



Enhancing Accountability

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COMMITTEE

REPORT THE TABLE Many

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OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF TURKANA

FOR THE YEAR ENDED 30 JUNE, 2022







ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2022

Annual Report and Financial Statements for the year ended June 30, 2022.

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Annual Report and Financial Statements for the year ended June 30, 2022.

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

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

Vision

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

Mission

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

Core Values

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

Our Brand Promise

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

b) Key Management

The County Executive's day-to-day management is under the following key organs:

No .	Designation	Name
	H.E Josphat Koli Nanok is the Governor of Turkana County. He has served in the position from 2013 to date.	
	The Governor is a seasoned politician having first served as Member of Parliament for Turkana South from 2007-2013.	
	He previously served as the Assistant Minister for the Ministry of Forestry*and Wildlife. He was the third Chairman of the Council of Governors.	
	He holds an MBA from Strathmore University and a Bachelor's Degree in Political Science and History from the University of Nairobi.	Governor Hon. Josphat Koli Nanok
	He is passionate, development – oriented, a peacemaker and a great leader who walks the talk and is liked by many.	

H.E Peter Emuria Lotethiro is the Deputy Governor, Turkana County, having served from 2017 to date.

He has over 40 years of experience in the Public Service and Non-Governmental Organisations.

DG Lotethiro has Master of Arts in Armed Conflict and Peace Studies from the University of Nairobi, Master of Education in Rural Social Development from the University of Manchester and Bachelor of Arts in Psychology from the University of Nairobi.



Hon. Peter Lotethiro

Erastus Ethekon has served as the County Attorney from 25th September, 2018 to date.

He holds a Master of Laws (LLM) (Oil, Gas and Energy Law) from the University of Derry, Master of Science (MSc.) in Project Management from the University of Liverpool; Master of Arts (M.A) in Peace, Conflict and Development Studies And Bachelor of Laws from the University of Nairobi.

He has over 20 years of experience both in public and private sector.

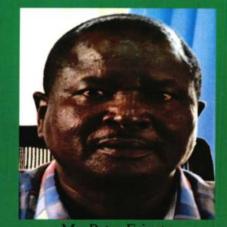


Erastus Ethekon

Annual Report and Financial Statements for the year ended June 30, 2022.

Mr. Peter Eripete is the County Secretary/Head of County Public Service where he has been serving from 23rd December, 2013 to date.

He holds a Bachelor of Business Administration Degree and has over 38 years of experience in Public Administration and Public Service.



Mr. Peter Eripete

Joseph Emathe Namuar is the County Executive Committee Member for Finance and Economic Planning having served from 3rd January, 2018 to date.

He holds a Master of Arts in Project Planning and Management, University of Nairobi, Bachelor of Arts in Development Studies and Bachelor of Business Management in Human Resource Management Moi University.

He has over 11 years' of experience both in Public and Private sector



Mr Joseph Emathe Namuar

Mr.Philip Ebei Aemun is the County Executive Committee Member for Agriculture. Pastoral Economy and Fisheries. having served from 15th May, 2020 to date. He holds a Master of Science in Natural Resource Management and Sustainable Agriculture from Norwegian University of Life Mr. Philip Ebei Aemun Sciences and Bachelor of Science in Meteorology from the University of Nairobi. He has over 18 years of experience in Private Sector and 2 years in the County Government. Mrs. Jane Ajele is the County **Executive Committee Member** for Health and Sanitation with effect from 6th June, 2013 to date. She holds a Bachelor of Science in Medical Laboratory Science and over 38 years of experience Mrs. Jane Ajele Auru in Public Sector.

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Ms. Jeniffer Nawoi is the former County Executive Committee Member for Lands, Energy, Physical Planning and Urban Areas Management, where she served from 3rd January, 2018 to 2nd January, 2021.

She holds a Master of Science in Energy Studies with specialization in Energy Finance and Bachelor of Commerce in Finance, Kenyatta University. Ms. Nawoi has Over 10 years of experience in both public and private sector.



Ms. Jenniffer Nawoi Longor

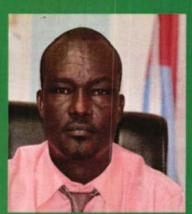
Mr. Benson Lokwang is the former County Executive Committee Member for Public Service, Decentralized Administration and Disaster Management, having served from 7th April, 2020 to 2nd January, 2021. He holds a Bachelor of Economics and Sociology Degree from Chuka University and has over 15 years of experience in both public and private sector.



Mr. Benson Lokwang

Mr. Patrick Losike Lokaimoe is the former County Executive Committee Member for Infrastructure, Transport and Public Works, having served from 7th April, 2020 to 2nd January, 2021.

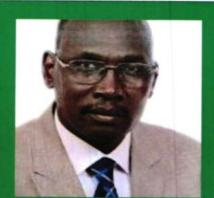
He holds Bachelor of Business Management degree from the University of Eldoret. Lokaimoe has over 20 years' experience in both public and private sector.



Ir Patrick Losike Lokaimoe

Mr. Christopher Aletia Imana is the former County Executive Committee Member for Water, Environment and Mineral Resources, where he served from 7th April, 2020 to 2nd January, 2021.

He holds Masters in
Development Studies from the
University of Free State,
Bachelor of Science in
Agriculture from the University
of Nairobi. Imana has over 21
years 'of experience both in
public and private sector.



Mr. Christopher Aletia Imana

Mr. George Emoru Emojong is the County Executive Committee Member for Tourism and Culture and Acting County Executive Committee Member for Education, Sports and Social Protection from 3rd January, 2021 to date.

He holds a Masters in Education, Planning, Management and Administration from Mount Kenya University and Bachelor of Education (Arts) from the University of Nairobi. Mr. Emojong has over 25 years of experience both in the public and private sector.



Mr. George Emoru Emojong

Mr. Charles Lokiyoto is the County Executive Committee Member for Trade, Gender and Youth Affairs, serving from 11th April, 2021 to date. He holds a Bachelor of Arts degree in Education from Kenyatta University. Lokiyoto has over 33 years of experience in public service.	Mr. Charles Lokiyoto
Ms. Esther Lokiyo Lokwei is the County Executive Committee Member for Lands, Energy, Housing and Urban Areas Management, serving from 11 th April, 2021 to date. She holds a Master of Public Policy and Administration and Bachelor of Arts in Education, both from Kenyatta University. She has 25 years of experience in Public Administration.	Ms. Esther Lokiyo Lokwei
Mr. Lynus Ekuwom Nakiporo is the Chief of Staff. He holds a Master's in Public Administration & Management and Bachelor of Commerce in Strategic Supply Management. He has over 10 years of experience in Management in the Public and private sector	Mr. Lynus Ekuwom Nakiporo

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
	CECM-Finance	Mr Joseph Emathe Namuar

No	Designation	Name
	Mr. Abraham Losinyen Ekai is the County Chief Officer for Finance from 22nd February, serving from 2018 to date.	
	He holds a Master of International Development Policy from Duke University United Kingdom, and Bachelor of Commerce in Business Administration and Management from Daystar University.	Mr. Abraham Losinyen Ekai
	He has 17 years of experience in both public and private sector. Mr. Jeremiah Apalia Lomari is the County Chief Officer for Economic Planning from	
	26th February, 2020 to date. He holds a Master of Arts in Economics from the University of Nairobi and Bachelor of Arts (Economics) from Egerton University.	
	He has 16 years of experience in both the public and private sector.	Mr. Jeremiah Apalia Lomari
	Mr. Joseph Ekalale Imoni is the former County Chief Officer in the Office of the Governor, having served from 22nd February,	

No	Designation	Name
	2020 to 26th February, 2021.	Mr. Joseph Ekalale Imoni
	He holds a Bachelor of Arts (Sociology) from the University of Nairobi.	
	Has over 15 years of experience in both public and private sector.	
	Mr. Yusuf Abdullahi is the County Chief Officer for Livestock Production, Veterinary Services and Fisheries, having served from 22nd February, 2020 to date.	
	He holds a Bachelor of Business Administration (Human Resource Management) from Kenya Methodist University.	Mr. Abdullahi Yusuf
	He has over 18 years of experience in both public and private sector.	
	Dr. Jacob Natade Lolelea is the County Chief Officer for Agriculture and Land Reclamation, having served from 22nd February, 2020 to date.	
	He holds a Doctor of Philosophy in Education, The Catholic University of Eastern Africa, Master of Education in Curriculum Studies, the	Dr. Jacob Natade Lolelea
	Catholic University of Eastern Africa (CUEA)	

No.	Designation	Name
	and Bachelor of Philosophy from Pontifical Urbaniana University	
	He has over 25 years of experience in both public and private sector. Dr. Robert Eloto Abok is	
	the County Chief Officer for Public Works with effect from 22nd February, 2020 to date.	
	He holds a Master of Medicine in Obstetrics and Gynaecology, University of Nairobi, Bachelor of Medicine and Bachelor of Surgery from the University of Nairobi.	Dr. Robert Eloto Abok
	He has over 18 Years' experience in Senior Management in Public Service and Private sector.	Dr. Robert Eloto Abok
	Dr. Joshua Lojock Lemuya is the County Chief Officer for Lands, Energy, Housing and Urban Areas Management serving from 22nd February, 2020 to date.	
	He holds a PhD in Development Studies and Master of Science in Development Studies both from Moi University and Bachelor of Theology from the	Dr.Joshua Lojock Lemuya

No	Designation	Name
	Kenya Methodist	
	University.	
	He has over 17 years'	
	experience in both Public	
	and Private sector.	
	Dr. Michael Ekidor Eregae is the former	
	County Chief Officer for	
	Trade, Gender and Youth	
	Affairs with effect from	The state of the s
	22nd February, 2020 to	
	2nd January, 2021.	
	He holds a PhD in	
	Veterinary	
	Epidemiology, Master of	
	Science in Veterinary	
	Medicine from the University of Nairobi.	Dr. Michael Ekidor Eregae
	Chiversity of Ivanooi.	
	He has over 17 years of	
	experience in both Public	
	and Private sector.	
	Ms. Rosemary Nchinyei Paringiro is the County	
	Chief Officer for	
	Infrastructure and	
	Transport from 22nd	
	February, 2020 to date.	
	She holds a Master of	
	Arts in International	ALES ALERS CO.
	Journalism from Cardiff	1111111111 (A. A. A.
	University.	
	01 1 10 0	Ms. Rosemary Nchinyei Paringiro
	She has over 10 years of	and a coordinate of a state of the state of
	experience in Senior Management in the	
	public service	

No	Designation	Name
	Mr. Moses Natome is the County Chief Officer for Water, Environment and Mineral Resources from 22nd February, 2020 to date. He holds a Bachelor of Arts degree from Egerton University and over 7 years of experience in Senior Management in the public service Ms. Gladys Arika Akiru is the former County Chief Officer for Public Service, Administration and Disaster Management, having served from 3rd January, 2018 to 26th February, 2021. She holds a Bachelor of Science in Health System Management, Kenya Methodist University. She has over 16 years of experience in international NGOs and Public Service.	Mr. Moses Natome Ms. Gladys Arika Akiru
	Mrs. Pauline Lokuruka is the County Chief Officer for Education, Sports and Social Protection, serving from 22nd February, 2020 to date. She holds a Master of Professional Studies, International	Mrs. Pauline Lokuruka

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No	Designation	Name
	Development from Cornell University, Bachelor of Education (Home Economics) from the University of Nairobi. She has over 35 years of experience in the Public Service.	
	Dr. John Ariko Namoit is the former County Chief Officer for Tourism and Culture, serving from 22nd February, 2020 to 2nd January, 2021 He holds a PhD in Finance from Moi University, Master of Business Administration in Finance from the University of Nairobi and Bachelor of Business Management in Finance from Moi University He has over 15 years of experience in the public	Dr.John Ariko Namoit
	Cap.(Rtd.) Lokwang Augustine Ekitela is the County Chief Officer for Health and Sanitation from 22nd February to date. He holds a Bachelor of Science in Military Science from Egerton University.	Cap.(Rtd.) Lokwang Augustine Ekitela

No	Designation	Name
	Has over 17 years of experience in the public service	
	Mrs. Ikaru Esther is the County Chief Officer for Administration and Disaster Management and also the Acting County Chief Officer for Public Service, serving from 22nd December, 2020 to date	
	She holds a Bachelor of Arts in Education from Moi University and Master of Education in Planning, Administration and Management, Mount Kenya University	Mrs. Ikaru Esther
	Has over 17 years of experience in the public service.	

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2021 were;

- Turkana County Assembly
- Turkana County Audit Committee
- Commissioner of Revenue Allocation
- Turkana County Accounts and Investment Committee
- The Controller of Budget

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

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

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No	Name	Designation
1.	Paul Ekuchei Loparalanga	Chairman
2.	Selina Lokope (Ms)	Member
3.	Edwin Owiti Omindo	Member
4.	Joyce Illikwel Erupe	Member
5.	Emmanuel Lochor Imoni	Member
6.	Michael Esinyen Ekadeli	Secretary

The Committee follows up on:

- · Audit report from the auditor general.
- · Adequacy and effectiveness of CGE's internal control system
- Adequacy and effectiveness of the entity's risk management
- · Likely causes of any weaknesses observed, implications and agreed remedies

e) County Executive Headquarters

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

f) County Executive Contacts

E-mail: info@turkana.go.ke Twitter @TurkanaCountyKE Website: www.turkana.go.ke

g) County Executive Bankers

1. Central Bank of Kenya Haile Selassie Avenue P.O. Box 60000 City Square 00200 NAIROBI, KENYA

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Kenya Commercial Bank Turkana Branch Turkana Kenya NAIROBI, KENYA

h) Independent Auditors

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

i) Principal Legal Adviser

The County Attorney P.O. Box 11 -30500 Lodwar

2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and the 47 County Governments where the latter was allocated resources to undertake certain assigned specified functions for public service delivery.

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

I take this opportunity and pleasure to present to all stakeholders the County Government of Turkana's Financial Statement for the year ended 30th June 2022. The Financial Statement presents the financial performance of the County Government over the past year.

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

Financing of the County Governments

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

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

Financial Performance

a) Revenue

Budget performance for the county Government was impressive. The county government has a Revenue Budget of Kshs. 16,188,835,692.20 of which Kshs. 15,122,885,528.20 was Budget for County Executive and Kshs. 976,950,164 for County Assembly. The total actual spent by County Executive was Kshs. 10,110,561,458

Table 1.0: Presentation of the Exchequer Requisition from County Revenue Fund

QUARTERS	DATE EXCHEQUER WAS RECEIVED IN CRF ACCOUNT	DISBURSEMENT SCHEDULE BY MONTH	NATIONAL TREASURY DISBURSEMENT SCHEDULE FY 2021 2022 (A)	AMOUNT RECEIVED BY COUNTY TREASURY IN CRF(B)	DIFFERENCE BETWEEN (A-B)	AMOUNT RECEIVED BY COUNTY TREASURY IN REC AND DEV (COUNTY EXECUTIVE)
Quarter1	25-Aug-21	JULY	1,008,744,480	1,008,744,479	1	
Quarter1	23-Sep-21	AUGUST	1,071,791,009	1,071,791,009		
Quarter1		SEP	1,071,791,009		1,071,791,009	1,370,391,044
Sub Total			3,152,326,498	2,080,535,488	1,071,791,010	1,370,391,044
Quarter2	19-Oct-21	ост	1,008,744,480	1,071,791,009	(63,046,529)	
Quarter2	10-Dec-21	NOV	1,071,791,009	1,008,744,480	63,046,529	
best te me	10-Dec-21	Vietnam .		1,000,744,400		
Quarter2		DEC	1,008,744,480		1,008,744,480	2,290,524,413
Sub Total		STATE OF THE PARTY	3,089,279,969	2,080,535,489	1,008,744,480	2,290,524,413
Quarter3	14-Jan-22	JANUARY	1,071,791,009	1,071,791,010	(1)	
Quarter3	22-Feb-22	FEBRUARY	1,071,791,009	1,008,744,480	63,046,529	
Quarter3		MARCH	1,008,744,480		1,008,744,480	2,399,954,286
Sub Total			3,152,326,498	2,080,535,490	1,071,791,008	2,399,954,286
Quarter4	07-Apr-22	APRIL	1,134,837,539	1,071,791,009	63,046,530	
Quarter4	22-Apr-22	MAY	1,071,791,009	1,071,791,009	0	Mile III
Quarter4	13-May-22	JUNE	1,008,744,480	1,008,744,480	_	
Quarter4	17-Jun-22			1,134,837,539	(1,134,837,539)	
Quarter4	27-Jun-22			1,071,791,010	(1,071,791,010)	3,901,203,968
	17.7011-22	建 原图图2000		MARKET BOOK OF THE	THE PERSON	
GRAND TOTALS			3,215,373,028 12,609,305,993	5,358,955,047 11,600,561,514	1,008,744,479	3,901,203,968 9,962,073,711

Annual Report and Financial Statements for the year ended June 30, 2022.

a) Payments

The total expenditure for the financial year 2021/22 amounted to Kshs. 10,110,561,458 out of which Kshs. 1,474,178,070 was spent on acquisition of assets, Kshs. 2,958,072,863 on use of goods, Kshs. 4,194,508,809 on compensation of employees, Kshs. 1,387,662,911 transferred to other County government entities, grants and other payments.

b) Cash flows

In the FY 2021/2022, we have had liquidity disruptions caused by untimely and late approval and release of funds from the National Government. We received most of our cash at the tail end of the financial year.

c) Accounts receivables

Imprest management is a critical area of focus in Turkana County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. Going into FY 2022/2023, we will place more emphasis on complying with the PFM regulations with regards to imprests management.

Operational performance

Since the establishment of the Turkana County Government, a lot of progress in terms of development have been registered. The County identified and embarked on five thematic areas to address long term endemic challenges in health, water, food security, education and peace within the borders. Since the onset of devolution the County has continued to heavily invest in numerous infrastructural development programmes of building health facilities, drilling of water boreholes, establishment of irrigation schemes, creation of early childhood development centres, construction and equipping of citizen resource centres, establishment of trade facilities like markets and peace resettlement camps for internally displaced people (IDPs) and peace dialogues across the County. The health facilities have improved access to health care through reduction of distance to health facilities from 30kms before to almost 5kms presently, while the ECD centres have improved transition rates to primary education and enrolment figures as well.

Some of the County flagship projects include the County headquarters which will house critical County administrative offices. The county has immensely invested in the construction and establishment of major irrigations schemes at Juluk, Nakwamoru, Lomidat, Elelea, Lokori, Kachoda, Kanaodon, Nadung'a just to name a few. These irrigation schemes have improved food security across the County. The County constructed veterinary laboratory which has enhanced disease diagnosis and reduced the time taken to wait for results from laboratories outside the County. On livestock disease prevention, the County has invested a lot of resources on animal vaccinations, deworming and livestock treatment. These has greatly improved livestock health and even translated to increase in income from livestock sales. The county has drilled and established boreholes, water pans and water catchment areas for both livestock and humans to reduce the distances in such of water and support in reducing resource based conflicts. Construction of saleyeards, construction of markets and tarmacking of urban roads and parks will not only improve trade but will also enhance own source revenue for the county. The county government is currently constructing and will eventually operationalized the citizen resource centres at Kakuma, Katilu, Kaeris, Lopuski, Loareng'ak and Kanamkemer to enhance provision of Government services to the

Annual Report and Financial Statements for the year ended June 30, 2022.

public at the ward level. The County has endured many years of conflict within and outside Kenya and have resulted into loss of life and property. The County Government has invested in the establishment of peace resettlement centres at Kapedo, Lorokon, Lobei, Nadome, Kaputir, Kapetadie, Letea, Nanam, Lapur and many others for the resettlement of people displaced by conflict. The County Government has also invested in social regional events such as Tobong'u Lore which have not only resulted into promotion of peace and cultural awareness but also expanded own source revenue base.

The County has modernised and equipped the Lodwar County Referral Hospital to improve health services in the region and receive referrals from far flung medical facilities across the county, Notably the county has within the year initiated and completed ICU and HDU units at the Lodwar County Referral Hospital and these facilities have supported the County in the management of COVID-19 pandemic cases.

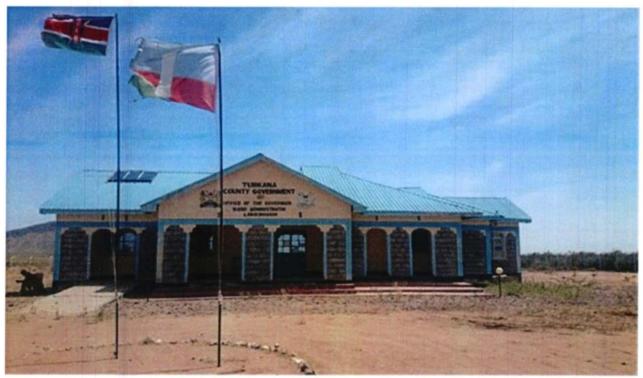
The County has established Vocational training institutes and a skills development bursary fund for students to improve literacy levels across the county and impart life skills to our young people. The government has also established Biashara Fund, Youth and Women Empowerment Fund and Cooperatives Fund to promote and support entrepreneurship.

The County Government together with its development partners will continue to invest in these programmes to uplift and impact the lives of the residents of Turkana. To this extent, there has been great value for money spent on these projects as the outcomes are comprehensively significant.

During the year the County faced numerous challenges that impeded budget implementation. The COVID-19 pandemic presented unprecedented challenges which forced the Government to reorganize the budget to create funds for fighting the pandemic. The Government had to forego some of the levies and create incentives to cushion the populace against the effects of the pandemic. Further the pandemic resulted into lock downs and restricted movement which greatly affected implementation of some projects. The perennial delays in the approval of funds requisitions and disbursement of funds from the Exchequer delayed payments and implementation of activities. Administrative bureaucracies in the preparation of plans including but not limited to approval of budgets slowed down budget implementation.



Turkana county Headquarters, one of the County's flagship projects.



Lokichoggio ward Administrator's office, Turkana West.



CECM-Agriculture, Pastoral and Fisheries, during the launch of livestock vaccination against Caprine pleurepneumonia in Turkana South



Launch of 133 Million Women and Youth Fund by the County Government of Turkana.

Annual Report and Financial Statements for the year ended June 30, 2022.

Conclusion

The FY 2021/2022 was generally a challenging year though we made notable progress in the performance of our revenue and budget absorption. We will continue with this momentum and focus to enable Turkana County continues on prosperous trajectory. We have identified gaps and areas to improve on in the subsequent years.

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

CECM Finance and Economic Planning

County Government of Turkana

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

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

Strategic development objectives (Adopted from Turkana County- Customize as per Specific County,

Strategic development objectives

The County's 2018-2022 CIDP has identified a number of key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of Turkana County's 2018-2022 CIDP are to:

- a) Peace building and conflict management.
- b) Universal health coverage.
- c) Investments and partnerships development.
- d) Water development, minerals exploration and natural resource management.
- e) Food and nutrition security

Development Priority	Development Strategies.
Peace building and conflict management.	Strengthen peace building and conflict management efforts within and externally – develop peace centres in sub-counties, Revive, rejuvenate and strengthen traditional/ local peace structures at the village and kraal level, Initiate and implement an integrated resettlement scheme for conflict displaced persons, Work with the Ateker community governments to observe, enforce and implement peace agreements and declarations and Kenya Uganda Cross-Border Peace and Socio-Economic Development Program.
Universal health coverage.	Upgrade and expand health infrastructure including County referral and Sub County hospitals, strengthen health systems and provision of early childhood nutrition support programme, Universal health care for elderly, orphans and widows and Improve waste management and ensure access to clean water, enhance sanitation and hygiene.

Investments and partnerships development.	Enhance private sector development and partnership investments, Attract and encourage private sector investment in energy, food production, water, health, livestock production, Strengthen the Delivery as One (DaO) framework for multi-partnership operations, Operationalize the Multi Partner Trust Fund as an effective tool for mobilizing resources to bridge development gap needs and Improved financial inclusion of community to access cash and banking services.
Water Access	Enhance land restoration to improve water infiltration and capture, Expand and scale up water and irrigation, Increase access to clean portable safe water for household's consumption, livestock and industry, Construction of appropriately sized dams and Investigate options for water desalinization. Develop Lotikipi, Napuu and other water aquifers
Food and nutrition security	Improve food production capacity of the existing irrigation schemes through adoption of appropriate farming practices and intensification of extension farmer services, Enhance fish production and strengthen value addition and market access, Nutrition sensitive social protection and economic empowerment programmes targeting women, such as voluntary saving and loaning schemes and linked to diversified livelihood options and Modernize pastoral economy through fodder production, grazing planning, rangeland rehabilitation and delimitation of grazing corridors, restocking and livestock off-take, livestock breed diversification and improvement

Progress on attainment of Strategic development objectives (Adopted from Turkana County ADP)

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Departmen t	Objective	Outcome	Indicator	Performance
Governanc e	To promote peace within the County and among neighbouring communities	Peaceful coexistence and stability of our internal and external boundaries enhanced for development	Local structures supporting peace	Support 7 meetings of peace Committees to negotiate return of stolen livestock in T/S and Kibish

Departmen t	Objective	Outcome	Indicator	Performance
	To Enhance County investment levels through Public Private Partnership	Increased resources for development through partnerships and investment augmentatio n	Number of PPP initiated by TCG	Most engagements with the donors were affected by the COVID-19 restrictions.
	To promote peace within the county and among neighbouring communities	Peaceful coexistence and stability of our internal and external boundaries enhanced for development	Programmes initiated	2 Cross Boarder peace dividends programme initiated. Progress was slowed by the Covid 19 pandemic.
Finance and Economic Planning	Dissemination of government policies and programs to the citizens	Improved public participation in government programmin g	Complete, Operational and Digital Citizen Resource Centres	 Construction of 2 (two) citizen resource centres (Lopuski and Kalokol). Equipping of three (3) citizen resource centres (Kaeris, Katilu and Kanamkemer).
	Promote sustainable development	Improved food security outcome in the county	No. of complete KDSP Level II grants projects approved and completed	Level II grant projects awaiting approval from the Ministry of Devolution and the World Bank for implementation.
	To strengthen policy formulation, planning, budgeting and		Number of Annual policy documents generated and approved	All county budget policy documents prepared and approved within the required timelines: ADP, CBROP, CFSP, Approved budget, among others.
	implementatio n of the CIDP 2018-2022		(Annual Progress Report)	Annual County Performance Assessment Reports Prepared and published in the county website

Departmen	Objective	Outcome	Indicator	Performance
Health services and sanitation	Delivery of quality, effective and efficient services.	An enhanced institutional framework for efficient and effective service delivery	Number of facilities renovated, fenced.	Two facilities were renovated.
	Increased access and utilisation of	To promote health and prevent	Number of Community Units Functional	171 community functional, this been greatly affected in Turkana East due to insecurity.
	quality preventive and promotive health services.	Proportion of vulnerable HH reached with WASH interventions	80% of the vulnerable families covered with WASH interventions with the main focus being to curb COVID 19.	
			Number of households reached with hygiene and sanitation key messages	45,024 households reached with awareness messages.
			Quarterly TB and HIV Case identification rate	97% testing was achieved, made possible with introduction of mandatory testing.
		Viral suppression rate.	89% HIV/AIDS Viral suppression in the County against the global target of 90% Viral suppression. Reduced the county HIV prevalence rate from 7.6% to the current 3.2%.	
			Proportion of Kala azar cases identified put on treatment. All Kalaazar p treatment.	All Kalaazar patients are put on treatment.
	Improved access to curative services.	To provide curative healthcare services.	Proportion of Health facilities offering comprehensive laboratory services.	22% of the facilities are offering comprehensive laboratory services. Infrastructure adjustment required for establishment of labs in most health facilities.

Departmen t	Objective	Outcome	Indicator	Performance
			Proportion of referral cases managed within the County.	90% of the referrals are handled within the county. Ambulance have been pulled together. Revitalized office of the referral coordinator.
			Number of facilities offering radiology services.	3 facilities namely LCRH, Lopiding and Kakuma Mission hospitals with functional x-ray equipment.
			Number of clients provided with clinical services.	407271 clients provided with clinical and nursing services. There is increased awareness of respiratory symptoms and need to seek prompt attention.
Education ,Sports and Social	To provide education geared	Improved access to basic	Number of ECD centres supplied with food	911 ECD Centres received food with the support from Mary's Meals International
h d	towards holistic development of the child's capability	% enrolment, rates	Enrolment rates dropped due to delays in supply of food to the ECD centres and the Covid 19 pandemic.	
		Number of ECD centres supplied with instructional materials	300 centres were supplied with instructional materials. The remaining will be supplied once schools re-open after covid-19 pandemic	
			Number of trained ECDE teachers	575 ECDE teachers were trained.
	Facilitate needy students to access secondary and tertiary education	An empowered community with requisite skills for the job market	Number of Students Supported with bursary	37,028 Students received the allocation the amount per student was scaled down to cater for all those who applied.
	Foster appropriation of the people's Promotion tertiary education	Number of twin workshops constructed	One Twin Workshop constructed in Lokichar VTC. Construction of another Twin Workshop in Lokori Ongoing	
	educational capacities with the new social- economic		Number of show rooms constructed	One showroom constructed in Lokichoggio VTC. Due to insufficient resources the activity could not be implemented fully

Departmen t	Objective	Outcome	Indicator	Performance
	conditions to support self- employment and		Number of VTC centres supplied with instructional materials	Achieved.
	entrepreneurs hip		Number of Youth Polytechnics Constructed	Support of Partners pushed the enrolment necessitating construction of additional Polytechnics
	To enhance social protection development	Promotion of social equity	Number of children supported with school requirements and trainings	750 children received requirements and training facility.
	To promote sports and talent development in Turkana County	Increased competitive ness of the local talents and broadened sources of income	Procurement of sports goods and equipment at county level	5 football clubs supported with sports equipment.
Water, Environme nt and Mineral Resources	To provide adequate and quality water	Strengthene d sustainable water supply services	Number of operational rural water supply systems	Development and utilization of Lodwar (Napuu) Aquifer has increased access to safe and clean drinking water within Lodwar Town and its surroundings
	To strengthen community participation in water	Strengthene d sustainable water supply services	De-silting and rehabilitation of water pans and rock catchments	2 water pans constructed.
	management so as to mitigate		Extension of water to health facilities and institutions	4 out of the 7 facilities targeted connected to water supply
	conflict over the resource		Improvement of water supply	Rehabilitation of water supply infrastructure.
			Equipping of boreholes with submersible pumps and solar panels	High yield boreholes equipped to improve water supply in water stressed areas.
			Equipment for Quality analysis Laboratory	Equipment has been acquired awaiting installation.

