REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF TURKANA

FOR THE YEAR ENDED 30 JUNE 2018

OFFICE OF THE AUDITOR GENERAL
ELDORET HUB
21 DEC 2018
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P. O. Box 2774 - 30100, ELDORET

COUNTY GOVERNMENT OF TURKANA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

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.

b) Key Management

The *entity's* day-to-day management is under the County Executive Committee.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Governor	**Hon. Josphat Nanok**
2.	Deputy Governor	**Hon. Peter Lotethiro**
3.	County Sectary	**Mr. Peter Eripete**
4.	CECM-Finance and Planning	**Hon. Robert Loteleng'o**
5	CECM- Tourism Culture and Natural Resources	**Hon. Jennipher Nawoi**
6	CECM-Water Environment and Minerals Resources	**Hon. Emathe Namuar**
7	CECM-Lands Energy Housing and Urban Area Management	**Hon. Esther Lokwei**
8	CECM-Trade Gender and Youth Affairs	**Hon. Anthony Apalia**
9	CECM-Infrastructure Transport and Public Works	**Hon. Benson Lokwang**
10	CECM- Agriculture Pastoral Economy and Fisheries	**Hon. Christopher Aletia**
11	CECM-Public Service Administration and Disaster Management	**Hon. Charles Lokiyoto**
12	CECM-Education Sports and Social Protection	**Hon. Patrick Losike**
13	Chairman- County Public Service Board	**Dr. John Ng'asike**
14	Clerk County Assembly	**Mr. Linus Lokawa**

d) Fiduciary Oversight Arrangements

The County Government of Turkana has the following body for fiduciary oversight arrangements:
-Turkana County Assembly

e) Entity Headquarters

P.O. Box 11-30500
Lodwar

f) Entity Contacts

E-mail: turkana@.go.ke
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
   Lodwar

h) Independent Auditors

Auditor General
Kenya National Audit Office
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

In the Financial Year FY17/18, Turkana County had approved budget of KSh 12,151,288,499 to be financed by National Treasury (exchequer), Donations and Grants and Local Revenues. During the year, the County received **Ksh 10,071,700,000** Equitable National Income from National Treasury, Conditional grants of **KSh 682,367,539** and collected local revenue of **Ksh 144,290,738** resulting in County's total income of **Ksh. 10,898,358,277.** The total expenditure for FY17/18 amounted to **KSh 8,450,462,714**

The County faced a number of challenges that affected budget implementation during the FY17/18 reporting period. These challenges include:

- Delayed exchequer releases from National Treasury
- Lack of efficient IFMIS infrastructure in the County to speed up payments and other processes.

The County has taken the following measures to address the challenges and improve budget execution in the period under review.

- Institute M&E framework to guide implementation and reporting,
- Fast track recruitment of staff in various departments to carry out respective duties and responsibilities to timely implement planned activities.
- IFMIS decentralization to departments and training of users to increase access and efficiency
- Training of officers on IFMIS and Financial reporting

Sign

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

THE COUNTY EXECUTIVE
FINANCE AND PLANNING
10 DEC 2018
TURKANA COUNTY GOVERNMENT
P. O. Box 11 - 30500, LODWAR

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, 2018. 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, 2018, 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 10 . 12 . 2018.

County Executive Committee Member – Finance

THE COUNTY EXECUTIVE
FINA[illegible]NG
10 DEC 2018
TURKANA COUNTY GOVERNMENT
P. O. Box 11 - 30500, LODWAR

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF TURKANA FOR THE YEAR ENDED 30 JUNE 2018

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 39, which comprise the statement of financial assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Turkana as at 30 June 2018, 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 County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Proceeds from Domestic and Foreign Grants

The statement of receipts and payments for the year ended 30 June 2018 reflects proceeds from domestic and foreign grants figure of Kshs.682,367,539 which is at variance with the figure of Kshs.888,340,000 as per records of the Controller of Budget resulting in unexplained and or unreconciled variance of Kshs.205,972,461.

Under the circumstance, the accuracy and completeness of the proceeds from domestic and foreign grants of Kshs.682,367,539 could not be confirmed.

2.0 Exchequer Releases

The statement of receipts and payments for the year ended 30 June 2018 reflects exchequer releases of Kshs.10,071,700,000 which is at variance with the summary statement of appropriation computed figure of Kshs.9,281,966,717 comprising of recurrent exchequer releases of Kshs.6,880,598,495 and development exchequer releases of Kshs.2,401,368,222 resulting in unexplained or unreconciled variance of Kshs.789,733,283.

In consequence, the accuracy and completeness of the exchequer releases figure of Kshs.10,071,700,000 for the year ended 30 June 2018 could not be ascertained.

3.0 Assets and Liabilities from the Defunct Local Authorities

A summary of fixed assets register (Annex 5) reflects total fixed assets figure of Kshs.4,750,583,207 as at 30 June 2018. However, the figure does not include the values of fixed assets and liabilities from the defunct local authorities within the County of Turkana.

Consequently, the accuracy and completeness of fixed assets of Kshs.4,750,583,207 as at 30 June 2018 could not be confirmed.

4.0 Lease of Medical Equipment

Included in the acquisition of assets figure of Kshs.828,402,000 is purchase of specialized plant, equipment and machinery figure of Kshs.95,744,681 relating to expenditure on lease of medical equipment which according to available information is directly recovered by the National Treasury. However, the lease agreement for the leased equipment was not made available for audit verification. Further, a physical verification of the leased equipment revealed that the medical equipment have not been put into use.

As a result, the propriety of the expenditure of Kshs.95,744,681 on leased medical equipment nor the existence of the equipment could not be confirmed.

5.0 Construction of Roads

5.1 Variance of payment to a Contractor – A1-Ekaales Centre Road

The statement of receipts and payments reflects acquisition of assets figure of Kshs.828,402,000 which includes a figure of Kshs.234,031,418 related to construction of roads out of which an amount of Kshs.69,866,907 was paid to a contractor for the upgrading to bitumen standard of A1-Ekaales Centre road. However, the amount of Kshs.69,866,907 is at variance with payment voucher amount of Kshs.57,459,508 resulting in unexplained or unreconciled variance of Kshs.12,407,399. Further, supporting documents such as engineer's estimate, tender evaluation minutes, performance bond, letter of award, acceptance letter, signed contract agreement, joint measure and interim/completion certificates were not availed for audit verification.

The variance of Kshs.12,407,399 has not been explained.

5.2 Purchase of Unaccounted for Motor Vehicle

Included in the bill of quantities for the upgrading to bitumen standards of A1-Ekaales Centre road total expenditure of Kshs.287,862,120 is purchase of two new 4WD double cabin motor vehicles amount of Kshs.9,600,000. However, no documentary evidence was availed to confirm whether the motor vehicles were purchased. Further, the ownership and custody of the motor vehicles was not confirmed.

Consequently, the accuracy and completeness of the acquisition of assets figure of Kshs.828,402,000 for the year ended 30 June 2018 could not be confirmed.

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

Other Matter

1. Receipts

1.1 Under- Performance in Own Generated Revenue

The statement of receipts and payments reflects county own generated revenue collections amounting to Kshs.144,290,738 collected from thirteen (13) revenue streams against the budgeted amount of Kshs.200,000,000 resulting to under collection of Kshs.55,709,262 or 28% of the budget which has not been explained. The revenue collection declined by 12 per cent from Kshs.164,748,449 in 2016/2017 financial year to Kshs.144,290,738 in 2017/2018 financial year.

The County Treasury, however, did not indicate the strategies it has formulated or intends to implement to enhance own source revenue collection.

1.2 Revenue Collection Management System

Available information revealed that the County Executive has a revenue collection management system. However, the following weaknesses about the system were noted during the audit:

(i) The system was not linked to all the revenue collection streams and as a result most collections are done outside the system except cess and parking fees which were being collected using the Point of Sale from the system.

(ii) The system is incapable of generating a consolidated revenue collection report from all the revenue collection streams including the arrears accruing from non-payment of revenue.

(iii) The system could not generate a report on all the properties owned by the entity including the housing units for rent/lease and the expected income from each unit.

The management explained that the entity was in the process of acquiring a new system. However, no report was given as to why they are intending to replace the current one before putting in any effort to strengthen its efficiency and effectiveness. Under the circumstance, the efficiency and effectiveness of the revenue system could not be confirmed.

2.0 Budget Control and Performance

2.1 Budget Absorption

During the year under review, the County Government of Turkana had a total budget of Kshs.12,151,288,449 comprising development budget of Kshs.4,310,458,900 and recurrent budget of Kshs.7,840,829,549. Further, the total budget reflected overall under absorption of Kshs.3,700,825,734 or 30% as summarized below:

Item	Budgeted Allocation 2017/2018 Kshs.	Actual 2017/2018 Kshs.	Under/Over Absorption Kshs.	Under Absorption Rate %
Development	4,310,458,900	1,412,970,979	2,897,487,921	67
Recurrent	7,840,829,549	7,037,491,736	803,337,813	10
Total	**12,151,288,449**	**8,450,462,715**	**3,700,825,734**	**30**

The under absorption of the approved budget of 30% is an indication of activities and projects in the annual work plan not implemented by the County Government which is likely to have a negative effect on delivery of goods and service by the County Government.

2.2 Development Budget

During the year under review, the Turkana County Government allocated Kshs.3,520,958,602 for acquisition of assets and spent a total of Kshs.828,402,000 resulting to net under expenditure of Kshs.2,692,556,602. It is clear that the County Executive did not utilize Kshs.2,692,556,602 or 76% of the allocated funds.

The management did not indicate mechanism it has put in place to enhance absorption of development funds.

2.3 Recurrent Budget

During the year under review, the County Executive allocated Kshs.7,840,829,548 for recurrent expenditure and spent a total of Kshs.7,037,491,736 resulting to under expenditure Kshs.803,337,813 as detailed below:

Item	Budgeted Allocation 2017/2018	Actual Expenditure 2017/2018	Under/(Over) Absorption	Absorption Rate %
Compensation of Employees	2,918,100,839	2,920,219,455	(2,118,616)	(0)
Use of goods and services	2,856,181,408	2,238,932,509	617,248,899	22
Transfers to Other Government Units	1,336,019,660	1,165,455,963	170,563,697	13

Other Grants and Transfers	725,527,641	712,883,809	12,643,832	2
Finance Costs, Including Loan Interest	5,000,000	-	5,000,000	100
Total	**7,840,829,548**	**7,037,491,736**	**803,337,812**	**10**

From the above analysis, it is evident that the County Executive spent Kshs.7,037,491,736 out of the budgeted amount of Kshs.7,840,829,548 resulting to under absorption of Kshs.803,337,812 or 10 % of the budget.

3.0 Project Implementation

Records availed for audit review indicated that a total of Kshs.3,475,447,356 was allocated to nine (9) ministries to finance three hundred and twenty (320) projects during the year under review. However, according to project status reports, the projects were behind schedule with only Kshs.1,806,261,547 or 51% having been spent on 97 projects as shown below:

Department	Number of Budgeted Projects	Budget (Kshs)	Actual Expenditure (Kshs)	Number of Projects Implemented	% Level of Completion
Finance and planning	9	864,734,508	360,833,442	4	42
Tourism Culture and Natural Resources	7	34,589,716	-	3	0
Water Environment and Mineral Resources	27	247,465,487	146,208,108	11	59
Lands, Energy Housing and Urban Area Management	19	253,820,261	213,162,481	16	84
Trade Gender and Youth Affairs	42	496,081,265	339,627,767	21	68
Agriculture Pastoral Economy and Fisheries	12	183,400,551	114,337,945	7	62
Public Service Administration and Disaster Management	13	144,723,014	120,867,921	6	84
Education Sports and Social protection	148	864,028,008.11	426,607,332	27	49
Health Ministry	43	421,194,262	84,616,550.69	2	20
Total	**320**	**3,475,447,356**	**1,806,261,547**	**97**	**51**

Delayed implementation of projects denies the public goods and services they deserve to enjoy. Further, due to inflationary factors the project costs may escalate in future.

4.0 Project Status

From a sample of 16 projects verified, the audit revealed the following:

Project	Budget Allocation (Kshs)	Payments as at 30 June 2018 (Kshs)	Observations
Construction of Kakuma Water supplies.	34,700,000	17,695,738.47	There was no labelling of the project. The contractor was on site Project is incomplete and not in use.
Construction of a perimeter fence Morulem Irrigation Scheme	34,068,428	10,220,527.80	The contractor was not on site Project is incomplete. There was no labelling.
Project	**Budget Allocation (Kshs)**	**Payments as at 30 June 2018 (Kshs.)**	**Observations**
Construction of Kochede Water Pan in Loima	9,168,677.70	5,501,206	Project is complete but not in use. Ice plant not installed Water not connected
Construction of Water of Water quality Laboratory Analysis	9,950,060	6,965,042	Project is complete but not in use.
Construction of Napuu 1 Drip Irrigation Project	57,998,638	57,998,638	Only Two toilets were constructed instead of four. Purchase of furniture, Laptop and Ipad was not put in the Irrigation Office Resident Engineer 'cycle was not availed. Project was not Labelled
Construction of Kangiregae Water pan-KanamKemer Ward	9,425,676	8,011,824	Project is incomplete but not in use. Contractor not on site. Fence and collection trenches destroyed. Project not labelled.
Desilting Of Oropoi Water Pan	3,974,429	3,974,429	Project is complete but not in use. Project not labelled.
Supply and Installation of Solar PV Turkana South	15,274,072	5,724,280	Project is complete but not in use. Project not labelled.

Installation of 29 streetlights poles Kaikor Ward	7,012,000	7,012,000	Project is complete but not in use.
Upgrading to Bitumen standards of A1-Ekales centre	287,862,120	124,571,563	Project complete and well-marked.
Construction of County offices	695,854,432	323,837,544	Concrete works, internal walling complete and external walling complete. Tiling, painting and decorations, windows and glazing, doors and frames not complete. Fencing was not complete. The contractor was still on site.
Routine maintenance of A1 JN(Lodwar)-Kerio-Ngimurae Road	14,153,960	14,153,960	Project is complete.
Project	**Budget Allocation (Kshs)**	**Payments as at 30 June 2018 (Kshs)**	**Observations**
Construction of dispensary, staff house, pit latrine and fence at Napopongoit, Nanam Ward	9,949,262	5,969,557	Project is complete and in use. However, the project has not been labelled.
Construction of Elelea agricultural store	3,400,000.	3,400,000	Project complete but not labelled.
Construction of two classrooms for Kamanak primary school at Lorengippi/Lokiriama Ward	2,989,668	2,092,767	The project was at lintel level.
Construction of fish store in Kerio	7,083,030	7,083,030	Project complete and not in use. Further, the project has not been labelled
Total	**1,202,864,452**	**604,212,107**	

The above observations are clear indication of wastage of public funds where completed projects are not utilized. It is also an indication of lack of public participation before a project is implemented which leads to lack of ownership of such projects contrary to Section 115(1) of the County Government Act, 2012 which demands public participation in the county planning processes. In addition, most of the projects were not branded and it was therefore not possible to confirm whether the projects were funded by the County government or another government agency to avoid risk of duplicate funding.

5.0 Prior Audit Matters

A review of annexure 6 to the financial statements relating to progress on follow up of Auditor recommendations revealed that only two issues relating to the Auditor's recommendations were resolved. The following issues remained unresolved:

5.1 Unsupported Payments

The financial statements for the year ended 30 June 2017 reflects balances of Kshs.3,021,071,286 and which were at variance with the supporting schedules figure of Kshs.12,070,000 resulting to a difference of Kshs.3,009,001,286 as detailed below:

Item	Note	Financial Statement Figure (Kshs)	Supporting Schedule Figure (Kshs)	Difference (Kshs)
Other Grants and Transfers	16	852,791,393	12,070,000	840,721,393
Overhaul of vehicles and other transport equipment	18	76,000,000	-	76,000,000
Purchase of specialized plant, equipment and machinery	18	53,149,129	-	53,149,129
Purchase of certified seeds for animals	18	49,541,722	-	49,541,722
Valuation of assets	18	42,228,506	-	42,228,506
Transfers to other government units'	15	1,947,360,536	-	1,947,360,536
Total		**3,021,071,286**	**12,070,000**	**3,009,001,286**

In the circumstances, the propriety of the expenditure of those items amounting to Kshs.3,021,071,286 for the year ended 30 June 2017 was not confirmed.

5.2 Road Maintenance Levy Fund (RMLF)

The statement of receipts and payments for the year ended 30 June 2017 reflected proceeds from domestic and foreign grants balance of Kshs.245,853,905 which include roads maintenance levy fund balance of Kshs.173,732,145 for the maintenance of County roads.

According to Treasury letter Ref.AG/CON.1/022/Vol.13/101 dated August 2015 to Principal Secretary, Ministry of Transport and Infrastructure and copied to all governors and County Executive Members (CECs) for Finance, the recipients of the grant were required to prepare work plans for the roads to be implemented by the grant for approval by the County Executive Committee and be submitted to Kenya Roads Board to ensure that there is no duplication/overlap with the roads to be maintained by the national government. However, there was no approval of the work plan by the County Executive Committee approving the same for submission to the Kenya Roads Board as per National Treasury directive .

Consequently, the County Executive was in breach of the law and it risks spending conditional grants on purposes other than what they were intended.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Turkana in accordance with ISSAI 30 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.

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

Basis for Conclusion

1.0 Receipts

1.1. Failure to Approve the Finance Bill by the County Assembly

The statement of receipts and payments reflects county own generated receipts figure of Kshs.144,290,738 out of budgeted amount Kshs.200,000,000 resulting to under collection of Kshs.55,709,262 or 28% of the budgeted revenue. Further, a review of records made available indicate that the County Committee Member for Finance submitted to the County Assembly the County Finance Bill, setting out the revenue raising measures for the county government on 28 September 2017. However, the assembly did not approve the County Finance bill, 2018. Under the circumstances, the county executive was denied the authority to collect the county own generated revenue.

2.0 Compensation of Employees

2.1 Officers Earning less than 1/3 of Basic Salary

The statement of receipts and payments reflects compensation of employees figure of Kshs.2,920,219,455. However, a review records made available revealed that 17 members

of staff as shown below earned net salaries less than a third of their basic pay against the requirement of County Human Resource Manual, 2013 and Employment Act, 2007.

