sanitation Services	Supply Of Goods
Ejok Turkan General Supplies Co. Ltd	Supply Of Mineral Water	172,500	Health & Sanitation Services	Supply Of Goods
Bails Supplies Limited	Supply Of Foodstuff To Lcrh	172,380	Health & Sanitation Services	Supply Of Goods
Ichebore Nabo Supplies And Gen Co Ltd	Supply Of Food To Lcrh	165,170	Health & Sanitation Services	Supply Of Goods
Eku Resources Ltd	Supply Of Food Stuff	164,900	Health & Sanitation Services	Supply Of Goods
Eke Resources Ltd	Payment Of Supply Of Foodstuffs	164,900	Health & Sanitation Services	Supply Of Goods
The Cradle Limited	Provision Of Confrence Package To The Ministry	160,000	Health & Sanitation Services	Supply Of Goods
Bails Supplies Limited	Supply Of Foodstuff To Lcrh	150,780	Health & Sanitation Services	Supply Of Goods
Eram Ram General Supplies And Const Co Ltd	Supply Of Firewood And Charcoal To Lcrh	144,000	Health & Sanitation Services	Supply Of Goods
Eram Ram General Supplies And Const Co Ltd	Supply Of Firewood And Charcoal To Lcrh	144,000	Health & Sanitation Services	Supply Of Goods
Eramram Gen. Supplies And Const. Co. Ltd	Supply Of Firewood And Charcoal	144,000	Health & Sanitation Services	Supply Of Goods

Eramram Gen. Supplies And Const. Co. Ltd	Supply Of Firewood And Charcoal	144,000	Health & Sanitation Services	Supply Of Goods
Eramram Gen. Supplies And Const. Co. Ltd	Supply Of Firewood And Charcoal	144,000	Health & Sanitation Services	Supply Of Goods
Two Kb Telecom & It Ltd	Supply Of Firewood And Charcoal	141,000	Health & Sanitation Services	Supply Of Goods
Paye Contribution	Statutory Deduction	140,060	Health & Sanitation Services	Supply Of Goods
The Cradle Limited	Confrence Package	140,000	Health & Sanitation Services	Supply Of Goods
Nhif	Statutory Deductions For Casual Wages	127,150	Health & Sanitation Services	Supply Of Goods
Irukosi Enterprises And Const. Ltd	Supply Of Curtains	126,000	Health & Sanitation Services	Supply Of Goods
The Cradle Limited	Confrence Package	121,800	Health & Sanitation Services	Supply Of Goods
The Cradle Limited	Confrence Package	120,000	Health & Sanitation Services	Supply Of Goods
Joysper Products And Company Ltd	Supply Of Food To Kapedo	98,870	Health & Sanitation Services	Supply Of Goods
Joysper Products And Company Ltd	Supply Of Food To Kapedo	98,670	Health & Sanitation Services	Supply Of Goods
Joysper Products And Company Ltd	Supply Of Foodstuff To Lcrh	95,040	Health & Sanitation Services	Supply Of Goods
Joysper Products And Company Ltd	Supply Of Foodstuff To Kapedo Sub County Hospital	91,490	Health & Sanitation Services	Supply Of Goods
Joysper Products And Company Ltd	Supply Of Food Stuff To Kapedo	90,810	Health & Sanitation Services	Supply Of Goods
Kangirupei Enterprises	Supply Of Foodstuffs	80,100	Health & Sanitation Services	Supply Of Goods
The Cradle Limited	Provision Of Confrence Package To The Ministry	80,000	Health & Sanitation Services	Supply Of Goods
Bails Supplies Limited	Supply Of Food To Kapedo	72,420	Health & Sanitation Services	Supply Of Goods

Lokitaung Water Services Provider	Supply Of Water	70,000	Health & Sanitation Services	Supply Of Goods
Rikinei Co. Ltd	Supply Of Foodstuffs	70,000	Health & Sanitation Services	Supply Of Goods
Rikinei Co. Ltd	Payment Of Supply Of Foodstuffs Lcrh	69,950	Health & Sanitation Services	Supply Of Goods
Rikinei Co. Ltd	Payment Of Supply Of Foodstuffs Lcrh	69,950	Health & Sanitation Services	Supply Of Goods
Ngigole Construction Ltd	Supply Of Food To Lopiding	52,660	Health & Sanitation Services	Supply Of Goods
Imani Traders	Supply Of Foodstuffs	40,596	Health & Sanitation Services	Supply Of Goods
Lodwar Royal Tyres	Tyre Repair For The Ministry Of Healt	25,050	Health & Sanitation Services	Supply Of Goods
John Ngiro Co	Repair And Maintenance	16,300	Health & Sanitation Services	Supply Of Goods
Simplex Company Limited	Supply, Delivery, Installation Of Solar Pv Street Lights At Lowarengak Center	9,431,760	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Lokitaung Contractors	Supply, Delivery, Installation Of Solar Pv For Two Schools And Six Health Facilities In Turkana North And Kibish Sub Counties	6,135,070	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Sheikh Barksh Ltd	Lodwar Street Lighting	3,312,500	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Ngilokedei Investment	G.o.s	1,888,000	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Naruma Company	Solid Waste Dumpsite	1,875,000	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods

Naruma Company Ltd	Solid Waste(un Budgeted)	1,875,000	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Kikeu Ngaber Company Limited	Supply, Delivery, Installation Of Solar Pv Street Lights At Oropoi Center Tender No. Tcg/mee&nr/203/2016-2017	1,532,400	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Magee Contractors Ltd	Supply, Delivery, Installation Of Solar Pv For Six Schools And Two Health Facilities In Turkana South Sub County	1,527,400	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Kiranakit	Delivery Of Specialized Garbage Truck	1,275,862	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Lorenge'sinyen Group Company Ltd,p.o. Box 64 Kakuma,	Supply, Delivery, Installation Of Solar Pv For Two Schools And Three Health Facilities In Turkana East Sub Countytender No. Tcg/mee&nr/38/2016-2017	1,140,066	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Three Lace Limited	Supply, Delivery, Installation Of Solar Pv For One School And Four Health Facilities In Turkana Central Sub County	966,002	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Sheikh Bakish	Supply, Delivery, Installation Of Solar Pv Street Lights At Kaaleng Center	896,050	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Nation Media Group	Advertisement	798,001	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods

Lean Energy Solution Ltd Box 121 Nairobi	Supply, Delivery, Installation Of Solar Pv For Two Schools And Four Health Facilities In Loima Sub County	773,207	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Menash (conference Chair)	Office Furniture	742,400	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Hetunach Contractors Co Ltd Box 64 Kakuma	Supply, Delivery, Installation Of Solar Pv Street Lights At Kaikor Center	710,200	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Magee Construction And Gen Supplies	Installation And Comm Of Solar Pv	653,184	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Suadu General Costruction	Office Furniture	480,000	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Ekwang Suppliers Co. Limited	Previous Payables	355,177	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Goods
Davis And Shirtliff	Supply & Delivery Of Submersible Borehole Pumps	18,989,300	Water Services, Environment And Mineral Resources	Supply Of Goods
Toyota Kenya Limited (ke)	Supply & Delivery Of Heavy Utility Motor Vehicle	6,292,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Measurement Systems	Supply & Delivery Of Survey Equipment With Accessories	5,480,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Akuroun Aberu Ltd	Delivery And Delivery Of Water Tanks	2,000,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Akuroun Aberu Ltd	Delivery And Delivery Of Water Tanks	2,000,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Eclipse Hydro Machinery Ltd	Supply And Delivery Of Genset Spareparts	2,000,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Frevi General Supplies	Supply And Delivery Of Refreshments Stationeries	1,998,800	Water Services, Environment And Mineral Resources	Supply Of Goods