Departmen	Objective	Outcome	Indicator	Performance
		Optimal, sustainable and equitable development and use of water resources in the county	Number of water resource user associations trained.	Four (4) water resource user associations trained.
	To promote mining and quarrying activities in Turkana County	Mining and quarrying industry that will improve community livelihood and contribute to the economy of Turkana County	Number of Mining equipment bought to ease mining	3 Gold detectors purchased for Nakalale, Loima (Namorputh) and Lapur ward registered mining groups
	To enhance environmental quality and foster	Clean and healthy environment that creates	Development of Turkana County Action Plan -CEAP (2019-2022)	The County action plan is in place.
	sustainable development in Turkana County.	a conducive environment for sustainable development	Number of EIA/EA reviewed by EIA officers	More than 100 EIAs and EA reviewed
Public Service	To enhance efficiency and	Improved Service	Number of payroll records produced	12 Monthly Payroll Records Produced
,Administr ation and Disaster manageme	effectiveness in service delivery	Number of trainings undertaken Number of UPN requests	90 % of the trainings were undertaken as per UPN Requests	
nt			Number of employees engaged on performance contracts and SPAS level	80 % of the total number of employees engaged in performance contracts

Departmen t	Objective	Outcome	Indicator	Performance
	To prepare for, mitigate against, respond to, and support	A more aware community on disaster risks and hazards	County Emergency Operation Plans and Standard Operation Procedures (SOPs)	Achieved
	recovery efforts to disasters and	nazarus	One relief food cycle distributed	101,528 People received relief food
	emergencies		DRM Policy launched	Cabinet approved, awaiting County assembly's further approval before having it printed and final launching.
	To establish, equip and enhance effectiveness of the County	Support the enforcement of the county laws and	Mainstreaming of Inspectorate activities & personnel	Out of 178 officers vetted, 154 officers were appointed and deployed across the County.
	inspectorate	regulation	Purchase of Enforcement uniforms	The directorate purchased the uniform for officers
Infrastruct ure		An efficient and effective	Number of staff trained	6 officers trained
,Transport and Public Works		road transport network for social economic development	Availability of Road network inventory annually and roads mapped	832.6 kilometres of road network invented annually and road mapped
			Number of working kits	13 Survey Equipment to improve efficiency and effectiveness in service-delivery
			Km of road network gravelled and graded	876 KM of road gravelled and graded
		An efficient and effective	Rivers protected	Lochor ekaal river protected
		road transport network for social economic development	Number of drifts constructed	2 Drifts constructed in the entire County
Tourism , Culture and	Promote, Develop, implement	Improved Product offering in	Number of products mapped and profiled	20 new Tourism products mapped and profiled for

Departmen	Objective	Outcome	Indicator	Performance		
Natural Resource Manageme nt	and co- ordinate a marketing strategy for promoting Turkana as a preferred destination	the destination.		development in seven Sub Counties		
	Develop Turkana Tourism Information Centre.	Easy access to tourism information to visitors	Number of Tourism information Centres developed	One Tourism Information Centre developed in Lodwar Town.		
		Enhanced Community Livelihood from forestry and Wildlife Resources	Number of wildlife education, extension services and public awareness done	Fully facilitated during the time under review: 1.Bench marking on wildlife conservation by senior ministry and county assembly 2. Community engagements in Turkana South County 3. Engagements with community rangers in Turkana South.		
			Number of community wildlife management plans developed Tree Seedlings planted and distributed	One community wildlife Management plan developed and operationalized at South Turkana National Reserve. 350,000 seedlings planted in schools, religious institutions, private and public institutions in 7 sub counties		
		Develop Forest infrastructur e to enhance seedling production.	No of tree nurseries infrastructure developed	8 tree nurseries developed in 7 subcounties		
Lands	To plan for, provide and manage urban infrastructure & services	Ordered, coordinated and development	Number of solid dumpsites, litter bins and transfer stations, cleaning services	The Directorate achieved its target of clean environment.		

Departmen t	Objective Outcome		Indicator	Performance
		controlled urban areas	Establishment of a functional Municipality board	The board was established to improve the functionality of Lodwar Town
			Number of solar lights installed	Finalized installation of 100 solar powered streets lights along Kerio Junction to Ekaales centre, part of Kanamkemer and installed six floodlights in Ekaales Centre, California and Lodwar fresh produce market in a bid to improve security and increase business operating hours
Agriculture ,Pastoral Economy and Fisheries	To improve food security and strengthen Communities livelihoods	To Increase agricultural productivity and crop yields to make	% acreage of land ploughed	42 acreage of land was ploughed Floods harvesting technology enhanced and climate smart agriculture practice adopted
		Turkana	Number of farmers	1000 farmers accessed market
		food secure	accessing market Number of farmers	due awareness creation
			reached with	26200 farmers were reached
			extension messages	with extension messages. Improvement in extension,
			extension messages	research and development due to collaboration with academia institution
			Number of farmers to be supported with farm inputs	1200 farmers received farm inputs both from TCG and development partners and seed subsidy support
			Number of pest surveillance and control missions conducted in the county	80 control support from National government, ACTED, PWJ, FAO
			County gender and social inclusion action plan developed and reviewed	The plan has been developed and reviewed

Departmen	Objective Outcome		Indicator	Performance		
	To increase agricultural productivity and profitability of targeted rural communities in selected wards in Turkana County, and	Increased agricultural productivity and profitability	# of Micro-projects implemented# disaggregated by windows (Sustainable Land Management (SLM) and Value Chain (VC), Vulnerable and Marginalized Groups (VMGs), Livelihood, and Nutrition)	50 Micro- project proposal are under implementation		
	in the event of an Eligible Crisis or Emergency, to provide immediate and effective response		# Public-Private Partnerships (PPPs) established by POs (Number)	Investments identified in each VC, 4 Sub-committees formed awaiting request for proposal to be developed		
	To safeguard Human and Veterinary health and make Turkana a livestock disease free	Improved Livestock Health	% (800,000 target) of animals vaccinated and treated	2,109 animals were vaccinated and treated due to support from livestock health partners		
	county.		# of carcasses inspected in the slaughterhouses	28,624 carcasses inspected due to increased awareness to the community on importance of slaughtering livestock in the designated slaughterhouses only		
			Number of regional laboratories expanded and improved	Ongoing at 85%		
			Number of cold chains established in the sub counties	Lokitaung', work ongoing at 70% completion, the other for Lokori has been deferred to the next financial year.		
	Improve livestock production	Improved household income	Tons of feed produced and stored; supplementary feeds purchased	FAO/VSF G:407 Ton TCG: Delivered 168.9 tons		

Departmen t	Objective	Outcome	Indicator	Performance
	and productivity		Number of acres under pasture and fodder	660 acres of land under pasture as result of Support from GIZ (20), TUPADO (400), VSF G (200), ApAD (10), Child Fund (15), FAO (5), DRSLP (10).
			Number of beneficiaries of Extension services including: Farm visits, On farm Demonstrations, Field days, Exposure Tours, Pasture week exhibitions, County agricultural shows, pastoral Field schools etc.	5524 individuals benefited from extension services in support from TCG and Partners (WFP, TUPADO, NARIGP, FAO, ILRI, Caritas, GIZ, RPLRP, Save the Children, SAPCONE, DRSLP, LOKADO, World Vision, AAHI, Practical Action, JICA)

4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Turkana County Government exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on five (5) pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence.

Below is a brief highlight of our achievements in each pillar.

1. Sustainability strategy and profile

Sustainability of programmes and projects initiated by the County government is very important if at all economic growth and development is to be achieved for the Turkana people. To ensure sustainability in its programmes and projects, the County has done the following;

Legal framework

The government has formulated bills and policies that ensure prudent utilization of public resources. They include; Youth and Women empowerment act, Biashara fund act, Turkana Skill Development Fund act etc.

Organizational/Institutional framework

To ensure sustainability in County government's development agenda, institutions/departments are established. This institutions/departments are responsible for implementation of various programmes and projects initiated by the county.

Technology

The County has embraced technology in its operations for effectiveness and efficiency in its operations and to close revenue/resource leakages that might be occasioned by manual revenue systems.

2. Environmental performance

The County Government of Turkana believes that, by nature, our operations have a minimal impact on the environment. However, we acknowledge that there are inevitable environmental impacts associated with our daily operations. We aim to minimize any harmful effects and consider the development and implementation of environmental standards to achieve this to be of great importance. As such, we strongly encourage the internationally established 3 Rs: Reduce, Re-use and Recycle.

- Development of environmental Policy
- In the course of our operations we seek to identify opportunities to optimise consumption of energy, water and other natural resources;
- We strive to re-use and recycle where possible and dispose of non-recyclable items responsibly, thereby minimizing negative impact of waste on the environment; (Construction of plastic re-use centre)
- We actively encourage our staff to plant trees duped (Greening of Turkana to mitigate against climate change) in our County departments with a view to conserving the environment.

3. Employee welfare

Our success as a County government is largely dependent on our human capital (people). We seek to recruit, retain, reward and develop the best talent.

We recognise the need to inculcate among our employees the culture of being sensitive to matters of safety, security, society and the environment. This ensures that employees act with integrity and responsibility with the people they deal with and the environment they interact with.

We train employees to value each other, provide necessary support systems for people with different needs and have a system in place that encourages acceptance of cultural diversity.

Further, we continually seek to improve the welfare and skills of our employees through structured programs for personal and professional development.

We actively seek to ensure gender parity and where possible recruit persons with disability and from the minority groups of our society. (Compliance in the recruitment of persons to serve the county public service in respect to gender (above 35%), Youth representation (above 60%) and inclusion of persons with disabilities (above 3%).

4. Market place practices.

In a bid to ensure best market place practices, the County Government of Turkana has made the following efforts;

Responsible competition practice.

In ensuring responsible competition, the County Government employees do not do business with the government thus eliminating issues of conflict of interest, the citizens of Turkana County are served equally without considering their political, tribal, racial or racial background and no special treatment is given to any individual that may lead to an unfair advantage over other county residents.

Responsible Supply chain and supplier relations.

The County government maintains excellent chain and supply relations with its clients by ensuring that they are paid their dues on time, sign contracts on time for them to deliver the goods and services, information on available tenders is availed to them through various modes of communication.

Responsible marketing and advertisement.

The Government advertises its open tenders on different media outlets that have national coverage. This gives an opportunity to Kenyans from all corners of the County and country an opportunity to apply for the tenders wherever they are.

Product stewardship.

The Consumer Protection function entails: assessment of the needs and wants of customers within the County and providing a forum for redress against unfair competition; in addition, ensuring compliance with the laid down code of practice; ensuring that the quality of services provided meet consumer expectations; enforcement of policies, rules, regulations and procedures relating to the rights of consumers The weights and measures directorate ensures that Consumers obtain the best services and value from the service providers within the County. It is also responsible for informing, educating and protecting consumers and thus ensuring services provided in the County are of the highest standards, comparable to that in other parts of the Country and hence consumers are also informed of their rights and responsibilities.

5. Community Engagements.

The Turkana County Government aims to ensure a safe and healthy working environment for all its employees and customers. The Turkana County Government aims to comply with all relevant legislation or regulations and best practice guidelines recommended by the national health and safety authorities/arms of government.

The County Government also liaises with staff regarding existing policies and practices to ensure that we continue maintaining a healthy, safe and enjoyable work environment.

The County Government of Turkana in consideration of its corporate social responsibilities, carried out other CSR activities during the year. These included but not limited to:

- Resettlement of conflict displaced communities through Building of resettlement centres in insecure areas within Turkana County
- The Drought Response through provision of food assistance to West Pokot County
- Financial management training for youth and women groups 38. Disbursement of youth and women empowerment fund (220M)
- · Training of small-scale miners in Nakalale ward
- Revival of 5 Co-operative Societies.
- Provision of food stuff and school requirements to Street children.
- Supported individual athletes and sports men/women participate in various sports disciplines within and outside Turkana County.
- Establishment of Rescue Centres
- Procured and commissioned seven emergency vehicles for disaster response
- Trained 4520 pastoralists.
- Beach cleaning and sensitization exercise in Promoting beautification of Lake Turkana Beaches.

All these activities and many others were aimed at supporting communities and stakeholders who the County Government interacts with in one way or the other as it carries out its mandate.

5. 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 and Economic planning of the County Government is responsible for the preparation and presentation of the Turkana County Executive financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the county Executive; (v)Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the Turkana County Executive financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the Turkana County Executive transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

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

The CEC member for finance confirms that the Turkana County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable),

TURKANA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the Turkana County Executive 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 Turkana County	Executive financial	al statements were approved and signed by the CEC members	er
for finance on	2022.		

County Executive Committee Member -

Finance and Economic Planning

REPUBLIC OF KENYA

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Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON TURKANA COUNTY EXECUTIVE OF FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Turkana set out on pages 1 to 95 which comprise of the statement of financial assets and liabilities

as at 30 June, 2022 and the statement of receipts and payments, statement of cashflows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Turkana as at 30 June, 2022, and its financial performance and its cashflows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Payments

The statement of receipts and payments reflects expenditure of Kshs.2,958,072,863 for use of goods and services as disclosed in Note 5 to the financial statements. The amount however includes Kshs.5,753,100 paid to local merchants but was not supported by tax compliance certificates, user requisitions, delivery notes, inspection and acceptance reports and attendance lists for stakeholders invited to meetings.

In the circumstances, the validity and accuracy of the payments amounting to Kshs.5,753,100 could not be confirmed.

2. Unsupported Motor Vehicle Insurance

Note 5 to the financial statements under use of goods and services is an amount of Kshs.258,867,505 for insurance costs, which further include Kshs.18,213,363 paid to an insurance service provider for insurance services for motor vehicles. However, tender documents including; user department requisition, advertisement, tender register, tender bid document, appointment of tender and evaluation committees, tender opening and evaluation minutes, notification of award and letter of acceptance, professional opinion, contract agreement and insurance policy documents were not provided for audit review.

In addition, insurance costs included an amount of Kshs.2,025,000 paid to a local merchant for supply of office stationery that had no relation to insurance services

In the circumstances, the validity and accuracy of insurance costs of Kshs.20,238,363 could not be confirmed.

3. Variance Between Statement of Cashflows and Notes

The statement of cashflows includes an increase in outstanding imprests of Kshs.67,970,904 indicated as a prior year adjustment which is not supported by the corresponding Note 19 that reflects an increase of Kshs.231,035,602. No explanation was provided for the anomaly.

In the circumstances, the accuracy of the change in outstanding imprests of Kshs.67,970,904 in the cashflow statement could not be confirmed.

4. Accuracy and Payment of Pending Bills

The County Executive of Turkana financial statements for the year ended 30 June, 2021 reflects other pending account payables amount of Kshs.480,526,752 as at 30 June, 2021 comprising of construction of building, civil works, supply of goods and services payables as indicated in other important disclosures. By the time of final audit in November, 2022, supporting evidence was provided for Kshs.202,574,438 having been paid leaving an outstanding balance of Kshs.277,952,312. However, this balance was not included in the amount of other pending accounts payables of Kshs.2,015,196,164 disclosed in other important disclosure 1 and annex 2 to the financial statements.

In the circumstances, the accuracy and completeness of the pending accounts payables could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Unresolved Prior Year Issues

In the report of the previous year, several issues were raised under report on the financial statements and report on lawfulness and effectiveness in use of public resources. However, the report on the progress on follow up of auditor's recommendations showed that the Management had not resolved the issues.

2. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.15,211,885,528 and Kshs.9,962,073,711 respectively resulting to a shortfall in disbursements by Kshs.5,249,811,817 (or 35%) of the budget. Similarly, the County Executive incurred total expenditure for the year of Kshs.10,110,561,458 against a budget of Kshs.15,211,885,528 resulting to under expenditure of Kshs.5,101,324,070 (or 34%) of final budget.

In addition, the County Executive had a development budget of Kshs.4,674,100,190 for the year ended 30 June, 2022. However, during the year, only Kshs.2,362,601,918 was utilised leaving a balance of Kshs.2,311,498,272 (or 49%) of the budget unspent. An appropriate explanation was not provided for failure to utilize development funds as budgeted.

The under-funding and the under-expenditure impacted negatively on implementation of programmes and service delivery to the public.

3. Statement of Budget Execution by Programmes and Sub-Programmes

The total expenditure in the statement of budget execution by programmes and subprogrammes of Kshs.9,708,806,883 varies with the total expenditure in the statement of receipts and payment by Kshs.367,605,040 which has not been explained or reconciled. It was therefore not possible to ascertain the accuracy of the amounts in the statement of budget execution by programmes and sub-programmes.

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. Failure to Observe Fiscal Responsibility on County Executive Expenditures

The County Executive had an approved final budget amount of Kshs.15,211,885,528 composed of recurrent budget of Kshs.10,537,785,338 or 69% of total budget and development budget of Kshs.4,674,100,190 or 31% of the total budget in compliance with Section 107(2)(b) of Public Finance Management Act, 2012.

However, during the year, the total expenditure was Kshs.10,076,411,923 which included recurrent expenditure of Kshs.7,713,810,006 or 77% and development expenditure of Kshs.2,362,601,918 or 23 %.

In the circumstances, though the County Executive complied with the law on budget preparation, the implementation of the budget was not in congruence with law.

2. Project Implementation Status

A sample of projects identified and verified revealed that, fifty (50) projects with total contract sum of Kshs.475,276,580 were at various states of implementation. Forty-three

(43) projects on routine road maintenance, construction of buildings, construction and civil works and supply and delivery of specialized equipment's of Kshs.329,596,490 had been completed. Six (6) projects with a contract sum of Kshs.132,159,816 were still ongoing, while one (1) project costing Kshs.13,520,274 and an amount of Kshs.4,442,306 already paid had stalled.

Further, a comprehensive project implementation status report was not provided for audit review to ascertain the overview of the effectiveness of utilization of the development expenditure

The non-completion of projects as planned denied the residents of Turkana County the services and benefits that would have accrued from the completed projects as envisioned in the budget.

3. Accounts Receivable - Outstanding Imprest

Included in the statement of assets and liabilities is Kshs.170,521,036 for accounts receivable- outstanding imprest as at 30 June, 2022 as disclosed in Note 15 to the financial statements. However, the amount includes Kshs.87,178,125 issued to members of staff before surrender of previous imprests contrary to Regulation 93(8) of the Public Finance and Management (County Government) Regulations, 2015 which states that in order to effectively and efficiently manage and control the issue of temporary imprests. an accounting officer or AIE holder shall ensure that no second imprest is issued to any officer before the first imprest is surrendered or recovered in full from his or her salary. In addition, an amount of Kshs.158,896,406 of the total outstanding imprest of Kshs.170,521,036 was due for surrender on or before 30 June, 2022 but had not been surrendered as at the close of the financial year contrary to Regulation 93(5) of the Public Finance and Management (County Government) Regulations, 2015 which requires holder of temporary imprest to account for or surrender the imprest within seven working days after returning to the duty station. At the time of audit in November, 2022, there was no evidence of subsequent surrender or recovery of outstanding imprest of Kshs.170,521,036.

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

4. Non-preparation and Submission of the Consolidated Financial Statements

The County Treasury did not prepare and submit the consolidated financial statements and relevant summaries to the Auditor- General with copies to the National Treasury, Controller of Budget and the Commission on Revenue Allocation contrary to Section 163(1) and (4) of the Public Finance Management Act, 2012 which states that at the end of each financial year, the County Treasury shall, for the county government, consolidate the annual financial statements in respect of all the county government entities in formats to be prescribed by the Accounting Standards Board.

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

5. Failure to Maintain Assets Register

The summary of non -current assets register in Annex 6 to the financial statements indicates that the County Executive had fixed assets with a historical cost of Kshs.4,399,594,379 as at 30 June, 2021. During the financial year additional assets of Kshs.1,474,180,070 were acquired as reflected in the statement of receipts and payments and Note 10 to the financial statements, resulting to cumulative total assets of Kshs.5,873,772,449 as at 30 June, 2022. However, the County Executive does not maintain an accurate and up to date assets register that could be relied on to confirm the nature, number, physical location and fair value of the assets.

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

6. Purchase of Generator for the County Headquarters

Included in use of goods and services expenditure of Kshs.2,958,072,863 in the statement of receipts and payments and as disclosed in Note 5 to the financial statements, is Kshs.373,143,341 for other operating expenses which further includes Kshs.6,584,007 paid to a local merchant vide payment IFMIS Voucher No. 10009140 for purchase of a generator for the County Headquarters.

However, the terms of payment as indicated in the contract stated that the client shall pay the amount of Kshs.6,699,516, being 80% of contract cost upon delivery of the generator, 10% on installation and completion certificate issued and 10% retention to be paid after 6 months of usage. The generator was delivered on 26 March, 2022 and received on 30 March, 2022 and had not been installed as at the time of audit in November, 2022 but the supplier was paid the full amount less taxes contrary to the contractual terms. In addition, no retention fee was withheld from the supplier

In addition,, the supplier did not provide a 10% performance security of the contractual sum contrary to Section 142 (1) of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the County Executive was in breach of the law.

7. Completion of Kataboi Eco Lodge

Note 10 to the financial statements reflects Kshs. 201,699,954 relating to Constructions and civil works expenditure. The expenditure include Kshs.18,269,805 paid to a local merchant for completion of Kataboi Eco lodge, through tender no TCG/TC&NR/103/2020-2021 at a contract sum of Kshs.60,016,621. However, audit review of the procurement records revealed that during the financial year 2014-2015 the department of tourism had previously awarded a contract for construction to completion of eco-tourism hotel at Kataboi in Lakezone ward to a contractor at a contract sum of Kshs.66,389,746.40 to be completed in December, 2015.

Project site inspection report done in October, 2018 by the project manager revealed the project had incurred approved variations amounting to Kshs.9,958,464 borne due to challenges between the bills of quantities and drawings.

The report also stated that the project was estimated to be 75% complete and 90% of the payments had already been made and retention fee was Kshs.7,634,821. The project manager recommended for termination of contract citing variation of contract costs which amounted to more than 25% of the contract sum and that the contract delivery period had elapsed.

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

Also, a project status report as well as pre-inspection report from the department of infrastructure to confirm the remaining works to be done before issuing of new tender was not provided.

In addition, bills of quantities for the new contract, payment voucher, interim payments certificate of works and statement for valuation for the expenditure of Kshs.18,269,805 were not provided for audit review. The new contract also does not specify the period under which the contract will be valid and the works completed.

Field audit verification in November, 2022 revealed the contractor was still on site but not much of renovation works had been done.

In the circumstances, it was not possible to confirm that value for money was realized from the expenditure on the project in both contracts.

8. Borrowing from County Funds

The County Executive had an outstanding amount of Kshs.319,619,870 owed to various county funds which had been borrowed on short term basis for cash management at the beginning of the year. During the year ended 30 June, 2022, the County Executive further borrowed Kshs.180,852,404 and repaid an amount of Kshs.43,000,000 resulting in outstanding balance of Kshs.457,472,274 as summarized below:

County Fund	Balance as at 30 June, 2021 (Kshs)	Additional Borrowing During the year (Kshs)	Loan Repayment (Kshs)	Balance as at 30 June, 2022 (Kshs)
Turkana County Covid 19 Emergence Response	69,878,059	41,870,435	43,000,000	68,748,494
Turkana County Youth and Women Empowerment Fund	60,242,540	1,401,400	-	61,643,940
Turkana Education and Skills Development Fund	-	2,277,340	-	2,277,340

County Fund	Balance as at 30 June, 2021 (Kshs)	Additional Borrowing During the year (Kshs)	Loan Repayment (Kshs)	Balance as at 30 June, 2022 (Kshs)
Turkana County Emergency Fund	144,054,008	133,303,229	=	277,357,237
Turkana County Cooperative Enterprise fund	-	2,000,000	-	2,000,000
Turkana County Biashara Fund	-	-	-	-
Turkana County Car and Mortgage Fund	45,445,263	(= 2)	-	45,445,263
Total	319,619,870	180,852,404	43,000,000	457,472,274

No County Assembly approval was provided for total borrowing of Kshs.180,852,404 during the year ended 30 June, 2022 as required by Section 142 (1) of the Public Finance Management Act, 2012,

Further, the amount of Kshs.180,852,404 was not credited to the county revenue fund contrary to Regulation 81(1)(a) of Public Finance Management Act (County Government) Regulations, 2015 and the details of utilization of the borrowed funds have not been disclosed or provided for audit review.

Also, the borrowed funds were utilized without County Assembly and Controller of Budget approval contrary to Regulation 45(2) of Public Finance Management Act (County Government) Regulations, 2015.

Finally, the borrowed funds during the year and outstanding balances as at 30 June, 2021 were not refunded in full during the period of borrowing contrary to Section 142(3) of the Public Finance Management Act, 2012.

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

9. Compensation of Employees

9.1 Employees Earning Less than a Third of Basic Salaries

Statement of receipts and payments reflects an amount of Kshs.4,194,508,809 relating to compensation of employees. However, review of monthly payroll for the year ended 30 June, 2022 revealed instances where employees of the County Executive received net salaries which were less than a third of their respective basic salaries while others received negative salaries as summarized below, contrary to Section 19(3) of the Employment Act, 2007.

Month	Jul- 21	Aug- 21	Sep- 21	Oct- 21								Jun- 22
No. of staff	172	161	157	147	144	34	133	110	106	96	91	20

Management has not provided justification for payments of net pay less than one third of respective staff salaries.

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

9.2 Failure to Observe One Third Rule on Staff Composition and Recruitment

Review of personnel records revealed that during the year under review the County Public Service Board recruited a total of one hundred and forty-one (141) county staff between 10 August, 2021 and 21 January, 2022 into permanent and pensionable staff positions.

However, all of the 141-county staff recruited were from the dominant community contrary to the provisions of Section 65(1), (e) of the County Government Act, 2012.

In addition, the records provided for audit indicated that as at 30 June, 2022, the County Government of Turkana had a total of three thousand seven hundred and seven (3,707) employees out of whom two thousand nine hundred and thirty (2,930) or approximately 79% were from the dominant community as indicated below.

Seal Science of September 1948a	Number of		Dominant
Cadre of Staff	Employees	Community	Community (%)
Key Management staff (CECs/CA/CS)	15	15	100%
Chief Officers	14	14	100%
Other permanent and pensionable staff	3,678	2,901	79%
Total	3,707	2,930	79%

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

10. Construction of Kalokol Resource Centre

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

However, audit inspection of the project in November, 2022 confirmed that the works were yet to be completed, more than eighteen (18) months after lapse of the contract period. Approximately 50% of the works had been done and the contractor was not on site.

Further, project progress report, renewal of performance bond and records of the payments made so far were not provided for audit review.

In the circumstances, it was not possible to ascertained whether value for money incurred on the project was realized.

11. Construction of Plastic Re-Use Facility

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

By the time of audit in November, 2022 the project was incomplete more than three (3) years after the expected completion date and the contractor was not on site.

Further, project progress report, renewal of performance bond, records of additional payments during the year ended 30 June, 2022 and other previous payments were not produced for audit review.

In the circumstances, it was therefore not possible to confirm that the County Executive derived value for money from the expenditure incurred so far on the incomplete and abandoned project.

12. Construction of Chain-Link Fence and Water Distribution at Kerio Breeding Centre

Included in the constructions and civil works of Kshs.201,699,954 under acquisition of assets as disclosed in Note 10 to the financial statements is Kshs.8,250,804 paid to a local merchant on 22 March, 2022 vide payment IFMIS Voucher No. 10008223 for the construction of chain link fence and water distribution at Kerio Breeding Centre through tender no TCG/MOAPEF/842332/2020-2021.

Review of the contract revealed that the winning bidder did not provide certified bank statement for the last six (6) months, this being evaluation criteria number five (5). Therefore, the bidder was awarded a score of zero (0) by all the three evaluators and should not therefore have proceeded to the financial evaluation stage rendering all the bidders and the tender non-responsive. However, the evaluation report dated 23 February, 2021 signed by all the three evaluators still recommended the bidder for award of the tender. No explanation was provided for this violation of the evaluation criteria.

The professional opinion dated 25 February, 2021 concurred with the evaluation report awarding the tender to the winning bidder and concluded that the evaluation was done according to the laws despite the failure to provide certified bank statements.

The contract was entered into and signed on 16 March, 2021 before the lapse of fourteen (14) days after notification of award and the contract did not specify the contract period.

Consequently, the contract was irregularly awarded.

13. Failure to Settle Pending Bills

Other important disclosure 1 and 2 and Annex 2 and 3 to the financial statements reflects total pending account payables and staff payables of Kshs.2,015,196,164 and Kshs.88,893,232 respectively totalling Kshs.2,104,089,396 which ought to have been paid but was outstanding as at 30 June, 2022 contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015.

The County Executive Management was therefore in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Failure to Operationalize Public Finance Management Standing Committee

The County Executive did not operationalize the Public Finance Management Standing Committee during the year ended 30 June, 2022 to provide strategic guidance on public finance management matters as required by Section 18.(1) of the Public Finance Management (County Government) Regulations, 2015 which states that 'There is established in every county government entity a public finance management standing committee to provide strategic guidance to the entity on public finance management matters.'