No	Payroll number	Surname	First Name	Other Names	Basic Kshs.	One Third Rule Kshs.	Net pay (Kshs)
1	20130046785	Onyiengo	James	Saddat	55,840	18,613	11,908.35
2	20130052041	Esinyen	Peter	Lochomin	13,140	4,380	3,430.60
3	20130052292	Ekales	Cicilia	Napeyok	11,370	3,790	2,358
4	20140014017	Ewoton	Emuron	Wilson	8,764	2,921	1,665
5	20140044211	Ateyo	Lilian	Aleper	41,590	13,863	12,010
6	20140044257	Kibet	Amos	Kiptui	55,840	18,613	15,889
7	20140065185	Ngikoi	Johnson	Ngitit	55,840	18,613.	16,804
8	20140066342	Lowal	Nelson	Nakan	41,590	13,863	-
9	20140073794	Ekeno	Miriam		39,600	13,200	11,923
10	20140122729	Eremon	Ebenyo	Bonface	19,323	6,441	5,294
11	20150008843	Lomodei	Evans		34,200	11,400	9,860
12	20150022905	Ekal	David	Ekuam	27,180	9,060	8,096
13	20150038332	Eloto	Philemon	Chegem	13,800	4,600	907
14	20160094155	Nanok	Aaron	Ekipetot	32,580	10,860	7,334
15	20160094299	Nasike	Jeremiah	Joel	24,662	8,221	5,629
16	20160102410	Korobe	Haron	Aiyen	19,323	6,441	4,444
17	20090006394	Ekaale	Jeremiah	Etelej	59,630	19,877	-

Under the circumstances, management was in breach of the law on salary deductions.

2.2 Staff on Probation for a Long Period

The statement of receipts and payments reflects compensation of employees figure of Kshs.2,920,219,455. However, a review of records made available indicate that 200 employees have been on probation for more than nine months contrary to the requirement of Part B13(1-4) of County Human Resource Manual ,2013 which stipulates that an officer shall be put on probation for a period of 6 months. Under the circumstances, management was in breach of the law.

2.3 Irregular Engagement of Casual Workers

Included in the basic wages of temporary employees figure of Kshs.139,039,720 reflected note 11 to the financial statements is an expenditure of Kshs.99,396,096 incurred on casual employees' wages. However, there was no documentary evidence made available to confirm that the County Public Service Board had approved the employment of casual workers.

3.0 Use of Goods and Services

3.1 Supply and Delivery of Pharmaceutical and Non - Pharmaceutical Supplies

Included in the specialized materials and services figure of Kshs.766,769,602 reflected in note12 to the financial statement is an expenditure of Kshs.155,554,479 incurred on the supply and delivery of pharmaceutical and non-pharmaceutical supplies to various health facilities within the County. However, the inspection and acceptance reports availed were done without the committee physically receiving and inspecting goods. Requisitions from the health facilities were also not availed for audit verification. Further, examination of medical records maintained at Lodwar County Hospital revealed that the responsibilities for receiving, recording and issuing of stores are performed by one officer. Hence the principle of segregation of duties in stores management was not observed.
Under the circumstances, management was in breach of the law.

3.2 Supply and Delivery of Maize Early Child Development Feeding Program

Included in the specialized materials and services figure of Kshs.766,769,602 reflected in note12 to the financial statement is an expenditure is Kshs.11,948,000 incurred on the supply and delivery of 4,000 bags maize for Early Childhood Development (ECD) feeding program . A Review of document supporting the expenditure revealed that 2700 bags of maize were delivered on 18 July 2017, 88 days after issue of L.PO NO 2947678 of 20 April 2017 contrary to Section 52(1) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that a local purchase order or local service order shall be valid for a period of thirty days from the date of issue. Under the circumstances, management was in breach of the law.

4.0 Acquisition of Assets

4.1 Kakuma Water Supply

Included in the construction and civil works figure of Kshs.218,815,349 reflected in note 17 to the financial statements is an expenditure of Kshs.14,214,559.70 paid on 2 February 2018 to a company for the construction of Kakuma water supply for a contract sum Kshs.34,700,000. However, the completion date for the project was 5 January 2017 but was 50% complete as at 20 December 2017. The project is therefore behind schedule and no explanation has been provided for the delay. Under the circumstances, the contractor was in breach of the contract and liquidated damages ought to have been demanded.

4.2 Irregular Award of Road Construction Contracts

Included in the construction of roads figure of Kshs.234,031,418 reflected in note 17 to the financial statements is an expenditure of Kshs.52,382,012 incurred on construction of roads as shown below:

Date	Payee	Payment Voucher Number	Invoice Number	Road	Contract Price (Kshs)
2.2.2018	Nasekeny Company Ltd	162	8	Kamuge-Baragoi Road	11,906,240
11.9.2017	Chesta Investments	164	103	Eliye Springs Road	12,136,500
13.09.2017	Turkana Engineering	3	1	Lokori-Kamuge Road	5,898,600
8.11.2017	Moru Anayee	141		Naoros-Katula Road	1,989,400
18.3.2018	Be-Lochakai Contractors	154	240	Katapakin Drift	10,539,072
27.11.2017	Jibu Langu GEN Supplies	148	102	Kanugurumeri-Nakingol-Narukiko Road	3,259,600
16.1.2018	Longech Builders and Contractors	123	91	Lotesuvo-Ludakach Road	2,755,000
19.1.2018	Damcos Construction Ltd	13	4	Elelea-Ngikengoi Road	3,897,600
	Total				**52,382,012**

However, no documentary evidence was availed to confirm that the contractors were registered as contractors by the National Construction Authority contrary to Section 15(1) of the National Construction Authority Act, 2011 which stipulates that a person shall not carry on with business of a contractor unless the person is registered by the board of the National Construction Authority. Under the circumstances, management was in breach of the law.

5.0 Stalled Projects

Included in construction of buildings figure of Kshs.105,176,670 reflected in note 17 of the financial statements is an expenditure of Kshs.92,093,595 relating to construction of buildings for a total contract sum of Kshs.170,547,705 which had stalled as summarized below:

Project Name	Contractor	Tender No.	Contract Price (Kshs)	Expenditure to Date (Kshs)	Balance
Nakalale Ward Administrators office	Futhergur Gei merchants ltd	TCG/PS/384/2014/2015	12,228,947	9,355,144	2,873,803
Kanamkemer Ward Administrators office	Natoot Building Construction Co Ltd	TCG/PS/398/2014/2015	9,843,272	7,973,109	1,870,163

Katilu Ward Administrators office	Katilu engineering & Construction Ltd	TCG/PS/404/2014/2015	11,732,021	9,502,937	2,229,084
Lobokat/Kainuk Ward Administrators office	Echuk Construction Ltd	TCG/PS/402/2014/2015	9,991,760	8,542,954	1,448,806
Rehabilitation/ Construction of Kanaodon Surface Irrigation Scheme		TCG/AWI/261/2015-2016	74,574,148	22,372,244	52,201,904
Construction of multipurpose centre	Kawalase Logistics	TCG/EDHRC&ED/318/2015-2016	9,400,000	5,640,000	3,760,000
Additional structures for street children centre	Jokema General construction Co. ltd	TCG/EDHRC&ED/341/2015-2016	9,600,000	2,880,000	6,720,000
Lorugum social hall(resouce centre)	Loima development ltd	TCG/F&P/172/2015-2016	19,735,580	17,762,022	1,973,558
Construction of Recording Studio	Lomas investment limited	TCG/EDHRC&ED/195/2015-2016	3,998,864	2,399,318	1,599,546
Construction of Dispensary, Staff House, Pit Latrine and Fencing Lomunyenpus Dispensary	Kharibur Investment	TCG/MOH/18/26/17	9,443,113	5,665,867	3,777,246
Total			**170,547,705**	**92,093,595**	**78,454,110**

Delay in project implementation is contrary to Section 151(2) of the Public Procurement and Asset Disposal Act, 2015 which states that for the purpose of managing complex and specialized procurement contracts, the contract implementation team shall be responsible for monitoring the performance of the contractor, to ensure that all delivery or performance obligations are met or appropriate and ensure that the contractor acts in accordance with the provisions of the contract.

Consequently, the objectives of these projects have not been achieved and no value for money has been obtained on expenditure of Kshs.92,093,595.

6.0 Prior Audit Matters

A review of annexure 6 to the financial statements relating to progress on follow up of Auditor recommendations revealed that only two issues relating to the Auditor's recommendations were resolved. The following issues remained unresolved:

6.1 Other Receipts

6.1.1 Non Remittance of Rental Income

The statement of receipts and payments for the year ended 30 June 2017 reflected other receipts balance of Kshs.164,748,449 which included other property income balance of Kshs.1,196,720. However, the property income balance of Kshs.1,196,720 does not include rental income from a guest house in Kalokol consisting of fourteen (14) lodging rooms leased to a tenant in the year 2009 by the defunct Turkana County Council for unknown number of

years at a monthly rent of Kshs.10,000. The guest rooms are charged at a rate of Kshs.500 per day which translates to Kshs.210,000 per month.
Further, there was no evidence that the lessee has ever paid the monthly rent for the guest house contrary to Section 63(1) (a)-(c) of the Public Financial Management Regulations (County), 2015 which requires an accounting officer and receiver of revenue to ensure that adequate safeguards exists and are applied for prompt collection and proper accounting for revenue, adequate measures including legal action where appropriate are taken to obtain payment and that official receipts are issued for all monies paid to County Government.

In addition, the lease agreement was not availed for audit verification. Consequently, the accuracy, validity and completeness of other property income balance of Kshs.1,196,720 could not be confirmed.

6.1.2 Outstanding Land Rates

Included also in other receipts figure of Kshs.164,748,449 is plot rent balance of Kshs.374,290. Available records indicated that Turkana County Government has clustered plots into ten (10) regions namely; Lodwar Town, Turkana North, Loima, Nadapal, Pokot South, Turkana East, Natotol, Nakwamekwi, California Market and Kanamkemer. The management charged a flat rate figure of Kshs.1,000 per plot regardless of the size of the plot. Further, the management did not maintain a schedule of outstanding land rates.

Verification of the plot rates register from Lodwar Town and Kakuma indicated outstanding land rates of Kshs.20,084,320 and Kshs.686,850 interest rates all totaling Kshs.20,771,170. No evidence was provided to show effort made by the County Executive to collect the outstanding land rates or levy penalties as stipulated by Section 5(i) of Turkana County Finance Act, 2016 which requires penalties to be levied in respect of property liable to tax for the assessment year 2016/2017 in the case of a property having a total outstanding rates at the turn of the calendar year.

Consequently, the accuracy, validity and completeness of plot rent balance of Kshs.374,290 for the year ended 30 June 2017 could not be confirmed.

6.1.3 Irregular Payment on Electronic Revenue Collection System

The statement of receipts and payments for the year ended 30 June 2017 reflected other receipts balance of Kshs.164,748,449. Examination of records made available for audit review indicated that the County Government of Turkana awarded a Consultant tender No:TCG/F&P/17/2014-2015 for the automation of Revenue Collection Systems at a contract price of Kshs.35,930,979 for the period commencing 5 March 2015 to 7 September 2015 or any other period as may subsequently be agreed by the parties in writing. Available information revealed that the County Executive paid the consultant Kshs.4,841,389.81 vide cheque No. 004246 dated 22 September 2016, being the last payment of the balance of 15% of the contract. However, no signed contract agreement and inspection and acceptance report was provided for audit review.

Further, it was observed that various modules such as collection of revenue, making payments to suppliers, staff and other creditors had not been implemented despite payment of the full contract sum.

6.2 Use of Goods and Services

6.2.1 Unsupported Training Expenditure

The statement of receipts and payments for the year ended 30 June 2017 reflected use of goods and services figure of Kshs.1,754,831,159 which included training expenditure of Kshs.90,431,097 as disclosed under note 13 to the financial statements. However, out of the total expenditure of Kshs.90,431,097, an amount of Kshs.17,905,984.33 was not supported by invitation letters, training programs, list of participants, duly signed attendance registers and evidence of means of travel. Consequently, the propriety of training expenditure of Kshs.17,905,984.33 incurred on training for the year ended 30 June 2017 could not be confirmed.

6.2.2 Other Operating Expenses

Included in the use of goods and services balance of Kshs.1,754,831,159 reflected in the statement of receipts and payments for the year ended 30 June 2017 is other operating expenses figure of Kshs.190,528,033.33 as disclosed under note 13 to the financial statements out of which Kshs.9,705,708 was paid to suppliers for goods/services rendered. However, available information revealed that the firms were not in the list of the pre-qualified suppliers contrary to Section 94(3) of Public Procurement and Asset Disposal Act, 2015 which requires a procuring entity to invite tenders from only the approved persons who have been prequalified.

Consequently, the management is in breach of the law and the propriety of other operating expenditure of Kshs.9,705,708 for the year ended 30 June 2017 could not be confirmed.

6.2.3 Domestic Travel and Subsistence

6.2.3.1 Unjustified Domestic and Travel Expenses

Included in the use of goods and services balance of Kshs.1,754,831,159 as reflected in the statements of receipts and payments and as disclosed in Note13 to the financial statements, is domestic travel and subsistence expenditure of Kshs.247,441,154 which include Kshs.56,076,205 per diems paid to staff for various functions and meetings outside the County headquarters. No justification has been provided for holding meetings outside the County headquarter contrary to the National Treasury Circular No20/2015 of 4 November 2015 on curtailing domestic travel and related expenditure which suspended with immediate effect staff moving from their headquarters to other towns for the purpose of discussing strategy documents, consultants reports, or even other assignments that would ordinarily be done in the offices at the headquarters as such expenditures are hard to justify.

6.2.3.2 Direct Expense of Imprest

Further, imprest issued were directly expensed upon payment to officers contrary to Section 93 (3) of the Public Finance and Management Regulation, 2015 which states that temporary imprest shall be issued mainly in respect of official journey and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses. Under the circumstances, the management is in breach of the law and the propriety of Kshs.56,076,205 on domestic travel and subsistence for the year ended 30 June 2017 could not be confirmed.

6.2.4 Unsupported Hospitality Expenditure

Included in use of goods and services figure of Kshs.1,754,831,159 reflected in the statement of receipts and payments is hospitality supplies and services expenditure of Kshs.55,635,211.40 out of which Kshs.16,976,674.33 was spent on hospitality supplies. However, the payment vouchers available were not supported with event programs, duly signed attendance registers and work tickets. Further, a schedule attached to a surrender voucher in respect of imprest issued vide imprest warrant no 27116999 to one staff amounting to Kshs.2,145,900 was for to payment of officers who disseminated policies to various sub counties during Mashujaa Day celebrations. However, a review of the same revealed that the schedule and receipts were written and signed by the same person.

Consequently, the propriety of expenditure of Kshs.19,122,574.33 for the year ended 30 June 2017 could not be confirmed.

6.3 Acquisition of Assets

6.3.1 Irregular Payment for the Purchase of Fire Fighting Truck

Included in the acquisition of assets balance of Kshs.4,624,905,434.18 reflected in the statement of receipts and payments for the year ended 30 June 2017 is Kshs.53,149,129 in respect of purchase of specialized plant, machinery and equipment out of which an amount of Kshs.21,280,780 was paid vide cheque number 4578 to a company for the supply of firefighting truck. Available information revealed that the amount had not been budgeted for during the year under review. In addition, procurement records such as requisitions, tender advertisement, evaluation, and award committee minutes and inspection and acceptance committee report were not availed for audit verification. Further, log book for the firefighting truck was also not provided for audit review. Consequently, the propriety of Kshs.21,280,780 on the purchase of firefighting equipment for the year ended 30 June 2017 could not be confirmed.

6.3.2 Irregular Award of Contract on Solar Power PV System Installation

Included in the acquisition of assets balance of Kshs.4,624,905,434.18 reflected in the statement of receipts and payments for the year ended 30 June 2017 is Kshs.477,570,065 in respect of construction of civil works out of which an amount of Kshs.10,267,308 was paid vide cheque number 004009 dated 27 August 2016 to a company for the supply, install, test and commission of Solar PV power system in four schools and one health facility in Turkana East Sub County for a contract sum of Kshs.11,408,120.40. However, the notification of

award, signing of contract agreement and Local Service Order Number 1262660 were all dated 8 April 2017 contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that the contract shall be signed within the tender validity period.

Consequently, the management is in breach of the law and the propriety of Kshs.10,267,308 expenditure on the supply, installation, testing and commissioning of PV System for the year ended 30 June 2017 could not be confirmed.

6.3.3 Irregular Contractual Agreements for Kerio Water Supply

Included in the acquisition of assets figure of Kshs.4,624,905,434.18 as disclosed under note 18 to the financial statements is an expenditure of Kshs.477,570,065 in respect of construction and civil works. Turkana County Executive advertised for tenders to construct Kerio Water Supply in Turkana Central. Bidders responded where by one Contractor emerged the winner with a bid of Kshs.34,726,356. The winner was given a notification letter for tender referenced TCG/AWI/320/2015-2016 dated 16 May 2016 and the contract agreement signed on 20 May 2016 and a Local Service Order (LSO) was issued the same day. This agreement and LSO was used to support the initial payment of Kshs.13,890,540. However, the letter of acceptance of offer from the tenderer is dated 7 of June 2016 meaning that the contract agreement was signed before the tenderer accepted the offer. Further, another payment for Kshs.10,293,441 for the same contract was supported by an agreement for the same contract but which was signed on 30 June 2016 by the same Chief Officer. The payment was supported by interim certificate dated 23 May 2016 and inspection report of 24 of June 2016. It is not clear and the management has not given reasons for this anomaly. Consequently, the propriety of expenditure of Kshs.34,726,356 incurred in the construction of Kerio Water Supply for the year ended 30 June 2017 could not be confirmed.

6.3.4 Delayed Projects Implementation

The construction and civil works figure of Kshs.477,570,065 disclosed in note 18 of the financial statements includes an amount of Kshs.100,012,380 paid to various contractors during the year ended 30 June 2017. However, the projects as shown below were at various levels of completion and had not been handed over long after the contract period had expired.

Project Name	Contract No	Start Date	Completion Date	Contract Sum (Kshs)	Payment	Status of project
Construction of Kaputir Irrigation Project	TCG/AWI/262/ 2015/2016	27 May 2016	27 August 2016	78,423,200	23,526,960	30% complete
Construction of Lomidat Spate Irrigation Project	TCG/AWI/263/ 2015-2016	27 May 2016	27 August 2016	73,877,005	22,163,101	95% complete
Construction of Nakwamoru Irrigation Scheme	TCG/AWI/265/ 2015-2016	27 May 2016	27 August 2016	119,473,886	35,842,166	90% complete

Construction of Nadunga Irrigation Scheme	TCG/AWI/264/ 2015/ 2016	26th May 2016	26 August 2016	30,798,510	18,480,153	60% complete
Total				**302,572,601**	**100,012,380**	

Delay in project implementation is contrary to Section 151(2) of the Public Procurement and Asset Disposal Act, 2015 which states that for the purpose of managing complex and specialized procurement contracts, the contract implementation team shall be responsible for monitoring the performance of the contractor, to ensure that all delivery or performance obligations are met or appropriate and ensure that the contractor acts in accordance with the provisions of the contract.

Consequently, the objectives of these projects have not been fully achieved and no value for money has been obtained on expenditure of Kshs.100,012,380 for the year ended 30 June 2017 could not be confirmed.