Frevi General Supplies	Supply And Delivery Of General Office Supplies	1,995,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Lobur General Co. Ltd	Supply And Delivery Of Water Fittings	1,975,628	Water Services, Environment And Mineral Resources	Supply Of Goods
Natiira Construction Ltd	Supply And Delivery Of Water Fittings	1,965,620	Water Services, Environment And Mineral Resources	Supply Of Goods
Frevi General Supplies	Supply And Delivery Of Refreshments Stationeries	1,950,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Brinkley Logistics Ltd	Supply And Delivery Of Water Tanks	1,650,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Bakola Energy Ltd	Supply And Delivery Of Water Tanks	1,650,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Mt Pelekech Ltd	Supply And Delivery Of Genset Spare Parts	1,650,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Rift Valley Machinery	Value Added Tax On Purchase Og Water Bowsers	1,122,723	Water Services, Environment And Mineral Resources	Supply Of Goods
Amana Store Ltd	Supply Of Refreshments	1,006,600	Water Services, Environment And Mineral Resources	Supply Of Goods
Lucky Petrol Station	Fuel	800,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Frevi General Supplies	Supply And Delivery Of General Office Supplies	732,600	Water Services, Environment And Mineral Resources	Supply Of Goods
Turkana Hardware	Improvement Of Nakwamekwi Water Supply	674,748	Water Services, Environment And Mineral Resources	Supply Of Goods
Frevi General Supplies	Supply Of Scrach Cards	607,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Faluja Hardware	Supply Of Pipes And Fittings	391,500	Water Services, Environment And Mineral Resources	Supply Of Goods

Frevi Gen Supp	Supply And Delivery Of Airtime	348,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Eunisam Investment	Supply And Delivery Of Sanitary Items	340,100	Water Services, Environment And Mineral Resources	Supply Of Goods
Eunisam Investment	Supply And Delivery Of Utensils	107,000	Water Services, Environment And Mineral Resources	Supply Of Goods
Amaco Co.ltd	Insurance Cover For M/v	450,085	County Attorney	Supply Of Services
Loima Logistics & Supplies	Car Hire Services	300,000	County Attorney	Supply Of Services
	Gis Based Monitoring &evaluation System	15,000,000	Finance And Economic Planning	Supply Of Services
	Hotel Gloste - Budget Meetings	1,272,366	Finance And Economic Planning	Supply Of Services
Amaco Co.ltd	Insurance Cover For M/v	2,500,000	Governance	Supply Of Services
Joleli Enterprises	Office Space	1,800,000	Governance	Supply Of Services
Michael Kiyelo	Claim For Audit Committee Members	727,500	Governance	Supply Of Services
Napak Tenetd Camp	Catering Services	580,500	Governance	Supply Of Services
Sandfields Lodwar Camp	Catering Services	379,600	Governance	Supply Of Services
Joloya Limited	Car Hire Services	350,000	Governance	Supply Of Services
The Cradle Lodwar	Catering Services	311,844	Governance	Supply Of Services
Toyota Kenya Ltd	M/v Prepare /maintainance	163,792	Governance	Supply Of Services
The Standard Group	Placing Of Death /funneral Announment	115,536	Governance	Supply Of Services
Lodwar Vocational Training Centre	Conference Facility Hire	49,600	Governance	Supply Of Services
Moi Teaching And Referal Hospital	Medical Bills For Referals From Turkana	1,863,505	Health & Sanitation Services	Supply Of Services
Reapak Travel Agency	Flight Services	1,617,648	Health & Sanitation Services	Supply Of Services
Reapak Travel Agency	Travel Allowance For Ministry Staff	1,617,648	Health & Sanitation Services	Supply Of Services

Lodwar Water And Sanitation	Payment Of Water Bill Lcrh	1,452,130	Health & Sanitation Services	Supply Of Services
Reapak Travel Agency	Flight Services	1,301,861	Health & Sanitation Services	Supply Of Services
Reapak Travel Agency	Travel Allowance For Ministry Staff	1,301,861	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares	Repairs And Services	870,782	Health & Sanitation Services	Supply Of Services
Ekosuawan Security Express Services	Security Services	851,379	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares Ltd	Repair And Servicing Of Vehicle	842,160	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares Ltd	Repair And Servicing Of Vehicle	842,160	Health & Sanitation Services	Supply Of Services
Real Hospital	Medical Bills	757,358	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares Ltd	Repair And Servicing Of Vehicle	661,796	Health & Sanitation Services	Supply Of Services
Mtrh	Medical Bills	533,294	Health & Sanitation Services	Supply Of Services
The Publican Africa Ltd	Payment And Provision Of Conference Package	520,000	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four Auto Cont.	Payment Of Repairs And Services	499,148	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four Auto Cont.	Payment Of Repairs And Services	489,346	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four Auto Cont.	Payment Of Repairs And Services	481,777	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four Auto Cont.	Payment Of Repairs And Services	466,103	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four Auto Cont.	Payment Of Repairs And Services	453,009	Health & Sanitation Services	Supply Of Services

Katamanak Four By Four	Repair And Servicing Of Kby 731c	403,144	Health & Sanitation Services	Supply Of Services
Cradle Limited	Conference Services	390,000	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares Ltd	Payment Of Repairs And Services	389,412	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four Auto Cont.	Payment Of Repairs And Services	385,845	Health & Sanitation Services	Supply Of Services
Ikon Company Ltd	Hire Of Transport	380,000	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four Auto Cont.	Payment Of Repairs And Services	368,155	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four Auto Cont.	Payment Of Repairs And Services	363,921	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four Auto Cont.	Payment Of Repairs And Services	317,702	Health & Sanitation Services	Supply Of Services
Mtrh	Medical Bills	309,063	Health & Sanitation Services	Supply Of Services
The Publican Africa Ltd	Accommodation Of Doctors	300,000	Health & Sanitation Services	Supply Of Services
The Publican Africa Ltd	Accommodation Of Doctors	300,000	Health & Sanitation Services	Supply Of Services
Amata Civil &gen. Const.	Hire Of Transport	292,500	Health & Sanitation Services	Supply Of Services
The Publican Limited	Provision Of Conference Services	290,000	Health & Sanitation Services	Supply Of Services
The Publican Africa Ltd	Catering Services	290,000	Health & Sanitation Services	Supply Of Services
Lodwar Garage And Auto Spares	Repair And Servicing	279,082	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares Ltd	Payment Of Repairs And Services	277,124	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares	Repairs And Services	273,760	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares Ltd	Repair And Servicing Of Vehicle	260,420	Health & Sanitation Services	Supply Of Services