Consequently, there was no guarantee that appropriate guidance was provided on the public finance matters of the County Executive.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were

Report of the Auditor-General on County Executive of Turkana for the year ended 30 June, 2022

operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 applicable basis of
 accounting and, based on the audit evidence obtained, whether a material uncertainty
 exists related to events or conditions that may cast significant doubt on the County
 Executive ability 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 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 Turkana County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

CPA Nancy Gathungu, CBS AUDITOR-GENERAL

Nairobi

09 March, 2023

2. Statement of Receipts and Payments for the year ended 30th June 2022.

	Berry.	2021/2022	2020/2021
	Notes	Kshs	Kshs
RECEIPTS			
Exchequer releases (Transfers from the CRF)	1	9,962,073,711	11,445,842,700
Proceeds from Sale of Assets	2	-	-
Other receipts	3	-	1,363,736,594
TOTAL RECEIPTS		9,962,073,711	12,809,579,294
PAYMENTS			
Compensation of Employees	4	4,194,508,809	3,828,490,851
Use of goods and services	5	2,958,072,863	3,623,467,866
Subsidies	6	-	-
Transfers to Other Government Units	7	794,000,000	1,561,781,496
Other grants and transfers	8	593,662,911	1,155,548,685
Social Security Benefits	9	-	-
Acquisition of Assets	10	1,474,178,070	1,224,073,840
Finance Costs, including Loan Interest	11	-	-
Repayment of principal on Domestic and Foreign borrowing	12	-	-
Other Payments	13	96,138,806	-
TOTAL PAYMENTS		10,110,561,458	11,393,362,738
SURPLUS/DEFICIT		(148,487,748)	1,416,216,556

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 2022 and signed by:

Name BRALLING LAGUED

Chief Officer -Finance

Head of Accounting Unit

ICPAK M/No

6. REPORT OF THE AUDITOR GENERAL ON TURKANA COUNTY EXECUTIV

3. Statement of Assets and Liabilities as at 30th June 2022

		2021/2022	2020/2021
	Note	Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	14A	622,385,485	3,529,930,437
Cash Balances	14B		
Total Cash and cash equivalents		622,385,485	3,529,930,43
Accounts receivables – Outstanding Imprests	15	170,521,036	102,550,132
TOTAL FINANCIAL ASSETS		792,906,521	3,632,480,569
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	16	171,744,165	234,478,586
NET FINANCIAL ASSETS		621,162,357	3,398,001,982
REPRESENTED BY			
Fund balance b/fwd	17	769,650,104	1,981,785,426
Prior year adjustments	18	-	
Surplus/Deficit for the year	-	148,487,748	1,416,216,556
NET FINANCIAL POSITION		621,162,357	3,398,001,982

The opening balance varies with the closing figure due to the closing cash and cash balances of County Revenue Fund account of Kshs.2,628,348,878 and County Local Revenue account of Kshs. 3,000 included in the new respective financial statements and have been included as opening balances

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on

_ 202**2** and signed by:

Name: Appealment toxional

Chief Officer - Finance

Name: NICHOLAS MAYO

Head of Accounting Services

ICPAK M/No /82/3

4. Statement of Cash Flows for the period ended 30th June 2022.

		2021/2022	2020/2021
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	9,962,073,711	11,445,842,700
Other receipts	3	-	1,363,736,594
		9,962,073,711	12,809,579,294
Payments for operating expenses			
Compensation of Employees	4	4,194,508,809	3,828,490,851
Use of goods and services	5	2,958,072,863	3,623,467,866
Subsidies	6	-	-
Transfers to Other Government Units	7	794,000,000	1,561,781,496
Other grants and transfers	8	593,662,911	1,155,548,685
Social Security Benefits	9	-	
Finance Costs, including Loan Interest	11	-	-
Other Payments	13	96,138,806	-
		8,636,383,389	10,169,288,897
Adjusted for:	-		
Other adjustments Prior year adjustments	18	-	-
Decrease/(increase) in outstanding imprests & advances	19	(67,970,904)	163,548,122.00
Increase/(decrease) in deposits and retentions	20	(62,734,422)	92,863,386.10
		(130,705,326)	256,411,508
Net cash flows from operating activities		1,194,984,996	2,896,701,904
		-,,,	
Cash flow from investing activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(1,474,178,070)	(1,224,073,840)

Net cash flows from investing activities		(1,474,178,070)	(1,224,073,840)
Cash flowfrom borrowing activities			
Repayment of principal on Domestic and Foreign borrowing	12	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(279,193,073)	1,672,628,064
Cash and cash equivalent at BEGINNING of the year		901,578,558	1,857,302,372
Cash and cash equivalent at END of the year		622,385,485	3,529.930.436
As per statement of assets		622,385,485	3,52

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 2022 and signed by:

(Garage)

Name: Assessment Assessed

Chief Officer Finance

Name: NICHOLAS MINJO

Chief Officer Finance

ICPAK Member Number 18213

5. Statement of Comparison of Budget & Actual Amounts

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% ofUtilisation
	a least	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	13,050,655,685	2,161,229,843	15,211,885,528	9,962,073,711	5,249,811,817	65%
Proceeds from sale of assets						
Other receipts						
Total	13,050,655,685	2,161,229,843	15,211,885,528	9,962,073,711	5,249,811,817	65%
Payments						
Compensation of employees	4,597,427,319	5,432,000	4,602,859,319	4,194,508,808	408,350,511	91%
Use of goods and services	3,440,394,722	278,315,957	3,718,710,679	2,958,072,863	760,637,816	80%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	1,173,169,136	190,337,428	1,363,506,564	794,000,000	569,506,564	58%
Other grants and transfers	731,204,825	318,063,340	1,049,268,165	593,662,911	455,605,254	57%
Social security benefits	116,546,091		116,546,091	(a)	116,546,091	0%
Acquisition of assets	2,841,913,592	1,369,081,118	4,210,994,710	1,474,178,070	2,736,816,640	35%
Finance costs, including loan interest	0	0	0	0	0	0%
Repayment of principal on borrowings	0	0	0	0	0	0%

TURKANA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Other payments	150,000,000	-	150,000,000	96,138,806	53,861,194	64%
Total	13,050,655,685	2,161,229,843	15,211,885,528	10,110,561,458	5,101,324,070	66%
Surplus/(Deficit)	0	0	0	(148,487,747)	148,487,747	

30% and 40% underutilization on other grants, transfers and Acquisition of assets was due more funds reallocation to address COVID19 and other urgent expenditure items i.e. clearing of prior years' pending bills.

The County Executive's financial statements were approved on 2

Name: Acatomin Locate

Chief Officer Finance

202**2** and signed by:

Name: NICHOUS MAY

Head of Accounting Services

ICPAK Member Number: 18213

6. Statement of Comparison of Budget & Actual Amounts: Recurrent

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% ofUtilisation
The same of the sa	a	ь	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	9,040,628,650	1,497,156,688	10,537,785,338	7,627,948,734	2,909,836,605	72%
Proceeds from sale of assets						
Other receipts		N.				
Total	9,040,628,650	1,497,156,688	10,537,785,338	7,627,948,734	2,909,836,605	72%
Payments		_				
Compensation of employees	4,597,427,319	5,432,000	4,602,859,319	4,194,508,808	408,350,511	91%
Use of goods and services	2,847,300,493	245,815,957	3,093,116,450	2,350,794,194	742,322,256	76%
Subsidies	120	-	-	0	-	
Transfers to other government units	352,662,572	201,337,428	554,000,000	524,000,000	30,000,000	95%
Other grants and transfers	461,204,825	318,063,340	779,268,165	434,744,423	344,523,742	56%
Social security benefits	116,546,091	-	116,546,091		116,546,091	0%
Acquisition of assets	515,487,350	726,507,963	1,241,995,313	147,773,309	1,094,222,004	12%
Finance costs, including loan interest	-	3.				
Repayment of principal on borrowings	-	-				
Other payments	150,000,000	-	150,000,000	96,138,806.00	53,861,194	64%

TURKANA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Total	9,040,628,650	1,497,156,688	10,537,785,338	7,747,959,540	2,789,825,798	74%
Surplus/(Deficit)	0	- 0	0	(120,010,807)	120,010,807	

11% and 55% underutilization on other grants, transfers and Acquisition of assets was due more funds reallocation to address COVID19 and other urgent expenditure items i.e. clearing of prior years' pending bills.

The County Executive's financial statements were approved on 27/0/

202**3** and signed by

Name: Beantier Located

Chief Officer Finance

Head of Accounting Services

ICPAK Member Number: 18213

7. Statement of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	e=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	4,010,027,035	664,073,155	4,674,100,190	2,334,124,977	2,339,975,213	50%
Proceeds from sale of assets						
Other receipts						
Total	4,010,027,035	664,073,155	4,674,100,190	2,334,124,977	2,339,975,213	50%
Payments						
Compensation of employees	-	-	-		-	
Use of goods and services	593,094,229	32,500,000	625,594,229	607,278,670	18,315,559	97%
Subsidies	-	-	*	-		
Transfers to other government units	820,506,564	- 11,000,000	809,506,564	270,000,000	539,506,564	33%
Other grants and transfers	270,000,000		270,000,000	158,918,488	111,081,512	59%
Social security benefits	-	_	_		-	
Acquisition of assets	2,326,426,242	642,573,155	2,968,999,397	1,326,404,760	1,642,594,637	45%
Finance costs, including loaninterest		-	5.		-	

TURKANA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Surplus/(deficit)	- 0	0	- 0	- 28,476,941	28,476,940	
Total	4,010,027,035	664,073,155	4,674,100,190	2,362,601,918	2,311,498,272	51%
Other payments	-		-			
Repayment of principal on borrowings		-	-		-	

9% and 37% underutilization on other grants, transfers and Acquisition of assets was due more funds reallocation to address COVID19 and other urgent expenditure items i.e. clearing of prior years' pending bills.

The County Executive's financial statements were approved on

Name: Legender Lacreer

Chief Officer Finance

Name: 18213 NICHOLAS MAY O

ICPAK Member Number: 182/3

8. Budget Execution by Programmes and Sub-Programmes

Programmes/Sub -			Approved	Actual			
Programmes	Original Budget	Adjustments	Supplementary	Utilization	Variance		
					西里西亚		
Office of the Governor							
P1 GENERAL ADMINISTRATION AND SUPPORT	216,183,697	140,004,668	356,188,364	254,685,172	(101,503,192		
SERVICES							
SP 1.1 General Administration, Planning and Support Services- Office of the Governor	170,230,697	140,004,668	310,235,364	221,333,398	(88,901,966		
SP 1.2 General Administration, Planning and Support Services- Liaison Office	21,699,000	-	21,699,000	16,146,218	(5,552,782)		
SP 1.3 General Administration, Planning and Support Services-Office of County Secretary	24,254,000	-	24,254,000	17,205,556	(7,048,444)		
DA COMEDNIA COM				:#:			
P2 GOVERNMENT	20 (5(110	-	20 (5(110	12.7/0.4/7	(16.006.653		
SP 2.1 Cabinet Affairs	29,656,119		29,656,119	12,769,467	(16,886,652)		
SP 2.1 Cabinet Affairs	4,986,024	-	4,986,024	4,395,716	(590,308)		
SP 2.2 Perfomance and	4,500,024	-	4,900,024	4,595,710	(370,300		
Efficiency	8,370,674		8,370,674	4,003,077	(4,367,597		
SP 2.3 Interdepartmental		-		.,000,000	(1,001,001		
Relations	2,492,453		2,492,453	2,119,570	(372,882		
SP 2.4 Intergovernmental Relation	11,860,000	-	11,860,000	1,437,853	(10,422,147		
SP 2.5 Strategy Development, Review, Support and Operationalization	1,946,968	-	1,946,968	813,251	(1,133,718		
				6200	9		
P3 PUBLIC COMMUNICATIONS, MEDIA RELATIONS AND IT SUPPORT	10,370,527	-	10,370,527	7,826,844	(2,543,684)		
SP 3.1 Media Advertisement and Placements	1,996,836	-	1,996,836	1,529,007	(467,829)		
SP 3.2 Documentation, communication policy and strategy	2,662,450	-	2,662,450	2,662,450	(
SP 3.3 Civic Education and Public Sensitization	4,104,579	-	4,104,579	2,893,964	(1,210,615)		

TURKANA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

SP 3.4 Production of County Newspaper and Newsletter	1,606,662	-	1,606,662	741,424	(865,239)
P4 STRATEGY AND DELIVERY	13,275,924	:	13,275,924	8,582,261	(4,693,663)
SP 4.1 Economic and Private Sector Advisory Services	1,248,200	-	1,248,200	974,778	(273,422)
SP 4.2 Political and Intergovernmental Advisory Services	2,042,120	-	2,042,120	697,398	(1,344,722)
SP 4.3 Legal Advisory Services	1,248,200	4	1,248,200	808,733	(439,467)
SP 4.4 Security and cross border Advisory Services	1,248,200	-	1,248,200	994,503	(253,698)
SP 4.5 Oil And Gas Advisory Service	1,248,200	-	1,248,200	1,248,200	(0)
SP 4.6 Gender and Partnership Advisory Services	1,248,200	-	1,248,200	1,152,277	(95,923)
SP 4.7 Special Interest groups	1,248,200	-	1,248,200	1,105,206	(142,994)
SP 4.8 Climate Change advisory services	1,248,200	-	1,248,200	733,819	(514,381)
SP 4.9 Education and youth Advisory services	1,248,200	-	1,248,200	650,036	(598,165)
SP 4.10 Culture, Arts and Heritage advisory services	1,248,200	-	1,248,200	217,310	(1,030,890)
P5 PARTNERSHIPS AND INVESTMENTS	12,765,582	-	12,765,582	4,430,492	(8,335,091)
SP 5.1 Joint Program Cordination UN/TCG	4,964,629	-	4,964,629	2,328,359	(2,636,270)
SP 5.2 Public Private Partnerships	5,356,880	_	5,356,880	1,541,969	(3,814,911)
SP 5.3 Donor and Partner Coordination	2,444,073	S-	2,444,073	560,164	(1,883,909)
P6 GOVERNOR'S PRESS SERVICE	7,392,958	7,392,958	7,392,958	4,465,066	(2,927,892)
SP 6.1 Governors Press support	7,392,958	-	7,392,958	4,465,066	(2,927,892)
P7 AUDIT	12.514.655	-	12.514.755	0.25/ /57	(4.257.000)
SP 7.1 Internal Audit	2,367,783	-	12,514,655 2,367,783	8,256,657 881,893	(4,257,998)

SP 7.2 Quality Assurance	3,541,858	-	3,541,858	2,544,546	(997,
SP 7.3 Support to Audit	3,311,030	-	5,5 11,050	2,511,510	(),,
Commitees	6,605,014		6,605,014	4,830,218	(1,774,796
P8 PEACE				-	
BUILDING AND CONFLICT MANAGEMENT	242,737,459		242,737,459	119,920,357	(122,817,102
SP 8.1 Development of County Peace Building & Conflict Management	20,260,751	-	20,260,751	12,205,472	(8,055,279
SP 8.2 Operationalization of peace building structures and institutions	65,679,345	-	65,679,345	37,658,283	(28,021,061
SP 8.3 Resettlement Infrastructural Programme	118,664,912	-	118,664,912	37,849,199	(80,815,713
SP 8.4 Cross Border peace dividends programme	38,132,452	-	38,132,452	32,207,402	(5,925,049
TOTAL				-	
EXPENDITURE	544,896,922	147,397,626	684,901,590	424,170,132	(260,731,458)
				-	
Office of the Deputy Governor					_
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	18,692,000	(6,000,000)	12,692,000	6,986,118	(5,705,882
SP 1.1 General Administration, Planning and Support Services	18,692,000	(6,000,000)	12,692,000	6,986,118	(5,705,882
				-	-
P2 GOVERNMENT PROGRAMMING AND MANAGEMENT	22,732,423	-	22,732,423	13,263,887	(9,468,536
SP 2.1 Government Programming	7,400,000	-	7,400,000	2,922,257	(4,477,743
SP 2.2 Community Engagement	5,200,000	-	5,200,000	1,920,275	(3,279,725
SP 2.3 Government Stakeholder Engagement and Coordination	5,420,000	*	5,420,000	4,974,222	(445,778
SP 2.4 Government Transformation	4,712,423	-	4,712,423	3,447,133	(1,265,290

0	1	-			
TOTAL EXPENDITURE	41,424,423	(6,000,000)	35,424,423	20,250,006	(15,174,417
Office of the County Attorney				-	
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	16,629,600	15,568,080	32,197,680		(32,197,680
SP 1.1 General Administration, Planning and Support Services	16,629,600	15,568,080	32,197,680		(32,197,680
P2: LEGAL				-	0
SERVICES	89,514,590		89,514,590	2,530,340	(86,984,250
SP 2.1 Litigation Matters	75,062,800	-	75,062,800	2,530,340	(72,532,460
SP 2.2 Government Agreements/Contracts	7,854,800	-	7,854,800		(7,854,800
SP 2.3 Legal Audit and	7,034,000	-	7,854,800	-	(7,054,000
Compliance	6,596,990		6,596,990	-	(6,596,990)
P3 RESEARCH AND LEGISLATIVE DRAFTING	26,466,214		26,466,214	3,794,204	(22,672,010
SP 3.1 Legislative		-			
Drafting and Bills	18,562,214		18,562,214	3,183,027	(15,379,187
SP 3.2 Policy and Legal Briefs	7,904,000		7,904,000	611,177	(7,292,823)
P4 CAPACITY				-	-
BUILDING	4,484,000		4,484,000	2,048,292	(2,435,708)
SP 4.1 Training of Legal Counsels	1,630,000	-	1,630,000	1,077,620	(552,380)
SP 4.2 Legal	1,050,000		1,030,000	1,077,020	(332,380
Trainingand Awareness for County Staff and Residents	2,854,000		2,854,000	970,673	(1,883,327
TOTAL				-	
EXPENDITURE	137,094,404	15,568,080	152,662,484	8,372,835	(144,289,649)
Finance and Economic				-	
Planning				-	
P 1 GENERAL ADMINISTRATION	577,435,174	207,100,995	784,536,169	315,569,307	(468,966,862)

38,075,14 484) 4,859,29 555) 2,248,26 840) 11,738,16 600) 40,000,00 905) 12,526,84 244) 7,341,33 232) 1,499,33 989) 2,230,86 440) 1,455,36	90 4,810,295 75 2,248,275 60 3,241,534 00 - 43 12,049,716 54 6,929,533 89 1,499,389 00 2,191,277	(48,995 (8,496,626 (40,000,000 (477,127 (411,821
484) 4,859,29 555) 2,248,27 840) 11,738,16 3000) 40,000,00 40,000,00 40,000,00 3005) 12,526,84 3244) 7,341,33 3232) 1,499,33 3989) 2,230,80	90 4,810,295 75 2,248,275 60 3,241,534 00 - 43 12,049,716 54 6,929,533 89 1,499,389 00 2,191,277	(48,995 (8,496,626 (40,000,000 (477,127 (411,821
.484) 4,859,29 .555) 2,248,27 .840) 11,738,10 .000) 40,000,00 .905) 12,526,84 .244) 7,341,33 .232) 1,499,33	90 4,810,295 75 2,248,275 60 3,241,534 00 - 43 12,049,716 54 6,929,533 89 1,499,389	(48,995 (8,496,626 (40,000,006 (477,127 (411,827
.484) 4,859,29 .555) 2,248,27 .840) 11,738,10 .000) 40,000,00 .905) 12,526,84 .244) 7,341,33 .232) 1,499,33	90 4,810,295 75 2,248,275 60 3,241,534 00 - 43 12,049,716 54 6,929,533 89 1,499,389	(48,995 (8,496,626 (40,000,006 (477,127 (411,827
4,859,29 555) 2,248,2° (840) 11,738,10 (900) 40,000,00 (905) 12,526,86 (244) 7,341,33	90 4,810,295 75 2,248,275 60 3,241,534 00 - 43 12,049,716 54 6,929,533	(48,995 (8,496,620 (40,000,000 (477,127 (411,827
4,859,29 555) 2,248,2° (840) 11,738,10 (900) 40,000,00 (905) 12,526,86 (244) 7,341,33	90 4,810,295 75 2,248,275 60 3,241,534 00 - 43 12,049,716 54 6,929,533	(48,995 (8,496,626 (40,000,006 (477,12) (411,82)
(484) 4,859,29 (555) 2,248,27 (840) 11,738,10 (000) 40,000,00 (905) 12,526,84	90 4,810,295 75 2,248,275 60 3,241,534 00 - 43 12,049,716	(48,999)
(484) 4,859,29 (555) 2,248,27 (840) 11,738,10 (000) 40,000,00 (905) 12,526,84	90 4,810,295 75 2,248,275 60 3,241,534 00 - 43 12,049,716	(48,999)
.484) 4,859,29 .555) 2,248,27 .840) 11,738,10 .000) 40,000,00	90 4,810,295 75 2,248,275 60 3,241,534 00 -	(8,496,624
.484) 4,859,29 .555) 2,248,27 .840) 11,738,10 .000) 40,000,00	90 4,810,295 75 2,248,275 60 3,241,534 00 -	(8,496,624
.484) 4,859,29 .555) 2,248,2° .840) 11,738,10	90 4,810,295 75 2,248,275 60 3,241,534	(8,496,620
.484) 4,859,29 .555) 2,248,2° .840) 11,738,10	90 4,810,295 75 2,248,275 60 3,241,534	(8,496,626
.484) 4,859,29 .555) 2,248,2°	90 4,810,295 75 2,248,275	(48,995
.484) 4,859,29 .555) 2,248,2°	90 4,810,295 75 2,248,275	(48,995
4,859,29	90 4,810,295	(48,99
903) 38,075,14	45 34,348,251	(3,726,89
7,592,2	4,174,032	(210,23
710) 4.392.29	90 4.174.032	(218,25
.493) 101,313,13	59 48,822,388	(52,490,772
	-	
4,000,00	00 4,000,000	
	-	
-		
113,770,0	20,541,646	(12,434,700
115 776 6	15 96 341 848	(19,434,768
		-
,069 664,759,55	53 211,369,194	(453,390,359
	9,925 115,776,6 - - - 4,000,0 ,493) 101,313,1	9,925 115,776,615 96,341,848

SP 4.1 Resource Mobilization	6,188,053	(2,223,264)	3,964,789	3,530,797	(433,992)
				400	
P 5 ACCOUNTING SERVICES	216,000,000	(1,775,960)	214,224,040	111,544,627	(102,679,413)
SP 5.1 Financial Reporting and Assuarance	45,500,000	5,239,195	50,739,195	49,091,610	(1,647,585)
SP 5.2 Specialized Training	7,500,000	(2,232,750)	5,267,250	5,267,250	
SP 5.3 Asset Management and Valuation	5,000,000	(1,796,630)	3,203,370	3,146,616	(56,754)
SP 5.4 Projects/Supplies Verification	8,000,000	(2,985,775)	5,014,225	4,924,996	(89,229)
SP 5.6 Emergency Fund	100,000,000	-	100,000,000		(100,000,000)
SP 5.7 Turkana County Covid -19 Emergency Response Fund	50,000,000	-	50,000,000	49,114,156	(885,844)
P 6 COUNTY ECONOMIC PLANNING SERVICES	182,757,038	44,439,300	227,196,338	39,161,307	(188,035,031)
SP 6.1 Public Participation in Planning Processes	9,800,000	(4,639,612)	5,160,388	2,257,471	(2,902,917)
SP 6.2 Development of Plans and Policies	12,909,537	7,134,400	20,043,937	5,382,980	(14,660,957)
SP 6.3 Development Co- ordination	2,040,156	(1,028,856)	1,011,300	617,058	(394,242)
SP 6.4 Stakeholder Analysis for Risk Informed and Evidence Based Decision Making	1,782,877	(944,977)	837,900	837,900	0
SP 6.5 Kenya Devolution Support Programme	112,815,048	45,000,000	157,815,048	29,777,795	(128,037,253)
SP 6.6 Completion of Citizen Resource Centres	41,335,165	-	41,335,165	-	(41,335,165)
SP 6.7 Sector Plans Development	2,074,255	(1,081,655)	992,600	288,104	(704,496)
P 7 STATISTICS, MONITORING AND EVALUATION	31,130,995	(9,930,120)	21,200,875	15,921,080	(5,279,795)
SP 7.1 Monitoring and Evaluation	19,080,995	(3,680,095)	15,400,900	11,703,559	(3,697,341)
SP 7.2 Research and Statistics	6,107,460	(4,223,735)	1,883,725	816,572	(1,067,153)

			_	
70,923,767	(25,234,674)	45,689,093	24,246,175	(21,442,918)
10.450.000	(104 503)	10 255 407	6 272 680	(3,982,718)
10,430,000	(194,393)	10,233,407	0,272,009	(3,762,716)
33,000,000	(19,000,000)	14,000,000	5,279,772	(8,720,228)
10,870,000	(878,152)	9,991,848	8,459,464	(1,532,384)
4,603,767	(2,161,929)	2,441,838	1,889,296	(552,542)
12,000,000	(3,000,000)	9,000,000	2,344,955	(6,655,045)
			_	_
112,185,942	(15,432,698)	96,753,244	48,194,792	(48,558,452)
69,679,889	(2,352,078)	67,327,811	34,784,054	(32,543,757)
34,100,000	(9,133,137)	24,966,863	11,631,234	(13,335,629)
8,406,053	(3,947,483)	4,458,570	1,779,504	(2,679,066)
			-	
1,362,477,369	144,927,181	1,507,404,550	619,040,191	(888,364,359)
			-	-
189,588,777	304,725,969	494,314,746	320,612,574	(173,702,172)
189,588,777	304,725,969	494,314,746	320,612,574	(173,702,172)
	10,450,000 33,000,000 10,870,000 4,603,767 12,000,000 112,185,942 69,679,889 34,100,000 8,406,053 1,362,477,369	10,450,000 (194,593) 33,000,000 (19,000,000) 10,870,000 (878,152) 4,603,767 (2,161,929) 12,000,000 (3,000,000) 112,185,942 (15,432,698) 69,679,889 (2,352,078) 34,100,000 (9,133,137) 8,406,053 (3,947,483) 1,362,477,369 144,927,181	10,450,000 (194,593) 10,255,407 33,000,000 (19,000,000) 14,000,000 10,870,000 (878,152) 9,991,848 4,603,767 (2,161,929) 2,441,838 12,000,000 (3,000,000) 9,000,000 112,185,942 (15,432,698) 96,753,244 69,679,889 (2,352,078) 67,327,811 34,100,000 (9,133,137) 24,966,863 8,406,053 (3,947,483) 4,458,570 1,362,477,369 144,927,181 1,507,404,550 189,588,777 304,725,969 494,314,746	10,450,000 (194,593) 10,255,407 6,272,689 33,000,000 (19,000,000) 14,000,000 5,279,772 10,870,000 (878,152) 9,991,848 8,459,464 4,603,767 (2,161,929) 2,441,838 1,889,296 12,000,000 (3,000,000) 9,000,000 2,344,955 - - - - 112,185,942 (15,432,698) 96,753,244 48,194,792 69,679,889 (2,352,078) 67,327,811 34,784,054 34,100,000 (9,133,137) 24,966,863 11,631,234 8,406,053 (3,947,483) 4,458,570 1,779,504 - - - - 1,362,477,369 144,927,181 1,507,404,550 619,040,191 - - - - 189,588,777 304,725,969 494,314,746 320,612,574

P 2 WATER SUPPLY AND SANITATION	332,421,056	48,370,459	380,791,515	105,353,140	(275,438,375)
SP 2.1 Construction of Dams	12,000,000	-	12,000,000	-	(12,000,000)
SP 2.2 Construction of Mega Water Pans and Desilting of Water Pans/Rock Catchment	82,898,707	(21,620,936)	61,277,771	-	(61,277,771)
SP 2.3 Rehabilitation of Water Infrastructure and Drought Mitigation	106,845,789	74,524,627	181,370,416	80,647,899	(100,722,517)
SP 2.4 Drilling and Equipping of Boreholes	122,163,068	(5,152,896)	117,010,172	18,395,908	(98,614,264)
SP 2.7 Equipment of Quality Analysis Laboratory	6,000,000	(1,200,000)	4,800,000	4,508,680	(291,320)
SP 2.8 Project Coordination and Management	2,513,492	1,819,664	4,333,156	1,800,653	(2,532,503)
P 3 WATER AND CATCHMENT PROTECTION	45,231,510	(12,720,960)	32,510,550	1,222,608	(31,287,942)
SP 3.1 Water Resources					
Management	45,231,510	(12,720,960)	32,510,550	1,222,608	(31,287,942)
P 4 WATER SECTOR GOVERNANCE	6,299,545	(1,220,811)	5,078,734	2,618,688	(2,460,046)
SP 4.1 Planning and Coordination	6,299,545	(1,220,811)	5,078,734	2,618,688	(2,460,046)
P 5 ENVIRONMENTAL GOVERNANCE, COMPLIANCE, CONSERVATION, PROTECTION AND MANAGEMENT	19,500,000	(19,500,000)	-		
SP 5.1 Environmental Governance and Compliance	4,000,000	(4,000,000)	-	-	
SP 5.2 Environmental Protection and Conservation	5,200,000	(5,200,000)	-	-	
SP 5.3 Plastic Collection Re-use Facility	1,500,000	(1,500,000)	-	_	
SP 5.4 Climate Change and Adaptation	8,800,000	(8,800,000)	-	-	
P 6 MINERAL RESOURCE	14,071,178	(14,071,178)	-	-	-

MAPPING AND MANAGEMENT					
SP 6.1 Mineral Resource					
Mapping	2,718,000	(2,718,000)			
SP 6.2 Management of Mining and Quarrying Activities	1,728,000	(1,728,000)	-	-	
SP 6.3 Capacity Building in Exploitation of Mineral Resources	5,625,178	(5,625,178)	-	-	
SP 6.4 Extractives engagement Bills and Policies	2,000,000	(2,000,000)	-	-	-
SP 6.5 Artisanal Mining Equipment	2,000,000	(2,000,000)	-	-	
P7. PETROLEUM				-	-
	3,056,732	(3,056,732)	-		-
SP 7.1 Oil and Gas	1,600,000	(1,600,000)			8
SP 7.2 Establishment of Extractive sector regulations and strategies	1,456,732	(1,456,732)	-	-	ā
Total Expenditure	610,168,798	302,526,748	912,695,546	429,807,010	(482,888,535)
				-	
				-	
Health Services and Sanitation		_		1300	
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	614,264,886	139,699,534	753,964,420	372,217,532	(381,746,888)
SP 1.1 General Administration, Planning and Support Services	149,143,394	62,561,920	211,705,314	136,199,458	(75,505,856)
SP 1.2 Additional Works/Renovations of Health Facilities	465,121,492	77,137,614	542,259,106	236,018,074	(306,241,033)
P 2 PREVENTIVE AND PROMOTIVE HEALTH CARE SERVICES.	58,830,831	152,944,958	211,775,789	140,932,582	(70,843,206)
SP 2.1 Nutrition	3,000,000	(541,910)	2,458,090	1,218,424	(1,239,666)

SP 2.2 Reproductive Health (FP, RMNCAH) UNFPA 9th Country	4,954,593	(939,200)	4,015,393	2,741,000	(1,274,393)
Programme					
SP 2.3 Family Health	13,776,238	149,267,828	163,044,066	105,890,512	(57,153,553)
SP 2.4 EPI/Outreaches	1,400,000	(657,440)	742,560		(742,560)
SP 2.5 Public Health	1,500,000	(704,400)	795,600	-	(795,600)
SP 2.6 Environmental					(120,000)
health Services	1,500,000	(704,400)	795,600	-	(795,600)
SP 2.7 Community					
Health Services	29,000,000	9,000,000	38,000,000	30,650,441	(7,349,559)
SP 2.8 Disease					
Surveillance	1,100,000	(516,560)	583,440		(583,440)
SP 2.9 TB and Leprosy	500,000	(234,800)	265,200	235,748	(29,452)
SP 2.10 Malaria	600,000	(281,760)	318,240	196,457	(121,783)
SP 2.11 HIV and AIDS including Community Based HIV Intervention	500,000	(272,800)	227,200	-	(227,200)
SP 2.12 Neglected Tropical Diseases	500,000	(234,800)	265,200	-	(265,200)
SP 2.13 Health promotion and Disease Control	500,000	(234,800)	265,200		(265,200)
P 3 MEDICAL				-	
SERVICES	91,420,000	(5,595,519)	85,824,482	58,307,376	(27,517,106)
SP 3.1 Laboratory Services	1,300,000	(610,480)	689,520		(689,520)
SP 3.2 Blood Transfusion Services	2,800,000	(577,490)	2,222,510		(2,222,510)
SP 3.3 Rehabilitative services	1,000,000	(469,600)	530,400		(530,400)
SP 3.4 Referrals and Emergency Services					
SP 3.5 Radiology	1,400,000	(657,440)	742,560	-	(742,560)
Services Services	950,000	(446,120)	503,880	-	(503 990)
SP 3.6 Dental Services					(503,880)
SP 3.7 Clinical Services	1,000,000	(281,760)	530,400		(318,240)
SP 3.8 Nursing Services	1,000,000	(469,600)	530,400		(530,400)
SP 3.9 Rural Health	1,000,000	(409,000)	530,400	-	(530,400)
Facilities Support	51,618,375	(3,107,989)	48,510,387	44,202,740	(4,307,646)
SP 3.10 Sub-County	51,010,575	(5,107,909)	TU,J10,J07	77,202,740	(4,307,040)
Health Facilities Support SP 3.11 UHC for	4,000,000	2,621,600	6,621,600	6,483,069	(138,531)
Turkana	25,751,625	(1,127,040)	24,624,585	7,621,567	(17,003,018)