6.3.5 Construction of Business Centre at Lodwar

Included in the acquisition of assets figure of Kshs.4,624,905,434.18 is an amount Kshs.884,903,607.82 in respect of construction of buildings out of which Kshs.39,717,147 was paid to a company vide cheque No 5166 for the construction of Business Centre at a contract sum of Kshs.132,390,490. However, examination of records availed for audit revealed that notification of award and the contract agreement are dated 9 May 2017 contrary Section 87(1) which require the contract to be signed fourteen (14) days after notification. Further, the contract agreement does not indicate the commencement date and the expected date of completion. In addition, the payment of Kshs.39,717,147 include works done on preliminaries of Kshs.13,239,049 and materials on site of Kshs.26,478,098 which were not supported with valuation reports and the breakdown of materials on site indicating the costs. It was also observed that the approved budget for the project was Kshs.46,256,047 against the contract sum of Kshs.132,390,470. The management has not explained how it will fund the short fall of Kshs.86,134,423.

Consequently, the propriety and validity of expenditure of Kshs.39,717,147 for the construction of Business Centre for the year ended 30 June 2017 could not be confirmed.

6.3.6 Construction of Kerio Resource Centre

Included in the acquisition of assets figure of Kshs.4,624,905,434.18 is an amount Kshs.884,903,607.82 in respect of construction of buildings out of which Kshs.10,411,390 was paid to a company vide cheque No 4960 dated 14 February 2017 for the construction of Kerio Resource Centre. However, procurement records such as user requisitions, a copy of the advertisement, tender opening and evaluation committee minutes, and tender award minutes were not availed for audit verification. Further, certificates of inspection and acceptance committee report were also not availed for audit verification contrary to Part II Section 17(3) (b) of Public Procurement and Disposal Act, 2015 which states that ,the inspection and acceptance committee shall inspect and review goods, works and services in order to ensure compliance with specifications of the contract, ensure that goods, works

or services meet technical standards defined in the contract and issue interim or completion certificates or goods received notes as appropriate and in accordance with the contract.

Consequently, the propriety of expenditure of Kshs.10,411,390 for the construction of Kerio Resource Centre for the year ended 30 June 2017 could not be confirmed.

6.3.7 Construction of Kakuma Resource Centre

Included also in the acquisition of assets figure of Kshs.4,624,905,434.18 is an amount of Kshs.884,903,607.82 in respect of construction of buildings out of which Kshs.13,397,917 was paid to a company vide cheque Nos 4960 and 5636 for the construction of Kakuma Resource Centre. However procurement records such user requisitions, a copy of the advertisement, tender opening and evaluation committee minutes, and tender award minutes, bills of quantities, contract agreement and interim certificates were not availed for audit verification. Further, certificates of inspection and acceptance committee report were also not availed for audit verification contrary to Par II Section 17(3) (b) of Public Procurement and Disposal Act, 2015 which states that ,the inspection and acceptance committee shall inspect and review goods, works and services in order to ensure compliance with specifications of the contract, ensure that goods, works or services meet technical standards defined in the contract and issue interim or completion certificates or goods received notes as appropriate and in accordance with the contract.

Consequently, the propriety of expenditure of Kshs.13,397,917 for the construction of Kakuma Resource Centre for the year ended 30 June 2017 could not be confirmed.

6.3.8 Feasibility Studies on Kotome Dam

Included in the acquisition of assets figure of Kshs.4,624,905,434.18 is an amount of Kshs.370,248,777 under Research, Studies, Project Preparation, Design and Supervision out of which Kshs.15,359,850, being 50% of the contract sum of Kshs.30,719,700, was paid to a company vide cheque No. 4148 for the preparation of feasibility studies, detailed design and environmental and social assessment for Kotome Dam contrary to Section 146 of the Public Procurement and Disposal Act, 2015 which requires that no works or services shall be paid for before they are executed or delivered. Further, the report on the feasibility studies conducted was not availed for audit verification.

Consequently, the propriety of expenditure of Kshs.15,359,850 for the preparation of feasibility studies, detailed design and environmental and social assessment for Kotome Dam for the year ended 30 June 2017 could not be confirmed.

6.3.9 School Feeding Program

Included the acquisition of assets figure of Kshs.4,624,905,434.18 for the year ended 30 June 2017 is an amount of Kshs.166,786,245 in respect of acquisition of strategic stocks and commodities. Included in this figure is Kshs.41,030,000 paid to two companies vide cheque Nos 4960,4320 and 4960 for Early Childhood Development (ECD) school feeding program. However, the notification of award for supply and delivery of food was dated 29 November 2016 while the letter of acceptance is dated 27 June 2017. Further, the payment

was not supported by good received notes and the distribution list showing the sub counties and the criteria of identifying the beneficiaries.

Consequently, the propriety of expenditure of Kshs.41,030,000 for the year ended 30 June 2017 could not be confirmed.

6.3.10 Irregular Purchase of ICT Equipment

The acquisition of assets figure of Kshs.4,624,905,434.18 also include an amount of Kshs.61,719,279 in respect of purchase of ICT equipment out of which Kshs.23,530,696.48 was paid to various suppliers. However, observations made revealed that these suppliers were not among the prequalified list of ICT equipment contrary to Section 95 (3) of the Public Procurement and Asset Disposal Act, 2015 which requires a procuring entity to invite for tender from only the firms which have been pre-qualified.

Consequently, the management is in breach of the law and the propriety of expenditure of Kshs.23,530,696 for the year ended 30 June 2017 could not be confirmed.

6.3.11 Irregular Purchase of Office Furniture and General Equipment

Included in the acquisition of assets figure of Kshs.4,624,905,434.18 is an amount of Kshs.46,741,112.47 in respect of purchase of office furniture and general equipment out of which Kshs.9,090,271.80 was payments to suppliers who were not in the list of prequalified suppliers contrary to Section 95 (3) of the Public Procurement and Asset Disposal Act, 2015 which requires a procuring entity to invite for tender from only the firms which have been pre-qualified. It is not clear and management has not explained how these suppliers were identified for award of these contracts and whether they were competitively sourced.

Consequently, the management is in breach of the law and propriety of expenditure of Kshs.9,090,271.80 for the year ended 30 June 2017 could not be confirmed.

6.3.12 Unsupported Motor Vehicle Maintenance Expenses

Include in the acquisition of assets figure of Kshs.4,624,905,434.18 as disclosed in note 18 to the financial statements is expenditure of Kshs.76,000,000 on overhaul of vehicles and other transport equipment for the year ended 30 June 2017 which include Kshs.71,121,744 in respect of motor vehicle repairs. However, engineer's estimate and post inspection mechanical repair report and a list of spare parts replaced were not provided for audit review. Consequently, the propriety of expenditure of Kshs.71,121,744 incurred on overhaul of vehicles and other transport equipment for the year ended 30 June 2017 could not be confirmed.

6.3.13 Construction of Bridges

Included in the acquisition of assets figure of Kshs.4,624,905,434.18 and as disclosed in note 18 to the financial statements is expenditure of Kshs.498,926,255.8547 incurred on construction of roads for the year ended 30 June 2017 out of which Kshs.84,573,107 was incurred in respect of construction of bridges. However, payment vouchers and related supporting accounting records such user requisitions, copy of the advertisement, tender

opening and evaluation committee minutes, and tender award minutes, bill of quantities, contract agreement, progress reports, completion certificates and handing over reports were not availed for audit verification.

Consequently, the propriety of expenditure of Kshs.84,573,107 incurred on construction of bridges for the year ended 30 June 2017 could not be confirmed.

6.3.14 Tarmacking of Roads

Included in the acquisition of assets figure of Kshs.4,624,905,434.18 and as disclosed in note 18 to the financial statements is expenditure of Kshs.498,926,255.85 on construction of roads out of which Kshs.55,126,036 was payments to contractors for tarmacking of roads. However, the payment vouchers were not supported with supporting documents such user requisitions, copy of the advertisement, tender opening and evaluation committee minutes, and tender award minutes, bill of quantities and contract agreement were not availed for audit verification.

Consequently, the propriety of expenditure of Kshs.55,126,036 incurred on tarmacking of roads for the year ended 30 June 2017 could not be confirmed.

6.4 Other Grants and Transfers

6.4.1 Emergency Relief and Refugees Assistance

Included in other grants and transfers balance of Kshs.852,791,393 reflected in the statement of receipts and payments and as disclosed in note 16 to the financial statements is expenditure on emergency relief and refugee assistance amounting to Kshs.840,721,393 out of which Kshs.294,500,000 was not supported by the distribution list showing the sub counties and the criteria of identifying the beneficiaries.
Consequently, the propriety of expenditure of Kshs.294,500,000 for the year ended 30 June 2017 could not be confirmed.

6.5 Statement of Cash Flows

The statement of cash flow for the year ended 30 June 2017 reflects cash and cash equivalent at the end of the year balance of Kshs.3,991,760,824.05. However, the statement of asset and liabilities indicate a figure of Kshs.4,037,707,355.77 resulting in a variance of Kshs.45,946,511.72 which the management has not reconciled or explained. Consequently, the accuracy of the cash and cash equivalent at the end of the year figure of Kshs.3,991,760,824.05 reflected in the statement of cash flow for the year ended 30 June 2017 could not be confirmed.

6.6 County Government Land Ownership

As reported in the previous year, the County Government had no records of the parcels of land that was occupied by the County offices. The County headquarters and the departments are in different land parcels within Lodwar town. In addition, the County Government had offices in all sub counties and wards. The parcels especially sub county offices and ward offices were not fenced to show boundaries and prevent possible

encroachment. Land tittles or any ownership documents were not availed for our verification. It was therefore not clear the arrangements under which the parcels were being occupied.

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 INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7(1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, 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.

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 governance.

In preparing the financial statements, management is responsible for assessing the County Executive of Turkana's ability to continue as a going concern/ sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the County Executive of Turkana or to cease operations, or have no realistic alternative but to do so.

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 County Executive of Turkana financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 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 Turkana County Executive 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 going concern 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 of Turkana ability to continue as a going concern or 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 Turkana County Executive to cease to continue as a going concern or 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 of Turkana 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 February 2019

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS AS AT 30TH JUNE 2018

	Note	2017-2018	2016-2017
			Kshs
RECEIPTS			
Exchequer releases	1	10,071,700,000	11,779,510,000
Proceeds from Domestic and Foreign Grants	2	682,367,539	245,853,905
Transfers from Other Government Entities	3		
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	144,290,738	164,748,449
Returned CRF Issue	10	-	
TOTAL REVENUES		**10,898,358,277**	**12,190,112,354**
PAYMENTS			
Compensation of Employees	11	2,920,219,455	2,105,662,971
Use of goods and services	12	2,238,932,509	1,754,831,160
Subsidies	13	-	
Transfers to Other Government Units	14	1,165,455,963	1,947,360,536
Other grants and transfers	15	1,297,452,787	852,791,393
Social Security Benefits	16	-	-
Acquisition of Assets	17	828,402,000	4,624,905,434
Bank Charges	18		
Repayment of principal on Domestic and Foreign borrowing	19		
Other Payments	20	-	
TOTAL PAYMENTS		**8,450,462,714**	**11,285,551,494**
SURPLUS/DEFICIT		**2,447,895,563**	**904,560,860**

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 10.12. 2018 and signed by:

Chief Officer
Name: **Jeremiah Apalia**

CHIEF OFFICER
FINANCE DEPARTMENT
TURKANA COUNTY GOVERNMENT

Head of Treasury
Name: **Benson Ewoton**
ICPAK Member Number: 6079

5.2. STATEMENT OF ASSETS AND LIABILITIES AS 30TH JUNE 2018

	Note	2017-2018	2016-2017
			Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	3,352,456,423	1,011,253,116
Cash Balances	21B	-	
Total Cash and cash equivalents		**3,352,456,423**	**1,011,253,116**
Accounts receivables – Outstanding Imprests	22	-	25,377,820
TOTAL FINANCIAL ASSETS		**3,352,456,423**	**1,036,630,936**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	0	71,324,331.72
NET FINANCIAL ASSETS		**3,352,456,423**	**904,560,860**
REPRESENTED BY			
Fund balance b/fwd	24	**904,560,860**	-
Prior Year Adjustment	**25**		
Surplus/Deficit for the year		**2,447,895,563**	904,560,860
NET FINANCIAL POSSITION		**3,352,456,423**	**904,560,860**

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 10.12. 2018 and signed by:

Chief Officer
Name: **Jeremiah Apalia**

CHIEF OFFICER
TURKANA COUNTY GOVERNMENT

Head of Treasury
Name: **Benson Ewoton**
ICPAK Member Number: 6079

5.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2018

	Notes	2017-2018 KShs	2016 - 2017 KShs
Receipts from operating income			
Exchequer Releases	1	10,071,700,000	11,779,510,000
Proceeds from Domestic and Foreign Grants	2	682,367,539	245,853,905
Transfers from Other Government Entities	3	-	
Reimbursements and Refunds	7		
Returns of Equity Holdings	8		
County Own Generated Receipts	9	144,290,738	164,748,449
Returned CRF issues	10	-	-
Payments for operating expenses			
Compensation of Employees	11	(2,920,219,455)	(2,105,662,971)
Use of goods and services	12	(2,238,932,509)	(1,754,831,160)
Subsidies	13		
Transfers to Other Government Units	14	(1,165,455,963)	(1,947,360,536)
Other grants and transfers	15	(1,297,452,787)	(852,791,393)
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	-
Adjusted for:			
Adjustments during the year	25	-	-
Net cash flow from operating activities		**3,276,297,563**	**5,529,466,294**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(828,402,000)	(4,624,905,434)
Net cash flows from Investing Activities		**(828,402,000)**	**(4,624,905,434)**
CASHFLOW FROM BORROWING 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		**2,447,895,563**	**904,560,860**
Cash and cash equivalent at BEGINNING of the year	21	904,560,860	-
Cash and cash equivalent at END of the year	24	3,352,456,423	904,560,860

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 10.12. 2018 and signed by:

Chief Officer
Name: **Jeremiah Apalia**

CHIEF OFFICER
TURKANA COUNTY GOVERNMENT

Head of Treasury
Name: **Benson Ewoton**
ICPAK Member Number 6079

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	10,071,700,000	-	10,071,700,000	10,071,700,000	-	100%
Proceeds from Domestic and Foreign Grants	634,398,919	306,118,570	940,517,489	682,367,539	258,149,950	73%
Transfers from Other Government Entities			-		-	-
County Own Generated receipts	200,000,000	-	200,000,000	144,290,738	55,709,262	72%
Bal B/F FY16-17	302,030,374	637,040,586	939,070,960	-	939,070,960	0%
TOTAL	**11,208,129,293**	**943,159,156**	**12,151,288,449**	**10,898,358,277**	**1,252,930,172**	90%
PAYMENTS						0%
Compensation of Employees	2,918,100,839	-	2,918,100,839	2,920,219,455	(2,118,615)	101%
Use of goods and services	2,371,092,629	485,088,779	2,856,181,408	2,238,932,509	617,248,899	78%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	1,538,435,401	2,515,579	1,540,950,980	1,165,455,963	375,495,017	76%
Other grants and transfers	1,134,398,919	175,697,700	1,310,096,620	1,297,452,787	12,643,833	99%
Social Security Benefits	-		-		-	0%
Acquisition of Assets	3,241,101,505	279,857,097	3,520,958,602	828,402,000	2,403,870,908	24%
Finance Costs, including Loan Interest	5,000,000	-	5,000,000		5,000,000	0%
Repayment of principal on borrowings	-		-	-	-	0%
Other Payments	-		-	-	-	0%
TOTAL	**11,208,129,293**	**943,159,156**	**12,151,288,449**	**8,450,462,714**	**3,700,825,735**	**70%**

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	6,880,598,495	-	6,880,598,495	6,880,598,495	-	0%
Proceeds from Domestic and Foreign Grants	49,829,941	306,118,570	355,948,511	177,215,890	178,732,621	50%
Proceeds from Domestic Borrowings			-			-
Proceeds from Foreign Borrowings			-			-
Proceeds from Sale of Assets			-			-
Reimbursements and Refunds			-			-
Returns of Equity Holdings			-			-
County Own Generated receipts	-		-			-
l B/F FY16-17	302,030,374	302,252,169	604,282,543	604,282,543	(0)	(0.00)
TOTAL	**7,232,458,810**	**608,370,739**	**7,840,829,549**	**7,662,096,928**	**178,732,621**	98%
PAYMENTS						0%
Compensation of Employees	2,918,100,839	-	2,918,100,839	2,920,219,455	(2,118,615)	101%
Use of goods and services	2,371,092,629	485,088,779	2,856,181,408	2,238,932,509	617,248,899	78%
Subsidies	-	-	-		-	0%
Transfers to Other Government Units	1,388,435,401	(52,415,741)	1,336,019,660	1,165,455,963	170,563,697	87%
Other grants and transfers- Conditional Grants	549,829,941	175,697,700	725,527,641	712,883,808.6	12,643,833	98%
Social Security Benefits	-		-		-	0%
Acquisition of Assets	-	-	-		-	0%
Bank Charges	5,000,000	-	5,000,000	0	5,000,000	0%
Repayment of principal on borrowings	-		-		-	0%
Other Payments	-		-		-	0%
TAL	**7,232,458,810**	**608,370,739**	**7,840,829,549**	**7,037,491,736**	**803,337,813**	**90%**

The entity financial statements were approved on 10.12. 2018 and signed by:

Chief Officer
Name: **Jeremiah Apalia**

CHIEF OFFICER
FINANCE DEPARTMENT
TURKANA COUNTY GOVERNMENT

Head of Treasury Accounts
Name: **Benson Ewoton**
ICPAK Member Number 6079

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,191,101,505		3,191,101,505	2,401,368,222	789,733,283	75%
Proceeds from Domestic and Foreign Grants	584,568,978	-	584,568,978	505,151,649	79,417,329	86%
Transfers from Other Government Entities	-	-	-		-	0%
Balance B/F from FY16-17	-	334,788,417	334,788,417	185,450,740	149,337,677	
County Own Generated receipts	200,000,000	-	200,000,000	144,290,738	55,709,262	72%
TOTAL	**3,975,670,483**	**334,788,417**	**4,310,458,900**	**3,236,261,349**	**1,074,197,552**	**75%**
PAYMENTS						0%
Compensation of Employees	-	-	-			0%
Use of goods and services	-	-	-			0%
Subsidies	-	-	-			0%
Transfers to Other Government Units	150,000,000	54,931,320	204,931,320	-	204,931,320	0%
Other grants and transfers	584,568,978		584,568,978	584,5689,78.4	0	100%
Social Security Benefits			-		-	0%
Acquisition of Assets	3,241,101,504	279,857,097	3,520,958,602	828,402,000	2,692,556,602	24%
Finance Costs, including Loan Interest			-		-	0%
Repayment of principal on borrowings			-		-	0%
Other Payments			-		-	0%
TOTALS	**3,975,670,483**	**334,788,417**	**4,310,458,900**	**1,412,970,979**	**2,897,487,922**	**33%**

The entity financial statements were approved on 10.12. 2018 and signed by:

Chief Officer
Name: **Jeremiah Apalia**

CHIEF OFFICER
FINANCE DEPARTMENT
TURKANA COUNTY GOVERNMENT

Head of Treasury Accounts
Name: **Benson Ewoton** 6079
ICPAK Member Number:

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES (See Annex)

5.8. 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.