Kanam Garage And Auto Spares	Repairs And Services	222,720	Health & Sanitation Services	Supply Of Services
Cradle Limited	Conference Services	220,000	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares	Repairs And Services	208,480	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares Ltd	Repair And Servicing Of Vehicle	203,580	Health & Sanitation Services	Supply Of Services
Real Hospital	Medical Bills	200,000	Health & Sanitation Services	Supply Of Services
Cradle Limited	Payment Of Conference Package	200,000	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares Ltd	Payment Of Repairs And Services	197,200	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares	Repair And Service Of Ambulances	180,612	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares	Repairs And Services	175,160	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four Auto Cont.	Payment Of Repairs And Services	170,379	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares	Repairs And Services	161,240	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four Auto Cont.	Payment Of Repairs And Services	158,848	Health & Sanitation Services	Supply Of Services
Kanam Storage And Auto Store Limited	Payment Of Repairs And Services	157,064	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four Auto Cont.	Payment Of Repairs And Services	155,150	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares	Repairs And Services	149,060	Health & Sanitation Services	Supply Of Services

Kanam Garage And Auto Spares Ltd	Repair And Servicing Of Vehicle	140,590	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares Ltd	Payment Of Repairs And Services	140,590	Health & Sanitation Services	Supply Of Services
Paye	Payment Of Deductions Casuals	140,060	Health & Sanitation Services	Supply Of Services
Nakululunaet Co.ltd	Hire Of Transport	140,000	Health & Sanitation Services	Supply Of Services
Cradle Limited	Catering Services	140,000	Health & Sanitation Services	Supply Of Services
Kangirupei Enterprises	Supply Of Foodstuffs	129,000	Health & Sanitation Services	Supply Of Services
Cradle Limited	Payment Of Conference Package	128,000	Health & Sanitation Services	Supply Of Services
The Publican Limited	Provision Of Accomodation To Doctors	124,000	Health & Sanitation Services	Supply Of Services
The Publican Limited	Provision Of Conference Services	124,000	Health & Sanitation Services	Supply Of Services
The Publican Africa Ltd	Accomodation Of Doctors	124,000	Health & Sanitation Services	Supply Of Services
The Publican Africa Ltd	Provision Of Accommodation For A Doctor	124,000	Health & Sanitation Services	Supply Of Services
The Publican Africa Ltd	Catering Services	122,000	Health & Sanitation Services	Supply Of Services
Katamanak Four By Four	Repair And Servicing Of Vehicles	121,800	Health & Sanitation Services	Supply Of Services
The Publican Africa Ltd	Conference Services Guinea Worm	121,000	Health & Sanitation Services	Supply Of Services
The Publican Limited	Provision Of Accomodation To Doctors	120,000	Health & Sanitation Services	Supply Of Services
Nakululunaet Co. Ltd	Hire Of Transport	120,000	Health & Sanitation Services	Supply Of Services
Cradle Limited	Payment Of Conference Package	120,000	Health & Sanitation Services	Supply Of Services
Otieno Saddat Oyiego	Travel Cost	118,000	Health & Sanitation Services	Supply Of Services
The Publican Africa Ltd	Catering Services	112,000	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares Ltd	Payment Of 23cg Service Vehicle	102,080	Health & Sanitation Services	Supply Of Services
Todonyany Gen. Stores	Hire Of Transport	96,312	Health & Sanitation Services	Supply Of Services
The Publican Africa Ltd	Payment And Provision Of Conference Package	95,000	Health & Sanitation Services	Supply Of Services

The Cradle Ltd	Catering Services	91,000	Health & Sanitation Services	Supply Of Services
The Cradle Tented Hotel	Provision Of Confrence Package To The Ministry	80,000	Health & Sanitation Services	Supply Of Services
Kanam Garage And Auto Spares	Repairs And Services	71,000	Health & Sanitation Services	Supply Of Services
The Cradle Limited	Provision Of Conference Services	68,000	Health & Sanitation Services	Supply Of Services
Cradle Limited	Conference Services	52,500	Health & Sanitation Services	Supply Of Services
The Publican Limited	Provision Of Conference Services	47,000	Health & Sanitation Services	Supply Of Services
The Cradle Limited	Provision Of Conference Services	44,000	Health & Sanitation Services	Supply Of Services
The Publican Africa Ltd	Payment Of Accommodation Of Doctor	38,400	Health & Sanitation Services	Supply Of Services
Kadere Const.	Hire Of Transport	30,000	Health & Sanitation Services	Supply Of Services
Nadome Transporters	Hire Of Transport	30,000	Health & Sanitation Services	Supply Of Services
Inyang Gen. Constr.	Supply Of Stationeries	28,380	Health & Sanitation Services	Supply Of Services
County Palace Lodwar	Conference Services	27,000	Health & Sanitation Services	Supply Of Services
Geomaps Ltd	Consultancy Services For Digital Topographical Mapping Of 8 Selected Urban Centers In Turkana	33,413,130	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Services
Geomaps Ltd	20% Payment Consultancy Service For Implementation Of Approved Integrated Development Plan	25,079,767	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Services
Soho Construction Ltd	Land Registry	6,937,000	Lands, Energy, Housing & Urban Areas Mgt.	Supply Of Services
Amaco Co.ltd	Insurance Cover For M/v	500,000	Office Of The Deputy Governor	Supply Of Services
Toyota Kenya Ltd	M/v Repair/maintenance	415,559	Office Of The Deputy Governor	Supply Of Services
Toyota Kenya Ltd	M/v Repair/maintenance	182,474	Office Of The Deputy Governor	Supply Of Services

Toyota Kenya Ltd	M/v Repair/maintenance	153,346	Office Of The Deputy Governor	Supply Of Services
Toyota Kenya Ltd	M/v Repair/maintenance	144,464	Office Of The Deputy Governor	Supply Of Services
The Standard Group	Placing Of Death /funeral Announment	69,600	Office Of The Deputy Governor	Supply Of Services
Cradle	Conference Facility	5,139,000	Water Services, Environment And Mineral Resources	Supply Of Services
Amco General Ltd	Consultancy Services For Review,survey Design And Development Of Bq For Kerio Water Supply	2,000,000	Water Services, Environment And Mineral Resources	Supply Of Services
Amco General Ltd	Consultancy Services For Review,survey Design And Development Of Bq For Monti Water Supply	2,000,000	Water Services, Environment And Mineral Resources	Supply Of Services
Amco General Ltd	Consultancy Services For Review,survey Design And Development Of Bq For Nakwamekwi Water Supply	2,000,000	Water Services, Environment And Mineral Resources	Supply Of Services
Energy Solution S Africa	Consultancy Services For Oil And Gas	2,000,000	Water Services, Environment And Mineral Resources	Supply Of Services
Lead Securities Ltd	Consultancy Services For Review,survey Design And Development Of Bq For Napuu Water Supply	1,999,840	Water Services, Environment And Mineral Resources	Supply Of Services
Leads Securities Limited	Consultancy Services For Review,survey Design And Development Of Bq For Kakuma Water Supply	1,999,840	Water Services, Environment And Mineral Resources	Supply Of Services