1		_		
8,170,863	(8,126,749)	44,114		(44,114)
8,170,863	(8,126,749)	44,114		(44,114)
			-	
221,000,000	43,591,200	264,591,200	238,275,254	(26,315,946)
218,000,000	45,000,000	263,000,000	237,691,011	(25,308,989)
3,000,000	(1,408,800)	1,591,200	584,242	(1,006,958)
7,000,000	(3,287,200)	3,712,800	82,512	(3,630,288)
2,500,000	(1,174,000)	1,326,000		(1,326,000)
500,000	(234,800)	265,200	_	(265,200)
1,500,000	(704,400)	795,600	82,512	(713,088)
1,000,000	(469,600)	530,400	-	(530,400)
500,000	(234,800)	265,200	-	(265,200)
1,000,000	(469,600)	530,400	-	(530,400)
19,200,000	(8,922,041)	10,277,959	1,575,833	(8,702,127)
4,500,000	(2,113,200)	2,386,800	291,738	(2,095,062)
5,800,000	(2,723,680)	3,076,320	451,064	(2,625,256)
7,400,000	(3,380,761)	4,019,239	833,030	(3,186,209)
1,500,000	(704,400)	795,600	-	(795,600)
	8,170,863 221,000,000 218,000,000 3,000,000 7,000,000 1,500,000 1,000,000 1,000,000 1,000,000 1,000,000	8,170,863 (8,126,749) 221,000,000 43,591,200 218,000,000 45,000,000 3,000,000 (1,408,800) 7,000,000 (3,287,200) 2,500,000 (234,800) 1,500,000 (234,800) 1,000,000 (469,600) 500,000 (234,800) 1,000,000 (469,600) 1,000,000 (469,600) 1,000,000 (2,113,200) 5,800,000 (2,723,680) 7,400,000 (3,380,761)	8,170,863 (8,126,749) 44,114 221,000,000 43,591,200 264,591,200 218,000,000 45,000,000 263,000,000 3,000,000 (1,408,800) 1,591,200 7,000,000 (3,287,200) 3,712,800 2,500,000 (1,174,000) 1,326,000 500,000 (234,800) 265,200 1,500,000 (704,400) 795,600 1,000,000 (469,600) 530,400 500,000 (234,800) 265,200 1,000,000 (469,600) 530,400 19,200,000 (8,922,041) 10,277,959 4,500,000 (2,113,200) 2,386,800 5,800,000 (2,723,680) 3,076,320 7,400,000 (3,380,761) 4,019,239	8,170,863 (8,126,749) 44,114 - 221,000,000 43,591,200 264,591,200 238,275,254 218,000,000 45,000,000 263,000,000 237,691,011 3,000,000 (1,408,800) 1,591,200 584,242 7,000,000 (3,287,200) 3,712,800 82,512 2,500,000 (1,174,000) 1,326,000 - 500,000 (234,800) 265,200 - 1,500,000 (469,600) 530,400 - 500,000 (234,800) 265,200 - 1,000,000 (469,600) 530,400 - 1,000,000 (469,600) 530,400 - 19,200,000 (8,922,041) 10,277,959 1,575,833 4,500,000 (2,113,200) 2,386,800 291,738 5,800,000 (2,723,680) 3,076,320 451,064 7,400,000 (3,380,761) 4,019,239 833,030

TOTAL EXPENDITURE	1,019,886,580	310,304,184	1,330,190,764	811,391,088	(518,799,676
Trade, Gender and				-	
Youth Affairs				_	
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	86,596,637	58,681,977	145,278,614	79,447,591	(65,831,024
SP 1.1 General Administration, Planning and Support Services	86,596,637	58,681,977	145,278,614	79,447,591	(65,831,024
P 2 TRADE DEVELOPMENT AND PROMOTION	216,803,800	(22,760,461)	194,043,339	158,788,241	(35,255,098
SP 2.1 Trade Licensing,					
Regulations and Control	4,300,000	(2,674,050)	1,625,950	1,625,950	(0)
SP 2.2 Region Trade & Export	9,000,000	(2,542,831)	6,457,169	3 262 454	(2 104 715
SP 2.3 Business	9,000,000	(2,342,031)	0,437,109	3,262,454	(3,194,715
Training & Development Services	3,500,000	(1,943,600)	1,556,400	940,536	(615,864)
SP 2.4 Lease and Management of Biashara Centre	2,500,000	(1,574,000)	926,000	926,000	
SP 2.5 Trade Research					
& Policy	2,500,000	(1,174,000)	1,326,000	1,326,000	
SP 2.6 Business Financing & Incubation of MSMEs	2,400,000	(1,327,040)	1,072,960	718,540	(354,420)
SP 2.7 Field Metrology Services	5,900,000	(3,270,640)	2,629,360	2,629,360	
SP 2.8 Consumer Right Education	2,270,000	(1,065,992)	1,204,008	1.064.000	(139,999)
SP 2.10 Standards and Anti-Counterfeit	2,000,000	(939,200)	1,060,800	1,064,009	(433,054)
Services SP 2.11 Market Infrastructure Development	32,433,800	(2,053,108)	30,380,692	4,940,012	(25,440,680)
SP 2.12 Industrial Development and Investments	10,000,000	(4,196,000)	5,804,000	3,207,998	(2,596,002)
SP.2 13 Biashara Fund	140,000,000	-	140,000,000	137,519,636	(2,480,364)

P 3 CO-OPERATIVE DEVELOPMENT	66,450,000	(15,958,257)	50,491,743	40,903,620	(9,588,123)
AND MANAGEMENT	00,450,000	(10,700,207)	50,471,745	10,505,020	(>,000,120
SP 3.1 Cooperative					
extension and advisory	4,800,000	(1,979,088)	2,820,912	2,820,912	,
services	04500040000	N-3		17.6 T.	
SP3.2 Co-operative					
Marketing, Value	7,885,000	(3,163,596)	4,721,404	1,629,535	(3,091,869
Addition, Surveys &	10 12		2 100	2	
Research					
SP3.3 Co-operative					
Education,	8,365,000	(3,583,733)	4,781,267	2,163,945	(2,617,322
Training,Exchange and					
Ushirika Day					
Celebration					
SP3.4 Strengthening of					
Key Dormant Co-	8,700,000	(4,085,520)	4,614,480	3,197,207	(1,417,273
operative Societies		- Deliver 100 100 100 100 100 100 100 100 100 10	118 - 28.88		Artax6967 = 55 55
SP3.5 Formulation of					
Cooperative Policy and	6,700,000	(3,146,320)	3,553,680	1,623,527	(1,930,153)
Legal Frame Work					
SP 3.6 Co-operative		-			
Enterprise Development	30,000,000		30,000,000	29,468,493	(531,507
Fund and purchase of					
the fund vehicle					
_					
				-	
P4 PROMOTION OF			4 5 800 00 4	40 407 007	/
GENDER EQUALITY	21,286,000	(4,995,906)	16,290,094	10,107,087	(6,183,007)
AND					
EMPOWERMENT					
SP4.1 Gender	7 (0(000	1 200 (51	0.076.654	6 752 012	(2 222 041
Empowerment and	7,686,000	1,390,654	9,076,654	6,753,813	(2,322,841)
advocacy					
SP4.2 Gender	2 207 000	(1.500.525)	1.706.465	925 119	(071 247
Mainstreaming and	3,387,000	(1,590,535)	1,796,465	825,118	(971,347
Coordination					
SP4.3 Legal Compliance	7 212 000	(2.207.225)	2 025 775	1 002 007	(1.042.50
and Redress	7,213,000	(3,387,225)	3,825,775	1,982,007	(1,843,768
SP4.4 Promotion of	2.000.000	(1,400,000)	1.501.000	546 140	(1 045 054
Gender Equality and	3,000,000	(1,408,800)	1,591,200	546,149	(1,045,051
Empowerment					
P 5 YOUTH AFFAIRS				-	
DEVELOPMENT	114,100,000	(6,616,669)	107,483,331	99,533,292	(7,950,039)
SP5.1 Youth	.,,	1	, ,		7
Coordination and	5,600,000	(2,629,760)	2,970,240	589,258	(2,380,982
Representation	2,300,000	,-,,,,	-,-,-,-		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
SP5.2 Youth					
Employment Scheme	4,000,000	(1,878,400)	2,121,600	103,140	(2,018,460
SP5.3 Youth Rare skills	1,000,000	(1,570,100)	2,121,000	,	(2,020,100
DI DID I CHILI IMIC SKIIIS	4,500,000	(2,108,509)	2,391,491	612,583	(1,778,907
SP5.4 Youth and	.,,,,,,,,,,,		-,-,-,-,-,-		1-1-1-01
Women Fund	100,000,000		100,000,000	98,228,311	(1,771,689

TOTAL					
EXPENDITURE	505,236,437	8,350,684	513,587,121	388,779,831	(124,807,290)
Education, Sports and Social Protection					
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	531,417,954	390,459,700	921,877,654	695,475,125	(226,402,528)
SP 1.1 General Administration, Planning and Support Services	157,417,954	390,459,700	547,877,654	328,101,241	(219,776,412)
SP 1.2 Turkana Education and Skill Development Fund	374,000,000	-	374,000,000	367,373,884	(6,626,116)
P 2 EARLY CHILDHOOD EDUCATION	357,111,277	1,813,371	358,924,648	157,558,324	(201,366,324)
SP 2.1 School Feeding	131,600,000	20,469,536	152,069,536	136,023,333	(16,046,203)
SP 2.2 Quality Improvement	8,006,980	(2,111,954)	5,895,026	3,770,145	(2,124,881)
SP 2.3 Infrastructure Development	201,552,682	(14,386,186)	187,166,496	10,277,834	(176,888,662)
SP 2.4 Support to Pre- Primary Training Instituition	15,951,615	(2,158,025)	13,793,590	7,487,011	(6,306,579)
P 3 VOCATIONAL TRAINING	57,476,413	(14,791,147)	42,685,266	42,685,266	
SP 3.1 Youth Polytechnic Infrastructure	24,500,000	(9,500,000)	15,000,000	15,000,000	
SP 3.2 Training and Development	10,110,000	(3,490,241)	6,619,759	6,619,759	-
SP 3.3 Co-Curricular Activities	10,156,519	(1,800,906)	8,355,613	8,355,613	
SP 3.4 Youth Polytechnics- Conditional	12,709,894		12,709,894	12,709,894	-
P 4 SOCIAL				•	
PROTECTION SP 4.1 Child Care and Protection	83,302,535 27,800,000	(9,188,293) (2,403,444)	74,114,242 25,396,556	34,996,381 17,828,252	(39,117,861)

SP 4.2 Turkana County Persons with Disability	23,982,535	(392,263)	23,590,272	7,280,627	(16,309,644
Development		on the state of the State		v. Ten. (24/34/34/34)	
SP 4.3 Marginalized and					
Minority groups support.	4,520,000	(392,586)	4,127,414	3,012,338	(1,115,07
SP 4.4 Child Rescue					
Centers	27,000,000	(6,000,000)	21,000,000	6,875,163	(14,124,83)
	21,525,255	(0,000,000,			, , , , , ,
P 5 PUBLIC					
RELATIONS	3,528,000	(981,269)	2,546,731	606,069	(1,940,662
SP 5.1 Publicity	1 222222	1000000000			
	1,620,000	(525,640)	1,094,360	606,069	(488,29)
SP 5.2 Research and	223 2000 2000	24000-00-022 F M00000200	222,000,000,000		
Sensitization	1,908,000	(455,629)	1,452,371	-	(1,452,37)
P 6 SPORTS AND				-	
TALENT DEVELOPMENT	48,380,822	(23,772,792)	24,608,030	3,671,917	(20,936,11
SP 6.1 Sports and Talent					
Development	21,382,266	(5,772,792)	15,609,474	3,671,917	(11,937,55
SP 6.2 Stadia	,,	X-1: -1: -1		-4-1-7-7-7	
	26,998,556	(18,000,000)	8,998,556	-	(8,998,55
TOTAL					
EXPENDITURE	1,081,217,001	343,539,569	1,424,756,570	944,054,536	(480,702,03
				-	
Public Service,				-	
Administration and				-	
Disaster Management					
P 1 GENERAL ADMINSTRATION, PLANNING AND	4,562,012,333	299,499,010	4,861,511,343	4,708,873,068	(152,638,27
SUPPORT SERVICES					
SP 1.1 General					
Administration,	4,511,142,739	(9,275,861)	4,501,866,878	4,445,250,147	(56,616,73
Planning and Support					
Services-Public Service					
SP 1.2 General			2227272		1212
Administration,	50,869,594	308,774,871	359,644,465	263,622,921	(96,021,54
Planning and Support					
Services-Administration					
and Disaster					
Management					
P 2 HUMAN				-	
RESOURCE MANAGEMENT	37,636,000	(17,673,866)	19,962,134	8,763,498	(11,198,63

SP 2.1 Payroll and Record Management	3,600,000	(1,690,560)	1,909,440	674,980	(1,234,460)
SP 2.2 Human Resource					(-),,
Development	8,936,000	(4,196,346)	4,739,654	1,010,288	(3,729,366)
SP 2.3 GHRIS Leave & Performance Module Implementation	2,800,000	(1,314,880)	1,485,120	986,139	(498,981)
SP 2.4 Digitization and Automation of Human Resource Registry	5,000,000	(2,348,000)	2,652,000	1,022,366	(1,629,634)
SP 2.5 Mainstreaming Public Sector Integrity Programme	7,800,000	(3,662,880)	4,137,120	2,475,954	(1,661,166)
SP 2.6 Public Service Week	1,800,000	(845,280)	954,720	768,905	(185,815)
SP 2.7 Records Management	2,000,000	(939,200)	1,060,800	230,768	(830,032)
SP 2.8 Human Resource			50 SCHOOL SCHOOL SCHOOL	total disco. Min-state	
Management	3,000,000	(1,408,800)	1,591,200	793,478	(797,722)
SP 2.9 County Performance Management	2,700,000	(1,267,920)	1,432,080	800,621	(631,459)
P 3 DECENTRALIZES SERVICES	133,022,394	(61,141,653)	71,880,741	40,121,681	(31,759,059)
SP 3.1 Operationalization of Sub County Administration Offices	15,105,000	(7,093,308)	8,011,692	7,028,358	(983,334)
SP 3.2 Operationalization of Ward Administration Offices	70,417,394	(32,739,463)	37,677,931	15,248,934	(22,428,997)
SP 3.3 Operationalization of Village Administration Offices	15,000,000	(6,046,882)	8,953,118	5,523,132	(3,429,986)
SP 3.4 Village Council Support Programme	32,500,000	(15,262,000)	17,238,000	12,321,257	(4,916,743)
Support Frogramme	32,300,000	(13,202,000)	17,230,000	12,321,237	(4,510,743)
P 4 GOVERNANCE AND PUBLIC PARTICIPATION	75,456,363	(34,883,261)	40,573,102	25,294,494	(15,278,608)
SP 4.1 Civic Education Programme	2,000,000	(939,200)	1,060,800	526,700	(534,100)
SP 4.2 Public Participation and access to information	65,461,363	(30,731,872)	34,729,491	21,747,058	(12,982,434)
SP 4.3 County Dialogue Forum	2,000,000	(939,200)	1,060,800	392,363	(668,437)
SP 4.4 National and County Holidays	4,495,000	(1,568,589)	2,926,411	1,832,774	(1,093,637)

SP 4.5 Policies design, sensitization and awareness creation	1,500,000	(704,400)	795,600	795,600	C
awareness creation					
P 5 DISASTER RISK MANAGEMENT	308,500,000	9,305,300	317,805,300	99,190,876	(218,614,424)
SP 5.1 Disaster Preparedness Programmes	2,500,000	(1,174,000)	1,326,000	353,622	(972,378)
SP 5.2 Disaster Mitigation Programmes	2,500,000	(1,174,000)	1,326,000	1,148,291	(177,709)
SP 5.3 Stakeholders coordination and Support Programme	2,500,000	(1,174,000)	1,326,000	429,294	(896,706)
SP 5.4 Humanitarian Relief Food Programme	300,000,000	13,296,900	313,296,900	97,189,005	(216,107,895)
SP 5.5 Disaster Risk Managemnet Policy	1,000,000	(469,600)	530,400	70,664	(459,736)
P 6 INSPECTORATE SERVICES	35,046,442	(7,070,848)	27,975,594	14,917,065	(13,058,528)
SP 6.1 Establish & equip the Inspectorate Training Institute and Formulation of Enforcement Policy	19,989,269		19,989,269	10,792,580	(9,196,689)
SP 6.2 Establish Dispute Resolution Committee	2,557,173	(1,200,848)	1,356,325	13,505	(1,342,819)
SP 6.3 Capacity Building	3,300,000	(1,549,680)	1,750,320	1,503,520	(246,800)
SP 6.4 Co-ordination and Linkages of the Inspectorate services	5,000,000	(2,348,000)	2,652,000	518,819	(2,133,181)
SP 6.5Equipping & Kitting of the Inspectorate services	4,200,000	(1,972,320)	2,227,680	2,088,640	(139,040)
TOTAL				-	
TOTAL	5,151,673,532	188,034,681	5,339,708,213	4,897,160,683	(442,547,531)
Infrastructure, Transport and Public Works				-	
P 1: GENERAL ADMINISTRATION AND SUPPORT PROGRAMME	217,728,312	225,740,165	443,468,477	352,071,480	(91,396,997)
SP 1.1 General Administration, Infrastructure and Transport	178,935,299	233,441,065	412,376,364	345,457,322	(66,919,042)

SP 1.2 General Administration, Public Works	38,793,013	(7,700,900)	31,092,113	6,614,158	(24,477,955)
P 2: ROAD DEVELOPMENT AND MAINTENANCE	308,425,681	(169,725,113)	138,700,568	111,409,109	(27,291,459)
Roads Maintenance Levy Fund (RMLF)- Sub county linking roads, security and emergency roads	297,125,681	(166,466,633)	130,659,048	109,340,873	(21,318,175)
Capacity Building and Roads Safety Campaigns	1,800,000	(845,280)	954,720	884,055	(70,665)
Construction and maintenance of new and existing county Roads	7,000,000	(1,139,200)	5,860,800	854,586	(5,006,214)
Annual Road Inventory and Condition Survey (ARICS) and mapping	2,500,000	(1,274,000)	1,226,000	329,595	(896,405)
P 3: DEVELOPMENT AND MAINTENANCE OF TRANSPORT	2,350,000	(1,103,560)	1,246,440	522,182	(724,258)
Professional Capacity Building	2,350,000	(1,103,560)	1,246,440	522,182	(724,258)
P 4: PUBLIC WORKS DEVELOPMENT PROGRAM	5,000,000	(5,000,000)		-	
Construction and operationalization of materials testing lab	5,000,000	(5,000,000)		-	
P 5: MECHANICAL				-	
SERVICES Mechanical Services	1,800,000	(845,280)	954,720	-	(954,720)
	1,800,000	(845,280)	954,720		(954,720)
P 6: STRUCTURAL SERVICES	1,800,000	(845,280)	954,720		(954,720)
Structural Services	1,800,000	(845,280)	954,720	_	(954,720)
P 7: ELECTRICAL SERVICES	1,500,000	(596,560)	903,440	469,649	(433,791)

Electrical Services					0
	1,500,000	(596,560)	903,440	469,649	(433,791)
_				-	
P 8: BUILDING INSPECTORATE SERVICES	9,000,000	(4,223,072)	4,776,928	3,762,290	(1,014,638)
Building Inspectorate Services	9,000,000	(4,223,072)	4,776,928	3,762,290	(1,014,638)
P 9: ARCHITECTURAL SERVICES	1,500,000	(1,092,800)	407,200	342,247	(64,953)
Architectural Services	1,500,000	(1,092,800)	407,200	342,247	(64,953)
TOTAL				-	-
TOTAL EXPENDITURE	549,103,993	42,308,500	591,412,493	468,576,957	(122,835,537)
Agriculture, Pastoral			-	-	
Economy and Fisheries				340	
P 1: GENERAL ADMINISTRATION AND SUPPORT PROGRAMME	206,599,383	354,695,290	561,294,673	263,503,189	(297,791,484)
SP 1.1 General Administration and Support Services- Agriculture, Irrigation and Land Reclamation	152,985,184	(12,312,280)	140,672,904	140,672,904	(0)
SP 1.2 General Administration and Support Services- Pastoral Economy and Fisheries	53,614,199	367,007,570	420,621,769	122,830,285	(297,791,484)
				_	
P 2: AGRICULTURE PROGRAMME	91,695,571	(12,507,638)	79,187,933	49,313,102	(29,874,831)
SP 2.1 Agricultural Mechanization Services	5,700,000	(798,320)	4,901,680	11,370	(4,890,310)
SP 2.2 Agricultural Market Access and Linkages and Value Chain development	1,800,000	(845,280)	954,720	295,667	(659,053)
SP 2.3 Agricultural Extension, Research and Development.	22,000,000	(939,200)	21,060,800	-	(21,060,800)
SP 2.4 Farm inputs Subsidy and Support	4,000,000	(3,800,000)	200,000		(200,000)
SP 2.5 Pest Control and Management	3,000,000	(600,000)	2,400,000	581,512	(1,818,488)

(159,603	433,187	592,790	(5,524,838)	6,117,628	SP 2.6 Agri- nutrition/urban &Peri- Urban agriculture
(1,086,576	47,991,367	49,077,943	-	49,077,943	SP 2.8 Agricultural Sector Development Programme(ASDSP)
(46,980,040	3,326,600	50,306,640	(19,793,360)	70,100,000	P 3 IRRIGATION AND LAND RECLAMATION PROGRAMME
(863,363	409,597	1,272,960	(1,127,040)	2,400,000	SP 3.1 Rehabilitation and Expansion of existing Irrigation Schemes
(12,619,989	152,971	12,772,960	(15,127,040)	27,900,000	SP 3.2 Promotion of drip irrigation SP 3.3 Protection of
(20,000,000	_	20,000,000	-	20,000,000	irrigation infrastructure
(12,488,738	731,182	13,219,920	(1,080,080)	14,300,000	SP 3.4 Utilization of Spate Irrigation Technology.
(983,687	731,113	1,714,800	(1,285,200)	3,000,000	SP 3.5 Rehabilitation of degraded lands for agricultural and environmental conservation.
(24,264	1,301,736	1,326,000	(1,174,000)	2,500,000	SP 3.6 Soil and Water Conservation.
(76,386,041	200,679,461	277,065,502	-	277,065,502	P 4 NATIONAL AGRICULTURAL & RURAL INCLUSIVE GROWTH PROJECT (NARIGP)
(76,386,041)	200,679,461	277,065,502	-	277,065,502	SP 4.1 National Agricultural & Rural Inclusive Growth Project (NARIGP)
(200,141,735)	7,858,265	208,000,000	2,000,000	206,000,000	P 5 DROUGHT RESILIENCE IN NORTHERN KENYA PROGRAMME (DRNKP/KFW)
(200,141,735)	7,858,265	208,000,000	2,000,000	206,000,000	SP 5.1 Drought Resilience in Northern Kenya Programme(DRNKP/ KfW)

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P 6 EMERGENCY LOCUST RESPONSE PROJECT (ELRP)	120,206,667	-	120,206,667	91,497,670	(28,708,997)
SP 6.1 Emergency Locust Response Project (ELRP)	120,206,667	-	120,206,667	91,497,670	(28,708,997
P 7 VETERINARY				-	
SERVICES	55,362,229	(14,546,720)	40,815,509	7,555,908	(33,259,601)
SP 7.1 Livestock Health	33,302,229	(14,540,720)	40,013,309	7,555,700	(33,237,001
management	34,562,229	(5,005,440)	29,556,789	225,100	(29,331,689
SP 7.2 Veterinary public	51,502,225	(5,005,110)	25,550,705	225,100	(2),001,00
health	4,800,000	(2,254,080)	2,545,920	1,477,924	(1,067,996
SP 7.3 Livestock disease	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(2,22 ,,000)	2,0 10,020	.,,,,,,,,,	(2)007)20
control,PDS and	5,800,000	(2,723,680)	3,076,320	922,482	(2,153,838
monitoring	-,,	/-///			. , , 0
SP 7.4 Quality					
enhancement and	10,200,000	(4,563,520)	5,636,480	4,930,403	(706,077
regulation	10 /0			12 12	
P 8 LIVESTOCK				-	
PRODUCTION	113,309,625	(17,648,520)	95,661,105	33,519,903	(62,141,202
SP 8.1 Development and	120,000,000	(21)010,020/		20,025,00	(0=)=1=)=0=
improvement of	22,189,972	(1,028,411)	21,161,561	20,593,166	(568,395
Livestock feeds		X-1		CONTRACTOR AND A CONTRACTOR	,,
SP 8.2 Livestock					
extension services	4,819,653	(2,263,309)	2,556,344	350,223	(2,206,121
SP 8.3 Livestock					
diversification and breed	38,100,000	(14,914,880)	23,185,120	11,709,070	(11,476,050
improvement					
SP 8.5 Development of					
Livestock Value Chain,	39,700,000	1,027,680	40,727,680	430,132	(40,297,548
Market Access,					
Linkages and Bench				1	
marking/ Exposure					
SP 8.6 Productivity					
Infrastructure and	8,500,000	(469,600)	8,030,400	437,312	(7,593,088
enhanced skills				~	
development					
				-	
P 9 FISHERIES	(2 501 500	(0.510.052)	F2 071 724	11 100 225	(41.0/2.511
CD 0.1 Development of	62,581,789	(9,510,053)	53,071,736	11,109,225	(41,962,511
SP 9.1 Development of Fisheries Value Chain,	1,286,707	(604,238)	682,469	10,756	(671,713
Market Access and	1,200,707	(004,236)	002,409	10,730	(0/1,/13
Linkages					
SP 9.2 Fisheries					
information, extension	1,408,941	(661,639)	747,302	467,763	(279,539
services, training	1,400,741	(001,039)	141,302	407,703	(213,339
facilities and skill					
development					

SP 9.3 Fish Infrastructure	1,200,000	(563,520)	636,480	26,050	(610,430)
Development					53 18 83
SP 9.4 Fisheries Resources Management/Monitoring control and surveillance	4,090,000	(2,557,144)	1,532,856	204,212	(1,328,644
SP 9.5 Fisheries					
livelihood support	49,604,051	(2,889,423)	46,714,628	10,086,299	(36,628,329
SP 9.6 Fish farming/ aquaculture	2,560,090	(1,764,490)	795,600	277,675	(517,925
SP 9.7 Fisheries policies and regulations	2,432,000	(469,600)	1,962,400	36,470	(1,925,930)
TOTAL				-	
101111	1,202,920,766	282,688,999	1,485,609,765	668,363,323	(817,246,442)
Tourism, Culture, Energy, Environment and Mineral Resources				-	
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	71,516,164	204,346,618	275,862,782	87,498,520	(188,364,262)
SP 1.1 General Administration, Planning and Support Services	71,516,164	204,346,618	275,862,782	87,498,520	(188,364,262)
P 2 TOURISM	24.500.000	(10.107.000)		-	
DESTINATION MARKETING AND PROMOTION	24,500,000	(18,135,200)	6,364,800	405,035	(5,959,765)
SP 2.1 Tourism Expos, Incentives, Conferences and Exhibitions Programme (MICE)	1,000,000	(469,600)	530,400	-	(530,400)
SP 2.2 Community Based Tourism	2,800,000	(1 314 990)	1 495 120	100 605	(1.394.515)
SP 2.3 Support to	2,800,000	(1,314,880)	1,485,120	100,605	(1,384,515)
development of Tourism Products	15,500,000	(13,908,800)	1,591,200	-	(1,591,200)
SP 2.4 Media Campaign and Promotion of Tourism Products and Programmes	5,200,000	(2,441,920)	2,758,080	304,429	(2,453,651)
P 3: TOURISM INFRASTRUCTURE DEVELOPMENT	58,845,172	(58,845,172)			-

SP 3.1. Completion and Furnishing of Eco Lodges	58,845,172	(58,845,172)	-		0
P 4: CULTURE DEVELOPMNET, PROMOTION & PRESERVATION	73,580,400	(7,896,960)	65,683,440	22,839,662	(42,843,778)
SP 4.1 Ushanga Initiative	17,300,000	(3,428,080)	13,871,920	9,761,790	(4,110,130)
SP 4.2 Culture Products Development & Promotion	27,880,400	(1,132,240)	26,748,160	512,752	(26,235,408)
SP 4.3 Annual Tourism and Cultural Festival	28,400,000	(3,336,640)	25,063,360	12,565,120	(12,498,240)
P 5: HERITAGE PROMOTION	5,200,000	(2,441,920)	2,758,080	418,723	(2,339,357)
SP 5.1 Heritage Development, Promotion & Preservation	3,000,000	(1,408,800)	1,591,200	-	(1,591,200)
SP 5.2 Arts and Creativity Development	2,200,000	(1,033,120)	1,166,880	418,723	(748,157)
P 6: CULTURE DEVELOPMENT PRESERVATION INFRASTRUCTURE	2,500,000		2,500,000		(2,500,000)
SP 6.1 Equipment and Infrastructure Development at Ekalees Centre including 3 units VIP toilets	2,500,000	-	2,500,000	-	(2,500,000)
12 (6.00)				-	
P 7: FORESTRY AND WILDLIFE DEVELOPMENT AND MANAGEMENT	24,053,104	(6,815,101)	17,238,003	5,552,444	(11,685,560)
SP 7.1 Forestry Development.	13,553,104	(7,030,621)	6,522,483	3,085,302	(3,437,181)
SP 7.2 Forestry Management, Conservation and Public participation	5,400,000	(157,440)	5,242,560	-	(5,242,560)
SP 7.3 Forestry Protection	600,000	218,240	818,240	234,275	(583,965)
SP 7. 4 Prosopis Management	1,400,000	(657,440)	742,560	80,685	(661,875)