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

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.

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 2018, 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.

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

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.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no other restrictions on cash during the 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 2017 to 30 June 2018 as required by law. There was two 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.

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description and reference of the transfer	Date of transfer	2017-2018	2016-2017
			Kshs
Exchequer Releases for quarter 1		-	472,499,229.00
Exchequer Releases for quarter 1		-	904,560,862.00
Exchequer Releases for quarter 2	19/10/2017	705,019,000.00	1,017,630,969.00
Exchequer Releases for quarter 2	23/11/2017	705,019,000.00	904,560,862.00
Exchequer Releases for quarter 3	5/1/2018	906,453,000.00	961,095,916.00
Exchequer Releases for quarter 3	26/01/2018	956,811,500.00	1,017,630,969.00
Exchequer Releases for quarter 3	08/03/2018	1,007,170,000.00	904,560,862.00
Exchequer Releases for quarter 3	26/03/2018	805,736,000.00	904,560,862.00
Exchequer Releases for quarter 4	26/04/2018	805,736,000.00	1,017,630,969.00
Exchequer Releases for quarter 4	08/06/2018	906,453,000.00	904,560,862.00
Exchequer Releases for quarter 4	25/06/2018	805,736,000.00	961,095,916.00
Exchequer Releases for quarter 4	29/06/2018	856,094,500.00	904,560,862.00
Exchequer Releases for quarter 4	04/07/2018	805,736,000.00	904,560,860.00
Exchequer Releases for quarter 4	05/07/2018	805,736,000.00	
Total		**10,071,700,000**	**11,779,510,000**

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2017-2018	2016-2017
			Kshs	Kshs
Grants Received from Multilateral Donors (International Organizations)				
Result Based Financing	20/09/2017		67,258,982	8,000,000
Roads Maintenance and Fuel levy fund(RMLF)	19/06/2018		367,062,051	173,732,145
Transforming Health Systems	21/12/2017		50,000,000	31,964,040
User Fees Foregone	9/2/2018		13,061,360	26,122,720
Danida Grant to Health	16/03/2018		46,895,548	6,035,000
National Agriculture Rural Inclusive Growth project(NARIG)	14/05/2018		50,609,855	
Youth Polytechnics Fund	14/05/2018		26,358,855	
Kenya Devolution Support Programme(KDSP)	14/05/2018		61,120,888	
Total			**682,367,539**	**245,853,905**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017 – 2018	2016 – 2017
	KShs	KShs
Transfers from Central government entities		
(insert name of budget agency)		
(insert name of budget agency)		
Transfers from Counties		
(insert name of budget agency)		
(insert name of budget agency)		
TOTAL	-	-

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2017 - 2018	2016 – 2017
	KShs	KShs
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

	2017 - 2018 KShs	2016 – 2017 KShs
Foreign Borrowing – Draw-downs Through Exchequer		
Foreign Borrowing - Direct Payments		
Foreign Currency and Foreign Deposits		
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

	2017 – 2018 KShs	2016 – 2017 KShs
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		
Receipts from the Sale of Strategic Reserves Stocks		
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2017 - 2018 KShs	2016 – 2017 KShs
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

	2017 - 2018 KShs	2016 – 2017 KShs
Returns of Equity Holdings in Domestic Organisations		
Returns of Equity Holdings in International Organisations		
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2017 - 2018 KShs	2016 – 2017 KShs
Interest Received	-	-
Profits and Dividends	-	-
Rents	1,616,390	
Other Property Income		1,196,720
Sales of Market Establishments		58,100
Receipts from Administrative Fees and Charges		15,120
Receipts from Administrative Fees and Charges - Collected as AIA		158,270
Receipts from Incidental Sales by Non-Market Establishments		570,860
Receipts from Sales by Non-Market Establishments		131,660
Receipts from Sale of Incidental Goods		357,690
Fines Penalties and Forfeitures		434,890
Receipts from Voluntary transfers other than grants		295,700
Business permits	24,337,150	43,638,750
Cess	37,583,350	22,700
Poll rates		80,430
Plot rents	9,800,280	374,290
Other local levies	19,616,539	479,670
Administrative services fees		2,942,510
Various fees		20,332,533
Council's natural resources		26,744,235
Exploitation	29,981,259	1,602,000
Sales of council assets		18,990,830
Lease / rental of council's		296,150
Infrastructure assets		17,726,620
Other miscellaneous receipts		154,300

Other miscellaneous receipts		873,030
Insurance claims recovery		5,760,400
Medium term loans (1-3 yr repayment)		640,950
Long term loans (over 3 yr repayment)		145,950
Transfers from reserve funds		315,000
Donations		269,150
Fund raising events		23,900
Other receipts from financial assets loan		4,010,550
Market/trade centre fee	5,004,720	9,700
Vehicle parking fees	12,296,680	3,647,076.50
Housing		
Miscellaneous receipts		12,448,715
School fees		
Other education-related		
Other education receipts		
Public health services		
Public health facilities operations		
Environment & conservancy	420,080	
Administration		
Slaughter houses administration	3,292,690	
Water supply administration		
Sewerage administration		
Other health & sanitation		
Advertisement(sign post, sign boards)	127,400	
Liquor License (liquor SBP and application Fee)	45,000	
Weights and measures	169,200	
Total	**144,290,738**	**164,748,449**

10. RETURNED CRF ISSUES

	2017 - 2018	2016 – 2017
	KShs	KShs
Recurrent account(AC 1000171286)	5,092,663	
Development account(AC 1000171243)	75,121.70	
Deposit account		
Total	**5,167,784**	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2017 - 2018	2016 – 2017
	Kshs	Kshs
Basic salaries of permanent employees	2,446,598,542	1,957,085,127
Basic wages of temporary employees	139,039,720	141,936,444
Personal allowances paid as part of salary		-
Personal allowances paid as reimbursements		-
Personal allowances provided in kind		-
Pension and other social security contributions	289,331,639	-
Compulsory national social security schemes	43,722,751	6,641,400
Compulsory national health insurance schemes	1,526,802	
Social benefit schemes outside government		
Other personnel payments		
Total	**2,920,219,455**	**2,105,662,971**

12. USE OF GOODS AND SERVICES

	2017 - 2018	2016 – 2017
	Kshs	Kshs
Utilities, supplies and services	19,400,815	30,205,613
Communication, supplies and services	20,687,367	17,634,153
Domestic travel and subsistence	317,030,743	247,441,154
Foreign travel and subsistence	28,538,500	114,365,635
Printing, advertising and information supplies & services	57,874,893	94,640,800
Rentals of produced assets	-	-
Training expenses	133,238,405	90,431,097
Hospitality supplies and services	77,048,923	55,635,211
Insurance costs		301,535,132

	237,850,019	
Specialized materials and services	766,769,602	45,447,720
Office and general supplies and services	109,693,737	74,473,326
Other operating expenses	212,441,049	190,528,033
Routine maintenance – vehicles and other transport equipment	67,206,577	111,883,219
Routine maintenance – other assets	14,818,964	62,156,184
Fuel, oil and lubricants	113,093,103	174,021,017
Members fees dues and subscriptions	22,250,000	-
Legal dues and arbitrations	-	74,382,846
Contracted professional services	-	70,050,018
Temporary Committee	6,516,500	-
Food and ratio	-	
Car hire services	34,473,311	
Total	**2,238,932,509**	**1,754,831,160**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2017 – 2018	2016 – 2017
	KShs	KShs
Subsidies to Public Corporations		
See list attached		
(insert name)		
Subsidies to Private Enterprises		
See list attached		
(insert name)		
TOTAL	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017 - 2018	2016 – 2017
	Kshs	Kshs
Turkana Skills Support Fund	137,000,000	-
Turkana County Assembly	1,028,455,963	1,947,360,536
Other capital grants and transfers		
TOTAL	**1,165,455,963**	**1,947,360,536**

15. OTHER GRANTS AND OTHER PAYMENTS

	2017 - 2018	2016 – 2017
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	518,986,533	840,721,393
Cooperative Development Fund and Danida	-	12,070,000
Turkana Emergency Fund		
Roads Maintenance and Fuel levy fund(RMLF)	500,062,051	
National Agriculture Rural Inclusive Growth project(NARIG)	50,000,000	
Result Based Financing Grant (RBF)	167,283,315	
Kenya Devolution Support Programme(KDSP)	61,120,888	
Total	**1,297,452,787**	**852,791,393**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2017 - 2018	2016 – 2017
	KShs	KShs
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

	2017 - 2018	2016 – 2017
	Kshs	Kshs
Non Financial Assets		
Construction of Buildings	105,176,670	884,903,608
Refurbishment of Buildings		480,000,000
Construction of Roads	234,031,418	498,926,256
construction of Civil Works	218,815,349	477,570,065
Overhaul and Refurbishment of Construction and Civil Works		200,498,124
Purchase of Vehicles and Other Transport Equipment	49,518,213	95,165,205
Overhaul of Vehicles and Other Transport Equipment		76,000,000
Purchase of Household Furniture and Institutional Equipment		650,838,302
Purchase of Office Furniture and General Equipment		46,741,112
Purchase of ICT Equipment	25,814,097	61,719,279
Purchase of Specialized Plant, Equipment and Machinery:	95,744,681	53,149,129
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds for animals	61,997,713	49,451,722
Research, Studies, Project Preparation, Design & Supervision	26,688,557	370,248,777
Rehabilitation of Civil Works		470,679,104
Acquisition of Strategic Stocks and commodities		166,786,245
Valuation of assets	10,615,302	42,228,506
Total	**828,402,000**	**4,624,905,434**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2017 – 2018	2016 – 2017
	KShs	KShs
Bank charges		
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

	2017 - 2018	2016 – 2017
	KShs	KShs
Repayments on Borrowings from Domestic		
Principal Repayments on Guaranteed Debt Taken over by Government		
Repayments on Borrowings from Other Domestic Creditors		
Repayment of Principal from Foreign Lending & On – Lending		
Total	-	-

20. OTHER PAYMENTS

	2017 - 2018	2016 – 2017
	KShs	KShs
Budget Reserves		
Civil Contingency Reserves		
Other payments		
	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Account Number	2017 - 2018	2016-2017
Central Bank of Kenya (Revenue Account)	1000171658	2,769,421,949	882,662,069
Central Bank of Kenya (Development Account)	1000171243	-	18,512,958
Central Bank of Kenya (Recurrent Account)	1000171286	-	3,385,834
Kenya Commercial Bank (Development Account)	1145990339	-	-
Finance and Economic planning	1157497373	-	-
Turkana County Fuel Levy	1000299667	496,006,351	106,692,256
Turkana County RBF Special Purpose Account	1000299665	87,028,123	
Total		**3,352,456,423**	**1,011,253,116**

*

21B. CASH IN HAND

	2017 – 2018 KShs	2016 – 2017 KShs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
Total	-	-

Cash in hand should also be analysed as follows:

	2017 – 2018 KShs	2016 – 2017 KShs
Location 1		
Location 2		
Location 3		
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2017 – 2018	2016 – 2017
	KShs	KShs
Outstanding imprests for the year ended 30th June 2018	-	25,377,820
Clearance accounts		
Total	-	**25,377,820**

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	*KShs*	*KShs*
Name of Officer or Institution	dd/mm/yy	-		-
Name of Officer or Institution	dd/mm/yy	-		-
Name of Officer or Institution	dd/mm/yy	-		-
Name of Officer or Institution	dd/mm/yy	-		-
Total		-		-

23. ACCOUNTS PAYABLE

	2017 – 2018	2016 – 2017
	KShs	KShs
Pending Bills as at 30th June 2018		71,324,332
Retention funds		
Total		**71,324,332**

24. FUND BALANCE BROUGHT FORWARD

	2017 - 2018	2016-2017
	Kshs	Kshs
Bank accounts	1,011,253,116	1,011,253,116
Cash in hand		-
Accounts Receivables	-	-
Accounts Payables		-
Total	1,011,253,116	1,011,253,116

25. : PRIOR YEAR ADJUSTMENTS

Description of the error	2016 – 2017	2015 – 2016
	Kshs	Kshs
Adjustments on bank account balances	Xxx	xxx
Adjustments on cash in hand	Xxx	xxx
Adjustments on payables	Xxx	xxx
Adjustments on receivables		
Others (*specify*)	Xxx	xxx
	Xxx	**xxx**

5.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017 – 2018 KShs	2016 – 2017 KShs
Construction of buildings	xxx	Xxx
Construction of civil works	xxx	Xxx
Supply of goods	xxx	Xxx
Supply of services	xxx	Xxx
	xxx	**Xxx**

2. PENDING STAFF PAYABLES (See Annex 2)

	2017 – 2018 KShs	2016 – 2017 KShs
Senior management	Xxx	xxx
Middle management	Xxx	xxx
Unionisable employees	Xxx	xxx
Others (*specify*)	Xxx	xxx
	Xxx	**xxx**

3. OTHER PENDING PAYABLES (See Annex 3)

	2017 – 2018 KShs	2016 – 2017 KShs
Amounts due to National Government entities	Xxx	xxx
Amounts due to County Government entities	Xxx	xxx
Amounts due to third parties	Xxx	xxx
Others (*specify*)	Xxx	xxx
	Xxx	**xxx**

(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

	2017- 2018 Kshs	2016- 2017 Kshs
Transfers to related parties		
Transfer to the County Assembly	1,028,455,963	1,947,360,536
Transfers to other County Government Entities	137,000,000	0
Transfers to Development Projects	0	0
Transfers to non reporting entities e.g schools and welfare	0	
Transfers to County Water Service Providers	0	
Expenses paid on behalf of County Water Service Providers	0	
Total Transfers to related parties	**1,165,455,963**	**1,947,360,536**
Transfers from related parties		
Transfers from the Exchequer	10,071,700,000	11,779,510,000
Transfers from MDAs-Conditional Grants	682,367,539	245,853,905
Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received)		
Total Transfers from related parties	**10,754,067,539**	**12,025,363,905**

5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established	Location	Accounting Officer responsible
Turkana County Youth and Women Empowerment Fund	2014	Lodwar	CECM-Finance and Economic Planning
Turkana County Skills Development Support Fund	2014	Lodwar	CECM-Finance and Economic Planning
Turkana County Emergency Fund	2014	Lodwar	CECM-Finance and Economic Planning
Turkana County Biashara Fund	2015	Lodwar	CECM-Finance and Economic Planning
Turkana County Cooperatives Development Fund	2016	Lodwar	CECM-Finance and Economic Planning
Turkana County Liquor Licensing Fund	2016	Lodwar	CECM-Finance and Economic Planning

6. 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
5.1	Failure to establish audit committee	Audit committee appointed and functional	CECM Finance and Planning	Resolved	Issue Resolved
5.2	Lack of Independent internal audit function	Audit Charter has been approved and internal audit function currently reports to the audit committee	CECM Finance and Planning	Resolved	Issue Resolved

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

CEC, County Treasury

Sign.....

Date....10-12-2018.....

THE COUNTY EXECUTIVE
FINANCE & ECONOMIC PLANNING
10 DEC 2018
TURKANA COUNTY GOVERNMENT
P.O. Box 11 - 30500, LODWAR

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	Proceeds from Domestic and Foreign Grants	Level 5 hospitals allocation	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	0	80,320,342	0	**80,320,342**
Exchequer Releases for quarter 2	1,410,038,000	50,000,000	0	**1,460,038,000**
Exchequer Releases for quarter 3	3,676,170,500	46,895,548	0	**3,723,066,048**
Exchequer Releases for quarter 4	4,985,491,500	505,151,649	0	**5,490,643,149**
Total	**10,071,700,000**	**682,367,539**	**0**	**10,754,067,539**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	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

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	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

Asset class	Historical Cost b/f (KShs) 2017/2018	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2017/2018
Land	0	**0**	**0**	**0**
Buildings and structures and Civil Works	3,579,851,531	323,992,019	**0**	**3,903,843,550**
Transport equipment	388,260,871.80	49,518,213	**0**	**437,779,085**
Office equipment, furniture and fittings	66,757,040.00	0	**0**	**66,757,040**
ICT Equipment, Software and Other ICT Assets	94,675,987.00	25,814,097	**0**	**120,490,084**
Other Machinery and Equipment	125,968,767	95,744,681	**0**	**221,713,448**
Heritage and cultural assets	0		**0**	**0**
Intangible assets	0		**0**	**0**
Total	**4,255,514,196.8**	**495,069,010**	**0**	**4,750,583,207.**

NB: The table above excludes all assets that are not fixed in nature and included in Note 17 on acquisition of assets.

These assets also do not include assets from defunct Local authorities because the report is yet to be received by County Government.