Grane Const Co.ltd	Hire Of Water Bowser For Water Tankering In Turkana South	1,800,000	Water Services, Environment And Mineral Resources	Supply Of Services
Fourth Estate Age Limited	Supply And Delivery Of Publicity Items	1,460,000	Water Services, Environment And Mineral Resources	Supply Of Services
Cradle	Conference Facility	1,348,000	Water Services, Environment And Mineral Resources	Supply Of Services
Sumic Trading Company	Supply Of T-shirts And Posters	1,315,000	Water Services, Environment And Mineral Resources	Supply Of Services
Romuk Enterprises	Consultancy Services For Survey And Design Of Ngamia One Water Priojects	1,270,000	Water Services, Environment And Mineral Resources	Supply Of Services
Jamii Investments Ltd	Provision Of Conference Facilities	1,125,800	Water Services, Environment And Mineral Resources	Supply Of Services
Lead Securities Ltd	Consultancy Services For Review,survey Design And Development Of Bq For Lokori Water Supply	1,097,883	Water Services, Environment And Mineral Resources	Supply Of Services
Lead Securities Ltd	Consultancy Services For Review,survey Design And Development Of Bq For Lorugum Water Supply	1,097,882	Water Services, Environment And Mineral Resources	Supply Of Services
Lead Securities Ltd	Consultancy Services For Review,survey Design And Development Of Bq For Lokichar Water Supply	1,097,882	Water Services, Environment And Mineral Resources	Supply Of Services
Hillpark Investment Co.ltd	Hire Of Water Bowser For Water Tankering In Turkana West	900,000	Water Services, Environment And Mineral Resources	Supply Of Services
Smallwells Invvestment Ltd	Provision Of Water Services Tankering In Loima	900,000	Water Services, Environment And Mineral Resources	Supply Of Services

Cradle Hotel	Provision Of Conference Facility	862,000	Water Services, Environment And Mineral Resources	Supply Of Services
Napetao General Merchants	Car Hire During Maintainace Of Boreholes	680,000	Water Services, Environment And Mineral Resources	Supply Of Services
Joloya Ltd	Car Hire	600,000	Water Services, Environment And Mineral Resources	Supply Of Services
Akienyun Transporters	Car Hire For Operation And Maintainace	600,000	Water Services, Environment And Mineral Resources	Supply Of Services
Amco General Ltd	Consultancy Services For Review,survey Design And Development Of Bq For Lomelo Water Supply	598,676	Water Services, Environment And Mineral Resources	Supply Of Services
Cradle	Conference Facility	525,000	Water Services, Environment And Mineral Resources	Supply Of Services
Napak Tented Camp	Conference Facility	469,800	Water Services, Environment And Mineral Resources	Supply Of Services
Jamii Investment Ltd	Provision Of Conference Facility	462,500	Water Services, Environment And Mineral Resources	Supply Of Services
Lead Securities Ltd	Consultancy Services For Review,survey Design And Development Of Bq For Lokitaung Water Supply	398,750	Water Services, Environment And Mineral Resources	Supply Of Services
Hotel Gloste	Conference Facility	385,120	Water Services, Environment And Mineral Resources	Supply Of Services
Stegra	Provision For Conference Facilities	359,500	Water Services, Environment And Mineral Resources	Supply Of Services
Leads Securities Limited	Consultancy Services For Review,survey Design And Development Of Bq For Kapua Water Supply	313,200	Water Services, Environment And Mineral Resources	Supply Of Services

Scheline Logistics Ltd	Provision Of Car Hire Services	300,000	Water Services, Environment And Mineral Resources	Supply Of Services
Akianyun Transporters	Car Hire For Operation And Maintainace	300,000	Water Services, Environment And Mineral Resources	Supply Of Services
Super Kaadengoi	Supply Of Batteries	281,068	Water Services, Environment And Mineral Resources	Supply Of Services
Cradle	Conference Facility	276,500	Water Services, Environment And Mineral Resources	Supply Of Services
Nacha Cruise	Car Hire	260,000	Water Services, Environment And Mineral Resources	Supply Of Services
Joloya Ltd	Car Hire	250,000	Water Services, Environment And Mineral Resources	Supply Of Services
Nawoyatiir General Merchants	Car Hire During Repair And Maintainance Of Pumps	250,000	Water Services, Environment And Mineral Resources	Supply Of Services
Kapedor Construction Co Ltd	Hire Of Vehicle To Facilitate Officers In Carrying Out Repair And Maintainance Of Broken Down Handpumps	230,000	Water Services, Environment And Mineral Resources	Supply Of Services
Standard Group	Tender Advertisement	216,920	Water Services, Environment And Mineral Resources	Supply Of Services
Cradle Hotel	Provision Of Conference Facility	182,000	Water Services, Environment And Mineral Resources	Supply Of Services
Kanam Garage	Motor Vehicle Repair 23cg 216a	170,056	Water Services, Environment And Mineral Resources	Supply Of Services
Lucky Petrol Station	Fuel	165,000	Water Services, Environment And Mineral Resources	Supply Of Services
Scheline Logistics Ltd	Car Hire To Facilitate Repair Of Broken Hand Pumps	150,000	Water Services, Environment And Mineral Resources	Supply Of Services

Cradle Hotel	Provision Of Conference Facility	140,000	Water Services, Environment And Mineral Resources	Supply Of Services
Gloste	Conference Facility	117,160	Water Services, Environment And Mineral Resources	Supply Of Services
Nacha Cruise	Car Hire	110,000	Water Services, Environment And Mineral Resources	Supply Of Services
Cradle	Conference Facility	100,000	Water Services, Environment And Mineral Resources	Supply Of Services
Joloya Ltd	Car Hire	100,000	Water Services, Environment And Mineral Resources	Supply Of Services
Nacha Cruise	Car Hire	100,000	Water Services, Environment And Mineral Resources	Supply Of Services
K1 Drilling Company Ltd	Car Hire During Repair And Maintainance Of Pumps	100,000	Water Services, Environment And Mineral Resources	Supply Of Services
Kanam Garage	Motor Vehicle Repairs 23cg 217a	99,760	Water Services, Environment And Mineral Resources	Supply Of Services
Kawalase Motors	Motor Vehicle Repair 23 Cg 217a	95,500	Water Services, Environment And Mineral Resources	Supply Of Services
Kanam Garage	Motor Vehicle Repair Kcd 132g	91,960	Water Services, Environment And Mineral Resources	Supply Of Services
Grass Up Development Consortum	Production Of Radio Spots And Airing On Water Bills And Sensitization	90,000	Water Services, Environment And Mineral Resources	Supply Of Services
Cradle	Conference Facility	76,000	Water Services, Environment And Mineral Resources	Supply Of Services
Joloya Ltd	Car Hire	70,000	Water Services, Environment And Mineral Resources	Supply Of Services
Namambu Solutions	Conference Facility	66,700	Water Services, Environment And Mineral Resources	Supply Of Services