SP 7.5 Wildlife and Community Conservation	3,100,000	812,160	3,912,160	2,152,182	(1,759,978
P 5 ENVIRONMENTAL GOVERNANCE, COMPLIANCE, CONSERVATION, PROTECTION AND MANAGEMENT	-	17,429,200	17,429,200	2,807,365	(14,621,835)
SP 5.1 Environmental Governance and Compliance	-	3,621,600	3,621,600	321,796	(3,299,804)
SP 5.2 Environmental Protection and Conservation	-	4,344,480	4,344,480	472,282	(3,872,198)
SP 5.3 Plastic Collection Re-use Facility	-	795,600	795,600		(795,600)
SP 5.4 Climate Change and Adaptation	-	8,667,520	8,667,520	2,013,287	(6,654,233)
P 6 MINERAL RESOURCE MAPPING AND MANAGEMENT	-	9,323,353	9,323,353	3,287,957	(6,035,396)
SP 6.1 Mineral Resource Mapping	-	1,941,627	1,941,627	392,913	(1,548,714)
SP 6.2 Management of Mining and Quarrying Activities	-	1,916,531	1,916,531	752,331	(1,164,201)
SP 6.3 Capacity Building in Exploitation of Mineral Resources	-	2,983,594	2,983,594	933,392	(2,050,203)
SP 6.4 Extractives engagement Bills and Policies	-	1,060,800	1,060,800	1,060,800	
SP 6.5 Artisanal Mining Equipment	-	1,420,800	1,420,800	148,521	(1,272,279)
P7. PETROLEUM	_	3,621,291	3,621,291	68,760	(3,552,531)
SP 7.1 Oil and Gas		1,848,640	1,848,640	68,760	(1,779,880)
SP 7.2 Establishment of Extractive sector regulations and strategies	-	1,772,651	1,772,651	-	(1,772,651)

P5: URBAN AREAS MANAGEMENT	18,306,895	1,303,600	19,610,495	661,949	(18,948,546
				-	
Energy Development (Standalone systems)	15,427,500	(11,427,500)	4,000,000	1,536,193	(2,463,807
P4: ENERGY DEVELOPMENT PROGRAMME SP4.1 Renewable	15,427,500	(11,427,500)	4,000,000	1,536,193	(2,463,807
D4. ENERGY				-	
Adjudication of Community Land	28,970,100	(13,404,359)	15,565,741	3,538,439	(12,027,302
Planning Services SP 3.2 Delineation and	29,996,681	(10,169,977)	19,826,704	9,486,265	(10,340,439
PLANNING SERVICES SP 3.1 Physical	58,966,781	(23,574,336)	35,392,445	13,024,704	(22,367,741
P3: PHYSICAL				-	
SP 2.1 Land Policy Formulation and Governance	124,884,371	(18,913,328)	105,971,043	16,689,972	(89,281,070
P2: DEVOLVED LAND GOVERNANCE, MANAGEMENT AND ADMINISTRATION	124,884,371	(18,913,328)	105,971,043	16,689,972	(89,281,070
Administration, Planning and Support Services	92,514,335	234,172,606	326,686,941	175,679,866	(151,007,074
P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES SP 1.1 General	92,514,335	234,172,606	326,686,941	175,679,866	(151,007,074
Lands, Housing and Urban Areas Management				-	
TOTAL EXPENDITURE	260,194,840	154,585,541	414,780,381	128,625,804	(286,154,577
SP4.1 Renewable Energy Development (Standalone systems)	-	13,999,432	13,999,432	5,747,338	(8,252,094
P4: ENERGY DEVELOPMENT PROGRAMME	-	13,999,432	13,999,432	5,747,338	(8,252,094

SP 5.1 Management of Urban Areas	15,488,895	(1,878,400)	13,610,495	661,949	(12,948,546)
SP 5.2 Waste					
Management	2,818,000	(2,818,000)	-	-	13
SP 5.3 Proposed Kakuma-Kalobeyei Municipality	-	6,000,000	6,000,000	-	(6,000,000)
P6: COUNTY HOUSING PROGRAMME	9,915,561	(926,202)	8,989,359	555,972	(8,433,387)
SP 6.1 Housing	9,915,561	(926,202)	8,989,359	555,972	(8,433,387)
TOTAL				-	-
EXPENDITURE	320,015,443	180,634,839	500,650,282	208,148,656	(292,501,627)
County Public Service Board				-	
P 1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES	51,262,891	(8,194,945)	43,067,946	-	(43,067,946)
SP 1.1 General Administration Planning and Support Services	51,262,891	(8,194,945)	43,067,946		(43,067,946)
P 2 HUMAN RESOURCE PROGRAMME	12,487,654	(5,864,202)	6,623,452	4,438,772	(2,184,679)
SP 2.1 Induction of Employees In County Public Service	1,697,226	(797,017)	900,209	761,163	(139,045)
SP 2.2. Recruitment Process	2,923,266	(1,372,766)	1,550,500	615,367	(935,133)
SP 2.3 Enhancing Leadership In County Public Service	1,285,407	(603,627)	681,780	654,242	(27,538)
SP 2.4 Review and Development of HR Policies	1,263,171	(593,185)	669,986	463,187	(206,799)
SP 2.5 Human Resource Development/Career Progression	1,351,206	(634,526)	716,680	453,987	(262,693)
SP 2.6 Performance Management Monitoring	870,096	(408,597)	461,499	352,983	(108,515)
SP 2.7 Development of Database Filing System	1,046,421	(491,399)	555,022	302,978	(252,043)
SP 2.8 County Public Service Pre-Retirement Sensitization	981,562	(460,942)	520,620	460,443	(60,177)

SP 2.9 Evaluation of Different Cadres of Employees(Promotion, Re-Designation)	1,069,299	(502,143)	567,156	374,422	(192,734)
P 3 ICT INFRASTRUCTURE	10,908,765	(5,122,756)	5,786,009	2,433,242	(3,352,767)
SP 3.1 Data Centre /Collocation of Systems & Change Management Initiative for ICT	3,750,749	(1,761,352)	1,989,397	235,748	(1,753,649)
SP 3.2 Systems Research & Development on ICT Standard, Guidelines and Approaches	3,205,208	(1,505,166)	1,700,042	311,340	(1,388,703)
SP 3.3 Monitoring and Evaluation for ICT Programming	1,984,446	(931,896)	1,052,550	1,052,550	0
SP 3.4 Formulation and Development of TCPSB Boardroom ICT Infrastructure	1,968,362	(924,343)	1,044,019	833,605	(210,414)
P 4 QUALITY MANAGEMENT SYSTEM PROGRAMMING	5,590,876	(2,625,187)	2,965,689	2,844,896	(120,792)
SP 4.1 Quality Management Systems Development & Establishment	2,323,475	(1,091,104)	1,232,371	1,232,371	(0)
SP 4.2 QMS Audit	1.562.296	(722.650)	929 626	929 626	9.55
/Routine Inspection SP 4.3 Documentation/Record Management For QMS	1,562,286 1,705,115	(733,650) (800,434)	828,636 904,681	828,636 783,889	(120,792)
				_	-
P 5 COUNTY PUBLIC SERVICE GOVERNANCE & COMPLIANCE	11,667,654	(5,279,130)	6,388,524	2,617,936	(3,770,588)
SP 5.1 Strategic planning (strategic plan reviews, strategy meetings and concepts).	1,600,000	(751,360)	848,640	529,942	(318,698)
SP 5.2 DIALS PROGRAMMING	5 510 050	(2.302.173)	3 127 796	572 652	(2 554 122)
SP 5.3 Establishment of Structures for Stakeholder Engagement	5,519,959 2,417,341	(2,392,173)	3,127,786 1,282,158	573,653 898,497	(2,554,133)

SP 5.4 Sensitization of County Employees	2,130,354	(1,000,414)	1,129,940	615,843	(514,096
P 6 COUNTY PUBLIC SERVICE EXIT PROGRAMME	6,572,328	(3,086,365)	3,485,963		(3,485,963
SP 6.1 County Public Service Ministerial & Department Audit	1,358,825	(638,104)	720,721		(720,721
SP 6.2 Public Evaluation on County Public Service Board Performance &Customer Surveys	2,063,640	(969,085)	1,094,555	-	(1,094,555
SP 6.3 Human Resource Conference & Symposium	1,724,709	(809,923)	914,786	-	(914,786)
SP 6.4 Exit Meetings Per Department	1,425,154	(669,252)	755,902	-	(755,902)
P 7 TURKANA COUNTY INTERNSHIP PROGRAMME	21,160,099	2,196,618	23,356,716	22,797,021	(559,696)
SP 7.1 Turkana County Internship Programme	21,160,099	2,196,618	23,356,716	22,797,021	(559,696)
TOTAL EXPENDITURE	119,650,267	(27,975,969)	91,674,298	35,131,867	(56,542,431)
Lodwar Municipality				-	-
P 1 GENERAL ADMINISTRATION AND SUPPORT SERVICES	144,694,910	56,351,220	201,046,130	58,688,541	(142,357,589)
SP1.1 General Administratuin, Planning and Support Services	45,566,997	(2,560,532)	43,006,465	25,824,089	(17,182,376)
SP 1.2 Municipal Planning	11,051,110	(5,189,601)	5,861,509	4,490,232	(1,371,277)
SP 1.3 Municipal Services	88,076,803	64,101,353	152,178,156	28,374,219	(123,803,937)
P 2: KENYA URBAN SUPPORT PROGRAMME	-	25,380,918	25,380,918	-	(25,380,918)
SP 2.1 UDG- Urban Development Grant	-:	25,380,918	25,380,918		(25,380,918)

Annual Report and Financial Statements for the year ended June 30, 2022.

TOTAL					9
EXPENDITURE	144,694,910	81,732,138	226,427,048	58,688,541	(167,738,507)
TOTAL	-			.=.	•
EXPENDITURE	13,050,655,685	2,168,622,801	15,211,885,528	10,110,561,458	(5,101,324,070)

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

9. Significant Accounting Policies

The key 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 County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

i) Transfers from the County Revenue Fund (CRF)

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

ii) Proceeds from sale of assets

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to KShs 171,744,165 compared to KShs 234,478,586 in prior period as indicated on note 16.

(There were no other restrictions on cash during the year)

7. Imprests and Advances

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

8. Third Party Deposits and Retention

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

9. Non-current assets

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

10. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executiveat the end of the year. Pending bills form a firstcharge 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.

11. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. *Annex 10* of this financial statement is a register of the contingent liabilities in the year.

12. Contingent Assets

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

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 22nd June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14. Comparative figures

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

15. 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.

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

17. Related Party Transactions

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

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

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

10. Notes to the Financial Statements

1. Exchequer Releases (Transfer from the CRF)

	2021/2022	2020/2021
	KShs	KShs
Total Exchequer Releases for quarter 1	1,370,391,044	906,392,700
Total Exchequer Releases for quarter 2	2,290,524,413	1,739,009,250
Total Exchequer Releases for quarter 3	2,399,954,286	2,634,862,500
Total Exchequer Releases for quarter 4	3,901,203,968	6,165,578,250
Total	9,962,073,711	11,445,842,700

The County received 92% of its equitable share for the year 2021/22, Kshs. 9,962,073,711 and a balance of kshs. 895,853,250 for the previous year,2020/21

2. Proceeds from Sale of Assets

	2021/2022	2020/2021
	KShs	KShs
Receipts from 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	-	-

3. Other Receipts

	2021-2022	2020-2021	
	Kshs	Kshs	
Tender Fees received	-	-	
Other Receipts II	-	1,363,736,593.8	
Other Receipts III	-	-	
Other Receipts IV	-	-	
Total	-	1,363,736,593.8	

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021	
	KShs	KShs	
Basic salaries of permanent employees	3,324,930,919	2,998,011,903	
Basic wages of temporary employees	22,209,391	35,311,748	
Personal allowances paid as part of salary	-		
Personal allowances paid as reimbursements	-	-	
Personal allowances provided in kind	-	-	
Employer Contribution to compulsory National Social Schemes	329,800	244,400	
Employer Contribution to Compulsory National health Insurance Schemes	53,124,000	51,240,650	
Pension and other social security contributions	421,373,699	445,736,771	
Social benefit schemes outside government	-	-	
Other personnel payments	372,541,000	297,945,380	
Total	4,194,508,809	3,828,490,851	

Increase In Basic salaries of permanent employees in FY 2021 2022 vs 2020 2021 due to recruitment of new staff.

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	KShs	KShs
Utilities, supplies and services	23,874,682	34,258,573
Communication, supplies and services	12,853,508	6,273,172
Domestic travel and subsistence	1,049,478,442	1,455,462,869
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	6,951,715	15,901,930
Rentals of produced assets	16,163,823	25,096,378
Training expenses	4,772,610	13,446,487
Hospitality supplies and services	48,657,226	89,393,514
Insurance costs	258,867,505	235,581,124
Specialized materials and services	493,547,442	595,323,270
Office and general supplies and services	461,486,377	386,249,488
Fuel, oil and lubricants	108,572,768	140,611,753
Other operating expenses	373,143,341	460,029,265
Routine maintenance – vehicles and other transport equipment	55,396,327	130,895,967
Routine maintenance – other assets	44,307,097	34,944,075
Total	2,958,072,863	3,623,467,866

Notes to the Financial Statements (Continued)

6. Subsidies

	2021-2022	2020-2021
	KShs	KShs
Subsidies to Public Corporations	-	
Subsidies to Private Enterprises	-	
Total	-	

7. Transfer to Other Government entities

Description A 2 22 Control	2/8 2021-2022	2020-2021
	KShe	KShs
Transfers to County government entities		
Turkana County Emergency Fund(REC)	100,000,000	100,000,000
Turkana Car Loan and Mortgage		_
Turkana County Assembly		1,037,164,757
Turkana County Skills & Development Fund(REC)	374,000,000	279,000,000
Turkana County Covid19 Emergency (ReC)	50,000,000	76,362,174
Co-Operative Enterprise Devt Fund (Devt)	30,000,000	20,929,245
Turkana County Youth and Women Empowerment	100,000,000	22,000,000
Turkana County Biashara Fund (Devt)	140,000,000	20,325,320
Transfers to Other Counties		
Transfers to the Council of Governors		3,000,000
Transfers to Frontier Counties Development Council(FCDC)		3,000,000
Total	794,000,000	1,561,781,496

8. Other Grants and Payments

Description	2021-2022	2020-2021
	-KShs	KShs
Scholarships and other educational benefits	-	_
Emergency relief and refugee assistance	167,122,586	659,390
Emergency Locust Response Project (ELRP)	34,149,535	
Road Maintenance Levy Fund	2	520,497,802
National Agriculture Rural Inclusive Growth Project (NARIG)	112,159,296	230,615,718
Kenya Devolution Support Programme (KDSP)	34,146,390	27,661,422
USER FEES		25,239,755
THS-WORLD BANK	177,526,241	136,525,186
Kenya Urban Support Programme		101,748,408
Youth Polytechnic support grant	-	19,924,894
DANIDA - Universal Healthcare in Devolved Units Programme		42,055,045
Turkana County Covid19 (ReC)	55,946,061	42,031,648
ASDSPII	2,798,094	5,773,586
Drought Resilience Programme in Northen Kenya (DRPNK)	9,814,708	2,815,831
Total	593,662,911	1,155,548,685

9. Social Security Benefits

Description	2021-2022	2020-2021
	KShs	KShs
Government pension and retirement benefits	_	
Social security benefits in cash and in kind	1	
Employer Social Benefits in cash and in kind	1	
Total	-	

10. Acquisition of Assets

Description	2021-2022	2020-2021
	KShs	KShs
Non Financial Assets		
Purchase of Buildings		
Construction of Buildings	457,737,087	306,206,570
Refurbishment of Buildings	69,809,220	66,143,025
Construction of Roads	408,749,308	59,354,515
Construction and Civil Works	201,699,954	234,099,228
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	17,304,483	67,859,856
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	23,583,345	53,363,697
Purchase of Office Furniture and General Equipment	43,620,982	134,331,469
Purchase of ICT Equipment	46,127,618	63,208,620
Purchase of Specialized Plant, Equipment and Machinery	28,300,244	77,767,231
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	
Purchase of Certified Seeds, Breeding Stock and Live Animals	22,216,138	36,735,129
Research, Studies, Project Preparation, Design & Supervision	38,023,197	76,545,247
Rehabilitation of Civil Works	98,930,293	42,857,255
Acquisition of Strategic Stocks and commodities	18,076,200	2,702,000
Acquisition of Land	-	2,900,000

Acquisition of Intangible Assets		
Total acquisition of non- financial assets	1,474,178,070	1,224,073,840
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions	_	
Total acquisition of financial assets	_	
Total acquisition of assets	1,474,178,070	1,224,073,840

11. Finance Costs, including Loan Interest

Description	2021-2022	2020-2021	
	KShs KShs	KShs	
Exchange Rate Losses	-	_	
Interest Payments on Foreign Borrowings	_		
Interest Payments on Guaranteed Debt Taken over by Govt		_	
Interest on Domestic Borrowings (Non-Govt)	-	-	
Interest on Borrowings from Other Government Units	_	-	
Total	_	_	

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

Description	2021-2022	2020-2021
	K She	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	-	-

TURKANA COUNTY EXECUTIVE

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13. Other Payments

Description	2021-2022	2020-2021
	KShs	KShs
Budget Reserves		<u> </u>
Bank charges	-	-
Other expenses	96,138,806	
Total	96,138,806	

14. Cash and Bank Balances

14A. Bank Balances

	Indicate whether recurrent or development, deposits, receipts, etc	2021/2022	2020/2021
Name of Bank, Account No. & Currency		Kshs	Kshs
Turkana County Recurrent 1000171286	Recurrent	251	-
Turkana County Development Account 1000171243	Development	86,801	
Turkana County Deposit 1000244267	Deposit	128,370,454	234,478,586
Turkana County Revenue Fund1000171658	Receipt	_	2,628,348,878
Turkana County Fuel Levy Fund1000299657	Development	29,087,591	249,055,146
Turkana County Rbf Special Purpose 1000299665	Special Purpose	58,058,679	85,847,492
Turkana County Nat Agr Ru Gr Inc Pr 1000365552	Special Purpose	74,319,964	1
Turkana County Vilage Youth Poly 1000369361	Special Purpose	1,044,397	1,044,397
Turkana County Animal Health Project 1000378115	Special Purpose	22,836	992,036
Turkana County Covid 19 Emergency Account 1000455567	Recurrent	38,344,291	94,290,352
Turkana County Agr Sec Dev Pr Iii	Special Purpose	9,603,884	17,806,003
Turkana County Kenya Devolution Support Programme	Special Purpose	127,166,723	45,000,000
Lodwar Municipality Udg Account	Development	_	66,642,607
Lodwar Municipality Uig Account	Recurrent	-	-
Emergency Locust Response Project (Elrp)		46,573,981	
Kenya Commercial Bank			
Turkana County Kenya Devolution Support Programme	Recurrent	87,410	3,585,476
Lodwar Municipality Uig Account	Recurrent	-	13,102

		622,385,485	3,529,930,437
Drought Resilience Programme In Northen Kenya (DRPNK)	Special Purpose	3,369,461	7,184,169
Turkana County Agr Sec Dev Pr Iii 1237533856	Special Purpose	30,346,625	25,847,845
Turkana County Warehouse Account -Kcb 1233099019	Recurrent	88,469	89,414.08
Turkana County Alcohol Drinks And Substance Control Account- Kcb 1225118484	Recurrent	30,200	393,919
Turkana County Imprest Account 1140763822	Recurrent	1,461,915	
Turkana County Narig Kcb Aacount	Special Purpose	74,319,964	43,407,305
Turkana County Persons With Disability Fund Account-Kcb 1241301921	Recurrent		_
Heal Care Services Turkana Account-Kcb 1107592151	Recurrent	6	807,620
Turkana County Exchequer Account 1140763687	Exchequer		3,000
Turkana County Emergency Covid Fund -Kcb	Fund		25,182,502
Turkana County Finance And Economic Planning 1157497373- Kcb	Recurrent	_	_
Turkana County Development Account 01145990339 -Kcb	Development	1,582	

TURKANA COUNTY EXECUTIVE

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14 B Cash in Hand

Description 25	2021-2022	
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	H	_
Total	-	_

TURKANA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2021-2022	2020-202
	KShs	KSh
Location 1		
Location 2		
Location 3		
Total		

15. Outstanding imprests and advances

	2021-2023	2020-2021
国内国际 自己的自己的	Kshs	Kshs
Government Imprests	170,521,036	102,550,132
Clearance Accounts	-	
Total	170,521,036	102,550,132

Breakdown of Imprest and Salary Advance per Department	2021-2022	2020-2021
Imprest	Ksbs	Kshs
Department		
Department		
Department		
Sub-Total	-	
Salary Advance		
Department	- 1	
Department	- 1	
Sub-Total	-	
Grand Total	- 1	

^{*}See Annex 5 for a detailed analysis of the outstanding imprests and salary advance.

16. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Deposits	-	-
Retentions	171,744,165	234,478,586
Total	171,744,165	234,478,586

17. Fund Balance Brought Forward

	2021/2022	2019/2020
	Kshs	Kshs
Bank accounts	901,578,559	1,857,302,372
Cash in hand	-	-
Accounts Receivables	102,550,132	266,098,254
Accounts Payables	(234,478,586)	(141,615,200)
Total	769,650,104	1,981,785,426

[The opening balance varies with the closing figure due to the closing cash and cash balances of County Revenue Fund account of Kshs. 2,628,348,878 and County Local Revenue account of Kshs. 3,000 included in the new respective financial statements and have been included as opening balances]

18. Prior Year Adjustments

	Balance B/F FY 2021/2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance B/F FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Adjustments on bank account balances		-	-
Adjustments on cash in hand	-	-	-
Adjustments on payables	_	-	-
Adjustments on receivables	_	-	-
Others		-	_
Total			_

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

19. Increase/ (Decrease) inOutstanding Imprests and Advances

Description	2021/2022	2020/2021
	Kshs	Kshs
Receivables as at 1st July (a)	102,550,132	266,098,254
Receivables as at 30th June (b)	333,585,734	102,550,132
Increase)/ Decrease in Receivables (c=(b-a))	231,035,602	(163,548,122.00)

20. Increase/ (Decrease) in Deposits and Retention

Description	2021/2020	2019/2020	
	Kshiri	Kshs	
Payables as at 1st July (a)	234,478,586	141,615,200	
Payables as at 30th June (b)	171,744,165	234,478,586	
Increase/ (Decrease) in payables c= b-a	(62,734,421.55)	92,863,386	

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings		361,108,154		361,108,154
Construction of civil works		442,820,075		442,820,075
Supply of goods		715,726,419		715,726,419
Supply of services		495,541,516		495,541,516
Total	-	2,015,196,164	-	2,015,196,164

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2020- 2021	Additions for the period	Paid during the year	Balance c/f FY 2021- 2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-		-	-
Middle management	-		-	-
Unionisable employees	-	-	-	-
Others		-	-	-
Total	-	-	-	-

Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 4)

	Halance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	1			
Amounts due to County Government Entities	<u>.</u>		_	
Amounts due to Third Parties	_	_	-	-
Total	-	-	-	16) /// T

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

4. External Assistance

	FY-2021-2022	FY 2020-2021
Description	Kshs	Kshs
External Assistance received in Cash	- 1	
External Assistance received as Loans and Grants	<u>_</u>	-
External Assistance received In Kind- as Payment by Third Parties	_	
Total	<u> </u>	-

a) External assistance relating to loans and grants

	FY 2021-2022	FY 2020-2021	
Description	Kshs	Kshs	
External Assistance received as			
Loans	-	-	
External Assistance received as			
Grants	-	-	
Total			

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FV 2021-2022	FY 2020-2021
Description		Kslis	Kshs
Undrawn External Assistance -			
Loans			
Undrawn External Assistance -			
Grants		-	-
Total			-

c). Classes of providers of external assistance

医艾克氏疗法 人名英巴克斯	FY 2021-2022	FY 2020-2021	
Description	Ksho	Kshs	
Multilateral Donors	-		-
Bilateral Donors	-		-
International Assistance Organization	-		12
Ngos	-		-
National Assistance Organization			-
Total	-		-

TURKANA COUNTY EXECUTIVE

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Other Important Disclosures (Continued)

d. Non-monetary external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Goods	- 11	
Services	- 11	
Total	- 1	

e. Purpose and use of external assistance.

Fayments made by Third Parties 22.	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	
Subsidies		۱
Transfers to Other Government Entities		<u> </u>
Other Grants and Transfers		
Social Security Benefits		
Acquisition of Assets	-	-
Finance Costs, including Loan Interest		
Repayment of Principal on Domestic &Foreign Borrowing		-
Other Payments		
Total		

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

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

	FY 2021-2022	F¥ 2020-2021 Kshs	
Description	Kshis		
National Government	- The -	-	
Multilateral Donors	-		
Bilateral Donors	-	-	
International Assistance Organization	-	-	
Ngos	-	-	
National Assistance Organization	-	-	
Total			

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

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

CONTRACTOR OF THE	FY 2021 2022		
Description	Kaba	Kaha Kaha	
National Government	-	-	
Multilateral Donors	-	-	
Bilateral Donors	-		
International Assistance Organization	-	_	
Ngos	-	-	
National Assistance Organization	-	-	
Total	-		

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

Payments made by third parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of employees	-	- 11111
Use of goods and services	-	- 11
Subsidies		-
Transfers to other government units	- 1	-
Other grants and transfers		
Social security benefits	-	34111 -
Acquisition of assets	-	
Finance costs, including loan interest	- 11/11/11	-
Repayment of principal on domestic &foreign borrowing	-	345 -
Other payments		-
Total	F 18 -	

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

文学的主题的	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
Key Management Compensation (Governors, CEC Members And Cos)	110,348,772	118,485,768
Transfers To Related Parties	-	
Transfer To The County Assembly	990,390,538	1,035,043,499
Turkana County Emergency Fund	100,000,000	100,000,000
Turkana County Covid19 Emergency Re	-	76,362,174
Co-Operative Enterprise Devt Fund(Devt)	130,000,000	20,929,245
Turkana County Biashara Fund(Devt)	140,000,000	52,325,320
Turkana County Fuel Levy Fund (Rmlf)		389,863,390
Turkana Car Loan And Mortgage	0	-
Turkana County Skills & Development Fund	374,000,000	279,000,000
Turkana County Youth And Women Empowerment		22,000,000
Transfers To Frontier Counties Development Council(FCDC)	-	3,000,000
Transfers To The Council Of Governors		3,000,000
Total Transfers To Related Parties	1,844,739,310	2,100,009,396
Transfers From Related Parties		
Transfers From The Exchequer	9,947,896,996	12,215,698,483
Transfers From MDA		477,234,743
FAO		979,200
Total Transfers from related parties	9,947,896,996	12,693,912,426

7. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Turkana County Emergency Fund	2015	Ministry Of Finance And Economic Planning	Abraham Eka Losinyen
Turkana County Covid19 Emergency Re	2020	Ministry Of Finance And Economic Planning	Abraham Eka Losinyen
Turkana County Fuel Levy Fund (RMLF)	2017	Ministry Of Infrastructure And Public Works	Rosemary Nchinyei Paringiro
Turkana Car Loan and Mortgage	2016	Ministry Of Public Service, Administration And Disaster Management	Ikaru Esther
Turkana County Assembly	2013	County Assembly Of Turkana	Linus Lokawa
Turkana County Skills & Development Fund	2014	Ministry Of Education, Sports And Social Protection	Pauline Lokuruka
Turkana County Youth and Women Empowerment	2014	Ministry Of Trade, Gender And Youth Affairs	James Lokwale
Co-Operative Enterprise Devt Fund(Devt)	2014	Ministry Of Trade, Gender And Youth Affairs	James Lokwale
Turkana County Biashara Fund(Devt)	2014	Ministry Of Trade, Gender And Youth Affairs	James Lokwale

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has be swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. 6: convency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021 - 2022	-2020 - 2021
Turkana County Exchequer Account 1140763687			127,010	3,000
Total			127,010	3,000

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2021/22 amounts relating to leased medical equipment was Kshs 0 (2020-2021 Kshs 132,021,277)

10. Contingent Liabilities

	FY 2021/2022	FY 2020/2021
Description	*Kshs*	Kshs
Employment and Labour Relations Cause No.2470 of 2017;Mark Ewesit Ewoi &others vs County Government of Turkana & others	270,365	270,365
Civil case No.6 of 2019-Ekanyarit Atoo Enterprises Limited V Turkana County Government	7,684,396	7,684,396
Keriucon Company limited v County Government of Turkana& 4 others	7,980,450	7,980,450
Paul Esekon Nangiro(Suing in his capacity as the Administrator of the Estate of Hellen Losusi Natni v The Medical Superintendant, Lodwar & 3 others	12,950,000	12,950,000
Environment and Land Court Case No.75 of 2019(Kitale)- Abdulrahaman Eria Wamala v Turkana County Government & Another	494,504,000	494,504,000
Bank guarantees in favour of subsidiary		-
contingent liabilities arising from PPPs		
Total	523,389,211	523,389,211

See annex 8

11. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021	
	Kshs	Kshs	
Receipts			
Receipts From The National Government (Note 3)			
Other Donations For Covid-19 Received Directly (Note 2)			
Others (Specify)	- 1		
Total Receipts	- 1		
Payments			
Purchase Of Covid 19 Materials- Masks, Sanitizers Etc			
Purchase Of Beds And ICU Units			
Subsidies To The Community	-		
Payment Of Hospital Bills	- 1	- I	
Donations To Schools And Other Institutions			
Other Expenses (Specify)			
Total Payments	-		
Balance In The Covid 19 Fund			

11. Progress On Follow Up On Prior Year Auditor's Recommendations

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

Reference No. on the external dudit Report	Isine / Observations from Auditor	Management comments	Status:
1	Exchequer Releases: The statement of receipts and payments for the year ended 30 June, 2020 reflects exchequer releases of Kshs. 10,175,729,859. However, the bank statement for Turkana County Revenue Fund for period under review indicate that exchequer totalling Kshs.11,727,769,873 was received, resulting in unexplained and unreconciled variance of Kshs.1,552,040,014.	This variance was caused by the fact that this money (Ksh 1,552,040,014) was treated as money in transit for the FY 2018/19 from the exchequer and therefore accounted for in the FY 2018/19 financial statement thought it was received in July in the FY 2019/20. We therefore omitted it in the financial year 2019-2020 because it would amount to double Accounting	Not resolved
2	Transfers from Other Government Entities: The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers from other government entities of Kshs.482,671,289 which include amounts of Kshs.303,794,289,Kshs.42,555,000 and Kshs.136,322,000 being receipts from Road Maintenance Levy Fund and Ministry of Health (COVID 19 Health care allowances) and Ministry of Health (COVID 19 grant), respectively. However, a review of the bank statements and schedule provided for audit revealed that transfers amounting to	Though the exchequer transfer of Ksh 192,139,640 was received in the FY 2020/21, it was the equitable share for the year under audit (FY 2019/20) which we treated as cash in transit and accounted for it in the FY 2019/20 financial statements. This was as a result of late	Not resolved