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs
1	County Assembly	100,000,000	180,000,000	150,000,000	598,455,963	1,028,455,963	**1,028,455,963**
2	Turkana County Skills Development Support Fund	0	137,000,000	0	0	137,000,000	137,000,000
	Total	**100,000,000**	**317,000,000**	**150,000,000**	**598,455,963**	**1,165,455,963**	**1,165,455,963**

Director of Finance
County Executive

ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

PROGRAMMES	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget Utilization Difference
	FY 2017/18	FY 2017/18	FY 2017/18		
GOVERNANCE					
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**229,443,155**	**(46,965,554)**	**182,477,601**	**193,165,858**	**(10,688,257)**
SP 1.1 Office of the Governor- General Administration	126,850,000	(15,020,476)	111,829,524	127,133,787	(15,304,263)
SP 1.2 Government Coordination	44,207,400	(9,047,310)	35,160,090	37,139,778	(1,979,688)
SP 1.3 Public Communication and Media Relations	8,000,000	(3,000,000)	5,000,000	4,991,933	8,067
SP 1.4 Advisory Services	28,935,205	(12,171,711)	16,763,494	17,362,508	(599,014)
SP 1.5 LIAISON OFFICE	21,450,550	(7,726,057)	13,724,493	6,537,852	7,186,641
P 2 Partnerships and Investments	**33,720,948**	**22,830,237**	**56,551,185**	**61,348,114**	**(4,796,929)**
SP 2.1 Joint Program Cordination UN/TCG	9,488,379	(4,000,000)	5,488,379	4,687,000	801,379
SP 2.2 Public Private Partnerships	24,232,569	26,830,237	51,062,806	56,661,114	(5,598,308)
P 3 Peace Building and Conflict Management	**23,093,043**	**42,214,017**	**65,307,060**	**58,692,260**	**6,614,800**
SP 3.1 Cross Border Initiatives	18,720,948	6,805,037	25,525,985	23,325,234	2,200,751
SP 3.2 Development of the County Peace Policy	4,372,095	2,500,000	6,872,095	2,563,897	4,308,198
SP 3.3 Local Initiatives and Resettlement	-	32,908,980	32,908,980	32,803,129	105,851
P 4 Government Communication, Media Relations and ICT	**33,247,556**	**(8,195,991)**	**25,051,565**	**33,319,453**	**(8,267,888)**
SP 4.1 Documentation and Publicity	13,282,893	1,300,000	14,582,893	18,811,160	(4,228,267)
SP 4.2 Operationalization of Governors Press Unit	7,988,379	(4,483,604)	3,504,775	8,141,200	(4,636,425)
SP 4.3 Civic Education and Public Sensitization	9,976,284	(3,212,387)	6,763,897	6,367,093	396,804
SP 4.4 Production of County Newspaper	2,000,000	(1,800,000)	200,000	-	200,000
P 5 COUNTY AUDIT SERVICES	-	**15,010,278**	**15,010,278**	**13,984,231**	**1,026,047**
SP 5.1 Internal Audit.	-	6,010,278	6,010,278	6,450,815	(440,538)
SP 5.2 Quality Assurance.	-	7,200,000	7,200,000	5,087,500	2,112,500

SP 5.3 Support to Audit Committees.	-	1,800,000	1,800,000	2,445,916	(645,916)
P 6 COMMITMENTS/PENDING BILLS	-	**67,800,706**	**67,800,706**	-	-
Legal expenses	-	3,869,000	3,869,000	-	
Motor vehicle hire	-	208,000	208,000	-	
General Office Supplies(papers,pencils,forms, small office equipment)	-	4,009,810	4,009,810	-	
Purchase of furniture &Fittings	-	2,146,000	2,146,000	-	
Purchase of Photocopier/Scanner/Computers	-	4,014,800	4,014,800	-	
Rent for Peace offices	-	4,800,000	4,800,000	-	
Publishing and Printing Services	-	-	-	-	
SP 4.2 Operationalization of Governors Press Unit	-	8,711,634	8,711,634	-	
SP 4.1 Documentation and Publicity	-	700,000	700,000	-	
Governors gifts and prizes	-	2,986,550	2,986,550	-	
Printing advertising and information supplies-other	-	666,200	666,200	-	
County Policing Initiatives	-	10,504,000	10,504,000	-	
National and county holidays	-	1,914,000	1,914,000	-	
Travel Costs(Airlines,Bus,Rail,Mileage Allowance etc)	-	1,603,020	1,603,020	-	
Daily Subsistence Allowance	-	7,849,611	7,849,611	-	
Maintenance Expenses-Motor Vehices	-	5,944,561	5,944,561	-	
Maintenance of Buildings and Stations-Non Residential including valuation	-	310,880	310,880	-	
Cabinet Affairs	-	7,212,640	7,212,640	-	
Motor Vehicle Insurance	-	350,000	350,000	-	
P 7 UPGRADE OF KEY COUNTY PREMISES	**51,558,142**	**(51,558,142)**	-	-	-
SP 7.1 Construction of Official Governor's Residence (Ongoing)	45,000,000	(45,000,000)	-		
SP 7.2 Upgrading of the Physical security of Hdqs	6,558,142	(6,558,142)	-		
P 8 PEACE RESETTLEMENT PROGRAMME	**28,720,948**	**(28,720,948)**	-	-	-

SP 8.1 Local Initiatives and Resettlement	28,720,948	(28,720,948)	-		
TOTAL BUDGET FOR GOVERNANCE	**399,783,792**	**12,414,603**	**412,198,395**	**360,509,916**	**(16,112,227)**
OFFICE OF THE DEPUTY GOVERNOR					
PROGRAMMES			**ESTIMATES 2017/18**		
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**21,136,437**	**-**	**21,136,437**	**12,117,751**	**9,018,686**
SP 1.1 General Administration	21,136,437	-	21,136,437	12,117,751	9,018,686
TOTAL BUDGET FOR THE OFFICE OF THE DEPUTY GOVERNOR	**21,136,437**	**-**	**21,136,437**	**12,117,751**	**9,018,686**
FINANCE AND ECONOMIC PLANNING					
PROGRAMMES			**ESTIMATES 2017/18**		
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**80,831,781**	**(4,035,650)**	**76,796,131**	**51,670,054**	**25,126,077**
SP 1.1 General Administration-County Treasury	60,073,482	(5,113,760)	54,959,723	41,924,406	13,035,317
SP1.2 General Administration-Economic Planning	20,758,299	1,078,109	21,836,408	9,745,648	12,090,760
P 2 COUNTY REVENUE PROGRAMME	**48,952,280**	**-**	**48,952,280**	**25,260,497**	**23,691,783**
SP 2.1 Awareness and Campaigns on revenue at ward level	18,952,280	-	18,952,280	7,578,497	11,373,783
SP 2.2 Strengthening Revenue Sources	19,000,000	(1,000,000)	18,000,000	11,636,800	6,363,200
SP 2.3 Automated Revenue Collection	11,000,000	-	11,000,000	6,045,200	4,954,800
SP 2.4 Revenue Bills and Policies	-	1,000,000	1,000,000	-	1,000,000
P 3 COUNTY AUDIT SERVICES	**19,010,278**	**(19,010,278)**	**-**	**-**	**-**
SP 3.1 Internal Audit.	6,010,278	(6,010,278)	-	-	-
SP 3.2 Quality Assurance.	8,500,000	(8,500,000)	-	-	-
SP 3.3 Support to Audit Committees.	4,500,000	(4,500,000)	-	-	-

P 4 COUNTY PROCUREMENT PROGRAMME	**19,500,000**	**(6,000,000)**	**13,500,000**	**9,601,770**	**3,898,230**
SP 4.1 Support to Procurement Committees.	6,000,000	(1,333,830)	4,666,170	4,539,410	126,760
SP 4.2 Contract Management.	3,500,000	(1,137,080)	2,362,920	-	2,362,920
SP 4.3 Procurement Systems.	3,500,000	(500,000)	3,000,000	2,933,000	67,000
SP 4.4 Project Management.	3,000,000	(1,429,090)	1,570,910	360,360	1,210,550
SP 4.5 Supplier Engagement and Awareness.	3,500,000	(1,600,000)	1,900,000	1,769,000	131,000
P 5 BUDGETARY SUPPLY	**54,905,087**	**(54,905,087)**	**-**	**-**	**-**
SP 5.1 Budgetary Supply	31,905,087	(31,905,087)	-	-	-
SP 5.2 Resource Mobilization	4,000,000	(4,000,000)	-	-	-
SP 5.3 Public Participation In Budgeting	19,000,000	(19,000,000)	-	-	-
P 6 ACCOUNTING SERVICES	**11,371,910**	**17,026,024**	**28,397,934**	**14,227,000**	**14,170,934**
SP 6.1 County Financial management and Reporting/Research and Development	6,625,380	458,330	7,083,710	6,523,700	560,010
SP 6.2 Social and Financial Security	4,746,530	(874,830)	3,871,700	3,871,700	-
SP 6.3 Projects/Supplies Verification	-	5,866,500	5,866,500	3,831,600	2,034,900
SP 6.4 Valuation and Management of County Assets	-	11,576,024	11,576,024	-	11,576,024
P 7 RESOURCE MOBILIZATION	**-**	**2,000,000**	**2,000,000**	**897,000**	**1,103,000**
SP 7.1 Resource Mobilization	-	2,000,000	2,000,000	897,000	1,103,000
P 8 INFRASTRUCTURE DEVELOPMENT	**265,000,000**	**(75,004,013)**	**189,995,987**	**140,853,438**	**49,142,550**
SP 8.1 County Headquarters Offices	195,000,000	(16,004,013)	178,995,987	140,853,438	38,142,550
SP 8.2 Citizen Resource Centres (Extra works Kerio, Lorugum)	10,000,000	(10,000,000)	-	-	-
SP 8.3 Construction of Lokitaung Slaughterhouse	6,000,000	-	6,000,000	-	6,000,000
SP 8.4 Ongoing works at Lokiriama Revenue Centre	49,000,000	(49,000,000)	-	-	-
SP 8.5 Completion of Kanam Kemer Slaughter House	5,000,000	-	5,000,000	-	5,000,000
P 9 IFMIS SYSTEMS	**16,922,974**	**14,004,013**	**30,926,987**	**25,409,652**	**5,517,335**

SP 9.1 IFMIS Systems (IFMIS server/back-up, ifmis switches/D- links, Networking, Trainings)	16,922,974	14,004,013	30,926,987	25,409,652	5,517,335
P 10 VALUATION AND MANAGEMENT OF COUNTY ASSETS	**10,000,000**	**(10,000,000)**	**-**	**-**	**-**
SP 10.1 Valuation and Management of County Assets	10,000,000	(10,000,000)	-	-	-
P 11 COMMITMENTS/PENDING BILLS	**-**	**29,078,598**	**29,078,598**	**13,021,418**	**16,057,181**
SP 11.1 Construction of County Headquarters	-	-	-	-	-
SP 11.2 Lokiriama Revenue Resouce Centre	-	24,255,150	24,255,150	13,021,418	11,233,732
SP 11.3 Classrooms Construction(tullow grant)	-	4,823,449	4,823,449	-	4,823,449
P 12 COUNTY ECONOMIC PLANNING SERVICES	**82,000,000**	**(11,478,026)**	**70,521,974**	**69,507,300**	**1,014,674**
SP 12.1 Public Participation in Planning Processes	19,000,000	(1,604,103)	17,395,897	17,121,500	274,397
SP 12.2 County Budget and Economic Forum	8,000,000	(4,126,300)	3,873,700	4,000,000	(126,300)
SP 12.3 Turkana County Internship Programme	25,000,000	(25,000,000)	-	-	-
SP 12.4 County Development Plans and Policies	16,700,000	10,707,239	27,407,239	27,200,000	207,239
SP 12.5 Development Coordination	10,300,000	(453,862)	9,846,138	10,000,000	(153,862)
SP 12.6 Stakeholder Analysis for Risk Informed and Evidence Based Decision Making	3,000,000	300,000	3,300,000	3,300,000	-
SP 12.7 Research and Statistics	-	8,699,000	8,699,000	7,885,800	813,200
P 13 BUDGETARY SUPPLY	**-**	**64,859,984**	**64,859,984**	**69,949,852**	**(5,089,868)**
SP13.1 Budgetary Supply	-	49,859,984	49,859,984	49,859,984	-
SP13.2 Public Participation In Budgeting	-	15,000,000	15,000,000	20,089,868	(5,089,868)
P 14 FEASIBILITY STUDIES	**-**	**20,969,300**	**20,969,300**	**25,935,482**	**(4,966,182)**
SP 14.1 Monitoring and Evaluation	-	20,969,300	20,969,300	25,935,482	(4,966,182)

P 15 INFORMATION, COMMUNICATION AND TELECOMMUNICATION AND E-GOVERNMENT	-	**5,036,100**	**5,036,100**	**10,238,070**	**(5,201,970)**
SP 15.1 ICT Services and Equipment	-	5,036,100	5,036,100	10,238,070	(5,201,970)
P 16 FEASIBILITY STUDIES	**38,500,000**	**(38,500,000)**	**-**	**-**	**-**
SP 16.1 Monitoring and Evaluation	25,000,000	(25,000,000)	-	-	-
SP 16.2 Research and Statistics	13,500,000	(13,500,000)	-	-	-
P 17 KENYA DEVOLUTION SUPPORT PROGRAMME(Grant)	**61,120,888**	**-**	**61,120,888**	**50,963,505**	**10,157,383**
SP 17.1 Kenya Devolution Support Programme	61,120,888	-	61,120,888	50,963,505	10,157,383
P 18 COMMITMENTS/PENDING BILLS	**-**	**114,447,287**	**114,447,287**	**43,349,480**	**71,097,808**
STRATEGIC PLANNING	-	5,000,000	5,000,000	-	5,000,000
GIS BASED M&E	-	25,732,628	25,732,628	-	25,732,628
Lorugum social hall(resouce centre)	-	7,894,232	7,894,232	-	7,894,232
kerio social hall(resource centre)	-	3,641,882	3,641,882	-	3,641,882
katilu resouce centre	-	275,947	275,947	-	275,947
loaregak resource centre	-	5,295,974	5,295,974	-	5,295,974
kakuma resouce centre	-	1,349,480	1,349,480	41,349,480	(40,000,000)
CITIZEN RESOURCE CENTERS (KANAM & KAERIS)	-	56,293,245	56,293,245	2,000,000	54,293,245
ICT Services and Equipment	-	8,963,900	8,963,900	-	8,963,900
TOTAL BUDGET FOR FINANCE AND ECONOMIC PLANNING	**708,115,198**	**48,488,252**	**756,603,450**	**550,884,517**	**205,718,933**
WATER, ENVIRONMENT AND MINERAL RESOURCES					
PROGRAMMES			**ESTIMATES 2017/18**		
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**61,373,650**	**(31,620,000)**	**29,753,650**	**5,975,354**	**23,778,296**
SP 1.1 General Administration	29,753,650	-	29,753,650	5,975,354	23,778,296
SP1.2 General Administration-Irrigation and Agriculture	31,620,000	(31,620,000)	-	-	-

P 2 FEASIBILITIES AND DESIGNS	**16,520,000**	**(2,600,000)**	**13,920,000**	**13,816,000**	**104,000**
SP 2.1 Technical planning and designs	8,500,000	-	8,500,000	9,916,000	(1,416,000)
SP 2.2 Water Permits, NEMA license	1,520,000	-	1,520,000	-	1,520,000
SP 2.3 Capacity building of LOWASCO Water Service Providers (WSP)	1,500,000	-	1,500,000	1,500,000	-
SP 2.4 Purchase of water quality lab reagents	2,600,000	(2,600,000)	-	-	-
SP 2.5 Training of Water Users Associations (WUAs)	2,400,000	-	2,400,000	2,400,000	-
P 3 ENVIRONMENTAL MANAGEMENT	**-**	**10,000,000**	**10,000,000**	**2,366,250**	**7,633,750**
SP 3.1 Pollution Control and Management	-	6,000,000	6,000,000	-	6,000,000
SP 3.2 Environment Extension Services	-	4,000,000	4,000,000	2,366,250	1,633,750
P 4 PETROLEUM PROGRAMME	**-**	**7,000,000**	**7,000,000**	**-**	**7,000,000**
SP 4.1 Community Petroleum Issues Awareness and Advocacy	-	7,000,000	7,000,000	-	7,000,000
P 5 INFRASTRUCTURE DEVELOPMENT	**10,000,000**	**(10,000,000)**	**-**	**-**	**-**
SP 5.1 Improvement of office infrastructure at Lokitaung and Kakuma	10,000,000	(10,000,000)	-	-	-
P 6 WATER SUPPLY	**110,400,000**	**(27,400,000)**	**83,000,000**	**28,538,264**	**54,461,737**
SP 6.1 Integration of Napuu and Lodwar town water supply system (Phase III)	22,800,000	(22,800,000)	-	-	-
SP 6.2 Rehabilitation, up-grading and augmentation (hybrid system i.e. solar, wind and genset) of high yielding boreholes and water springs into piped water systems	56,000,000	(45,000,000)	11,000,000	11,000,000	-
SP 6.3 Rehabilitation of non-functional water supply systems	16,600,000	(4,600,000)	12,000,000	853,448	11,146,552
SP 6.4 Construction of Lodwar town (phase I) sewerage system	15,000,000	(15,000,000)	-	-	-
SP 6.5 Emergency Response for Water	-	60,000,000	60,000,000	16,684,815	43,315,185
P 7 DRILLING	**140,020,000**	**(140,020,000)**	**-**	**-**	**-**

SP 7.1 Purchase drilling equipment - Terrameters (2), Piezometers (3), borehole cameras (2), water levels monitoring softwares	37,100,000	(37,100,000)	-	-	-
SP 7.2 Purchase of 2 water rigs, 2 Test Pumping equipment and 2 service cars	99,920,000	(99,920,000)	-	-	-
SP 7.3 Purchase of Total Station for survey	3,000,000	(3,000,000)	-	-	-
P 8 OPERATIONS AND MAINTENANCE	**290,400,000**	**(261,173,476)**	**29,226,524**	**18,693,600**	**10,532,924**
SP 8.1 Construction of rock catchments	19,000,000	(19,000,000)	-	-	-
SP 8.2 Construction of Mega Dams (>100,000m3)	250,200,000	(235,973,476)	14,226,524	3,693,600	10,532,924
SP 8.3 Water trucking, provision of fuel subsidies, Gensets servicing, Plastic/Collapsable tanks, Solarisation (upgrading) and additional sub county O&M motor vehicles	21,200,000	(6,200,000)	15,000,000	15,000,000	-
P 9 ENVIRONMENTAL REHABILITATION	-	**3,000,000**	**3,000,000**	-	**3,000,000**
SP 9.1 Rehabilitation of Degraded Environment at Quarry sites (Nasiger and Naduat)	-	3,000,000	3,000,000	-	3,000,000
P 10 MINERAL RESOURCES	-	**7,000,000**	**7,000,000**	**497,000**	**6,503,000**
SP 10.1 Mineral Resources	-	3,000,000	3,000,000	-	3,000,000
SP 10.2 Development of Mineral Resources.	-	4,000,000	4,000,000	497,000	3,503,000
P 11 COMMITMENTS/PENDING BILLS	-	**524,093,169**	**524,093,169**	**301,721,897**	**222,371,272**
SP 11.1 Payment of water pans constructed (commitment)	-	101,257,679	101,257,679	31,573,650	69,684,029
SP 11.2 Payment for construction of water supply systems commitments and pending bills	-	325,595,949	325,595,949	269,417,695	56,178,254
SP 11.3 Payment of drilled boreholes commitments	-	61,739,848	61,739,848	730,552	61,009,296
SP 11.4 Purchase of water quality lab reagents	-	12,000,000	12,000,000	-	12,000,000

SP 11.5 For supply and delivery of hard top vehicle with 5 doors for Environment Programme	-	8,092,592	8,092,592	-	8,092,592
SP 11.6 For supply and delivery of 21 motor cycles for Environment Programme	-	10,229,100	10,229,100	-	10,229,100
SP 11.7 Proposed Construction of Plastic Re-Uses Facility At Lodwar	-	5,178,002	5,178,002	-	5,178,002
P 12 AGRICULTURE AND IRRIGATION SUPPORT SERVICES	**10,200,000**	**(10,200,000)**	-	-	-
SP 11.1 Ploughing of land	7,500,000	(7,500,000)	-	-	-
SP 11.2 Strategic land reclamation development plan	2,700,000	(2,700,000)	-	-	-
P 13 AGRICULTURAL PRODUCTION PROGRAMME	**88,500,000**	**(88,500,000)**	-	-	-
SP 12.1 Farmer inputs subsidy (Seeds, seedlings, cuttings, vines and Agrochemicals, tools and equipment	25,000,000	(25,000,000)	-	-	-
SP 12.2 Agricultural Extension Services	10,000,000	(10,000,000)	-	-	-
SP 12.3 Farm mechanization (purchase of 2 No. tractor with chisel plough and trailer)	-	-	-	-	-
SP 12.4 Surveillance and control of migratory pests (locust and army warms)	7,000,000	(7,000,000)	-	-	-
SP 12.5 Joint planning with stakeholders	5,000,000	(5,000,000)	-	-	-
SP 12.6 Soil fertility analysis	10,000,000	(10,000,000)	-	-	-
SP 12.7 Promotion of fruit trees	5,000,000	(5,000,000)	-	-	-
SP 12.8 Agricultural technology innovation sourcing	4,500,000	(4,500,000)	-	-	-
SP 12.9 Promotion of agribusiness marketing	4,500,000	(4,500,000)	-	-	-
SP 12.10 Soil and water conservation	4,000,000	(4,000,000)	-	-	-
SP 12.11 Agriculture Programme Vehicle	8,000,000	(8,000,000)	-	-	-
SP 12.12 Agricultural Development Support Programme	5,500,000	(5,500,000)	-	-	-
P 14 IRRIGATION AND LAND RECLAMATION PROGRAMME	**293,327,641**	**(293,327,641)**	-	-	-