Namambu Solutions	Conference Facility	56,260	Water Services, Environment And Mineral Resources	Supply Of Services
Cradle	Conference Facility	56,000	Water Services, Environment And Mineral Resources	Supply Of Services
Cradle	Half Day Conference	34,800	Water Services, Environment And Mineral Resources	Supply Of Services
Ngitamen Holdings Ltd	Car Hire To Facilitate Public Participation On Water Bill And Policy	30,000	Water Services, Environment And Mineral Resources	Supply Of Services
Mayanda Ki-moon Engineering Ltd	Car Hire During Public Participation On Water Bill And Policy	30,000	Water Services, Environment And Mineral Resources	Supply Of Services
TOTAL		680,903,706		

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Details		Total Amount	Paid Amount	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Details	Date Incurred	Amount Paid	Amount Cleared	Amount Paid to Date	Outstanding Balance 30/6/2019	Outstanding Balance 30/6/2018	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Land	-			-	-
Buildings and structures	3,579,851,531	877,621,800		877,621,800	4,457,473,331
Transport equipment	388,260,872	88,179,448		88,179,448	476,440,320
Office equipment, furniture and fittings	66,757,040	181,220,847		181,220,847	247,977,887
ICT Equipment	94,675,987	32,834,631		32,834,631	127,510,618
Machinery and Equipment	125,968,767			-	125,968,767
Heritage and cultural assets				-	-
Biological assets		24,911,157		24,911,157	24,911,157
Intangible assets		102,256,041		102,256,041	102,256,041
Infrastructure assets- Roads, Rails		142,638,089.37		142,638,089.37	142,638,089.37
Work in progress				-	-
Total	**4,255,514,197**	**1,449,662,013**	**-**	**1,449,662,013**	**5,705,176,210**

ANNEX 6 – INTER-ENTITY TRANSFERS

						Amount transferred to this	Amount Confirmed as received to us	difference	explanation
1	Turkana County Assembly	146,000,000	330,000,000	335,601,398	327,161,009	1,138,762,407	1,138,762,407	-	
2	Turkana County Emergency Fund				200,000,000	200,000,000	200,000,000	-	
3	Turkana County Fuel Levy Fund (RMLF)		173,732,144		283,569,986	457,302,130	457,302,130	-	
4	Turkana Car Loan and Mortgage				120,000,000	120,000,000	120,000,000	-	
5	Turkana County Skills & Development Fund		172,009,830		172,009,830	344,019,660	344,019,660	-	
	Total	**146,000,000**	**675,741,974**	**335,601,398**	**1,102,740,825**	**2,260,084,197**	**2,260,084,197**		

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

(NB: This appendix must be agreed and signed by the issuing and receiving party)

COUNTY: **TURKANA COUNTY GOVERNMENT**

SUBJECT: **UNSURRENDER IMPREST**

YEAR END: **FY2018 - FY2019**

DATE	NAME	W/NO.	P/NO.	DESIGNATION	UNSURRENDERED AMOUNT	ACTIVITY
11/27/2018	joseph alukulem	2862664	201001739	sports officer	211,500.00	PROJECT INSPECTION
11/27/2018	james ekunyuku aleper	2862663	2009005753	d.director	222,000.00	PROJECT INSPECTION
3/12/2018	LUCY LOROGOI	2872887	20180007247	ASS ADMINISTER	131,000.00	COUNTY EXCUTIVE CONFERECE
10/9/2018	James Kihara	2872783			51,200.00	Request for Facilitation - KCA 218J (Beyond Zero)
16/10/2018	Joan Adhiambo Adero	2872789	20160094708	Physiotherapist	280,400.00	Attend conference in Nairobi
16/10/2018	Consolata Atabo	2845708	20160096257	ADM / Loima	205,000.00	Attend senior management course at KSG
16/10/2018	Gladys Chepkemboi	2872786	20140084420	SEC	131,160.00	Attend office Administrators course at KSG
18/10/2018	John Lugado	2845702	20140075583	SCTLC	420,000.00	Assessment for Blood Transfussion units in Turkana County
11/11/2018	JOHN TOPOS NATINGA	2845730	2011301569	ADM ASST	112,435.00	Training
11/11/2018	jackson mwale	2845748	1990024117	hao	382,800.00	Training

11/11/2018	kalokol emanuel erukudi	2845731	2011240029	ADM ASST	112,435.00	training
	LONGOLIA JOSEPH LOTOOT	3147222	20160009987	SPO	571,200.00	STAFF ASSESSEMENT
8/3/2019	ANNE ATEE	3147118	2010053178	P SECURTITY	160,000.00	INTERGOVERNMENTAL REltioon workshpo
26/3/2019	ekwanga lokinei michael	3147898	20190006823	a/dm	499,800.00	indicator handbook
26/3/2019	kathreen ereng	3147354	201400043287	CLERK TCA	178,000.00	SECOND SUPPLIMENTARY APPROPRIATION BILL
28/08/2018	SIMON EKAI ETOM	3137358	2012025868	PRINCIPAL ADMIN OFFICER	600,000.00	Office Standing Imprest
10.08.2018	Samuel Ekalale Ekitela	3137364			181,800.00	FCDC Committee Kapenguria
23/10/2018	PAUL ELIMLIM MELO	3137253	20170098334	DRIVER	375,450.00	Review of MOUs and SDU - Lodwar
14/10/2018	AGRIES ESEKON	3137283	20140004280		333,200.00	STAFF RETREAT
1/11/2018	LOWOI FELIX	3137264	20180016559	SENIOR ADMINSTRATION	185,600.00	TRAINING ON LEGISLATIVE DRAFTING IN NRB IN 7 DAYS

11/112018	PHILIP NAMONGO LOIDA	3137290	20160008248	PROCUREMENT OFFICE	585,600.00	SURVEY
20/11/2018	JOHN EBENYO	3137291	20150021891	DRIVER	241,500.00	LAUNCH OF KISUMU ,EDICAL REPAIRS
30/11/18	ANN ETEE	3137300	2010053178		236,000.00	WORKSHOP
30/11/18	MEKEDE MARK LOMADANGA	3137003	20140043367		127,155.00	PLANNING FOR STATE OF COUNTY ADDRESS
30/11/2018	RICHARD ERUPE MAISA	3137005	2004037449	BODYGUARD	140,000.00	MEETING IN ELDORET
06/12/ 018	SAMMY LOPEYOK	3137018	20180053212	DRIVER	437,400.00	ADRRESSING INSCURITY
31/12/18	RICHARD ERUPE MAISA	3137039	2004037449	SECURTY	311,800.00	PUBLIC BARAZA
31/12/18	BENJAMIN LORUMU	3137035	1997047297	BODYGOURD	421,400.00	SHOOTING RANGE EXERCISE
31/12/18	ELIZABETH AURU MATOLO	3137037	20010008803	ADM	71,400.00	OFFICIAL FUNCTION
3/12/2018	JACKSON ERIRIK	3137002	20020005305		527,000.00	PEACE MEETING IN KOTIDO
13/2/2019	AUGUSTINE EKITELA LOKWANG	3137338	20150018563		393,000.00	CONSULTATIVE MEETING ADMINISTRation
13/2/2019	ekitela samuel ekale	3137341	20160083358		362,600.00	consultative meetings with administration officer
20/2/2019	MICHAEL ING'OLAN	3137347	2008033196		258,400.00	TRAINING ON FRAUD AUDITING