	Kshs.192,139,640 were received in the financial year 2020-2021.	disbursement by National Treasury	
3	Transfers to Other Government Units: The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers to other county government units of Kshs. 2,465,309,062. However, records availed for audit review revealed receipts of Kshs.2,257,259,138 and thus, resulting in an unexplained and unreconciled variance of Kshs.208,049,924	The unreconciled amount of ksh 208,049,924 refers to the amount that was approved by the Controller of Budget on 30.6.2021 and due to the banking system of 24 hours the money in question reflected on the subsequent date of 1.7.2020	Not resolved
4.1	Fixed Assets Register: Annex 5 to the financial statement reflects a summary of fixed assets register comprising assets with a historical cost of Kshs. 3,175,520,539 which includes additions during the year of Kshs. 1,725,858,526. However, it was noted that the balances in the annexure on the fixed assets were not supported with a fixed asset register.	Fixed asset register is in place and developed in line with National Treasury guidelines	Not resolved
4.2	Assets and Liabilities from the Defunct Local Authorities: Although Annex 5 to the financial statements shows total fixed assets balance of Kshs. 3,175,520,539 as at 30 June, 2020. However, as reported in the previous year, the management did not include fixed assets from defunct local authorities in the figure. Further, the process of confirming the existence and valuation of the assets has not been finalized by the entities assigned the responsibility. In the circumstances, the ownership, valuation, and existence of the assets shown in the summary of fixed assets valued at Kshs. 3,175,520,539 as well as those inherited from the defunct local authorities as at 30 June, 2020 could not be confirmed.	by the defunct local authorities. A report of all assets was produced and handed over for review and ratification to the Intergovernmental Technical Relations	Not resolved

		direction these assets will be accounted for appropriately	
5	Accounts receivable - Outstanding Imprests: The statement of assets and liabilities as at 30 June, 2020 reflects accounts receivable -outstanding imprests of Kshs. 266,098,254. However, the figure was not supported with a schedule, imprests register and imprest warrants. In addition, a review of the imprests listing provided for audit review revealed that multiple imprests amounting to Kshs.4,122,470 were issued before the surrender of previously issued imprests contrary to regulation 93(4)(a) of Public Finance Management (County Government) Regulations, 2015. In addition, the imprests took long to be accounted for with Kshs.19,771,121 remaining outstanding since November 2019, contrary to regulation 93(6) of the Public Finance Management Regulations, 2012. Further, imprests amounting to Kshs.1,500,000 were issued but no details such as to whom they were issued to and purpose for the imprests were not provided	The appropriate details of the imprests have been inserted and the purpose disclosed. Staff imprest holders have been instructed to account for the outstanding imprest failure to which outstanding amounts will be recovered from their salaries.	Not resolved
6	Statement of Budget Execution by Programmes and Sub-Programmes: The statement of budget execution by programmes and sub-programmes reflects final budget of Kshs. 14,842,631,145 and actual expenditure of Kshs. 12,231,754,950. However, the detailed codes of programme and sub-programme as well details of actual payments made from each code were not availed for audit review. As a result, the accuracy and completeness of the final budget of Kshs.14,842,631,145 and actual expenditure of Kshs.12,231,754,950 reflected in the statement of budget execution by programmes and sub-programmes for the year ended 30 June, 2020 could not be confirmed.	The budget execution report by programmes and subprogrammes was prepared based on standard chart of accounts. We adopted the format issued by public sector accounting standard board. We have presented the budget lines the way they appear in our approved budget. However, the IFMIS report cannot generate the correct presentation of the	Not resolved

		budget execution by programme.	
	Key Audit Matters: OTHER MATTERS:		
1.1	Budget Performance: During the year under review, the Turkana County Government had a total expenditure budget of Kshs. 14,842,631,145 comprising development budget of Kshs. 4,726,733,456 and recurrent budget of Kshs. 10,115,897,689. However, the County Executive spent a total of Kshs. 12,231,754,950 resulting in underexpenditure Kshs. 2,610,876,195 or 18 %. The under absorption of the approved budget by 18 % is an indication that activities and projects in the annual work plan were not implemented by the County Government which is likely to have a negative effect on delivery of goods and services to the residents of Turkana County	There are two main challenges that contributed to under absorption of the budget. Foremost the persistent delay of disbursement of cash from the National Treasury and none release of donor funds delayed implementation of activities and payment of suppliers and contractors. Secondly the COVID 19 protocols issued restricted movement of staff and projects 'materials consequently FY 2019/20 DRAFT AUDIT	Not resolved

		RESPONSES 18 translating into reduced spending on votes. However, it is imperative to point out that these funds were rolled over to the next financial year budget.	
1.2	Late Exchequer Releases: The County Executive received exchequer issues of Kshs. 2,268,257,590 in the month of June 2020 and an additional amount of Kshs. 1,013,156,979 in the months July and August 2020 totalling to Kshs. 3,281,414,569. The funds were to be utilized to finance activities and projects for the financial year 2019/2020. Further, an amount of Kshs.149,584,640 was received on 2 July, 2020 in of respect of Roads Levy Maintenance Fund.Consequently, the delay in disbursements of funds by the National Treasury adversely affected implementation of projects for financial year 2019/2020.	Late disbursement By National Treasury is something beyond the County Control and several reasons have been cited by National Government that include low revenue collection as result of covid 19 pandemic that disrupted many business and revenue streams altered	Not resolved
2.1	Pending Accounts Payable: Annex 2 to the financial statements reflects pending accounts payable amounting to Kshs.266,379,218 payable to suppliers of goods and services delivered or rendered. However, no explanations were provided for failure to pay the suppliers in time despite sufficient budgetary allocation in the year. Further, a review of the final budget for the year indicated that an allocation of Kshs.2,788,976,685 was set aside for pending bills and commitments at the beginning of the year. However, a detailed analysis on their payments during the year showing the allocation, date contracted, amount contracted, date when the goods, works or services were delivered, or certified and payment details were not availed for audit verification. In addition, pending bills allocation was not separated from commitments in the approved estimates.	financial year. Most of these projects would take long to be completed and even after completion there are standard checks and reports that have to done before they are finally paid.	Not resolved

		encountered in the processing and approvals of funds from the government delayed release of funds to pay pending bills. Furthermore, some of these bills had to be verified to ensure authenticity before they are finally paid. Listing of pending bills and commitments with contractors'/suppliers names, dates when contracts were awarded, LPO/LSO numbers and the nature of the work undertaken have been presented in the approved budget estimates for the FY 2019/20	
2.2	Outstanding Electricity Bills Owed to KPLC: According to the Treasury Circular no.17/2020 Ref IGRF/COD/01/E/45 dated 18 August, 2020, Turkana County Executive owed Kenya Power and Lighting Company a cumulative amount of Kshs.4,302,363 comprising other current bill of Kshs.1,042,264 and arrears of Kshs.3,260,099 as at 30 June, 2020. However, the management has not indicated what measures it has put in place to settle the debt. Further, the management has not recognized the bill as pending inthe financial statements for the year ended 30 June, 2020.	demand note or an invoice from KPLC which would have been the basis for us to recognize the debt	Not resolved

2.3	Ministry of Health Long O County Debts: According to the from the Ministry of Health, financial year 2013-2014, the Ministry of Kshs.155,882,042 on the Turkana County Executive and whose recovered in the same financial through the same financial statements for year end 2020. In the circumstances, the validity and completeness of the prigure of Kshs.266,379,218 as 2020 could not be confirmed	he Circular during the during the dinistry paid behalf of the hich were to ancial year. nount of while the has been arther, the the balance ng in the led 30 June, e accuracy, bending bills	The Management didn't receive any invoice demanding settlement of this debt which would then be the basis for provisioning this as a pending bill in the budget	Not resolved
3	Revenue Collection System: A Information Communication (ICT) system revealed that the Executive Management entered contract for automation of revenue system with M/s Sense Networks Limited for a contract Kshs.35,930,979 on 3 March, another annual maintenance contract September, 2018 of Kshs.4,317,5 for 2018 and 2019. According to document, the system was to hat for revenue reports for property rates and rents, Cess, Special miscellaneous billing, parking, pure agriculture, veterinary and slaughter house licence, adverting accounts. However, the system generate the reports as envisage system was procured. Furt reconciliations were not performed system as provided for in the concircumstances, the county governot have obtained value for more contract.	Technology the County ed into a se collection Consultants sum of 2015 and fact dated 28 and fact dated	The management takes note of the issues raised and are liaising with the M/S sense to reactive the modules to perform the missing items such as bank Reconciliation	Not Resolved

4	Response: Records availed for audit review indicated that a total of Kshs. 480,311,939 was budgeted for COVID-19 Pandemic Emergency Response for the year ended 30 June, 2020. However, all the conditional grants from the National Government remained unspent as at the end of the financial year.	The funds has since been spent and the board that was required to operationalize the fund has since been appointed	Resolved
	LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES:		
1.1	Transfers to Frontier Counties Development Council (FCDC): The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers to other Government Units of Kshs.2,465,309,062 which includesan amount of Kshs.3,000,000 in respect of payments made to the Frontier Counties Development Council (FCDC). However, the payments were made contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that expenses of institutions established by the Act shall be met from the budget of the National government		

1.2	Transfers to the Council of Governors: The statement of receipts and payments for the year ended 30 June, 2020 reflects transfers to other Government Units of Kshs.2,465,309,062 which includes an amount of Kshs.6,526,126, in respect of payments made to the Council of Governors. However, the payments were made contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that expenses of institutions established by the Act shall be met from the budget of the National government.	An advisory was given and as such in in future the managemet endeavors to follow the Advisory	Not resolved
2.1	Kenya Urban Support Included in the other grants of Kshs.787,133,262 is an amount of Kshs.168,209,800 transferred to Kenya Urban Support Programme (KUSP) as disclosed in Note 15 to the financial statements. A review of Urban Institutional Grant (UIG) cash book Account No.1262995833 held at KCB revealed that imprests amounting to Kshs.2,076,250 were issued to various officers. However, as at 30 June, 2020, the imprests had not been surrendered as required by regulation 93(5) of the Public Finance Management regulations,2015. Further, a review of the financial records revealed that payments worth Kshs.21,837,856 were not supported with payment vouchers, procurement records and other relevant documentations. Therefore, in the absence of imprests surrender documents, payment vouchers, procurement records and other relevant documentation to support expenditure, it is not possible to confirm the validity and regularity of the expenditure under the Kenya Urban Support Programme.	Imprestsurrender documents, payments vouchers and procurement documents have all been availed	Not Resolved

2.2

Construction of Fire Station and Installation and Commissioning of Street Lights in Lodwar Municipality: The Kenya Urban Support Programme expenditure of Kshs. 168, 209, 800 disclosed in Note 15 to the financial statements includes an amount of Kshs.33,980,600 that was paid limited company for proposed installation of streetlights and flood lights within Lodwar Municipality. The contract signed on 11 July. 2019 Kshs.87,277,623. However, the following anomalies were noted:i. Although contract agreement provided that the contract was to run for fifty-two (52) weeks commencing 11 July, 2019 to 10 July, 2020, the power station was still incomplete as at January 2021 over seven (7) months late from its completion date. No evidence for request for extension was provided for audit review. ii. A physical verification of the project in January 2021 revealed that the project was moved from a site near county's department Water, Environment and Mineral Resources offices to a new location along Lodwar-Kitale road. This was done after a wall had been constructed with materials delivered to the site. As a result, the contractor may seek payment for works done before site relocation resulting to escalation of costs for the project. iii. In addition, no monies were retained from the payment of Kshs.33,980,600 for Installation of solar powered streetlights and flood lights to cater for any defects during the defect's liability period. The management has not explained this anomaly. Several records were not availed for audit review including; order or correspondences to relocate site, valuation of the works that had been done before site relocation, notification to six unsuccessful bidders, tender document submitted by the successful bidder, bid security performance bond, priced bill of quantities, annual practising license for NCA 5,NCA 5 registration certificate as a building works

Not resolved

the fire station is a world bank funded project. The completion and implementation of this project was delayed because of the numerous change of the project sites. The first site was identified at Moi garden stadium along river Turkwel but it was later destroyed by flash floods. Another site was identified near Department of Water Office but it was also rejected by the donor (world bank) because it was considered as a road reserve. Another site was FY 2019/20 DRAFT AUDIT **RESPONSES 28** later identified within Kanamkemer ward: it was also rejected because it was considered as being far off the main Lodwar-Kitale highway. The search for a suitable site delayed the contract and it finally elapsed and got extended later. The fire station is now under construction along the KitaleLodwar highway. No retention was deducted from the

The construction of

contractor, ERC certificate for the company, Solar PV contractor License from ERC Kenya, class V1 and V2, and Manufacturers authorization for batteries, solar modules, charge controllers and LED lamps. Ksh 33,980,600 paid for the Installation of solar powered street lights and flood lights because this expenditure was not falling in the category of expenditure to be subjected to the 10% retention and indeed the IFMIS system payment module didn't have a provision for the 10% retention deduction. The documents listed here below have been submitted to the auditors for review. Order or correspondences to relocate site. Valuation of the works that had been done before site relocation-Notification to six unsuccessful bidders-Tender document submitted by the successful bidder-Bid security and Performance bond-Priced bill of quantities. Annual practicing license for NCA 5 NCA 5 registration certificate as a building works contractor. ERC certificate for the company. Solar PV contractor License

from ERC Kenya,

		class V1 and V2 Manufacturers authorization for batteries, solar modules, charge controllers and LED lamps	
3.1	Proposed Construction of Modern Business Centre in Lodwar: Included in the acquisition of assets expenditure of Kshs.1,725,858,526 is an amount of Kshs.488,663,501 relating to construction of buildings as disclosed in Note 17 to the financial statements. Out of this amount, an expenditure of Kshs.22,195,934 was incurred on construction of modern business centre in Lodwar whose contract sum was Kshs.132,390,490. However, the following anomalies were noted:i. According to the contract dated 23 May, 2016, the project was to be phased in five financial years and the expected completion date was 30 June, 2020. However, there was no documentary evidence that the project was budgeted for. ii. A physical verification of the project in January 2020 revealed that the contractor had deserted the site and hence the project had stalled for over seven (7) months after its expected completion date. In the circumstances, there is a possibility of value for money not being obtained on the expenditure of Kshs.22,195,934 already incurred on the project.	Construction of Modern Business Centre in Lodwar is an ongoing multi- year project that was initiated in the FY 2015/16, with an initial budget of Ksh 23,864,210. In the FY 2016/17 a budget of Ksh 46,256,047 was allocated. In the FY 2017/18 a budget of Ksh 32,500,600 was allocated. During the FY 2018/19 a budget of Ksh 35,000,000 was provisioned. During the FY 2019/20 no budget was provisioned for this project because there	Not resolved

delays by the contractor to finish the project, this contract lapsed on 30th June 2020 and the contractor duly notified to hand over the site as appropriate. The Office of the County Attorney is aware of the legal matters in respect to this project. We have since requested the project manager to carry out an assessment of extent of works undertaken with a view to retendering of phase III of the project. Copies of FY 2015/16, FY2016/17, 2017/18, FY 2018/19 budget and FY 2020/21 budgetØ Copies of letters on correspondences on project status.Ø Copy of letter of invitation to a meeting on project progress.Ø Copies of correspondence related hereto are attached for your perusal and records

3.2	Construction of Library Archive at Lodwar Township: The construction of buildings expenditure of Kshs.488,663,501 as disclosed in Note 17 to the financial statements includes an amount of Kshs.3,962,560 that was paid to a construction company for construction of library archive at Lodwar township. However, supporting documents such as requisition, advertisement, tender ad hoc committee appointment letters, tender evaluation report, notification of award to both successful and unsuccessful bidders, contract agreement, tender document and inspection and acceptance committee report were not availed for audit.iii. According to the letter by the Chief Officer of Transport and Infrastructure dated 10 August, 2020, the contract was terminated due to time lapse and failure by the contractor to seek extension. The contractor was subsequently instructed to hand over the site to allow for measurement of works done to facilitate payment. Although, the contractor, through his lawyer, responded that the contract had indeed not lapsed, there was no documentary evidence provided on the resolution of the differences with the contractor. In the absence of the procurement records, it was not possible to confirm whether the contractor was procured in accordance with the provisions of the Public Procurement and Asset Disposal Act, 2015.	documents have since been availed	Not Resolved
3.3	Proposed Construction of Nakwamoru Irrigation Scheme: Included also in the acquisition of assets expenditure of Kshs.1,725,858,526 is an amount of Kshs.288,683,383 relating to construction and civil works. Out of the latter figure, an amount of Kshs.25,470,597 was paid towards the construction of Nakwamoru irrigation scheme. The construction works were awarded to a company in 2016 at a contract sum of Kshs.119,473,887. The status report provided for audit review indicated that an amount of Kshs.107,526,498 or 90% of the	located at Nakwamoru location within Kaputir ward in Turkana South Sub county which is prone to perennial insecurity and flash flooding. Insecurity within the area threatened the lives of the contractor and	Not resolved

	contract sum had been paid towards the project as at 30 June,2020. However, a site visit on 18 January, 2021 revealed that intake works were above the river water levels and as such water could not flow into the canals. In addition, canals had been silted and infested by prosopis juliflora. Although a representative of the contractor was on the site during the visit no works were ongoing. Consequently, the county government may not have obtained value for money on expenditure of Kshs. 107,526,498 on the irrigation scheme.	delaying completion of this project. Additionally, the COVID 19 pandemic protocols also affected the project implementation. Because of the peace dividends that have been realized in Turkana South Subcounty where the project is located, works have resumed and the project is expected to be completed before the end of this year. Before the project is handed over to the client, checks will be done to ensure that a weir is erected to step up the water levels so that water can be conveyed to the command area and the project will also be free of prosopis Juliflora once it is completed and operationalize	
3.4	Rehabilitation of Kaputir Irrigation Scheme: The contract for rehabilitation of Kaputir irrigation scheme was awarded to a construction company on 20 May, 2016 at a contract sum of Kshs.78,423,200. However, the following anomalies were noted: i. The contract agreement and special conditions of the contract were not provided for audit review. ii. Information indicates that the contract and that the works stalled in December 2017 and no reasons were provided for the intent to terminate the contract. iii. The works resumed on 2	This Irrigation scheme is located at Kaputir ward in Turkana South Sucounty which is prone to incessant insecurity. Because of this perennial insecurity within this project area that threatened the lives of the contractor and its workers, delivery of the construction	Not resolved

October, 2019 with a revised work plan to complete the works by 14 March, 2020, iv. According to the status report provided for audit review indicated that Kshs.47,053,920 had been paid towards the project (or 60% complete) eight months after the revised completion date. v. On 30 December, 2020 the contractor requested for a further extension of the contract period by twelve (12) weeks which was granted on 31 December, 2020 contrary to section 88 (3) of the Public Procurement and Asset Disposal Act 2015 that require that an extension under subsection (1) shall be restricted to not more than thirty days and may only be done once.vi. No explanation has been provided for the delay in completion of the project. The delay in completion of the project affects service delivery to the residents of Turkana County and value for money may not be achieved.

materials and labor were interrupted. Additionally, COVID 19 protocols issued by the Ministry of Health and invasion of the project site by elephants from the neighboring Turkana South conservancy restricted movement of materials and labor. These dynamics delayed implementation of the project and resulted into end of the contract beyond the contract period. Currently Turkana South Sub-county has experienced peace, the contract has been extended and the irrigation scheme is currently ongoing and will be completed before the end of this year. A Copy of the extended contact agreement has been provided for the auditor's review.

3.5

Construction of Nangitony Irrigation Scheme: Included in the construction and civil works expenditure of Kshs. 288,683,383 is a payment of Kshs. 6,893,263 being retention monies towards construction of Nangitony Irrigation Scheme. The contract was awarded to a construction company at a contract sum of Kshs.68,932,627 in April 2015. A certificate of completion was issued on 2 August, 2016 with the defects and liability period ending on 02 February, 2017. The final certificate of completion was subsequently issued on 18 May, 2018.

The occasional flash floods experienced in the region caused too much soil erosion resulting in deposits of sand and fine soils downstream affecting the canals and eventually causing siltation. Before the year 2018 the County had not opened and operated a Retention

Not Resolved

Further, a review of the deposits bank statements revealed that the retention monies were not paid out of the deposits account and no reason was provided for this anomaly. A physical verification of the project carried out on 14 January, 2021 revealed that the scheme had been infested by prosopis juliflora, the canals had silted and that no farming activities was going on. Consequently, the County government did not obtain value for money on the expenditure of Kshs.68,932,627 on the project.

Deposit Account where retention money would be deposited and paid later. This omission resulted into none availability of the retention money though it was deducted and used for other activities within the budget. However, retention money not available in the retention deposit account was budgeted and paid out from the development budget. When the project was handed over to the community it was in good shape and it wasn't infested by the Prosopis Juliflora. And since the project was handed over to the community and thus became a communal asset, it was upon the community to maintain it and ensure the project is free from unwanted vegetation/weeds. FY 2019/20 DRAFT AUDIT RESPONSES 37 In the FY 2020/21 the department has set aside Ksh 35,000,000 for the flood protection of. Nangitony irrigation scheme. This funds

		will be used to revitalize this irrigation scheme	
3.6	Livestock Veterinary Drugs and Animal Feeds: Included in the acquisition of assets expenditure of Kshs.1,725,858,526 in the statement of receipts and payments is purchase of certified seeds, breeding stock and live animals of Kshs.81,653,874 as disclosed in Note 17 to the financial statements. Out of this, an amount of Kshs.62,991,216 was paid for supply of animal feeds, supply of livestock veterinary drugs and reagents. However, the criteria used in distribution of drugs and distribution schedules to show how the veterinary drugs and livestock feeds were distributed at the various sub-counties were not provided for audit review. Consequently, the validity and propriety of expenditure on veterinary drugs and livestock feeds of Kshs.62,991,215 for the year ended 30 June, 2020 could not be confirmed.	was based on Livestock Emergency Guidelines (LEGS), baseline data for prevalence of various Livestock and Zoonotic diseases,	Not Resolved

Operation of Bank Accounts: The statement of assets and liabilities as at 30 June, 2020 reflect bank balances of Kshs.1,857,302,373. Records available indicate that the County held six(6) accounts at Kenya Commercial Bank contrary to regulation 82 of the Public Finance Management (County Governments) Regulations, 2015 which requires that all county government bank accounts shall be opened at the Central Bank of Kenya except for imprest bank accounts	Some of this accounts are donor fund a/c operated on the donor conditions(warehouse a/c), the other is a revenue account used to collect revenue from the hospital before its swiped to revenue a/c(heal care) the finance and planning account is	Not resolved
	also followed livestock disease load per area following the previous year vaccination and livestock treatment data available with the Directorate of Veterinary Services in Turkana. This has therefore designated various areas as hotspots of major notifiable diseases associated with high economic losses, and therefore, such areas would be prioritized accordingly when preparing and authorizing the Distribution for both Veterinary Drugs and feeds	

7	Fund Administration Expenses: Note 14 to the financial statements reflects transfers to Turkana Fuel and Road Maintenance Levy fund of Kshs.197,001,356. Out of this balance, an amount of Kshs.11,058,400 was paid to various officers as imprests. However, the payments were not supported with imprests warrants, surrender documents, lists of attendance and minutes of deliberations, work tickets and approvals. It was therefore not possible to confirm whether the imprests were applied for the intended purposes. In addition, there was no evidence that the details of imprest holders were recorded in the imprests register as required under Regulation 93(4)(c) of the Public Finance Management (PFM) regulations,2015. Moreover, there was no evidence provided to confirm that the imprests had been surrendered as required under Regulation 93(5) of PFM Regulations. Consequently, it was not possible to confirm the validity and regularity of the expenditure of Kshs.11,058,400 paid during the year.	Imprest warrant ,surrender vouchers, list of attendance, minutes of deliberation, workticket and approval are available, copy of the imprest register detailing the recording is also available	Not resolved
8.1	Recruitment of Staff without an Approved Staff Establishment: A review of the payroll records during the year indicated that the County Executive recruited two hundred and twenty-eight (228) officers. However, there was no evidence that all vacancies were declared including the number of vacancies, date of occurrence and other relevant details as required under Section B.5(2) of the County Public Service Human Resource Manual, 2013. In addition, no explanation was provided for recruiting staff without an authorized staff establishment to show availability of the vacancies. Further, advertisements and board minutes of selection process were not availed for audit review. It was therefore not possible to confirm whether the recruitments were carried out competitively as required by section B.6 of the County Public Service Human Resource Manual, 2013.	Approved staff establishment is available.	Not resolved

8.2

Recruitment of Staff from the Dominant Ethnic Community: A review of personnel records indicated that during the year the County Executive had 3,063 staff as at 30 June, 2020 out of which 72% came from one dominant ethnic community. From the above analysis, the County Public Service Board recruited two hundred and twenty-eight (228) employees in which two hundred and nineteen (219) came from one dominant ethnic community. This is contrary to Section 65(1)(e) of the County Government Act, 2012 which require that the Public Service Board when selecting candidates to employ should consider the need to ensure that at least 30% of the vacant positions at the entry level are filled by candidates who are not from the dominant ethnic community.

Public Service Board appreciates and complies with Section 65 (1) (e) of the county Governments Act 2012 which requires that in selecting candidates for appointment, the County Public Service Board shall ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from dominant ethnic community in the county. In the year ended 30th June 2020, the CPSB recruited two hundred and twentyseven (227) employees as teachers for ECDE, from which two hundred and nineteen came from one dominant ethnic community. The consideration to have this number recruited from one dominant ethnic community

was based on the following criteria 1. Regional balance within the county. 2. Applicants from specific wards. Recruiting residents of a particular ward to be ECDE teachers

The Turkana County

Not resolved

		would be advantageous in curbing labor mobility. 3. Language consideration. Mother tongue was also given a consideration. Despite the aforementioned criteria, the Turkana CPSB managed to recruit candidates from other communities in various wards as per their application. Out of the 30wards ,16 wards had slots for non-dominant communities as follows: Lokichoggio-2, Lopur-1, Songot -2, Kaputir 1, Katilia 1, Lokori 1, Kapedo 1, Nakalale 2, Kaeris 3, Lake zone 1 Kaaleng 1, Kangatotha 1, Kanamkemer 1,	
8.3	Secondment of Staff: A review of personnel	Town ship 1, Loima 1, Turkwel 1 Appointment letter	Not available
	records revealed that twenty-one (21) officers were on secondment to the county government. However, there were no evidence of approval by the Public Service Commission (PSC) to support the transfer of service from National Government to the County government. Further, their appointment letters were not availed for audit review. In the absence of approvals by the PSC and appointment letters, the officers may have been irregularly seconded.	and secondment letters availed	Tion available

9	Project Verification Status: A physical verification of projects was conducted in the month of January 2021for a total of 27 projects with a total contract sum of Kshs.1,902,888,031 and total payments of Kshs.1,381,163,545. Audit verification revealed that 16 projects with total payments of Kshs.484,313,247 were complete, 10 projects with total payments of Kshs.857,133,151 were incomplete while one project with total payments of Kshs.39,717,147 had stalled as detailed below. Delay in completion of the projects may result cost escalation due to inflationary factors. Consequently, the residents of Turkana County may not have benefited due to delay in implementation of projects. EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE	The projects will be completed within the stated timelines	Not Resolved
1	Lack of Risk Management Policy: As previously reported, there was no indication that Management had a Risk Management Policy in place, as required under regulation 158(1) of the Public Finance Management (County Government) Regulations, 2015. The Regulation requires every Accounting Officer of a County Government entity to develop risk management strategies and a system of risk management that supports robust business operations. Consequently, I am unable to confirm that Management has the capacity to respond appropriately to emerging risks and unfavorable events that may impact on the operations of the County Executive.	The County has a Disaster management Act in place and at the same time its in the process of coming with a risk management policy	Not Resolved

TURKANA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

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 CountyExecutive responsible for implementation of each issue.

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

CEC, County Treasury

Date

TURKANA COUNT EXECUTIVE - (Indicate actual name of the County Executive) Consolidated Reports and Financial Statements

For the year ended June 30, 2022

12. Annexes

Annex 1 - Analysis Of Transfers From the CRF

Annex 1 – Analysis Of Tran	Quarter 1	Quarter 2	Quarter 3	Quarter 4	
Period (2021/22)	(Kshs)	(Kshs)	(Kshs)	(Kshs)	Total
(2021/22)	AL THERED WITH STREET				(Kshs)
Equitable Share	1,370,391,044.00	2,290,524,413	2,224,835,940	3,901,203,968.2	9,786,955,365.2
Level 5 Hospitals	-	•	-	-	_
DANIDA - Universal Healthcare in Devolved Units Programme	-	-		-	-
World Bank – THUSCP	-	-	149,737,427.75	11,204,203	160,941,630.75
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-		¥	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	:-	-		-

TURKANA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Drought Resilience Programme in Northen Kenya (DRPNK)					
Kenya Climate Smart Agriculture Project (KCSAP)			•	•	•
Water and Sanitation Development Project	-	-	•	_	
Construction of County Headquarters	-	-		-	
Road Maintenance Levy Fund		-		-	-
Total	1,370,391,044.00	2,290,524,413	2,374,573,368	3,912,408,171	9,947,896,996

Note: The above comprises transfers from the Exchequer from CRF to our operation accounts.