SP 13.1 Feasibility studies for irrigation systems development (Lopii, Naparipari, Nanam, Kakimat, Nasinyono)	3,598,580	(3,598,580)	-	-	-
SP 13.2 Rehabilitation and Expansion of Existing Irrigation Schemes(Nangitony, Morulem, Lokubae, Nakamane, Kapelibok, Nakinomet, Elelea, Lomidat, Mala (Kangalita).	130,000,000	(130,000,000)	-	-	-
SP 13.3 Construction of Model Drip Irrigation Systems for High Value Crops for Youth and Women (Lokipoto, Naotin, Kakong, Nakalei, Lobei and Showground in Lodwar)	83,000,000	(83,000,000)	-	-	-
SP 13.4 Dry Land Farming Technologies (Construction of Trapezoidal Bunds, Semi-Circular, Micro-Catchments etc) at Kanamkemer, Kerio, Kapedo/Napeitom, Songot, Kalobeyei, Kaputir, Lobokat, Lobei/Kotaruk, Lokiriama Lorengipi, Lokori/Kochodin, Kibish and Lakezone	29,729,061	(29,729,061)	-	-	-
SP 13.5 Spate Irrigation in 3 sites (Kalemngorok,Kobuin, Kibish)	47,000,000	(47,000,000)	-	-	-
-					
TOTAL BUDGET FOR WATER, ENVIRONMENT AND MINERAL RESOURCES	**1,020,741,291**	**(313,747,948)**	**706,993,343**	**371,608,364**	**335,384,979**
HEALTH SERVICES AND SANITATION					
PROGRAMMES			**ESTIMATES 2017/18**		
P1 GENERAL ADMINISTRATION PLANNING	**732,699,941**	**413,821,556**	**1,146,521,497**	**541,818,758**	**604,702,739**
SP 1.1 General Administration	196,370,000	58,837,565	255,207,565	157,642,824	97,564,741
SP 1.2 Health information and management	7,000,000	(250,000)	6,750,000	-	6,750,000
SP 1.3 Health Products	425,000,000	6,000,000	431,000,000	221,741,338	209,258,662
SP 1.4 Rural Facilities Operations and Maintenance Support	61,695,000	280,269,951	341,964,951	139,179,103	202,785,848
SP 1.5 Medical Referrals/Emergency response	17,000,000	33,750,000	50,750,000	22,538,693	28,211,307

SP 1.6 ALCOHOLIC DRINKS AND SUBSTANCE ABUSE CONTROL	-	3,250,000	3,250,000	716,800	2,533,200
SP1.7 Grant Supporting Compensation to User Fees	25,634,941	-	25,634,941	-	25,634,941
SP1.8 Free Maternal Health Care(Grant)	-	31,964,040	31,964,040	-	31,964,040
P2 Preventive and Promotive Health	**115,114,104**	**(39,714,077)**	**75,400,027**	**24,455,323**	**50,944,704**
S.P 2.1 Family Health	16,114,104	(5,466,204)	10,647,900	742,400	9,905,500
S.P 2.2 Public Health	70,000,000	(25,355,608)	44,644,392	17,452,268	27,192,124
S.P 2.3 Health Promotion and Disease Control	29,000,000	(8,892,265)	20,107,735	6,260,655	13,847,080
P3 Curative Services	**253,317,171**	**(62,291,504)**	**191,025,667**	**69,267,224**	**121,758,443**
SP 3.1 LCRH	27,500,000	(100,219)	27,399,781	5,249,241	22,150,540
SP 3.2 Health Infrastructure	83,000,000	38,621,799	121,621,799	34,879,494	86,742,305
SP 3.3 Blood drives	5,000,000	-	5,000,000	2,880,912	2,119,088
SP 3.4 Medical Equipment	125,744,681	(95,958,781)	29,785,900	21,258,275	8,527,625
SP 3.5 Specialized Services	12,072,490	(4,854,303)	7,218,187	4,999,302	2,218,885
TOTAL BUDGET FOR HEALTH SERVICES AND SANITATION	**1,101,131,216**	**311,815,975**	**1,412,947,191**	**635,541,305**	**777,405,886**
TRADE, GENDER AND YOUTH AFFAIRS					
PROGRAMMES			**ESTIMATES 2017/18**		
P1 GENERAL ADMINISTRATION AND PLANNING	**109,911,539**	**82,376,624**	**192,288,164**	**32,222,641**	**160,065,523**
SP 1.1 General Administration	45,211,539	(6,123,376)	39,088,164	24,382,241	14,705,923
SP1.2 Biashara Fund(Revolving)	40,000,000	60,000,000	100,000,000	-	100,000,000
SP1.3 Completion of office block	4,700,000	8,500,000	13,200,000	-	13,200,000
SP 1.4 Co-operative Development Fund(Revolving)	20,000,000	-	20,000,000	-	20,000,000
SP 1.5 Turkana County Youth and Women Empowerment Fund(Revolving)	-	20,000,000	20,000,000	7,840,400	12,159,600
P 2 TRADE PROMOTION	**16,350,000**	**8,491,376**	**24,841,376**	**18,643,188**	**6,198,188**
SP 2.1 Trade Licensing, Regulations and Control	1,900,000	300,000	2,200,000	1,524,620	675,380
SP 2.2 Participation in Fairs, Expos & Investment Conferences	3,650,000	(8,624)	3,641,376	3,279,244	362,132

SP 2.3 Cross-Border Trade Engagements & Missions	2,500,000	4,250,000	6,750,000	2,497,982	4,252,018
SP 2.4 Business Stakeholders Roundtable Meeting	1,500,000	3,950,000	5,450,000	4,541,342	908,658
SP 2.5 Lease and Management of Biashara Centre	6,800,000	-	6,800,000	6,800,000	-
P 4 CO-OPERATIVE SOCIETIES DEVELOPMENT & REVIVAL PROGRAMME	**11,700,000**	**(600,000)**	**11,100,000**	**6,209,600**	**4,890,400**
SP 4.1 Co-operative Members Education Training and Audit Services	3,400,000	(400,000)	3,000,000	3,159,249	(159,249)
SP 4.2 Co-operative Members Exchange Visits	2,000,000	(100,000)	1,900,000	1,638,451	261,549
SP 4.3 Ushirika Day Celebrations	1,300,000	(100,000)	1,200,000	-	1,200,000
SP 4.4 Grants for Revival of Co-operative Socities	5,000,000	-	5,000,000	1,411,900	3,588,100
P 5 CONSUMERS' RIGHTS ENFORCEMENT AND EDUCATION	**13,550,000**	**(550,000)**	**13,000,000**	**11,100,400**	**1,899,600**
SP 5.1. Verification, Inspection & Purchase of Vehicle for Programme Activities	11,000,000	(200,000)	10,800,000	10,800,000	-
SP 5.2 Consumers Rights Education	1,050,000	(50,000)	1,000,000	300,400	699,600
SP 5.3Training for Weight & Measures Technical Proffessionals	1,500,000	(300,000)	1,200,000	-	1,200,000
P 7 GENDER MAINSTREAMING	**-**	**4,500,000**	**4,500,000**	**5,913,500**	**(1,413,500)**
SP 7.1 Girls/Boys mentorship, life skills support and good parenting	-	2,500,000	2,500,000	2,398,300	101,700
SP 7.2 Gender Mainstreaming	-	2,000,000	2,000,000	3,515,200	(1,515,200)
P 8 YOUTH AFFAIRS AND DEVELOPMENT	**-**	**11,800,000**	**11,800,000**	**10,663,404**	**1,136,596**
SP 8.1 Support to Turkana County Youth Council Structures	-	4,000,000	4,000,000	2,972,080	1,027,920
SP 8.2 Youth Exchange programme, Youth week and sensitizations	-	1,800,000	1,800,000	1,800,000	-
SP 8.3 Youth investment-artisan project (Exhibition and show room centre).	-	6,000,000	6,000,000	5,891,324	108,676

P 9 TRADE DEVELOPMENT	**83,000,000**	**(28,606,774)**	**54,393,226**	**3,039,800**	**51,353,426**
SP 9.1 Completion of Biashara Centre (2nd Phase)	55,000,000	(22,500,000)	32,500,000	-	32,500,000
SP 9.2 MARKETS PROGRAMME	19,000,000	(1,106,774)	17,893,226	1,192,800	16,700,426
SP 9.3 INDUSTRIAL DEVELOPMENT	9,000,000	(5,000,000)	4,000,000	1,847,000	2,153,000
P 11 WEIGHT AND MEASURES PROGRAMME	**5,000,000**	-	**5,000,000**	-	**5,000,000**
SP 11.1. Legal Metrology Services	5,000,000	-	5,000,000	-	5,000,000
P 13 COMMITMENTS/PENDING BILLS	-	**43,816,237**	**43,816,237**	**42,250,000**	**1,566,237**
Vilosam Company ltd-Chamber of Commerce		60,000	60,000		
Mena Investment-Chamber of Commerce		60,000	60,000		
Ekoriagete Enterprises-Chamber of Commerce		60,000	60,000		
Nadome transporters-Chamber of Commerec		60,000	60,000		
Kailale investment-Chamber of Commerce		243,600	243,600		
Commissioner of domestic tax-Market infrastrucure		220,491	220,491		
Commissioner of domestic tax-Market infrastrucure		80,948	80,948		
Commissioner of domestic tax-Market infrastrucure		82,987	82,987		
Commissioner of domestic tax-Market infrastrucure		235,647	235,647		
		48,741	48,741		
Commissioner of domestic tax-Market infrastrucure		68,124	68,124		
Commissioner of domestic tax-Market infrastrucure		162,032	162,032		
Commissioner of domestic tax-Market infrastrucure		135,655	135,655		
Commissioner of domestic tax-Market infrastrucure		318,528	318,528		
Commissioner of domestic tax-Market infrastrucure		220,491	220,491		
Commissioner of domestic tax-Market infrastrucure		220,491	220,491		

Commissioner of domestic tax-Market infrastrucure		61,720	61,720		
Nadome transporters`-Liquior and Public Advocacy Programme		87,000	87,000		
Safra investment ltd-Verification and Inspection of Weight Equipment Programme		266,000	266,000		
Galoma enterprise-Co-operative Exchange Visit Programme		120,000	120,000		
Maata info technologies-Verification and Inspection of Weight Equipments		100,000	100,000		
Be-Lochakai-Verification and Inspection of Weight Equipments		230,000	230,000		
Publix Africa ltd-Feasiblity of Water Bottling Plant in Eliye Spring		1,737,397	1,737,397		
Ndayi tech enterprise-Feasibility of Water Bottling Plant in Eliye		87,500	87,500		
Advatech investment ltd-Lokiriama Warehouse and Open Shade		4,482,240	4,482,240		
Lelar investment-Main Office Block in Lodwar		2,257,340	2,257,340		
Dalek Supplies & Construction Co.ltd-Construction of Metrology Workshop in Lodwar		899,331	899,331		
Mane agency ltd-Nakurio Market Infrastructure		853,032	853,032		
Ekisil investment-Lokichar Markets Feancing and Toilets Construction		1,347,570	1,347,570		
Rongin Contractor ltd-Market Infrastrature Works-Retention		197,809	197,809		
Akajore investment ltd-Market Infrastructure Works-Retention		199,189	199,189		
Seansapps Company Ltd-Market Infrastructure Works-Retention		377,728	377,728		
Ekeny Construction-Markets Infrastructure Works-Retention		237,130	237,130		
Lelar investment ltd-Market Infrastructure Works-Retention		131,005	131,005		
Scheline logistic-Partition Works of Biashara Centre		158,390	158,390		
Lowatat Constructors-Market Infrastructure Works		237,130	237,130		

Kailale investment-Car Hire - Market Inspection Activity		46,400	46,400		
Scheline logistic-Partition Works of Biashara Centre		194,151	194,151		
Pinkey construction co.ltd-Networking of Biashara Centre		172,326	172,326		
Mayand-Kimoon Const.Co ltd-Turkana Convention Centre-Biashara Centre		3,971,714	3,971,714		
Nadome transporters-Car Hire For Market Inspection		46,400	46,400		
Nomas Enterprises-Business Stakeholders Round Table Meeting		660,000	660,000		
Nadome transporters-Car Hire For Market Inspection		30,000	30,000		
Lodupua Enterprises-Verification and Inspection		100,000	100,000		
Chamber of commerce-Mombasa-Annual Trade Fair and Expo Festival		22,250,000	22,250,000		
P 6 TOURISM MARKETING	**12,500,000**	**(12,500,000)**	-	-	-
SP 6.1 Tourism Meetings, Incentives, Conferences and Exhibitions Programme.	3,000,000	(3,000,000)	-	-	-
SP 6.2 Turkwood Film Project	3,000,000	(3,000,000)	-	-	-
SP 6.3 Media Campaign and Promotion of Tourism Products and Programmes	6,500,000	(6,500,000)	-	-	-
P 3 ALCOHOLIC DRINKS AND SUBSTANCE ABUSE CONTROL	**3,500,000**	**(3,500,000)**	-	-	-
SP 3.1 Public Education and Advocacy	2,500,000	(2,500,000)	-	-	-
SP 3.2 Annual Turkana County Recovery day Celebration	1,000,000	(1,000,000)	-	-	-
P 10 ALCOHOLIC REHABILITATION PROGRAMME	**7,000,000**	**(7,000,000)**	-	-	-
SP 10.1 Establishment of Liquor Control Fund(Revolving)	7,000,000	(7,000,000)	-	-	-
P 12 TOURISM DEVELOPMENT AND PROMOTION	**86,000,000**	**(86,000,000)**	-	-	-
SP 12.1 Acquisition of Tourism Audio Visual and Exhibition Equipment	49,000,000	(49,000,000)	-	-	-

SP 12.2 Completion and Furnishing of Eco-Lodges	30,000,000	(30,000,000)	-	-	-
SP 12.3 Renovation of Lodwar Tourism Gallery	7,000,000	(7,000,000)	-	-	-
TOTAL BUDGET FOR TRADE, GENDER & YOUTH AFFAIRS	**348,511,539**	**121,227,463**	**360,739,002**	**130,042,533**	**230,696,469**
EDUCATION, SPORTS AND SOCIAL PROTECTION BUDGET 2017/2018					
PROGRAMMES			**ESTIMATES 2017/18**		
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**622,841,688**	**(98,953,840)**	**503,551,482**	**226,290,399**	**277,261,083**
SP 1.1 General Administration- Education	24,505,321	7,526,500	32,031,821	17,195,903	14,835,918
SP 1.2 Turkana Education and Skill Development Fund	270,000,000	(58,980,340)	211,019,660	137,000,000	74,019,660
SP 1.3 ECDE School Feeding	125,000,000	103,000,000	228,000,000	69,965,500	158,034,500
SP 1.4 Vocational Training Centres- Quality assurance and Standards, Enrolment drives, BOM trainings and Co-Curricular activities	4,000,000	-	4,000,000	-	4,000,000
SP 1.5 Championships, Athletes support and Capacity Building of coaches/referees	-	10,000,000	10,000,000	2,128,996	7,871,004
SP 1.6 Ministry Office Construction and Equipping	20,000,000	(1,500,000)	18,500,000	-	18,500,000
SP 1.7 Turkana County Youth and Women Empowerment Fund(Revolving)	150,000,000	(150,000,000)	-	-	-
SP1.8 Equipping of Social halls.	9,000,000	(9,000,000)	-	-	-
SP1.6 General Administration-Sports, Gender & Social Services	20,336,367	(20,336,367)	-	-	-
P 2 CULTURAL PROMOTION	**59,381,152**	**(59,381,152)**	-	-	-
SP 2.1 Inter county and Regional Cultural Competitions	3,381,152	(3,381,152)	-	-	-
SP 2.2 Annual Cultural Festival-Tobong'u Lore 2018	30,000,000	(30,000,000)	-	-	-
SP 2.3 Pending Bills Tobongú Lore 2015	26,000,000	(26,000,000)	-	-	-
P 3 EARLY CHILDHOOD EDUCATION AND DEVELOPMENT	**33,000,000**	**3,700,000**	**36,700,000**	**12,931,650**	**23,768,350**

SP 3.1. Instructional Materials	23,000,000	(2,300,000)	20,700,000	2,539,900	18,160,100
SP 3.2 ECDE Sub-County Quality Assurance and CO-Curriculum activities and enrolment drives	10,000,000	6,000,000	16,000,000	10,391,750	5,608,250
P 4 VOCATIONAL TRAINING	**72,579,585**	**(19,496,770)**	**53,082,815**	**37,243,788**	**15,839,027**
SP 4.1 Classrooms, workshops and additional works for Youth Polytechnics	18,220,730	(12,000,000)	6,220,730	8,220,730	(2,000,000)
SP 4.2 Vocational Training Instructional Materials, equipments and furnitures	8,000,000	7,321,230	15,321,230	8,000,000	7,321,230
SP 4.3 County DICECE College equipment, Furniture,Workshops and Library	20,000,000	(14,818,000)	5,182,000	13,403,165	(8,221,165)
SP 4.4 Development of Youth Polytechnics (Lokichar and Kataboi Youth Polytechnics)	26,358,855	-	26,358,855	7,619,893	18,738,962
P 5 CULTURE PRESERVATION	**29,500,000**	**(29,500,000)**	-	-	-
SP 5.1 Improvement of Cultural sites, Heritage and monuments - Namorutunga (Kalokol & Lokori)	5,000,000	(5,000,000)	-	-	-
SP 5.2 Completion and Equiping of Library and Studio	6,500,000	(6,500,000)	-	-	-
SP 5.3 Improvement of community cultural centres and festivals - Lokiriama and Moruanayeche	8,000,000	(8,000,000)	-	-	-
SP 5.4 Administration block and Exhibition hall for Ekales Centre	5,000,000	(5,000,000)	-	-	-
SP 5.5 Acquisition of Statues and Billboards	5,000,000	(5,000,000)	-	-	-
P 6 ARTS AND CREATIVITY DEVELOPMENT	**10,000,000**	**(10,000,000)**	-	-	-
SP 6.1 Support to Artists, Research & Documentation of Turkana culture and history	6,000,000	(6,000,000)	-	-	-
SP 6.2 Cottage industries, filmimg, Animations and Photography	4,000,000	(4,000,000)	-	-	-
P 7 SOCIAL PROTECTION			**53,296,770**	**8,888,828**	**44,407,942**
SP 7.1 Multi-Purpose Resource Center for PWDs (additional works- workshops	-	6,000,000	6,000,000	2,511,900	3,488,100