22/2/2019	JOHN LOKOLI	3147102	20140004637		35,000.00	CROSS BOARDER LEARNING CONFERENCDE
10//5/2019	EKAL LOKURUKA	2845975	20140066280	P. LEGAL OFFICER	41,500.00	MEETING ON NOREB POLICY
15/5/2019	NAROT NAMURON	2845979	20140006677	INDUCTION	294,840.00	INDUCTION
13/6/2019	BENSON JUMA	2845971	20140065943		102,290.00	INDUCTION
15/1/19	SAMSON E. EREGAE	3147624	20150086632	DRIVER	106,400.00	ATTEND TRAINING FOR EXECUTION
17/1/19	DAVID LOBEI EITON	3147617	2013021257	CLERK	289,000.00	FACILITATE TRAINING FOR SUBSTAFF FORUM
17/1/19	JAMES EKIRU KIDALIO	2845848	20180006562	MED SUPT	252,000.00	FACILITATE INVENTORY CONTROL IN LOIMA HEALTH
22/1/19	MARAGIA JAMES MARCONIC	3147621	20140076142	CMLC	333,200.00	LABORATORY CAPACITY ASSESSMENT
22/1/19	LOREE J. MIRAMOE	3147615	2010147175	NO	277,200.00	ATTEND TO EMMERGENCY RESPONSE IN LOROGON
22/1/19	SIMON LOYARA	2845707	20160094379	ADM/KAPEDO	205,000.00	ATTEND SEMINAR MANAGEMENT COURSE

6/2/2019		2845723	20160096953	FLEET MESSENGER	291,200.00	FACILITATION OF MALARIACONTROL
13/2/19	mildred imoni akiru	3147638	20140076482	chew	121,900.00	training
27/2/2019	IRENE IMANA LOTIIRA	3147042	2011414256	CLTS/CHS	71,300.00	ACCOMPANY THE TEAM FROM MANDERA VISITING TC FOR EXCHANGE PROGRAM
28/2/2019	PETER EKARAN EYEE	3147043	1995071046	HRO	291,400.00	QUARTERLY NORTH RIFT INTER COUNTY HRHS STAKEHOLDERS MEETING
28/2/2019	JAMES MWANGI	3147041	1990102913	C.N.O	269,200.00	EXPOSURE/LEARNING VISIT TO ELDORET
18/3/2019	PETER EKIRU IKAI	3147021	20170119212	RCO	183,800.00	REHABILITATION OF LOMONGIN PETER LEMU
	IVY KAAMAN LOOLIO	3147009	20140076550	N.O.1	118,000.00	FACILIATION FOR SUPERVISORY SKILLS DEVELOPMENT COURSE-KSG
16/04/2019	PAUL JEAN CLOUD LOROGOI	3147049	20170095995	KRNMHP	193,200.00	MENTAL HEALTH ACTIVITIES
2/5/2019	PETER ODUORI	3147422	20140065952		213,200.00	CAR REPAIR
3/5/2019	WILLIAM KAMORE	3147221	20160096766		486,500.00	COLLECTION OF REPORTS

07.09.2018	Lomulen Seekon Samson	3137205			177,800.00	UNESCO 5TH AFRICA ENGINEERING WEEK CONFERENCE
07.09.2018	Lokalale Amoni Amos	3137208			177,800.00	UNESCO 5TH AFRICA ENGINEERING WEEK CONFERENCE
07.09.2018	Kennedy Obongo	3137207			203,000.00	UNESCO 5TH AFRICA ENGINEERING WEEK CONFERENCE
21/09/2018	Harry Epur	3137211	20180049147		207,900.00	FACILITATION FOR PROJECT VISITS AND INSPECTION OF ROADWORKS IN TURKANA EAST
17/10/2018	Henry Ekai Nalipan	3137221	2011046970		130,950.00	FACILITATION TO PARTICIPATE IN THE ISK REGIONAL CONFERENCE
14/1/2019	JAMES ESUGURU KOSPIR	3137243	20140013761		129,300.00	Training at kenya health and safety consultancy
17/06/2019	KOWOT EKUWAM GABRIEL	3147090	19970015920		96,600.00	ROUTINE MAINTENCE
17/06/2019	KATABOI JACOB	3147085	20180098882		149,800.00	ENGINEERS TRAINING ON AUTODESK
17/06/2019	DENNIS MACHOKA	3147088	20180098926		149,800.00	ENGINEERS TRAINING ON AUTODESK
17/06/2019	SIMON NAKUCHO	3147084	20170042967		149,800.00	ENGINEERS TRAINING ON AUTODESK

17/06/2019	TITUS TUM	3147083	20180099067		149,800.00	ENGINEERS TRAINING ON AUTODESK
17/06/2019	DAVID EKUAM	3147087	20150022905		149,800.00	ENGINEERS TRAINING ON AUTODESK
17/06/2019	FELIX NYONGESA	3147086	20150022843		149,800.00	ENGINEERS TRAINING ON AUTODESK
17/06/2019	AMOS LOKALALE	3147082	20170047711		149,800.00	ENGINEERS TRAINING ON AUTODESK
06.09.2018	Abraham Etheri	2872977			149,080.00	Attending Seminar on front desk safety & Security Enashipai Resort in Naivasha
10.09.2018	Paul Jelinga	2872975			48,600.00	Delivery of Ushanga products to ushanga kenya initiative Nairobi and Lokichar
06.09.2018	Dorcas Munyes	2872978			230,400.00	Tree seedlings distribution, planting in Turkana South
06.09.2018	Maxwell Lokol	2872971			119,400.00	Seedlings distribution (Tree planting exercise Turkana East)
19/10/2018	Paul Jelinga	2872999`	20130030509	S.O.ADMINISTRATOR	259,000.00	Mashujaa day - 2018

30/10/2018	Ejorewoi Lemmy	2845756	20170100624	CHIEF ADMINISTRATOR	573,500.00	Facilitation of Ushanga sensitization meeting at Lokichoggio
30/10/2018	Linda Akai	2845757	20170109181	CLERK	523,100.00	Facilitation of Ushanga sensitization meeting at Kibish
11/19/2018	grace murei		20160010122		300,000.00	
06/12/018	LEMMY EJOREWOIA	2845782	20170100624	CHIEF ADMINISTRATOR	344,000.00	PATENING TOBONG LORE
20/2/2019	PETER IBEE	3147909	20170168153	DRIVER	205,800.00	PARTICIPATION IN LAKE TURKANA HALF MARATHON
22/2/19	LEMMY EJOREWOIA	3147916	20170100624		444,500.00	ushanga training
5/3/2019	MARK EROT LOMAKWAN	3147922	20110006374	SENIOR SUPPLY MNGT.ASS	248,000.00	Training county directors of culture and heritage on use of data
5/3/2019	JENNIFER LOKAALE	3147925	20150019462	NARE OFFICER	295,000.00	THE SEEDLING DISTRIBUTION IN T/S