TURKANA COUNT EXECUTIVE - (Indicate actual name of the County Executive)
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

Annex 2 - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
	H BERNSHALLER CO. H. CO.	MARKET HE PLANE	a	b	c	d=a+b-c
Civil Works						
Kawalase Logistics		233,792	233,792			233,792
Napekar Enterprises Limited		1,411,140	1,411,140			1,411,140
New Generation Tech Solutions		388,000	388,000			388,000
Payan Building Materials And Suppliers Ltd		1,750,408	1,750,408			1,750,408
Dismogah Entreprises		2,262,950	2,262,950			2,262,950
Alliance Control Limited		3,999,568	3,999,568			3,999,568
Kaputir Kapelibok Building &Convervation Contr.Ltd		1,907,716	1,907,716			1,907,716
Bermec Business Solution Ltd		1,481,250	1,481,250			1,481,250
Naurendira Limited		408,000	408,000			408,000

TURKANA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Top Choice Surveillance Ltd			
	20,648,491	20,648,491	20,648,491
M/S Tropical Cooling System Ltd	16.517.754	16.517.754	
T. Cl. 1 C. 111	16,517,754	16,517,754	16,517,754
Top Choice Surveillance Ltd	16 517 754	16 517 754	16 517 751
Faluja Hardware And Wholesalers	16,517,754	16,517,754	16,517,754
Co. Ltd	12,000,000	12,000,000	12,000,000
Marine Contractors Ltd			
	10,326,405	10,326,405	10,326,405
Jagab Contractors Ltd			
	9,800,001	9,800,001	9,800,001
Akolong Construction Ltd			
S. N. J. C. J.	9,591,152	9,591,152	9,591,152
Sense Network Consultant	8,998,112	9 009 112	9 009 112
Tonyoutu Contractors Company	0,990,112	8,998,112	8,998,112
Limited	8,586,657	8,586,657	8,586,657
Turkana West Technical And			3,000,000
Building Construction Co. Ltd	5,998,979	5,998,979	5,998,979
	22 31		
Top Choice Surveillance Ltd			
	5,899,569	5,899,569	5,899,569
Kotome Construction & Supplies			
Ltd	5,409,943	5,409,943	5,409,943
Arsanga Construction Company			
Ltd	5,312,207	5,312,207	5,312,207
Akide Construction And			
Transporters	5,000,000	5,000,000	5,000,000
Maygag Construction Limited			
	4,987,814	4,987,814	4,987,814

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

Suadu General Construction Ltd	1		
	4,981,054	4,981,054	4,981,054
Ekanyerit Construction And Supplies Limited	4,950,880	4,950,880	4,950,880
Arsanga Construction Co.Ltd	4,950,000	4,950,000	4,950,000
Kaputir Kapelibok Buildings Limited	4,855,760	4,855,760	4,855,760
Bilsan Telecommunication Limited	4,830,000	4,830,000	4,830,000
Nangorikitoe Investments Limited	4,756,000	4,756,000	4,756,000
Kalma Energinring Limited	4,750,000	4,750,000	4,750,000
Jiriman Group Limited	4,694,914	4,694,914	4,694,914
Hibo Equipment	4,568,252	4,568,252	4,568,252
Elim Kaamoni Construction Limited	4,454,400	4,454,400	4,454,400
Liwan Limited	4,094,803	4,094,803	4,094,803
Tookosip Investment Ltd	3,955,000	3,955,000	3,955,000
Nanyalaparen Investments Ltd	3,927,066	3,927,066	3,927,066
Doleryl Entreprises Limited	3,870,821	3,870,821	3,870,821
Ekeny Construction And General Supplies Ltd	3,801,370	3,801,370	3,801,370

TURKANA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Amwalu Constructors Limited	3,750,240	3,750,240	3,750,240
Jualo Company Limited	3,700,210	3,730,240	3,730,240
Zimited	3,708,497	3,708,497	3,708,497
Ape Building Company Ltd		5,.55,	3,700,777
	3,373,976	3,373,976	3,373,976
Awmalu Contractors Limited	2 200 000		
Kalma Investments Limited	3,300,000	3,300,000	3,300,000
Railla livestilents Limited	3,067,714	3,067,714	3 067 714
Allgen Solutions Limited	3,007,714	3,007,714	3,067,714
	3,039,200	3,039,200	3,039,200
Puch Building And Construction			
Co. Limited	3,020,738	3,020,738	3,020,738
World Systems Engineering	2001111		
Works Limited	2,904,141	2,904,141	2,904,141
E			
Epatt Enterprises Limited	2,900,000	2,000,000	2 000 000
Napitau Company Limited	2,900,000	2,900,000	2,900,000
Zamica	2,890,000	2,890,000	2,890,000
Kangirisae Supplies And		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,000,000
Construction	2,877,648	2,877,648	2,877,648
Silale Moonlight Investments			
Limited	2,453,684	2,453,684	2,453,684
Turkana West Technical &			
Building Co.	2,399,500	2,399,500	2,399,500
Bufactaz Company Limited	a wastan and		
	1,987,660	1,987,660	1,987,660

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

Baross Investments Limited			
	1,638,707	1,638,707	1,638,707
Egong Trading Compnay Limited	1,523,800	1,523,800	1,523,800
Akide Construction And Transporters	1,500,000	1,500,000	1,500,000
Moru Egilae Construction And Supplies Ltd	1,500,000	1,500,000	1,500,000
Akide Construction And Transporters Company Limited	1,480,200	1,480,200	1,480,200
Lokhone Construction Ltd	1,441,307	1,441,307	1,441,307
Loriu Youth Enterprise Limited	1,349,360	1,349,360	1,349,360
Kalma Investment Ltd	1,322,150	1,322,150	1,322,150
Marine Contractors Ltd	1,300,000	1,300,000	1,300,000
Kalokineimoe Supplies And Construction Co Ltd	995,570	995,570	995,570
Kataboi Investments Limited	981,128	981,128	981,128
Tetelei Construction And Supplies Company Limited	976,989	976,989	976,989
Egong Trading Company Limited	952,000	952,000	952,000

TURKANA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Construction Of Buildings			
	151,020	151,020	151,020
Limited Maridee Contractors Ltd	165,000	165,000	165,000
Kopuai Construction Company			
Morualigoi Construction Co Limited	231,998	231,998	231,998
Sent Maya Investment	297,534	297,534	297,534
Abubeth Women General Co.	307,880	307,880	307,880
Turkana Hardware And Construction	418,948	418,948	418,948
Namunye Enterrprises Limited	437,948	437,948	437,948
Loitangole Entreprises Limited	443,004	443,004	443,004
Lokitaung Constructors Limited	527,443	527,443	527,443
Egong Trading Co.Ltd	679,375	679,375	679,375
Ekanyarit Atoo Ent.Ltd	711,080	711,080	711,080
Yogi Glass Limited	715,416	715,416	715,416
Kakerita Contractors Limited	910,000	910,000	910,000
Bilsan Telecommunication Ltd	949,900	949,900	949,900

TURKANA COUNTY EXECUTIVE
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Landmark - County Headquarters	156,562,939	156,562,939	156,562,939
M/S Studio Pixel Ltd`	10,169,100	10,169,100	10,169,100
Isd Logistics Ltd	8,460,765	8,460,765	8,460,765
Ochonglo Investment	7,230,000	7,230,000	7,230,000
Itwaan Investment Ltd	6,860,692	6,860,692	6,860,692
Kailarakin Contractors Ltd	6,000,000	6,000,000	6,000,000
Emoru Garite Enterprises Limited	5,619,202	5,619,202	5,619,202
Tilak Hardware And Tool Limited	4,973,880	4,973,880	4,973,880
Egong Enterprises Ltd	4,944,350	4,944,350	4,944,350
Lapur Trading And Investments Limited	4,904,760	4,904,760	4,904,760
Riamakori Solution Limited	4,701,844	4,701,844	4,701,844
Napeget Investment & General Supplies Ltd	4,500,000	4,500,000	4,500,000
Trabamo Investment Ltd- Contigent Liability	4,476,324	4,476,324	4,476,324
Kalokineimoe Supplies & Construction	4,291,450	4,291,450	4,291,450
Mayanda Kimoon Co Ltd	4,175,750	4,175,750	4,175,750

TURKANA COUNTY EXECUTIVE
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Lizton Limited			
Kasuroi Investment	4,000,000	4,000,000	4,000,000
Kasuroi Investment	3,978,958	3,978,958	3,978,958
Terrarion Entermaine Limited	3,955,000	3,955,000	3,955,000
Trevyion Enterprises Limited	3,856,430	3,856,430	3,856,430
Saleyama Building And Construction Limited	3,809,950	3,809,950	3,809,950
Mainstreet Kanam Co Ltd	3,559,941	3,559,941	3,559,941
Kadiaka Constractors And Supplies Ltd	3,294,127	3,294,127	3,294,127
Kadiaka Contractors And Supplies Ltd	3,294,127	3,294,127	3,294,127
Aminit Suppliers And Contractors Limited	3,163,896	3,163,896	3,163,896
Luster Construction And Construction Company Limited	2,950,000	2,950,000	2,950,000
Ewoi Buildings Limited	2,898,702	2,898,702	2,898,702
Geocell Company Limited	2,000,102	2,070,702	2,070,702
	2,749,725	2,749,725	2,749,725
Apuco Holding Group Ltd	2,493,703	2,493,703	2,493,703
Lotateleit Company Limited	2,489,940	2,489,940	2,489,940
Galoma Contractors & Transport Co. Ltd	2,424,407	2,424,407	2,424,407

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Itwaan Investments Limited			
	2,401,242	2,401,242	2,401,242
Kapel Enterprises Limited	2,357,450	2,357,450	2,357,450
Logilae Transport And General Suppliers	2,319,475	2,319,475	2,319,475
Ngide Eyanae General Construction And Co. Ltd	2,200,000	2,200,000	2,200,000
Hyneciata Ltd	2,015,135	2,015,135	2,015,135
Ochonglo Investments Limited	1,999,256	1,999,256	1,999,256
Loreeman Company Limited	1,975,840	1,975,840	1,975,840
Hyneciata Limited	1,837,711	1,837,711	1,837,711
Kaado Company Limited	1,800,000	1,800,000	1,800,000
Galoma Contractors Limited	1,645,471	1,645,471	1,645,471
Nalimkipi Censtruction And Supplies Limited	1,643,485	1,643,485	1,643,485
Be-Lochakai Construction &Supplies Co Ltd	1,452,283	1,452,283	1,452,283
Sena General Construction Ltd	1,324,991	1,324,991	1,324,991
Turkana West Technical And Building Construction Co LTD	1,313,012	1,313,012	1,313,012

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1,105,770 1,016,910 994,330 991,101
994,330 991,101
994,330 991,101
991,101
991,101
925,740
725,740
912,661
712,001
805,340
803,340
700 000
799,600
798,000
790,720
780,000
747,185
678,920
678,920
0.0,520
650,000

Kuchilkuchil Building Contrcators Limited	613,106	613,106	613,106
	010,100	0.12,100	
Arsanga Construction Co Ltd	449,801	449,801	449,801
Lokoriokot Investment Limited	410,297	410,297	410,297
Ekisil Investment	350,000	350,000	350,000
Nakebusean Company Ltd	326,413	326,413	326,413
Sent Maya Investment	297,534	297,534	297,534
Arsanga Construction Company Ltd	278,418	278,418	278,418
Nayalom Investment Limited	274,418	274,418	274,418
Morualigoi Construction Co Limited	143,402	143,402	143,402
Kopuai Construction Co. Ltd	94,581	94,581	94,581
Mega Mogilla Construction Company Limited	58,809	58,809	58,809
Supply Of Goods			
Ngamor Ngarei Company	2,553,000	2,553,000	2,553,000
Loteteleit Company	3,000,000	3,000,000	3,000,000
Matecha Enterprises	1,082,900	1,082,900	1,082,900

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Limakongu Company Limited			
	1,859,050	1,859,050	1,859,050
Lockemeter Holding Limited			
National Constant	1,132,600	1,132,600	1,132,600
Nakipomia Supply And Construction	1.500,000	1.500.000	
	1,560,000	1,560,000	1,560,000
Nakamuran Spot LTD			
	343,128	343,128	343,128
Pelerwa Construction			
I a James I also a IV and	2,004,500	2,004,500	2,004,500
Lodwar Lolacs Hotel	520,000	520.000	
Trunex Limited	520,000	520,000	520,000
Trulex Limited	1 202 000	1 202 000	
Kapsydney Limited	1,392,000	1,392,000	1,392,000
reapsyuncy Eminted	1,841,400	1,841,400	1 841 400
Sagal Petrol Station	1,041,400	1,841,400	1,841,400
ongui i onoi omnon	994,500	994,500	994,500
Pacific Gas Station Limited	331,200	221,500	994,300
	765,000	765,000	765,000
Cabokorit Ltd			705,000
CHOOKOTK ENG	640,500	640,500	640 500
Napeimait Co. Ltd	040,500	040,500	640,500
	2,840,000	2,840,000	2,840,000
Kalomokori Investment	2,0,0,000	2,010,000	2,840,000
The state of the s	2,740,000	2,740,000	2,740,000
Napeimait Co. Ltd		2,110,000	2,740,000
	532,400	532,400	532,400
Lonajo Construction And Supplies			222,100
Ltd	329,400	329,400	329,400
Apas Akomol Company Limited			
. , , , , , , , , , , , , , , , , , , ,	3,139,500	3,139,500	3,139,500

Elipan Investments Limited			
•	3,039,700	3,039,700	3,039,700
Awmalu Contractors Limited	2,952,550	2,952,550	2,952,550
Kharibur Investments Limited	2,829,100	2,829,100	2,829,100
Amwalu Contractors Limited	1,400,000	1,400,000	1,400,000
Kangikaala Investments Limited	1,296,500	1,296,500	1,296,500
Guruzo General Contractors Limited	537,000	537,000	537,000
Lake Turkana Suppliers And Contractors Limited	356,700	356,700	356,700
Sagal Petrol Station	625,000	625,000	625,000
Sagal Petrol Station Limited	991,650	991,650	991,650
Kanam Energy Co. Limited	780,000	780,000	780,000
Pacific Gas Station Ltd	700,000	700,000	700,000
Ramal Brothers Holdings Limited	1,363,000	1,363,000	1,363,000
Silale Moonlight Investments Ltd	1,218,000	1,218,000	1,218,000
Adakar Investments Limited	1,056,000	1,056,000	1,056,000
Sajofa Suppliers Limited	970,000	970,000	970,000
Napalakipor Investments Limited	397,800	397,800	397,800

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

Kailarakin Contractors Ltd			
	389,110	389,110	389,110
Matecha			
	500,000	500,000	500,000
Matecha			
N . 1	500,000	500,000	500,000
Matecha	500.000	****	
Grakoi Limited	500,000	500,000	500,000
Grakoi Limited	2 000 000	2 000 000	
Awmalu Contractors Limited	3,000,000	3,000,000	3,000,000
Awinaid Contractors Elimited	2,690,000	2,690,000	2 600 000
Eunisam Investments Limited	2,090,000	2,090,000	2,690,000
Zamsam myestments Emitted	2,572,350	2,572,350	2 572 350
Al Saraj Merchants Limited	2,572,550	2,372,330	2,572,350
	2,530,000	2,530,000	2,530,000
Katody Limited		2,000,000	2,330,000
	2,500,000	2,500,000	2,500,000
Jay Gatlin Limited			2,200,000
	2,500,000	2,500,000	2,500,000
Kalomesua Buildings Limited			
	2,200,000	2,200,000	2,200,000
Beta Care International Ltd	120,000,000,000,000		
	1,028,500	1,028,500	1,028,500
Kharibur Investnent Limited			
	1,443,653	1,443,653	1,443,653
Kalomokori Investment Co .Ltd			
	3,045,700	3,045,700	3,045,700
Kalomokori Investment Co .Ltd			
	1,797,000	1,797,000	1,797,000
Kalomokori Investment Co .Ltd			
	1,100,500	1,100,500	1,100,500

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

Kalomokori Investment Co .Ltd	1,051,000	1,051,000	1,051,000
V : :: C I: :: 1	1,031,000	1,031,000	1,001,000
Napeimait Company Limited	583,630	583,630	583,630
Faluja Hardware	603,300	603,300	603,300
Naperobei Transporters And General Contractors	3,995,272	3,995,272	3,995,272
Kekorongole Contractors	4,711,796	4,711,796	4,711,796
Namon Suppliers Ad Costruction	3,947,861	3,947,861	3,947,861
Pisonaz International Limited,	3,582,174	3,582,174	3,582,174
Sent Maya Investment Limited,	3,276,174	3,276,174	3,276,174
Lorisae Transporters And Logistics	2,720,725	2,720,725	2,720,725
Kekorongole Contractors	2,503,189	2,503,189	2,503,189
Kekorongole Contractors	2,401,960	2,401,960	2,401,960
Kalapata Investments Co.Ltd	2,164,215	2,164,215	2,164,215
Lockemeter Holdings Limited	764,480	764,480	764,480
Matecha	563,000	563,000	563,000

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

Pacific Gas Station Ltd			
	692,750	692,750	692,750
Rabbi Contractors			
7.1.1 6 1.1.16 1:	374,200	374,200	374,200
Kalokupe General And Suppliers	2 202 202		
Company Limited	2,382,000	2,382,000	2,382,000
Kakerita Contractors Limited			
11.11.6	1,578,150	1,578,150	1,578,150
Alsil Supplies And Maintenance	405.450	105 150	100 March 100 Ma
Apeshe Holdings Limited	495,450	495,450	495,450
Apesile Holdings Limited	2,456,000	2.456.000	2 455 000
Mylis Transporters Limited	2,430,000	2,456,000	2,456,000
wyns Transporters Emilied	1,634,000	1,634,000	1 634 000
Catodory Investments Limited	1,034,000	1,034,000	1,634,000
,	1,500,500	1,500,500	1,500,500
Sagal Petrol Station Ltd		2,000,000	1,300,300
	646,254	646,254	646,254
Napalakipor Investment			
	205,000	205,000	205,000
Lotatalei Investment Ltd			
	1,331,500	1,331,500	1,331,500
Tooyen Tech Limited , Lodwar	4 000 000		
	1,860,000	1,860,000	1,860,000
Bails Supplies Ltd			
	150,780	150,780	150,780
Etobob Company Ltd	450.000		
Yanala Vina Haldin as Ltd	457,500	457,500	457,500
Kerels Vpa Holdings Ltd	240,000	240,000	
Safaricom Ltd	240,000	240,000	240,000
Jaran Com Ltu	265,000	265,000	265.000
	203,000	203,000	265,000

Toyota Kenya Limited			
	10,490,000	10,490,000	10,490,000
Toyota Kenya Limited	17,330,000	17,330,000	17,330,000
Turkwel General Merchant	615,000	615,500	615,500
Lonvans Company Limited	2,520,000	2,520,000	2,520,000
Faluja Hardware And Wholesalers Company Ltd	1,268,820	1,268,820	1,268,820
Meshfrank Ltd	2,900,000	2,900,000	2,900,000
Nalingamug Investment Limited	945,000	945,000	945,000
Lorinkippi Investement Ltd	2,760,000	2,760,000	2,760,000
Gowils Co. Ltd	949,500	949,500	949,500
Ekanyarit Limited	816,000	816,000	816,000
Gowils Company Limited	515,000	515,000	515,000
Gowils Co. Ltd	1,440,000	1,440,000	1,440,000
Sambaza General Supplies Limited	1,078,000	1,078,000	1,078,000
AMANA SUPPLIES LIMITED , Lodwar 547	1,853,500	1,853,500	1,853,500
Gowils Co. Ltd	986,560	986,560	986,560

TURKANA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Akuroun Aberu Women Holding			
Ltd	958,730	958,730	958,730
Napeimait Company Limited			
	1,289,000	1,289,000	1,289,000
Irukosi Enterprises And			
Construction Ltd	126,000	126,000	126,000
Sambaza General Supplies Ltd			
	597,500	597,500	597,500
Ekeny Construction Ltd	1,490,000	1,490,000	1,490,000
Nalai Suppliers	960,000	960,000	960,000
Lotiane Investment Limited			
	925,000	925,000	925,000
Monipas Investment Ltd	2,256,900	2,256,900	2,256,900
Angorgete Construction Company Limited	269,200	269,200	269,200
Kashniel Company Limited	669,800	669,800	669,800
Physical Modern Construction	1,580,000	1,580,000	1,580,000
Ichebore Nabo Suppliers And			
General Contractors Co Ltd.	302,000	302,000	302,000
Kirich Akeju Contactors Limited	355,740	355,740	355,740
Brinkley Logistics Limited	333,740	333,740	333,740
Diffice Diffice	102,580	102,580	102,580

Ekanyarit Enterprises Limited			
	97,950	97,950	97,950
Ekaato General Supplies	11,850	11,850	11,850
Kalomokori Investment Company Limited	1,113,000	1,113,000	1,113,000
T Links Limited	116,900	116,900	116,900
Brinkley Logistics Limited	1,945,000	1,945,000	1,945,000
Ekaato General Supplies	195,900	195,900	195,900
T Links Limited	116,900	116,900	116,900
Lopinga General Contractors Limited	103,500	103,500	103,500
Kirich Akeju Contactors Limited	128,050	128,050	128,050
Nakain Company Limited	714,900	714,900	714,900
Nakain Company Limited	693,400	693,400	693,400
Ekamais Engineering And Construction Company Ltd	680,800	680,800	680,800
Napeimait Company Ltd	707,900	707,900	707,900
Eliergy Company Ltd	992,500	992,500	992,500

TURKANA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Nakinai Suppliers Ltd			
TI belong the design of the de	1,272,840	1,272,840	1,272,840
T Links Limited	116,000	116,000	
T Links Limited	116,900	116,900	116,900
1 Links Limited	117,000	116 000	
Eke Resources Limited	116,900	116,900	116,900
ERE RESources Limited	164,000	164,000	101000
Marekai Building And	164,900	164,900	164,900
Construction Limited	634,800	624 900	624,000
DOOS AND	034,800	634,800	634,800
Brinkley Logistics Limited			
	307,740	307,740	307,740
Brinkley Logistics Limited			
	103,500	103,500	103,500
Nakinai Supplies			
	355,740	355,740	355,740
Ekaato General Supplies Co Ltd			333,740
• • • • • • • • • • • • • • • • • • • •	364,600	364,600	364,600
Bails Suppliers Limited			201,000
	172,380	172,380	172,380
Ekanyarit Enterprise Ltd			112,500
	491,800	491,800	491,800
Ekamais Engineering And			192,000
Construction Company Limited	1,361,600	1,361,600	1,361,600
Sagal Petrol Station			
Sugar Folior Station	1,950,000	1,950,000	1.050.000
Pacific Gas Station Limited	1,550,000	1,950,000	1,950,000
	1,576,578	1,576,578	1,576,578
Pacific Gas Station Limited	1,570,570	1,570,570	1,5/0,5/8
r active Gas Station Limited	1 200 020	1 200 020	
	1,200,030	1,200,030	1,200,030

Pacific Gas Station Limited			
	799,890	799,890	799,890
Kanamm Energy Company Limited	799,890	799,890	799,890
Pacific Gas Station Limited	795,555	795,555	795,555
Kanamm Energy Company Limited	780,000	780,000	780,000
Apuco Holding Group Ltd	2,000,000	2,000,000	2,000,000
Etobob Company Ltd	740,000	740,000	740,000
Dekalims Investment	1,780,300	1,780,300	1,780,300
Grane Construction Co.Ltd	1,650,000	1,650,000	1,650,000
Zanaya Investment Limited	1,792,241	1,792,241	1,792,241
Napeimait Company Limited	1,399,500	1,399,500	1,399,500
Napeimait Company Limited	707,950	707,950	707,950
Napeimait Company Limited	463,550	463,550	463,550
The Publican African Limited	1,195,000	1,195,000	1,195,000
Chamery Enterprises Limited	1,995,000	1,995,000	1,995,000
Betras Technology Limited	1,760,840	1,760,840	1,760,840

TURKANA COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Atapen Technology			
	507,000	507,000	507,000
Akiingole Investment Limited			
	1,856,000	1,856,000	1,856,000
Marsang Enterprises			
Etabah Limita I C	847,380	847,380	847,380
Etobob Limited Company	2 522 000	2.522.000	
Dil Til i di Til	2,532,000	2,532,000	2,532,000
Bilsan Telecommunication Ltd	700,000	700,000	700,000
Shunaz Transpoters Supply Ltd			
Maria I Galia A I Dai	250,000	250,000	250,000
Movicash Graphics And Designs Techn	2,940,000	2,940,000	2,940,000
Joyous Construction Company			
	691,360	691,360	691,360
Guangdong Traders			
	1,049,000	1,049,000	1,049,000
Swakar	720,000	720,000	720,000
Medexepress Pharmacy	2,998,500	2,998,500	2,998,500
Kwolong Enterprises Limited		2,750,000	2,776,300
Zimited	2,576,400	2,576,400	2,576,400
Ultraceuticals Pharmacy		2,010,100	2,370,400
	1,288,000	1,288,000	1,288,000
Safaricom Ltd		7 - 212 - 22	1,200,000
	250,000	250,000	250,000
Nakirimlado Company Limited			250,000
	1,049,000	1,049,000	1,049,000

Ekeny Construction Ltd			
	1,900,000	1,900,000	1,900,000
Gowils Co. Ltd	1,950,000	1,950,000	1,950,000
Danpet General Construction	446,500	446,500	446,500
Limakongu Company Limited	2,268,500	2,268,500	2,268,500
Katody Limited	2,213,500	2,213,500	2,213,500
Kennatech Solutins	2,000,000	2,000,000	2,000,000
Vast Tours And Safaris (K) Co. Ltd	1,300,000	1,300,000	1,300,000
Betahann General Supplies Limited	613,338	613,338	613,338
Grakoi Limited	1,871,000	1,871,000	1,871,000
Jay Gatlin Limited	1,584,000	1,584,000	1,584,000
Nasano Ventures	1,485,350	1,485,350	1,485,350
Frevi General Supplies	1,353,400	1,353,400	1,353,400
Nakuloro Enterprises Limited	1,328,200	1,328,200	1,328,200
Frevi General Supplies	800,000	800,000	800,000
AMANA SUPPLIES LIMITED , Lodwar 546	1,950,000	1,950,000	1,950,000
Pamoces Ventures Limited	1,862,300	1,862,300	1,862,300

TURKANA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Toyota Kenya Ltd	11,000,000	11 000 000	11 000 000
Toyota Kenya	11,000,000	11,000,000	11,000,000
Toyota Kenya	4,800,000	4,800,000	4 800 000
Lotakaa Contractors Limited	4,000,000	4,800,000	4,800,000
20 Million Contractors Emmed	745,000	745,000	745,000
Akai-Ekeno Global Tading			
	585,000	585,000	585,000
Nakirimlado Company Limited			
•	900,000	900,000	900,000
Lakei Enterprise			
	410,000	410,000	410,000
Think Right Associates			
11 10 10	995,000	995,000	995,000
Jolenak General Company	800,000	800,000	800,000
Panyac Trading Company Ltd			
	550,000	550,000	550,000
Kopuai Construction Co. Ltd			
	1,991,000	1,991,000	1,991,000
Celfa International General			
Supplies Company Ltd	2,088,750	2,088,750	2,088,750
Lizton Limited			
	440,400	440,400	440,400
Samek Ventures			
	446,500	446,500	446,500
Solace Supplies Company Limited	599,500	599,500	599,500
Turkana Hardware And			
Construction Ltd	1,675,000	1,675,000	1,675,000

Sweet Talk Enterprise Limited			
2:	247,000	247,000	247,000
Gowils Co. Ltd	410,000	410,000	410,000
Kaitilinga Construction Co.Ltd	1,803,250	1,803,250	1,803,250
Kaamorok Ventures Ltd	1,475,050	1,475,050	1,475,050
Nakurio Merchants Limited	1,090,000	1,090,000	1,090,000
Sagal Petrol Station Limited	145,000	145,000	145,000
Ngibeyo Tunga Investment Limited	1,468,000	1,468,000	1,468,000
Ekanyarit Construction Company Limited	1,026,000	1,026,000	1,026,000
Longkid Investments Limited	2,650,000	2,650,000	2,650,000
Toyota Kenya Limited	6,630,000	6,630,000	6,630,000
Negime Enterprises	1,500,000	1,500,000	1,500,000
Staneda Holdings Limited	1,996,000	1,996,000	1,996,000
Tlinks Limited	1,650,000	1,650,000	1,650,000
Pacific Gas Station	1,100,000	1,100,000	1,100,000
Faluja Hardware & Wholesale Co Ltd	747,500	747,500	747,500

TURKANA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Chedched Co.Ltd			
	2,700,000	2,700,000	2,700,000
Kawalase Motors	206.000	404.000	
Aliana Wantana	396,000	396,000	396,000
Aliscope Ventures	2 242 950	2 242 950	2 242 050
Tune-Tech Motors Ltd	2,342,850	2,342,850	2,342,850
Tune Teen Wotors Eta	1,747,000	1,747,000	1,747,000
Filtra Investments Company	1,747,000	1,747,000	1,747,000
Limited	1,998,700	1,998,700	1,998,700
Pisonaz International Limited,	2,220,700	1,250,700	1,556,700
risonaz international Elimited,	23,490,000	23,490,000	23,490,000
Disonar International Limited	25,470,000	23,490,000	25,490,000
Pisonaz International Limited,	15,660,000	15 660 000	15 660 000
	13,000,000	15,660,000	15,660,000
Narengelup Enterprises Limited	2 (00 (00	2 500 550	
	2,699,660	2,699,660	2,699,660
Loitakulit Building & Co.Ltd			
	928,278	928,278	928,278
Lukichar Fuel Station			
	10,200,000	10,200,000	10,200,000
Ekaato General Supplies Co Ltd			
	97,950	97,950	97,950
Ngamor Ngarei Company Limited			
	1,846,000	1,846,000	1,846,000
Espoir Ventures			
	250,096	250,096	250,096
Mid-Continent Conveyors			
Limited	1,469,000	1,469,000	1,469,000
Toyota Kenya Limited			
	13,680,000	13,680,000	13,680,000

Purelink Enterprises Limited,			
Lodwar	480,000	480,000	480,000
Ngamoru Akwaan Building Limited	807,375	807,375	807,375
Aliwamu General Supllies	283,500	283,500	283,500
Lochodo Enterprises Limited , Lochodo	744,350	744,350	744,350
Karocy Limited , Karocy	567,500	567,500	567,500
Kaliao Co. And Supplies Ltd	305,450	305,450	305,450
Mylis Transportes	99,000	99,000	99,000
Mid-Continent Conveyors			
Limited	1,037,500	1,037,500	1,037,500
Kaliao Construction And Supplies Limited	1,800,000	1,800,000	1,800,000
Sagal Petrol Station Limited	1,478,400	1,478,400	1,478,400
Kaanam Energy Co.Ltd	1,430,000	1,430,000	1,430,000
Kaanam Energy Co.Ltd	1,300,000	1,300,000	1,300,000
Kaanam Energy Co.Ltd	780,000	780,000	780,000
Hervicks Investments Company Limited	415,620	415,620	415,620
Toyen Agency Limited	2,408,160	2,408,160	2,408,160

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Bails Supplies Ltd			
	172,380	172,380	172,380
Sagal Petrol Station			
	1,300,000	1,300,000	1,300,000
Pacific Gas Station			
NII NII FIII C	900,000	900,000	900,000
Nikon Nikon Filling Station	225.000	20.5 0.00	
Secol Potent Station	225,000	225,000	225,000
Sagal Petrol Station	147.400	147.400	
Pacific Gas Station	147,400	147,400	147,400
racine Gas Station	1,300,000	1,300,000	1 200 000
Eclipse Hydro Machinery Ltd	1,300,000	1,300,000	1,300,000
Delipse Hydro Waeimiery Etd	298,600	298,600	208 600
Allmostumy Commony Limited	298,000	298,000	298,600
Allngatuny Company Limited	192 650	192 (50	
J-Carls Investment Company	182,650	182,650	182,650
Limited	882,360	882,360	992.260
	882,300	882,300	882,360
Divine Supply Chain	125,000	105.000	
Visioh Alcoin	135,000	135,000	135,000
Kirich Akeju	180,000	480,000	400.000
Sagal Petrol Station Limited	480,000	480,000	480,000
Sagar I ctroi Station Emilied	2,860,000	2,860,000	2 860 000
Decision Constitution	2,000,000	2,800,000	2,860,000
Pacific Gas Station	2 250 000	2.250.000	
Sagal Datual Station Limited	2,250,000	2,250,000	2,250,000
Sagal Petrol Station Limited	1 250 000	1.250.000	
D 10 0 0 1	1,250,000	1,250,000	1,250,000
Pacific Gas Station			
John Land Naha Carati	1,037,530	1,037,530	1,037,530
Ichebore Nabo Supplies	167.010	167.010	geria Savana
	167,040	167,040	167,040