SP 7.2 Economic empowerment for PWDs and trainings .	-	10,000,000	10,000,000	1,724,433	8,275,567
SP 7.3 Additional strutures for Child Rescue centres- 2 Dorms.	-	9,000,000	9,000,000	-	9,000,000
SP 7.4 Children Welfare Support, trainings and school requirements	-	7,796,770	7,796,770	-	7,796,770
SP 7.5 Support to special minority groups - Illimanyang community (Skin oil and special equipment) and Research	-	4,500,000	4,500,000	1,974,000	2,526,000
SP 7.6 Equipping of Social halls.	-	8,000,000	8,000,000	-	8,000,000
SP 7.7 Disability Mainstreaming	-	2,000,000	2,000,000	2,000,000	-
SP 7.8 Chief Officer's Vehicle - Sports, Gender and SS	-	-	-	-	-
SP 7.9 Persons With Disabilities Support,Medical assessments, World Disability Day	-	6,000,000	6,000,000	678,495	5,321,505
P 8 SPORTS AND TALENT DEVELOPMENT	**-**	**7,000,000**	**7,000,000**	**5,104,610**	**1,895,390**
SP 8.1 Sports Equipment and sporting facilities	-	7,000,000	7,000,000	5,104,610	1,895,390
P 9 COMMITMENTS/PENDING BILLS	**-**	**200,000,000**	**200,000,000**	**40,130,357**	**159,869,643**
SP 9.1 ECDE Development programme	-	200,000,000	200,000,000	40,130,357	159,869,643
P 10 AFFIRMATIVE PROGRAMMES	**20,500,000**	**(20,500,000)**	**-**	**-**	**-**
SP 10.1 Gender and Disability Mainstreaming	4,000,000	(4,000,000)	-	-	-
SP 10.2 Girls/Boys mentorship, life skills support and good parenting	2,500,000	(2,500,000)	-	-	-
SP10.3 Chief Officer's Vehicle - Sports, Gender and SS	8,000,000	(8,000,000)	-	-	-
SP 10.4 Persons With Disabilities Support,Medical assessments, World Disability Day	6,000,000	(6,000,000)	-	-	-
		-	-		
P 11 YOUTH AFFAIRS AND DEVELOPMENT	**11,800,000**	**(11,800,000)**	**-**	**-**	**-**

SP 11.1 Support to Turkana County Youth Council Structures	4,000,000	(4,000,000)	-	-	-
SP 11.2 Youth Exchange programme, Youth week and sensitizations	1,800,000	(1,800,000)	-	-	-
SP 11.3 Youth investment-artisan project (Exhibition and show room centre).	6,000,000	(6,000,000)	-	-	-
P 12 SOCIAL PROTECTION	**38,000,000**	**(38,000,000)**	-	-	-
SP 12.1 Multi-Purpose Resource Center for PWDs (additional works- workshops	6,000,000	(6,000,000)	-	-	-
SP 12.2 Economic empowerment for PWDs and trainings .	10,000,000	(10,000,000)	-	-	-
SP 12.3 Additional strutures for Child Rescue centres- 2 Dorms.	9,000,000	(9,000,000)	-	-	-
SP 12.4 Children Welfare Support, trainings and school requirements	8,000,000	(8,000,000)	-	-	-
SP 12.5 Support to special minority groups - Illimanyang community (Skin oil and special equipment) and Research	5,000,000	(5,000,000)	-	-	-
P 13 SPORTS AND TALENT DEVELOPMENT	**20,000,000**	**(20,000,000)**	-	-	-
SP 13.1 Sports Equipment and sporting facilities	8,000,000	(8,000,000)	-	-	-
SP 13.2 Championships, Athletes support and Capacity Building of coaches/referees	12,000,000	(12,000,000)	-	-	-
TOTAL BUDGET FOR EDUCATION, SPORTS AND SOCIAL PROTECTION	**917,602,425**	**(96,931,762)**	**853,631,067**	**330,589,632**	**523,041,435**
PUBLIC SERVICE ADMINISTRATION AND DISASTER MANAGEMENT					
PROGRAMMES			**ESTIMATES 2017/18**		
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**3,267,607,932**	**(526,828)**	**3,267,081,105**	**3,457,633,643**	**(190,552,538)**
SP 1.1 General Administration-Public Service	3,207,007,932	(11,193,211)	3,195,814,722	3,428,407,476	(232,592,754)
SP 1.2 General Administration-Administration and Disaster Management	-	16,266,383	16,266,383	3,073,020	13,193,363

SP1.3 Field Operations	60,600,000	(5,600,000)	55,000,000	26,153,147	28,846,853
P 2 HUMAN RESOURCE MANAGEMENT	**11,000,000**	-	**11,000,000**	**3,322,500**	**7,677,500**
SP 2.1 County Performance Management	4,000,000	-	4,000,000	1,710,900	2,289,100
SP 2.2 Human Resource Development	4,000,000	-	4,000,000	460,600	3,539,400
SP 2.3 Payroll/Record Management	3,000,000	-	3,000,000	1,151,000	1,849,000
P 3 GOVERNANCE AND PUBLIC PARTICIPATION	**11,000,000**	**(11,000,000)**	-	-	-
SP 3.1 Civic Education Programme	4,000,000	(4,000,000)	-	-	-
SP 3.2 Public Participation and Access to Information	4,000,000	(4,000,000)	-	-	-
SP 3.3 Internet Connectivity for Field Offices	1,000,000	(1,000,000)	-	-	-
SP 3.4 Purchase of furniture - public participation (100 seats per Sub County)	2,000,000	(2,000,000)	-	-	-
SP 4 DISASTER MANAGEMENT	**532,000,000**	**(532,000,000)**	-	-	-
SP 4.1 Mainstreaming Sustainable Livelihoods Support Programme	7,000,000	(7,000,000)	-	-	-
SP 4.2 Cash Transfer Policy Development (Social Protection)	3,000,000	(3,000,000)	-	-	-
SP 4.3 Disaster Preparedness programme	11,000,000	(11,000,000)	-	-	-
SP 4.4 Disaster Mitigation programme	11,000,000	(11,000,000)	-	-	-
SP 4.5 Disaster Response programme (Relief food)	500,000,000	(500,000,000)	-	-	-
P 5 GOVERNANCE AND PUBLIC PARTICIPATION	-	**10,000,000**	**10,000,000**	**2,887,821**	**7,112,179**
SP 5.1 Civic Education Programme	-	4,000,000	4,000,000	-	4,000,000
SP 5.2 Public Participation and Access to Information	-	4,000,000	4,000,000	1,029,200	2,970,800
SP 5.3 Internet Connectivity for Field Offices	-	-	-	-	-
SP 5.4 Purchase of furniture - public participation (100 seats per Sub County)	-	2,000,000	2,000,000	1,858,621	141,379
P 6 DISASTER MANAGEMENT	-	**453,563,194**	**453,563,194**	**304,209,682**	**149,353,512**

SP 6.1 Mainstreaming Sustainable Livelihoods Support Programme	-	7,000,000	7,000,000	2,013,000	4,987,000
SP 6.2 Cash Transfer Policy Development (Social Protection)	-	-	-	-	-
SP 6.3 Disaster Preparedness programme	-	16,154,123	16,154,123	4,911,900	11,242,223
SP 6.4 Disaster Mitigation programme	-	11,000,000	11,000,000	5,075,000	5,925,000
SP 6.5 Disaster Response programme (Relief food)	-	419,409,071	419,409,071	292,209,782	127,199,289
P 7 DECENTRALISED SERVICES PROGRAMME	**55,000,000**	-	**55,000,000**	**25,690,763**	**29,309,237**
SP 7.1 Completion of Ward Offices (Katilu, Lobei/Kotaruk, Kakuma, Nakalale, Kainuk, Kanamkemer)	35,000,000	-	35,000,000	13,057,915	21,942,085
SP 7.2 Completion of Kibish Sub County Office	15,000,000	-	15,000,000	12,632,848	2,367,152
SP 7.3 Purchase and Installation Vehicular HF Radios	5,000,000	-	5,000,000	-	5,000,000
TOTAL BUDGET FOR PUBLIC SERVICE, ADMINISTRATION AND DISASTER MANAGEMENT	**3,876,607,932**	**(79,963,633)**	**3,796,644,299**	**3,793,744,409**	**2,899,890**
INFRASTRUCTURE TRANSPORT AND PUBLIC WORKS					
PROGRAMMES			**ESTIMATES 2017/18**		
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**41,159,168**	**791,635**	**41,950,803**	**23,281,267**	**18,669,536**
SP 1.1 General Administration-Roads	41,159,168	(10,788,365)	30,370,803	20,277,652	10,093,151
SP 1.2 General Administration-Public Works	-	11,580,000	11,580,000	3,003,615	8,576,385
P 2 ROADS DEVELOPMENT AND MAINTENANCE	**651,479,380**	**157,023,055**	**808,502,435**	**510,642,727**	**297,859,708**
SP 2.1 Upgrading to bitumen standards Nakwamekwi Road linking to New County Assembly Building 3KMS	150,000,000	(150,000,000)	-	-	-
SP 2.2 Roads Maintance Levy Fund (RMLF) FY 2015/16	-	133,118,571	133,118,571	133,000,000	118,571

Roads Maintance Levy Fund (RMLF) FY 2016/17	-	173,732,145	173,732,145	-	173,732,145
Roads Maintance Levy Fund (RMLF) FY 2017/18	446,479,380	-	446,479,380	360,462,051	86,017,329
SP 2.3 Equiping and operationalizing of material testing Lab	10,000,000	(10,000,000)	-	-	-
SP 2.4 Maintenance of rural roads	45,000,000	(30,790,000)	14,210,000	-	14,210,000
SP 2.5 Overhaul of Plants, Machinery and Equipment	-	40,962,339	40,962,339	17,180,676	23,781,663
P 3 DEVELOPMENT AND MAINTENANCE OF PUBLIC WORKS	**192,125,179**	**(184,125,179)**	**8,000,000**	**7,677,539**	**322,461**
SP 3.1 Construction of a bridges (Kangalita,)	150,000,000	(145,000,000)	5,000,000	5,000,000	-
SP 3.2 Construction of perimeter wall and gate at Ministry offices	4,125,179	(4,125,179)	-	-	-
SP 3.3 Construction of Nakiriesa Drift	35,000,000	(35,000,000)	-	-	-
SP 3.4 Workflow Automation and ISO systems	3,000,000	-	3,000,000	2,677,539	322,461
P 4 COMMITMENTS/PENDING BILLS	**-**	**365,214,764**	**365,214,764**	**185,833,113**	**179,381,651**
SP 4.1 Inter Subcounty Roads	-	25,358,632	25,358,632	7,912,820	17,445,812
SP 4.2 Upgrading to Bitumen standards roads	-	164,097,020	164,097,020	71,361,783	92,735,237
SP 4.3 Construction of Katapakin drift	-	7,311,248	7,311,248	-	7,311,248
SP 4.4 Proposed approach works(10%retention)	-	7,626,935	7,626,935	-	7,626,935
SP 4.5 Construction of lokineimoi drift	-	9,199,950	9,199,950	919,995	8,279,955
SP 4.6 Maintenance of rural roads	-	110,138,768	110,138,768	87,429,958	22,708,810
SP 4.7 Construction of bridges	-	37,854,695	37,854,695	18,208,557	19,646,138
SP 4.8 Construction of materials testing Lab	-	-	-	-	-
SP 4.9 Completion of office block	-	3,627,517	3,627,517	-	3,627,517
P 5 Mechanical Services	**-**	**700,000**	**700,000**	**471,490**	**228,510**
SP 5.1 Mechanical Services	-	700,000	700,000	471,490	228,510
P 6 Structural Services	**-**	**500,000**	**500,000**	**213,850**	**286,150**
SP 6.1 Structural Services	-	500,000	500,000	213,850	286,150

P 7 Electrical Services	-	**300,000**	**300,000**	**200,000**	**100,000**
SP 7.1 Electrical Services	-	300,000	300,000	200,000	100,000
P 8 Building Inspectorate Services	-	**300,000**	**300,000**	-	**300,000**
SP 8.1 Building Inspectorate Services	-	300,000	300,000	-	300,000
P 9 Architectural Services	-	**200,000**	**200,000**	**136,400**	**63,600**
SP 9.1 Architectural Services	-	200,000	200,000	136,400	63,600
TOTAL BUDGET FOR INFRASTRUCTURE, TRANSPORT AND PUBLIC WORKS	**884,763,727**	**340,904,275**	**1,225,668,002**	**728,456,386**	**497,211,616**
AGRICULTURE, PASTORAL ECONOMY AND FISHERIES					
PROGRAMMES			**ESTIMATES 2017/18**		
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**42,107,281**	**30,010,482**	**72,117,763**	**14,565,839**	**57,551,924**
SP1.1 General Administration-Agriculture	-	32,510,482	32,510,482	6,375,751	26,134,731
SP 1.2 General Administration-PE &F	42,107,281	(2,500,000)	39,607,281	8,190,088	31,417,193
P 2 AGRICULTURE AND IRRIGATION SUPPORT SERVICES	-	**13,200,000**	**13,200,000**	**1,275,376**	**11,924,624**
SP 2.1 Ploughing of land	-	2,500,000	2,500,000	-	2,500,000
SP 2.2 Strategic land reclamation development plan	-	2,700,000	2,700,000	1,275,376	1,424,624
SP 2.3 Agriculture Programme Vehicle	-	8,000,000	8,000,000	-	8,000,000
P 3 AGRICULTURAL PRODUCTION PROGRAMME	-	**77,031,047**	**77,031,047**	**61,062,495**	**15,968,552**
SP 3.1 Farmer inputs subsidy (Seeds, seedlings, cuttings, vines and Agrochemicals, tools and equipment	-	4,125,450	4,125,450	4,003,000	122,450
SP 3.2 Agricultural Extension Services	-	6,087,000	6,087,000	3,140,400	2,946,600
SP 3.3 Farm mechanization (purchase of 2 No. tractor with chisel plough and trailer)	-	305,680	305,680	-	305,680
SP 3.4 Surveillance and control of migratory pests (locust and army warms)	-	3,403,061	3,403,061	3,122,269	280,792

SP 3.5 Joint planning with stakeholders	-	1,000,000	1,000,000	796,826	203,174
SP 3.6 Soil fertility analysis	-	4,500,000	4,500,000	-	4,500,000
SP 3.7 Promotion of fruit trees	-	500,000	500,000	-	500,000
SP 3.8 Agricultural technology innovation sourcing	-	-	-	-	-
SP 3.9 Promotion of agribusiness marketing	-	500,000	500,000	-	500,000
SP 3.10 Soil and water conservation	-	1,000,000	1,000,000	-	1,000,000
SP 3.11 National Agricultural and Rural Inclusive Growth Project	-	55,609,855	55,609,855	50,000,000	5,609,855
SP 3.12 Construction of proposed agriculture store	-	-	-	-	-
P 4 IRRIGATION AND LAND RECLAMATION PROGRAMME	-	**56,127,298**	**56,127,298**	**5,205,724**	**50,921,574**
SP 4.1 Feasibility studies for irrigation systems development (Lopii, Naparipari, Nanam, Kakimat, Nasinyono)	-	3,598,580	3,598,580	-	3,598,580
SP 4.2 Rehabilitation and Expansion of Existing Irrigation Schemes(Nakamane, Juluk and Kakwanyang).	-	6,066,625	6,066,625	1,617,524	4,449,101
SP 4.3 Construction of Model Drip Irrigation Systems for High Value Crops for Youth and Women (Showground in Lodwar)	-	10,462,094	10,462,094	-	10,462,094
SP 4.4 Dry Land Farming Technologies (Construction of Trapezoidal Bunds, Semi-Circular, Micro-Catchments etc) at Kanamkemer, Kerio, Kapedo/Napeitom, Songot, Kalobeyei, Kaputir, Lobokat, Lobei/Kotaruk, Lokiriama Lorengipi, Lokori/Kochodin, Kibish and Lakezone	-	18,000,000	18,000,000	3,588,200	14,411,800
SP 4.5 Spate Irrigation in 3 sites (Kalemngorok,Kobuin, Kibish)	-	18,000,000	18,000,000	-	18,000,000
P 5 COMMITMENTS/PENDING BILLS	-	**206,890,924**	**206,890,924**	**44,009,425**	**162,881,499**
SP 5.1 Ploughing of land	-	2,000,000	2,000,000	-	2,000,000
SP 5.2 Farmer inputs subsidy (Seeds, seedlings, cuttings, vines and Agrochemicals, tools and equipment	-	5,533,388	5,533,388	-	5,533,388

SP 5.3 Agricultural Extension Services	-	913,000	913,000	-	913,000
SP 5.4 Farm mechanization (purchase of 2 No. tractor with chisel plough and trailer)	-	-	-	-	-
SP 5.5 Agricultural technology innovation sourcing	-	13,537,736	13,537,736	-	13,537,736
SP 5.6 Rehabilitation and Expansion of Existing Irrigation Schemes(Morulem,Nakwamoru, Kapelbok, Juluk, Nawepetom, Elelea and Lomidat) and purchase of tractors	-	140,853,557	140,853,557	44,009,425	96,844,132
SP 5.7 Construction of Model Drip Irrigation Systems for High Value Crops for Youth and Women (Nadunga, Kachoda, Nakukulas)	-	39,727,243	39,727,243	-	39,727,243
SP 5.8 Dry Land Farming Technologies (Construction of Trapezoidal Bunds, Semi-Circular, Micro-Catchments etc) at Kanamkemer, Kerio, Kapedo/Napeitom, Songot, Kalobeyei, Kaputir, Lobokat, Lobei/Kotaruk, Lokiriama Lorengipi, Lokori/Kochodin, Kibish and Lakezone	-	4,326,000	4,326,000	-	4,326,000
P 6 Field Operations Services	**6,000,000**	**15,889,458**	**21,889,458**	**14,453,632**	**7,435,826**
SP 6.1Operationalization of Sub County PE&F Offices	6,000,000	(505,600)	5,494,400	6,994,210	(1,499,810)
SP 6.2 Provision of Livestock Extension services	-	5,198,575	5,198,575	2,807,822	2,390,753
SP 6.3 Fisheries Extension Services	-	6,741,000	6,741,000	3,171,600	3,569,400
SP 6.4 Fisheries resource management	-	4,455,483	4,455,483	1,480,000	2,975,483
P 7 VETERINARY SERVICES	**94,339,295**	**(33,328,975)**	**61,010,320**	**26,110,037**	**34,900,283**
SP 7.1 Livestock Health Management (Vet drugs and Vaccines)	64,339,295	(23,328,975)	41,010,320	15,036,571	25,973,749
SP 7.2 Veterinary Public Health services	15,000,000	(3,724,200)	11,275,800	6,595,566	4,680,234
SP 7.3 Livestock Disease Control, PDS and Monitoring	15,000,000	(6,275,800)	8,724,200	4,477,900	4,246,300
P 8 VETERINARY INFRASTRUCTURE	**25,000,000**	**(17,740,590)**	**7,259,410**	**4,353,005**	**2,906,405**