20/3/2019	JANE AKAMAIS	3147919	20150019524	N.RESOURCE OFFICER	440,950.00	WILDLIFE EDUCATION PROMOTION
20/3/2019	EMEYAN CHARLES	3147905	20150019579	NATURAL RESOURCE OFFICER	231,200.00	TREE PLANTING ACTIVITY AT LOIMA SUB-COUNTY
26/3/19	boaz ekiru	3147932	20150004327	S.E.O	143,600.00	COMMUNITY WILDLIFE
26/3/19	CHAMALE AKAL MILLICENT	3147927	20150019471	NARE OFFICER	393,300.00	COMMUNTY FOREST ASSOCTION TRAINING
26/3/19	DORCAS KAALENG	3147928	20140084402	OFFICE SECRETARY	238,600.00	SUPPORTING FORMATION OF WILDLIFE
15/04/2019	DAVID EKUTAN NAENJO	3147942	20150008754	TOURISM OFFICER	370,200.00	COMMUNITY ENGAGEMENT ON CBTS IDENTIFICATION
15/04/2019	MARK EROT LOMAKWAN	3147938	20110006374	PROCUREMENT OFFICER	255,840.00	TREE PLANTING AND SEEDLING DISTRIBUTION

15/04/2019	ELIUD ESINYEN	3147917	20140119393	NRO	285,050.00	NALAPATUI COMMUNITY FOREST ASSOCIATION
3/6/2019	MZEE SAMAL	3557585	20140012862	MADARAKA	406,000.00	MADARAKA DAY COMMERATION
6/8/2018	SOSPETER LOTUKO	2872855		SNR ENGINEER	190,400.00	KAPEDO STREET LIGHTING INSPECTION
2/10/2018	RAPHAEL ELIMLIM	2872861	20180021158	ADMINSTRATOR	303,000.00	FACILITATION FOR INTERNATIONAL CONFERENCE ON PLANNING AND THE BIG FOUR
14/11/2018	EGIRON ETENGAN		2006047783	mgt	303,640.00	KSG TRAINING
3/12/2018	LUCY MIINYAN	2872887	20180007247	ADM	131,000.00	COUNTY EXCUTIVE CONFERENCE IN NAIROBI
21/2/19	JECONIA ODERA	2872896	20150031155	SPP	70,000.00	WORKSHHOP IN KISUMU
21/2/19	DAVIES MUNIALO	2872897	2008103153	DIRECTOR	82,000.00	WORKSHHOP IN KISUMU
21/2/19	STEPHEN NJOROGE	2872895	20150023117	SPP	80,000.00	WORKSHHOP IN KISUMU
7/5/2019	REGINAL EKAL	3557612	200905857	ADMN	80,500.00	ANNUAL GENERAL CONFERENCE 2019
20/8/2018	John Namuar Tuluke	3117182			171,800.00	Training on Public Service Values, Ethics and integrity
11/9/2018	Lomeyan Ewoi	3117185	20140004673		600,000.00	Standing Imprest Office User

18/9/18	EDWARD WANYAMA	3117184	20150008852		673,200.00	LAUNCHING AND DISTRIBUTION OF BOATS
19/10/2018	Robert Kibunjia	3117189	1997010662	CDF	672,000.00	To seek fishfork opinion on type of wooden boats to procure
11/10/2018	Pius Ekidor	3117193		srn Admin	559,918.00	Peace Accord in Lokiriama in Moroto Uganda
9/10/2018	VITALIS JUMA	2862854	1987054022	SAO	569,600.00	PROVISION OF TECHNICAL SUPPORT TO COMMUNITY BASED FARMERS
26/10/2018	PIUS OPURU	2872915	20150021962	CCBO	223,300.00	REVIEW OF DESIGN DOCUMENT AND SITE VISIT TO THE PROPOSED NAIPA IRRIGATION
19/11/2018	NGASIKE DAVID	2862858	2011015026	EMERGENCY TREATMENT	495,500.00	EMERGENCY TREATMENT
27/11/2018	BENSON LONGOR	3137061	20150022790	DVS	490,000.00	DVS
27/11/2018	JOYCE LIMO	3137063	20140084500	AOA	111,200.00	annual national symposium 2018 year
28/12/18	BEATRICE ATIENO OPIYO	2862862	20150009028	VETERINERY OFFICER	205,600.00	EXTENSION SERVICES

7/1/2019	NAMWAYA DAVID	28628661	20150008834	F.O	233,040.00	SENIOR MANAGEMENT COURSE
7/1/2019	JANE AKALE EREGAE	3137066	20150004336	DR	205,600.00	SENIOR MANAGEMENT COURSE
21/1/2019	MARK KALALE	3137077	20170085088	DRIVER	148,400.00	FACILITATION TO NAIROBI FOR HANDOVER OF WFP VEHICLE TO COUNTY GOVERNMENT
21/1/2019	EROT LOPETO JOSHUA	3137051	20160083214	SCLDO	322,750.00	MOBILIZATION, FEASIBILITY STUDIES SURVEY AND DESIGN FOR PROPOSED LOCHOR EMEYEN SPATE IRRIGATION SCHEME
8/2/2019	AKIPETOT JANET	3137082	20160094173	SCAO	130,000.00	FACILITATE LAND PREPARATION
8/2/2019	ALPHUS LUSWETI	3137083	1987077240	SCAO	335,560.00	FACILITATION FOR COUNCIL OF GOVERNORS COMMUNICATION
12/2/2019	ALPHONSE ARIPON LOTEDER	3137089	2008144971	WLRO	203,700.00	FACILITATION FOR LOMELO FEASIBILITY STUDY SURVEY ABD DESIGN IN TURKANA EAST SUBCOUNTY
13/2/19	ROBERT KIMUTAI KETER	3137092	20150008941	SCIO	298,800.00	FACILITATION FOR MORULEM IRRIGATION
14/2/2019	Namwar John Tuluke	2862866	20130030465	SNR ADM	170,360.00	ATTEND TRAINING AT KSG-NAIROBI

14/2/2019	LOCHUCH JOHN ETABO	2845563	20160083563	ALRO	166,950.00	REQUEST TO FACILITATE REHABILITATION OF KALEMCHUCH DEGRADED LANDS
19/3/2019	VINCENT NYABERI	2019824	2018113143	SDO	138,036.00	REQUEST FOR FACILITATION
3/5/2019	JAMES LONGOLE	2019826	20160083099	ALRO	78,000.00	FACILITATION FOR TECHNICAL ON REFUGEE
3/5/2019	ALPHONCE ABOLEM	2019827	20160094137	CANO	168,000.00	COMMUNITY BASED
14/06/2019	EVANS KETER		2010111219	DSA	60,000.00	SUPERVISION
6/9/2018	Etelej Essau	3117326	20160031425	Senior Procurement	103,600.00	Public service values, ethics and integrity training programs for county staff
14.09.2018	Mary Chege	3117329	20140018800	Chief Administrator	300,000.00	Office Facilitation
14.09.2018	Sabela Jelimo	3117330	20140014357	Administrator 2	300,000.00	Office Operations for the Chairman
14.09.2018	Patricia Ekadeli	3117333	20130031800	Chair person	255,600.00	Capacity Building for PSB, CECMs, County Secretaries and Chiefs of Staff
14.09.2018	Esther Ikaru	3117335	20130031837	Board Member	366,600.00	Capacity Building for PSB, CECMs, County Secretaries and Chiefs of Staff