SP 8.1 Veterinary Infrastructure Development (County veterinary Lab/Vet Drug stores/Tannery)	17,000,000	(9,740,590)	7,259,410	4,353,005	2,906,405
SP 8.2 Veterinary Service Vehicle	8,000,000	(8,000,000)	-	-	-
P 9 LIVESTOCK PRODUCTION SERVICES	**133,656,270**	**(103,656,270)**	**30,000,000**	**32,274,244**	**(2,274,244)**
SP 9.1 Development and improvement of livestock feeds	20,000,000	(20,000,000)	-	286,262	(286,262)
SP 9.2 Livestock diversification and breed improvement	5,000,000	5,000,000	10,000,000	5,544,782	4,455,218
SP 9.3 Provision of Livestock Extension services	5,000,000	(5,000,000)	-	-	-
SP 9.4 Livestock Restocking	50,000,000	(30,000,000)	20,000,000	26,443,200	(6,443,200)
SP 9.5 Completion of Napelilim Holding Ground	20,500,000	(20,500,000)	-	-	-
SP 9.6 Completion of Breeding and Multiplication Centre - Kerio	33,156,270	(33,156,270)	-	-	-
P 10 FISHERIES PROGRAMME	**41,100,000**	**(36,239,500)**	**4,860,500**	**1,952,000**	**2,908,500**
SP 10.1 Fish trade & Marketing. (Modern Fish Racks).	5,000,000	(139,500)	4,860,500	1,952,000	2,908,500
SP 10.2 Fisheries livelihood support (Servicing of Motor Boats)	8,000,000	(8,000,000)	-	-	-
SP 10.3 Fisheries Extension Services	7,500,000	(7,500,000)	-	-	-
SP 10.4 Fisheries resource management	8,600,000	(8,600,000)	-	-	-
SP 10.5 Fish Stores Construction (On-Going)	12,000,000	(12,000,000)	-	-	-
P 11 COMMITMENTS/PENDING BILLS	**-**	**131,975,877**	**131,975,877**	**21,391,679**	**110,584,198**
Contruction of Cold Chain Facility	-	3,880,090	3,880,090	-	3,880,090
Veterinary and Fisheries service Vehicle	-	17,740,000	17,740,000	-	17,740,000
Purchase Gill Nets and Fishing Gears	-	7,989,000	7,989,000	-	7,989,000
Purchase of Livestock Feeds	-	50,000,000	50,000,000	21,391,679	28,608,321
Proposed Construction of Fish Stores at Lowareng'ak, Nachukui, Namukuse and Kalokol Renovated Stores	-	19,616,213	19,616,213	-	19,616,213
Proposed Construction and Completion of Nakalei Sale Yard and Naduat Sale Yard	-	2,997,318	2,997,318	-	2,997,318

Supply of Fish Pond Construction Materials	-	1,436,000	1,436,000	-	1,436,000
Feasibility Study of Kalokol Fish Factory	-	1,500,000	1,500,000	-	1,500,000
Livestock Restocking in Turkana East	-	6,703,000	6,703,000	-	6,703,000
Proposed completion of Eliye Springs Sale yard	-	2,514,256	2,514,256	-	2,514,256
Purchase of Veterinary Drugs	-	17,600,000	17,600,000	-	17,600,000
TOTAL BUDGET FOR AGRICULTURE, PASTORAL ECONOMY AND FISHERIES	**342,202,846**	**340,159,751**	**682,362,597**	**226,653,455**	**455,709,142**
TOURISM,CULTURE AND NATURAL RESOURCES					
PROGRAMMES			**ESTIMATES 2017/18**		
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**30,278,522**	**92,336**	**30,370,859**	**19,513,306**	**10,857,553**
SP 1.1 General Administration	30,278,522	92,336	30,370,859	19,513,306	10,857,553
P 2 TOURISM MARKETING	-	**15,150,000**	**15,150,000**	**599,100**	**14,550,900**
SP 2.1 Tourism Meetings, Incentives, Conferences and Exhibitions Programme.	-	2,900,000	2,900,000	209,100	2,690,900
SP 2.2 Turkwood Film Project	-	2,750,000	2,750,000	-	2,750,000
SP 2.3 Media Campaign and Promotion of Tourism Products and Programmes	-	4,500,000	4,500,000	390,000	4,110,000
SP 2.4 Tourism Bills and Policies	-	5,000,000	5,000,000	-	5,000,000
P 3 CULTURAL PROMOTION	-	**89,381,152**	**89,381,152**	**14,609,621**	**74,771,531**
SP 3.1 Inter county and Regional Cultural Competitions	-	3,381,152	3,381,152	1,130,800	2,250,352
SP 3.2 Annual Cultural Festival-Tobong'u Lore 2018	-	60,000,000	60,000,000	13,478,821	46,521,179
SP 3.3 Pending Bills Tobongú Lore 2015	-	26,000,000	26,000,000	-	26,000,000
P 4 HERITAGE PROMOTION	-	**1,000,000**	**1,000,000**	-	**1,000,000**
SP4.1 Heritage Improvement	-	1,000,000	1,000,000	-	1,000,000
P 5 ENERGY DEVELOPMENT PROGRAMME	**140,000,000**	**(140,000,000)**	-	-	-

SP 5.1 Renewable Energy Development (Stand Alone systems for Public Institutions and sites)	94,000,000	(94,000,000)	-	-	-
SP 5.2 Rural Street lighting in insecurity prone areas (Kibish)	16,000,000	(16,000,000)	-	-	-
SP 5.3 Energy Efficiency, Conservation and Stakeholders Engagement	10,000,000	(10,000,000)	-	-	-
SP 5.4 Community Petroleum Issues Awareness and Advocacy	20,000,000	(20,000,000)	-	-	-
P 6 ENVIRONMENTAL MANAGEMENT	**13,000,000**	**(13,000,000)**	-	-	-
SP 6.1 Pollution Control and Management	6,000,000	(6,000,000)	-	-	-
SP 6.2 Rehabilitation of Degraded Environment at Quarry sites (Nasiger and Naduat)	3,000,000	(3,000,000)	-	-	-
SP 6.3 Environment Extension Services	4,000,000	(4,000,000)	-	-	-
P 7 NATURAL RESOURCES MANAGEMENT	**41,000,000**	**(9,000,000)**	**32,000,000**	**18,294,433**	**13,705,567**
SP 7.1 Development of National Reserves	10,000,000	(5,494,000)	4,506,000	2,128,650	2,377,350
SP 7.2 Forestry Development.	6,000,000	(1,570,000)	4,430,000	2,661,748	1,768,252
SP 7.3 Development of Mineral Resources	4,000,000	(4,000,000)	-	-	-
SP 7.4 Prosopis Management.	5,000,000	(625,000)	4,375,000	3,025,235	1,349,765
SP 7.5 Management and mantainance of tree nurseries (Nursery attendants), 30 water connections to tree nurseries	10,000,000	3,000,000	13,000,000	10,478,800	2,521,200
SP 7.6 Development of Lodwar Arboretum and Management plan (Ongoing project)	3,000,000	(311,000)	2,689,000	-	2,689,000
SP 7.8 Development of Research plots in Turkwel (Ongoing project)	3,000,000	-	3,000,000	-	3,000,000
P 8 CONFERENCE TOURISM PROMOTION	-	**5,000,000**	**5,000,000**	**26,979,305**	**(21,979,305)**
SP 8.1 Renovation of Lodwar Tourism Gallery	-	5,000,000	5,000,000	-	5,000,000
SP 8.2 Annual Cultural Festival- Tobongú Lore 2018	-	-	-	26,979,305	(26,979,305)
P 9 CULTURE PRESERVATION	-	**15,000,000**	**15,000,000**	-	**15,000,000**

SP 9.1 Improvement of Cultural sites, Heritage and monuments - Namorutunga (Kalokol & Lokori)	-	-	-	-	-
SP 9.2 Completion and Equiping of Library and Studio	-	5,000,000	5,000,000	-	5,000,000
SP 9.3 Improvement of community cultural centres and festivals - Lokiriama and Moruanayeche	-	-	-	-	-
SP 9.4 Administration block and Exhibition hall for Ekales Centre	-	10,000,000	10,000,000	-	10,000,000
SP 9.5 Acquisition of Statues and Billboards	-	-	-	-	-
P 10 ARTS AND CREATIVITY DEVELOPMENT	**-**	**6,500,000**	**6,500,000**	**445,000**	**6,055,000**
SP 10.1 Support to Artists, Research & Documentation of Turkana culture and history	-	4,000,000	4,000,000	-	4,000,000
SP 10.2 Cottage industries, filmimg, Animations and Photography	-	2,500,000	2,500,000	445,000	2,055,000
P 11 Commitments/Pending Bills	**-**	**29,290,537**	**29,290,537**	**-**	**29,290,537**
SP 11.1 Elman Developers-Eco-lodge Construction in Kainuk	-	7,825,716	7,825,716	-	7,825,716
SP 11.2 Kacheilap general contractors-Eco-Lodge Construction in Kataboi	-	7,634,821	7,634,821	-	7,634,821
SP 11.3 Christine Camp-Tourism Meeting , Incentives and Mice	-	1,940,000	1,940,000	-	1,940,000
SP 11.4 The Cradle-Annual Cultural and Tourism Event	-	1,890,000	1,890,000	-	1,890,000
SP 11.5 Pending bills Moru Anayeche & Tobongu Lore planning - Culture	-	4,189,140	4,189,140	-	4,189,140
SP 11.6 Pending bills Library & Studio- Culture	-	5,810,860	5,810,860	-	5,810,860
TOTAL BUDGET FOR TOURISM, CULTURE AND NATURAL RESOURCES	**224,278,522**	**(585,975)**	**223,692,548**	**80,440,765**	**143,251,782**
LANDS, ENERGY, HOUSING AND URBAN AREAS MANAGEMENT					
PROGRAMMES			**ESTIMATES 2017/18**		

P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**45,028,588**	**(6,058,000)**	**38,970,588**	**12,174,293**	**26,796,295**
SP 1.1 General Administration	45,028,588	(6,058,000)	38,970,588	12,174,293	26,796,295
P 2 LAND GOVERNANCE	**8,500,000**	**(1,500,000)**	**7,000,000**	**4,943,450**	**2,056,550**
SP2.1 Public Participation, sensitization and awareness	4,000,000	(1,500,000)	2,500,000	3,368,250	(868,250)
SP2.2 Development of Turkana County Land Policy and Regulations	1,000,000	-	1,000,000	-	1,000,000
SP2.3 Land survey and registration	2,000,000	-	2,000,000	75,200	1,924,800
SP2.4 Land dispute resolution	1,500,000	-	1,500,000	1,500,000	-
P 3 LODWAR TOWN MANAGEMENT	**29,000,000**	**12,273,500**	**41,273,500**	**29,276,126**	**11,997,374**
SP3.1 Cleaning services and casual payments	16,000,000	16,700,366	32,700,366	25,196,876	7,503,490
SP3.2 Procurement of cleaning gears	3,000,000	-	3,000,000	-	3,000,000
SP3.3 Lodwar town inspectorate services and equipments	7,000,000	(2,213,433)	4,786,567	4,079,250	707,317
SP3.4 Establishment of Lodwar Municipality	3,000,000	(2,213,433)	786,567	-	786,567
P 4 PETROLEUM PROGRAMME	-	-	-	-	-
SP 4.1 Community Petroleum Issues Awareness and Advocacy	-		-		-
P 5 LANDS DEVELOPMENT PROGRAMME	**66,628,201**	**(33,531,599)**	**33,096,602**	**17,550,025**	**15,546,577**
SP 5.1 Equiping and completion of Land Registry	5,000,000	-	5,000,000	-	5,000,000
SP 5.2 Physical Planning Services.	61,628,201	(33,531,599)	28,096,602	17,550,025	10,546,577
P 6 URBAN AREAS MANAGEMENT AND IMPROVEMENT PROGRAMME	**61,000,000**	**(39,942,868)**	**21,057,132**	**3,250,000**	**17,807,132**
SP 6.1 Urban Infrustructures	33,000,000	(19,692,868)	13,307,132	-	13,307,132
SP 6.2 Waste Management	28,000,000	(20,250,000)	7,750,000	3,250,000	4,500,000
P 7 COUNTY HOUSING PROGRAMME	**5,000,000**	**(2,000,000)**	**3,000,000**	**125,638**	**2,874,362**
SP 7.1 Renovation of existing county houses	5,000,000	(2,000,000)	3,000,000	125,638	2,874,362

P 8 ENERGY DEVELOPMENT PROGRAMME	-	**47,543,509**	**47,543,509**	**47,158,615**	**384,894**
SP8.1 Renewable Energy Development (Stand Alone systems for Public Institutions and sites)	-	26,543,509	26,543,509	27,247,135	(703,626)
SP8.2 Rural Street lighting in insecurity prone areas (Kibish)	-	16,000,000	16,000,000	16,529,837	(529,837)
SP8.3 Energy Efficiency, Conservation and Stakeholders Engagement	-	5,000,000	5,000,000	3,381,643	1,618,357
P 9 COMMITMENTS/ PENDING BILLS	-	**192,307,753**	**192,307,753**	**21,834,235**	**170,473,518**
Purchase for specialized garbage truck	-	15,500,000	15,500,000	14,224,138	1,275,862
Rention for spartial planning of (8)towns	-	33,413,130	33,413,130	5,415,830	27,997,300
Construction of public toilets(lokichar)	-	4,500,000	4,500,000	-	4,500,000
Construction of fire station	-	20,000,000	20,000,000	-	20,000,000
Solid waste dumpsite establishment	-	15,940,000	15,940,000	2,194,267	13,745,733
For supply, delivery, installation of solar PV for six schools and two health facilities in Turkana South Sub County- Renewable Energy Development	-	15,274,072	15,274,072	-	15,274,072
For supply, delivery, installation of solar PV for two schools and three health facilities in Turkana East Sub County-Renewable Energy Development	-	11,400,666	11,400,666	-	11,400,666
Delivery, installation of solar PV for two schools and four health facilities in Loima Sub County-Renewable Energy Development	-	7,732,069	7,732,069	-	7,732,069
For supply, delivery, installation of solar PV for two schools and five health facilities in Turkana West Sub County-Renewable Energy Development	-	11,542,843	11,542,843	-	11,542,843
For supply, delivery, installation of solar PV for one school and four health facilities in Turkana Central Sub County-Renewable Energy Development	-	9,660,021	9,660,021	-	9,660,021
Supply, Delivery, Installation of Solar PV Street Lights at Kaikor Center-Renewable Energy Development	-	7,102,000	7,102,000	-	7,102,000

Supply, delivery, installation of solar pv street lights at Kaaleng Center-Renewable Energy Development	-	6,896,050	6,896,050	-	6,896,050
For supply, delivery and installation of street lights at Lowarengak	-	9,431,760	9,431,760	-	9,431,760
Engagement with Energy Stakeholders with Olsuswa Energy in drafting MOU for development of Geothermal-Energy Efficiency Programme	-	1,000,000	1,000,000	-	1,000,000
For supply and delivery of hard top vehicle with 5 doors for Energy Programme	-	8,092,592	8,092,592	-	8,092,592
Supply, delivery, installation of solar PV street lights At Kapedo Center	-	14,822,550	14,822,550	-	14,822,550
TOTAL BUDGET FOR LANDS, ENERGY, HOUSING AND URBAN AREAS MANAGEMENT	**215,156,789**	**169,092,295**	**384,249,084**	**136,312,382**	**247,936,702**
COUNTY ASSEMBLY					
PROGRAMMES			**ESTIMATES 2017/18**		
P1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	**1,051,435,401**	**(50,435,401)**	**1,001,000,000**	**980,002,673**	**20,997,327**
SP 1.1 Office of the Clerk	423,897,087	544,036	424,441,123	422,873,890	1,567,233
SP 1.2 Office of the Speaker	381,990,072	69,388,048	451,378,120	449,784,211	1,593,909
SP1.3 County Assembly Service Board	8,028,642	12,132,515	20,161,157	18,092,347	2,068,810
SP 1.4 Committee Services	87,519,600	(2,500,000)	85,019,600	83,089,224	1,930,376
SP 1.5 Construction of Buildings	150,000,000	(130,000,000)	20,000,000	6,163,001	13,836,999
P 2 COMMITMENTS/PENDING BILLS	-	**184,931,320**	**184,931,320**	**47,334,168**	**137,597,152**
Proposed Construction of New County Assembly	-	28,000,000	28,000,000		28,000,000
Construction of Ward Offices	-	150,000,000	150,000,000	47,334,168	102,665,832
Supply, Delivery and Installation of CCTV Cameras	-	2,931,320	2,931,320		2,931,320
Supply and Delivery of ICT Networking Equipments	-	4,000,000	4,000,000		4,000,000
-					
TOTAL BUDGET FOR TURKANA COUNTY ASSEMBLY	**1,051,435,401**	**134,495,919**	**1,185,931,320**	**1,027,336,841**	**158,594,479**

COUNTY PUBLIC SERVICE BOARD					
PROGRAMMES			**ESTIMATES 2017/18**		
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	**96,662,176**	**25,263,930**	**121,926,106**	**66,224,458**	**55,701,648**
SP 1.1 General Administration	52,283,180	2,436,409	54,719,589	28,854,466	25,865,123
SP 1.2 Human Resource Programme	19,878,504	166,630	20,045,134	13,985,034	6,060,100
SP 1.3 ICT Infrastructure	8,487,416	50,545	8,537,961	785,400	7,752,561
SP 1.4 Quality Management System Programming	4,456,628	(177,654)	4,278,974	-	4,278,974
SP 1.5 County Public Service Governance & Compliance	11,556,448	(340,000)	11,216,448	4,140,215	7,076,233
SP 1.6 Turkana County Internship Programme	-	23,128,000	23,128,000	18,459,343	4,668,657
P 2 COMMITMENTS/PENDING BILLS	-	**6,565,609**	**6,565,609**	-	-
SP 2.1 Construction of Boardroom	-	5,900,000	5,900,000	-	
SP 2.2 Construction of Pit Latrine	-	665,609	665,609	-	
TOTAL BUDGET FOR COUNTY PUBLIC SERVICE BOARD	**96,662,176**	**31,829,539**	**128,491,715**	**66,224,458**	**55,701,648**
TOTAL BUDGET ESTIMATES FY2017/18	**11,208,129,293**	**1,019,198,753**	**12,151,288,449**	**8,450,462,714**	**3,626,459,420**