4/2/2019	LOPEYOK MACDONALD	3147722	2018000851	CO-OP OFFICER	168,000.00	FACILITATION TO ATTEND SIGN LANGAUGE TRAINING COURSE IN TRANS-NZOIA
27/3/19	JACKSON ETABO	3147751	20100053209	PROCUREMENT OFFICER	303,000.00	YOUTH COUNSIL CONSULTATIVE MEETING
28/3/19	JAMES LOKWALE	3147753	20140006695	DIRECTOR	180,600.00	LAUNCH OF KSDEP KALOBEYEI
04/04/2019	SAMUEL AMONI	3147755	20140014320	DRIVER	137,200.00	VEHICLE SERVICE IN ELDORET
26/04/2019	ZILLAH MWALOYE	3147776	20150018643	W/MO	28,900.00	FACILITATE COLLECTION OF 2019 STAMPS
15/5/2019	NANGIRO KELVIN KEJE	3147778	20140014008	NOREB	136,800.00	NOREB
7/6/2019	ERCK LONGOLE	3147759	20140013752	SNR DRIVER	98,000.00	FACILTATON TO TAKE TO ELDORET FOR RPAIR
11/10/2018	Isaac K. Kipkurui	3117145	1986060062	SNWO	520,800.00	Survey & Design of designating of 2nd water pumps in Lokichoggio
11/10/2018	Benson Leshornai	3117146	1991077113	SCO Loima	481,600.00	Facilitation of Survey and design for drilling of 2 water pan

11/10/2018	David Koskei	3117148	1987078733	Sub - County water officer	713,500.00	Survey & Design of designating of 2nd water pans in Turkana North
11/10/2018	Kenneth Omondi	3117150	1988089672	Chief Supretendant	368,700.00	Survey & Design of designating of water pans in Turkana Central
20/12/18	JIMMY WEKESA	3137475	20160083830	Draughtsman	307,100.00	REPAIR OF GERENATOR
20/12/18	ABEDNEGO LOYE	3137481	2010066244	SCA	463,365.00	PEACE MEETNG
16/1/2019	JOSEPH ALEPER	3137479	1991041324	Supt. Engineer	452,000.00	EMERGENCY REPAIR
16/1/2019	JOHN KIRWA KORIR	3137478	20150004309	PEO-T/SOUTH	585,200.00	ENVIRONMENTAL INSPECTION ON TULLOW AREAS OF OPERATION
18/1/2019	EMILY LOSEKON	3137490	20160094283	PCO	156,800.00	FACILITATION TO LOKICHOGIO
6/2/2019	EBONGON E JAMILA	3147961	20150019435	WARD ENV'T OFFICER	188,300.00	LOIMA SUBCOUNTY ENVIRONMENT INSPECTION
6/2/2019	EREGAE JUDITH	3147958	20160083367	DSWO	74,400.00	REHABILITATION OF APRON SLABS
6/2/2019	PETER KEBO	3137498	20160096980	HR OFFICER	229,400.00	TRAINING

18/04/2019	DAVID OMAKADA	3147183	19940015323	SCEO	210,400.00	WORKSHOP ON DISSESMINATION OF NATIONAL PRE PRIMARY EDUCATION POLICY
10/5/2019	EBENYO ELEMACH	3147190	20170118340	SNR DRIVER	271,150.00	ELECTRONIC DRIVERS LICENCE TRAING
3/5/2019	ALEX MARANGACH	314760	201900007071		281,600.00	AFRICAN CHILD DAY
6/6/2019	CHUMAN CHUMANI	2845998	20130046767		261,360.00	TRAINING
6/6/2019	CHUMAN CHUMANI	2845999	20130046767		791,100.00	TRAINING
6/6/2019	RICHARD MAISA	3127603	2004037449		132,400.00	TRAINING
19/10/2018	Kenneth wabwire ngwabe	2862856	2008083337	D/Land Reclamation	94,500.00	TO ATTEND SENIOR MANAGEMENT TRAINING COURSE
11/8/2018	peter lotiir loree	3137053	20100007387		259,300.00	feasibility
11/13/2018	Hillary korio kibet	3137054	2012003822	slro	253,350.00	feasibility
11/13/2018	MOSES LOKURA	3137052	20160083296	sclro	274,000.00	feasibility
11/13/2018	eliud lopurucho	31370506	20160083456	sciro	285,650.00	feasibility
12/2/2019	ELI KARANI	3137086	2006005121	CAO	207,900.00	BACKSTUFFING ACTIVITY
12/2/2019	ABOLEM ALPHONCE AUREN	3137088	20160094137	SCCO	135,400.00	FACILITATION REQUEST FOR LAND PREPARATION
12/2/2019	WILSON SILALI	3137084	1989067924	WAO	127,400.00	LAND PREPARATION AT LOIMA SUBCOUNTY

12/2/2019	ACHAM COLUMBUS ERUKUDI	3137090	20160094217	SCCO	128,600.00	FACILITATION FOR EXTENSION SUPPORT SERVICES
12/2/2019	LOCHAKWAN PETER	3137091	20160094164	SCCO	133,000.00	FACILITATION FOR PLANT OPERATOR AND SUPERVISON
18//2//2019	Kai Moses Kanaiyo	3137080	1983098430	Admin	124,000.00	facilitation for registration of two vehicles in NTSA offices
25/2/2019	MUNYES ANNE	2862872	20160183492		593,129.00	DEVOLUTION CONFERENCE KIRINYAGA COUNTY
6/3/2019	SAMSON LOWOYAN	2862879	2008041547	DRIVER	558,800.00	MASS DEWORMING VACCINATION AND TREATMENT
12/3/2019	JOSEPHINE EMASE	2019822	2011014240	SLPO	150,400.00	PASTURE PRODUCTION
12/3/2019	LOCHEE E VICTOR	2845565	20090007800	SABO	145,200.00	MONITORING AND EVALUATION COURSE AT KENYA SCHOOL OF GOVERNMENT
22/3/2019	ELISHA TALAM	2019823	20150008932	IRRI OFFICER	250,012.50	CAPACITY BUILDING AND REQUEST FOR IWUAS O
pppp9/4/2019	ELIUD LOKUCHOI	3147142	1987014454		144,200.00	TRAVEL ALLOWANCE
11/13/2018	eliud ewoi	3137055	20160083616		365,450.00	feasibility studies
6/6/2019	ELIUD LOKUCHOI	2845997			392,000.00	TRAVEL
					44,473,056	