Nariamao Contractors Ltd			
	134,500	134,500	134,500
Saereg Enterprises	1,809,050	1,809,050	1,809,050
Morueris Construction And General Supplies Company Limited	515,030	515,030	515,030
Ekurete Investment Limited	390,150	390,150	390,150
Turkana Matumaini Construction And	1,032,700	1,032,700	1,032,700
Kekorongole Constructors Investment Ltd	1,465,000	1,465,000	1,465,000
Pioneer Engineering Ltd	1,996,250	1,996,250	1,996,250
Ekeny Company Ltd	2,000,000	2,000,000	2,000,000
Tilak Hardware And Tools	622,480	622,480	622,480
Staval General Supplies Limited ,	2,355,950	2,355,950	2,355,950
Desert Office Solutions Limited , Lodwar	1,875,000	1,875,000	1,875,000
Frevi General Suppliers,	1,800,000	1,800,000	1,800,000
Kenatech Solutions Ltd	680,000	680,000	680,000
Matecha Entreprises Limited	1,500,000	1,500,000	1,500,000

TURKANA COUNTY EXECUTIVE

Pacific Gas Station Limited			
Pacific Gas Station Limited	1,500,000	1,500,000	1,500,000
Pacific Gas Station Limited	1,500,000	1,500,000	1.500.000
Sagal Petrol Station Limited	1,500,000	1,500,000	1,500,000
	1,500,000	1,500,000	1,500,000
Shirlink Engineering Limited			2,000,000
w	1,930,000	1,930,000	1,930,000
Kalongiro General Enterprise,	17 000 000	17.000.000	
Di Vi	17,000,000	17,000,000	17,000,000
Pisonaz International Limited,	17,000,000	17 000 000	15.000.000
Discourse International Indiana	17,000,000	17,000,000	17,000,000
Pisonaz International Limited,	17,000,000	17 000 000	17 000 000
Disappar Intermetional Limited	17,000,000	17,000,000	17,000,000
Pisonaz International Limited,	17,000,000	17,000,000	17 000 000
Sent Maya Investment Limited,	17,000,000	17,000,000	17,000,000
Sent Waya Investment Emined,	17,000,000	17,000,000	17,000,000
Sent Maya Investment Limited,	17,000,000	17,000,000	17,000,000
Sent Maya Investment Elimited ,	17,000,000	17,000,000	17,000,000
Nakutan Construction Company	21,000,000	17,000,000	17,000,000
Limited	13,800,000	13,800,000	13,800,000
Sent Maya Investment Limited,			25,000,000
•	13,600,000	13,600,000	13,600,000
Jamarat Cereals And Supplies			
	10,890,000	10,890,000	10,890,000
Nazesson Construction And			
Supplies	2,999,560	2,999,560	2,999,560
Livelite Logistics, Livelite			
	2,972,900	2,972,900	2,972,900

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Nakinai Supplies Limited,			
Nakinai	2,877,000	2,877,000	2,877,000
Lochodo Enterprises Limited , Lochodo	2,860,000	2,860,000	2,860,000
Nakurio Merchants Limited , Nakurio	2,495,000	2,495,000	2,495,000
Mesh Frank Limited , Mesh	1,995,000	1,995,000	1,995,000
Nakamusio Limited , Lodwar	1,985,000	1,985,000	1,985,000
Loriu Trading Groups Limited , Lodwar	1,975,000	1,975,000	1,975,000
Ngamor Ngarei Company Limited	630,000	630,000	630,000
Morphic Systems Limited , Nairobi	15,000,000	15,000,000	15,000,000
Akongpus Investment Land General Suppliers	1,050,000	1,050,000	1,050,000
Aliwamu General Supllies	377,800	377,800	377,800
Aggreyth Investment	367,140	367,140	367,140
Kaile Investment	297,710	297,710	297,710
Jiriman Group Limited	742,000	742,000	742,000
Lizton Limited	94,700	94,700	94,700
Shunaz Transporters Limited	1,876,300	1,876,300	1,876,300

TURKANA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Lotiruk Ventures Limited			
	1,365,000	1,365,000	1,365,000
Aliwamu General Supllies			
	546,500	546,500	546,500
Emoru Logistics And			
Construction Co Ltd	550,700	550,700	550,700
Delvis Investment Ltd			
	255,000	255,000	255,000
Payan Building Materials And Supplies Ltd	895,500	895,500	895,500
Guruzo General Contrctors			
Guruzo General Contretors	496,250	496,250	496,250
Reapak Travel Agency Limited	1,601,204	1,601,204	1,601,204
Kaamorok Ventures Ltd			1,001,201
	720,000	720,000	720,000
Frevi General Suppliers,			
	524,500	524,500	524,500
Eunisam Investments, Eunisam	140,200	140,200	140,200
Physical Modern Construction Co Ltd	1,647,200	1,647,200	1,647,200
Galilee Motors Lodwar			1,5 11,200
	600,000	600,000	600,000
Kekorongole Constructors			000,000
Investment Ltd	1,950,000	1,950,000	1,950,000
Ekurete Investment Limited			
	1,500,000	1,500,000	1,500,000

Jayesh Distributors			
	647,280	647,280	647,280
Ichebore Nabo Suppliers And General Co. Ltd	232,000	232,000	232,000
Keshav Global Trading	28,197,000	28,197,000	28,197,000
Rinaks Investment Limited	689,000	689,000	689,000
Ncpb	19,653,120	19,653,120	19,653,120
V Turk Investment Limited	445,000	445,000	445,000
Vomijo Entreprises Ltd	1,315,788	1,315,788	1,315,788
Extreme Klen Services	6,067,500	6,067,500	6,067,500
Resilence Engineering Works Ltd	2,997,400	2,997,400	2,997,400
Kapel Enterprises Limited	1,610,428	1,610,428	1,610,428
Akiriket Akide Logistics Ltd	3,600,000	3,600,000	3,600,000
Katilu General Supplies Limited	1,897,880	1,897,880	1,897,880
Kospir Construction And Supplies Limited	495,200	495,200	495,200
Naurenpuu Construction Co.Ltd	2,350,000	2,350,000	2,350,000
Nakirimlado Company Limited	645,300	645,300	645,300

TURKANA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Toyota Kenya Ltd			
	6,630,000	6,630,000	6,630,000
Toyota Kenya Ltd	5 462 000	5.452.000	
Nanyang Engor Agencies Ltd	5,463,000	5,463,000	5,463,000
Nanyang Engor Agencies Liu	3,990,000	3,990,000	2,000,000
Kaado Company Limited	3,570,000	3,550,000	3,990,000
	3,950,120	3,950,120	3,950,120
Ochonglo Investment Ltd			0,500,120
	3,150,000	3,150,000	3,150,000
Zanayah Ltd			
Etia Warran Milland Com	2,900,000	2,900,000	2,900,000
Etic Women Millers Company Ltd	2,640,540	2.640.540	
	2,040,340	2,640,540	2,640,540
Highridge Pharmceuticals	2 527 200	2 527 200	
Lomekuya Construction Company	2,527,200	2,527,200	2,527,200
Limited	2,459,460	2,459,460	2,459,460
Nawoyalim Constr Co.	2,102,100	2,100,100	2,439,400
ranojami constr co.	1,984,680	1,984,680	1,984,680
Kalokineimoe Supplies &	1,70 1,000	1,701,000	1,584,080
Construction	1,981,350	1,981,350	1,981,350
Kangikaala Investments Co.Ltd			-,,
	1,000,000	1,000,000	1,000,000
Taamland Enterprise Ltd			5,555,555
	900,000	900,000	900,000
Foyota Kenya			200,000
	781,636	781,636	781,636
Medow Business Solutions Ltd	400.055	***	
S	690,200	690,200	690,200
Supply Of Services			

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

Trans-Africa High School	. 6		
<u> </u>	420,000	420,000	420,000
Nation Media Group Limited	356,120	356,120	356,120
Nation Media Group Limited	356,120	356,120	356,120
Standard Group Limited	324,800	324,800	324,800
The Standard Group	216,920	216,920	216,920
Standard Group Limited	118,000	118,000	118,000
Nation Media Group Limited	183,280	183,280	183,280
Nation Media Group Ltd	349,980	349,980	349,980
Nation Media Group	216,980	216,980	216,980
Nation Media Group Ltd	356,120	356,120	356,120
Nation Media Group Limited	226,200	226,200	226,200
Nation Media Group Limited	110,200	110,200	110,200
The Standard	88,160	88,160	88,160
The Standard Group	216,920	216,920	216,920
The Standard Group	216,920	216,920	216,920

TURKANA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

The Standard Group			
	216,920	216,920	216,920
Standard Group Limited			
	177,480	177,480	177,480
The Standard Group			
	117,480	117,480	117,480
Nation Media Group Ltd			
	356,120	356,120	356,120
Nation Media Group Ltd			
	93,670	93,670	93,670
The Standard Group Ltd			
	295,800	295,800	295,800
Reapak Travel Agency	(00.000		
A	623,738	623,738	623,738
Anthony Ekuam	200 500	200 500	2012/10 12/2019
Naida Evana Canatantia	300,500	300,500	300,500
Ngide Eyanae Construction	600,000	600,000	
Kangikaala Investment Company	600,000	600,000	600,000
Kangikaala ilivestilielit Collipany	200,000	200,000	200,000
The Coult I in it	200,000	200,000	200,000
The Cradle Limited	52.500		The state of the s
The Cradle Limited	52,500	52,500	52,500
The Cradle Limited	262.500	262.500	
Nadome Transporters And	262,500	262,500	262,500
Suppliers Limited	30,000	20,000	20.000
	30,000	30,000	30,000
Katodory Investment Company	2 201 000		
Naurendira Limited	3,201,000	3,201,000	3,201,000
Naurendira Limited	050,000	050,000	
Panyag Trading Company I td	850,000	850,000	850,000
Panyac Trading Company Ltd	210,000	210,000	610.000
	210,000	210,000	210,000

Tune Tech Motors Limited			
	200,000	200,000	200,000
Lobur General Co.Ltd	183,860	183,860	183,860
Monipas Investment Co Ltd	900,000	900,000	900,000
Nancha Cruise Ltd	550,000	550,000	550,000
Aropa Investment Limited	310,000	310,000	310,000
Vast Tours And Safaris Limited	1,080,000	1,080,000	1,080,000
Logilae Transport And Supplies Limited	900,000	900,000	900,000
Logilae Transport And Supplies Limited	900,000	900,000	900,000
Logilae Transport And Supplies Limited	900,000	900,000	900,000
Turkland Pharma Limited	410,000	410,000	410,000
Loriu Youth Entreprise Ltd	800,000	786,206	786,206
Mylis Transporters	580,000	580,000	580,000
Ngide Eyane	490,000	490,000	490,000
Karlek Holding Ltd	350,000	350,000	350,000
Nakamuran Spot Ltd	900,000	900,000	900,000
Maridee Contractors Ltd	69,600	69,600	69,600

TURKANA COUNTY EXECUTIVE

Soddy Contractors			
	300,000	300,000	300,000
Ichebore Nabo Supplies Ltd	300,000	300,000	300,000
Nakosowan Ltd			
	470,000	470,000	470,000
Akide Construction And			
Transporters Co. Ltd	487,200	487,200	487,200
The Cradle Limited			
	280,000	280,000	280,000
The Cradle Limited			200,000
	375,000	375,000	375,000
The Cradle Limited			- January
	175,000	175,000	175,000
Napak Tented Camp Resort	115,000	115,000	115,000
Lodwar Vocational Training			112,000
Centre	75,000	75,000	75,000
Lodwar Vocational Training			,
Centre	60,000	60,000	60,000
Namambu			00,000
- Millianiou	2,667,600	2,667,600	2,667,600
Lodwar Midwest	2,007,000	2,007,000	2,007,000
	1,820,000	1,820,000	1,820,000
Napak Tented Camp Resort		1,020,000	1,020,000
	1,785,000	1,785,000	1,785,000
Lodwar Lolacs Hotel			1,700,000
	1,469,800	1,469,800	1,469,800
Lodwar Mid West Hotel	1,102,000	2,102,000	1,409,000
	1,050,000	1,050,000	1,050,000
Napak Tented Camp Resort	-,,	-,0,000	1,050,000
	975,000	975,000	975,000

The Great Turk Reef Hotel Ltd		1	
	967,500	967,500	967,500
The Black Gold Hotel Ltd	900,000	900,000	900,000
Riamakori Luxury Villa	735,000	735,000	735,000
The Cradle Limited	690,000	690,000	690,000
The Great Turk Reef Hotel Ltd	612,500	612,500	612,500
The Great Turk Reef Hotel Ltd	588,000	588,000	588,000
Marina Quest Ltd	560,760	560,760	560,760
The Cradle	525,000	525,000	525,000
Lodwar Lolacs Hotel	525,000	525,000	525,000
Namambu General Solutions	508,254	508,254	508,254
Lodwar Midwest Hotel Ltd	450,000	450,000	450,000
The Cradle Limited	400,000	400,000	400,000
Marina Guest House	300,000	300,000	300,000
Amana Supplies Ltd	300,000	300,000	300,000
Eka Hotels	292,000	292,000	292,000
Eka Hotels	264,000	264,000	264,000

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

The Cradle Ltd			
m	255,500	255,500	255,500
The Great Turk Reef Hotel Ltd	240,000		
	240,000	240,000	240,000
Napak Tented Camp			
	225,000	225,000	225,000
Namambu			
	225,000	225,000	225,000
Namambu General Solutions			
Limited	210,000	210,000	210,000
The Cradle Ltd			
	210,000	210,000	210,000
The Cradle Ltd			
	180,000	180,000	180,000
Hotel Gloste Limited			
	179,800	179,800	179,800
The Cradle Limited			
	165,000	165,000	165,000
The Cradle Ltd			
	154,000	154,000	154,000
Hotel Gloste Limited			
	152,888	152,888	152,888
Namambu General Solutions			
	140,000	140,000	140,000
Hotel Gloste Limited			
	139,664	139,664	139,664
Namambu			
Control of the Contro	135,000	135,000	135,000
The Great Turk Rift			
	105,000	105,000	105,000
The Cradle Limited			
	105,000	105,000	105,000

The Cradle Ltd			
	105,000	105,000	105,000
The Cradle Limited			
	93,000	93,000	93,000
Lodwar Lolacs Hotel			
	90,000	90,000	90,000
Stegra Hotel Ltd			
	87,500	87,500	87,500
The Cradle Ltd			
	87,500	87,500	87,500
The Cradle Ltd			
	84,000	84,000	84,000
The Cradle Ltd			
	77,000	77,000	77,000
The Great Turk Reef Hotel Ltd			
	75,000	75,000	75,000
The Cradle Ltd			
	70,000	70,000	70,000
The Cradle Ltd			
	70,000	70,000	70,000
The Cradle Limited			
	70,000	70,000	70,000
The Cradle Ltd			
	70,000	70,000	70,000
Namambu General Solutions			
	66,700	66,700	66,700
The Cradle Limited			
	66,000	66,000	66,000
The Great Turk Reef			
	64,500	64,500	64,500
The Great Turk Reef Hotel Ltd			
1990 - 19	61,000	61,000	61,000
	,		

TURKANA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

The Great Turk -Reef Hotel Ltd			
	54,000	54,000	54,000
The Great Turk Reef Hotel Ltd			
	52,500	52,500	52,500
The Cradle Limited			
	52,500	52,500	• 52,500
Kristine Camp-Eliye Springs			
	52,000	52,000	52,000
Great Turkreef Hotel Ltd			
	47,000	47,000	47,000
The Cradle Limited			
	45,500	45,500	45,500
The Great Turk-Reef Hotel		,	10,000
Limited	40,400	40,400	40,400
The Cradle Limited			
	35,000	35,000	35,000
The Cradle Ltd			35,000
	35,000	35,000	35,000
Stegra Hotel Ltd			
	21,000	21,000	21,000
Stegra Hotel Ltd			
TI C T I D CV V	21,000	21,000	21,000
The Great Turk Reef Hotel Ltd	10.000	10.000	
	18,000	18,000	18,000
The Cradle Ltd			
TI O II II I	15,000	15,000	15,000
The Cradle Limited	((1.500	CC1 500	
Lodwar Midwest Hotel	661,500	661,500	661,500
Louwar Midwest Hotel	420,000	120,000	400 000
	420,000	420,000	420,000

The Cradle Limited			
	394,450	394,450	394,450
Eliye Bahamas Campsite	350,000	350,000	350,000
The Cradle Limited			
	320,000	320,000	320,000
The Cradle Limited	237,000	237,000	237,000
The Cradle Limited	234,500	234,500	234,500
Eliye Bahamas Campsite	210,000	210,000	210,000
The Cradle Limited	200,000	200,000	200,000
The Cradle Limited	175,000	175,000	175,000
The Cradle Limited	120,000	120,000	120,000
The Cradle Limited	105,000	105,000	105,000
The Cradle Limited	24,500	24,500	24,500
The Cradle Limited	101,500	101,500	101,500
The Cradle Ltd	42,000	42,000	42,000
The Cradle Ltd	52,500	52,500	52,500
Equity Bank	4,401,000	4,401,000	4,401,000
Moru Angomon Women Co Ltd	174,770	174,770	174,770

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

Ufunuo Construction Co. Ltd			
	990,000	990,000	990,000
Nabi Caldera Limited			
	419,600	419,600	419,600
Winstar Hotel			
	627,000	627,000	627,000
Napak Tented Camp			
	511,000	511,000	511,000
Napak Tented Camp Resort			
	1,950,000	1,950,000	1,950,000
The Great Turk Reef Hotel			
	1,750,000	1,750,000	1,750,000
The Cradle Limited		3,700,000	1,720,000
	70,000	70,000	70,000
Napak Tented Camp			70,000
• • • • • • • • • • • • • • • • • • • •	1,680,000	1,680,000	1,680,000
Think Rights Associates		.,	1,000,000
	3,000,000	2,972,000	2,972,000
Ngaraito Enterprises Ltd			2,772,000
	763,000	763,000	763,000
Ombis & Co Advocates			
	4,414,700	4,414,700	4,414,700
Lele Ikapolon & Co Advocates	1,111,700	1,111,700	4,414,700
r	3,000,000	3,000,000	3,000,000
Mulanya & Maondo Advocates	2,000,000	2,000,000	3,000,000
Withanya & Maondo Advocates	2 842 000	2 942 000	
Lilsos Supplies Limited	2,842,000	2,842,000	2,842,000
Elisos Supplies Ellillied	2 400 000	2 400 000	2 100 000
Atuket Consultancy Ltd	2,400,000	2,400,000	2,400,000
riukei Consultancy Liu	1 500 000	1 500 000	1 500 000
Jeloja Consultancy Services	1,500,000	1,500,000	1,500,000
reloja consultancy services	516,000	516,000	F15.000
	516,000	516,000	516,000

Suca Multimedia			
	1,111,280	1,111,280	1,111,280
Mansurmoe Devt Consultants Limited	2,654,080	200,000	200,000
Kplc	61,413	61,413	61,413
Katamanak Transporters & Gen. Merchants Holding Ltd	360,000	360,000	360,000
Trident Insurance Company Limited	14,188,363	14,188,363	14,188,363
P.S.Kisaka & Company Advocates	8,353,000	8,353,000	8,353,000
Lele Ikapolon & Co Advocates	3,000,000	3,000,000	3,000,000
Nyachoti And Advocates	2,600,000	2,600,000	2,600,000
Lele Ikapolon & Co Advocates	3,000,000	3,000,000	3,000,000
Centrla Farmers Garage Limited	52,142	52,142	52,142
Pacific Gas Station Limited	305,000	305,000	305,000
Pacific Gas Station Limited	300,000	300,000	300,000
Tune Tech Motors	300,000	300,000	300,000
Pacific Gas Station Limited	294,300	294,300	294,300
Purelink Enterprises	390,000	390,000	390,000

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

Bechlang Ltd	1,470,000	1 470 000	1 470 000
LOBUR GENERAL CO	1,470,000	1,470,000	1,470,000
LIMITED, Lodwar	399,620	399,620	399,620
Tune Tech Motors Limited, Tune			
Tech	394,500	394,500	394,500
Tune Tech Motors Limited,			
Lodwar	390,900	390,900	390,900
Tune Tech Motors Limited,			
Lodwar	385,300	385,300	385,300
Tune Tech Motors Limited, Tune			
Tech	384,921	384,921	384,921
LOBUR GENERAL CO			
LIMITED, Lodwar	384,888	384,888	384,888
LOBUR GENERAL CO LIMITED , Lodwar	260.760	250 750	
(A)	360,760	360,760	360,760
Tune Tech Motors Limited , Lodwar	220.050	220.050	****
A STATE OF THE STA	339,950	339,950	339,950
Tune Tech Motors Limited , Lodwar	339,600	339,600	220,000
Tune Tech Motors Limited, Tune	339,000	339,000	339,600
Tech	336,900	336,900	226,000
Tune Tech Motors Limited,	330,300	330,900	336,900
Lodwar	336,000	336,000	336,000
Tune Tech Motors Limited , Tune	220,000	220,000	330,000
Tech	326,800	326,800	326,800
Tune Tech Motors Limited,	,		320,000
Lodwar	321,600	321,600	321,600

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

Tune Tech Motors Limited, Tune Tech	319,900	319,900	319,900
Tune Tech Motors Limited , Lodwar	306,900	306,900	306,900
Tune Tech Motors Limited , Tune Tech	298,000	298,000	298,000
LOBUR GENERAL CO LIMITED , Lodwar	293,712	293,712	293,712
Tune Tech Motors Limited , Lodwar	291,000	291,000	291,000
LOBUR GENERAL CO LIMITED , Lodwar	289,188	289,188	289,188
Tune Tech Motors Limited , Tune Tech	282,450	282,450	282,450
LOBUR GENERAL CO LIMITED , Lodwar	280,800	280,800	280,800
Tune Tech Motors Limited, Tune Tech	277,000	277,000	277,000
Tune Tech Motors Limited , Tune Tech	276,300	276,300	276,300
Tune Tech Motors Limited , Lodwar	272,900	272,900	272,900
LOBUR GENERAL CO LIMITED , Lodwar	267,300	267,300	267,300
LOBUR GENERAL CO LIMITED , Lodwar	257,172	257,172	257,172
LOBUR GENERAL CO LIMITED , Lodwar	251,488	251,488	251,488

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LOBUR GENERAL CO LIMITED , Lodwar	244,180	244,180	244,180
Tune Tech Motors Limited , Tune Tech	243,900	243,900	243,900
LOBUR GENERAL CO LIMITED , Lodwar	232,464	232,464	232,464
Tune Tech Motors Limited, Tune Tech	227,700	227,700	227,700
Tune Tech Motors Limited , Tune Tech	211,900	211,900	211,900
Tune Tech Motors Limited, Tune Tech	207,292	207,292	207,292
LOBUR GENERAL CO LIMITED , Lodwar	204,740	204,740	204,740
Tune Tech Motors Limited , Lodwar	202,500	202,500	202,500
Tune Tech Motors Limited , Lodwar	201,600	201,600	201,600
Tune Tech Motors Limited , Lodwar	200,400	200,400	200,400
Tune Tech Motors Limited , Lodwar	199,800	199,800	199,800
Tune Tech Motors Limited , Lodwar	198,600	198,600	198,600
LOBUR GENERAL CO LIMITED , Lodwar	192,096	192,096	192,096
LOBUR GENERAL CO LIMITED , Lodwar	189,300	189,300	189,300

TURKANA COUNTY EXECUTIVE

Tune Tech Motors Limited, Tune Tech	183,800	183,800	183,800
LOBUR GENERAL CO LIMITED , Lodwar	183,628	183,628	183,628
Tune Tech Motors Limited , Lodwar	180,800	180,800	180,800
LOBUR GENERAL CO LIMITED , Lodwar	174,348	174,348	174,348
Tune Tech Motors Limited , Tune Tech	169,300	169,300	169,300
Tune Tech Motors Limited , Lodwar	169,000	169,000	169,000
Tune Tech Motors Limited , Tune Tech	167,400	167,400	167,400
Tune Tech Motors Limited , Tune Tech	165,300	165,300	165,300
LOBUR GENERAL CO LIMITED , Lodwar	164,720	164,720	164,720
LOBUR GENERAL CO LIMITED , Lodwar	161,820	161,820	161,820
Tune Tech Motors Limited , Lodwar	159,200	159,200	159,200
Tune Tech Motors Limited , Tune Tech	158,900	158,900	158,900
LOBUR GENERAL CO LIMITED , Lodwar	155,440	155,440	155,440
Tune Tech Motors Limited , Tune Tech	141,900	141,900	141,900

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

Tune Tech Motors Limited, Tune			
Tech	141,700	141,700	141,700
LOBUR GENERAL CO LIMITED , Lodwar	137,000	137,000	137,000
Tune Tech Motors Limited, Tune Tech	134,200	134,200	134,200
Tune Tech Motors Limited , Lodwar	129,950	129,950	129,950
Tune Tech Motors Limited, Tune Tech	126,200	126,200	126,200
LOBUR GENERAL CO LIMITED , Lodwar	122,380	122,380	122,380
Tune Tech Motors Limited , Lodwar	118,050	118,050	118,050
Tune Tech Motors Limited, Tune Tech	110,900	110,900	110,900
Tune Tech Motors Limited , Lodwar	110,150	110,150	110,150
Tune Tech Motors Limited , Tune Tech	110,000	110,000	110,000
Tune Tech Motors Limited , Tune Tech	99,800	99,800	99,800
Tune Tech Motors Limited, Tune Tech	99,400	99,400	99,400
Tune Tech Motors Limited, Tune Tech	96,900	96,900	96,900
LOBUR GENERAL CO LIMITED , Lodwar	92,000	92,000	92,000

TURKANA COUNTY EXECUTIVE

LOBUR GENERAL CO	97,000	97,000	87,000
LIMITED, Lodwar	87,000	87,000	87,000
Tune Tech Motors Limited , Lodwar	85,000	85,000	85,000
LOBUR GENERAL CO LIMITED , Lodwar	84,680	84,680	84,680
Tune Tech Motors Limited , Tune Tech	48,300	48,300	48,300
Tune Tech Motors Limited, Tune Tech	22,000	22,000	22,000
Resilience Engineering	1,700,000	1,700,000	1,700,000
Kawalase	330,000	330,000	330,000
Tune Tech Motors Ltd	1,000,000	1,000,000	1,000,000
Lotiane Investment Limited	392,500	392,500	392,500
Lobur General Co.Ltd	95,352	95,352	95,352
Central Farmers Limited	64,392	64,392	64,392
Institute Of Internal Auditors	25,000	25,000	25,000
Lobur General Co Ltd	47,224	47,224	47,224
Lobur General Co Ltd	279,300	279,300	279,300
Katamanak Four By Four Auto Centre Ltd	192,125	192,125	192,125

TURKANA COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Lobur General Co Ltd			
- 12	716,000	716,000	716,000
Pacific Gas Station			
	367,700	367,700	367,700
Pacific Gas Station			
	132,570	132,570	132,570
Lobur General Co Ltd			
	252,532	252,532	252,532
Pacific Gas Station			
	213,950	213,950	213,950
Lobur General Co Ltd			
	424,386	424,386	424,386
Pacific Gas Station			
	243,252	243,252	243,252
Tune Tech Motor Limited			
	69,600	69,600	69,600
Lobur General Co Ltd			
	268,308	268,308	268,308
Kanam Garage			
	59,508	59,508	59,508
Toyota Kenya Ltd			
	1,162,442	1,162,442	1,162,442
Central Farmers			
	542,839	542,839	542,839
Lobur General Co. Ltd			
	259,984	259,984	259,984
Kanam Garage And Auto Spares			200,001
Limited	97,000	97,000	97,000
Jowa Consultants			27,000
	2,000,000	2,000,000	2,000,000
Central Farmers Garage	2,000,000	2,000,000	2,000,000
- Innered Change	385,507	385,507	385,507
	303,307	303,307	363,307

TURKANA COUNTY EXECUTIVE

Katamanak Four By Four	224,605	224,605	224,605
	224,003	224,003	224,003
The Standard Group			
	174,420	174,420	174,420
Nation Media Group			
	614,000	614,000	614,000
Nation Media Group			
	183,280	183,280	183,280
Hazam Co. Ltd			
A TO THE STATE OF	269,975	269,975	269,975
The Cradle			
	108,500	108,500	108,500
Lodwar Midwest Hotel			
Louville Market Hotel	672,000	672,000	672,000
Kamutia Women Enterprise Ltd	0,2,000	072,000	0.2,000
Kamutia Women Emerprise Etd	840,000	840,000	840,000
Arono Investment I td	840,000	040,000	040,000
Aropa Investment Ltd	300,000	300,000	300,000
A I	300,000	300,000	300,000
Aropa Investment Ltd	220,000	220,000	220,000
	230,000	230,000	230,000
Aropa Investment Ltd			20.000
	80,000	80,000	80,000
The Cradle Limited		22222	
	200,000	200,000	200,000
The Cradle Limited			
	336,000	336,000	336,000
Chesta Investments Co. Limited			
	200,000	200,000	200,000
Kawuondo Enterprises			
Kawaondo Enterprises	754,980	754,980	754,980
Lokiriama Enterprises Ltd	754,760	754,700	7,54,700
Lokitania Enterprises Ltd	613,500	613,500	613,500
	013,300	015,500	013,300

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

The Cradle Limited			
	125,000	125,000	125,000
The Cradle Limited	7/0.000		
I de Miles II de la	560,000	560,000	560,000
Lodwar Midwest Hotel	525,000	525,000	505 000
Ekosowan Security Express	525,000	525,000	525,000
Services Ltd	1,042,782	1,042,782	1,042,782
The Cradle Limited	1,042,762	1,042,782	1,042,782
The Cradie Limited	320,000	220,000	220,000
The Cradle Limited	320,000	320,000	320,000
The Cladic Ellinica	175,000	175,000	175,000
The Publican (Africa)Limited	170,000	175,000	175,000
	423,000	423,000	423,000
Nom Ad Engineering And			
Constractors Ltd	544,200	544,200	544,200
Toyota Kenya Limited			
	450,096	450,096	450,096
Ngeri Omiti And Bush Advocates			120,030
	3,400,000	3,400,000	3,400,000
Rovancies Investment Ltd			
A 200 CO	795,000	795,000	795,000
Elosar Consultancy And General			
Supplies	1,206,400	1,206,400	1,206,400
Bechlang Investment			
	98,300	98,300	98,300
Moru Dapal Contractors			
	1,250,000	1,250,000	1,250,000
Supreme Plans Consultants Ltd			
	4,975,936	4,975,936	4,975,936

Lapfund,Lodwar			
	76,191,561	67,998,691	67,998,691
The Cradle	336,000	336,000	336,000
Central Farmers Garage	553,561	553,561	553,561
Central Farmers Garage	268,261	268,261	268,261
Central Farmers Garage	189,012	189,012	189,012
Nation Media Group Limited,	431,520	431,520	431,520
Nation Media Group Limited,	320,160	320,160	320,160
Ichebore Nabo Supplies And General Contractors Company Limited	600,000	600,000	600,000
Turkreef Hotel	560,000	560,000	560,000
The Great Turk-Reef Hotel Limited	87,500	87,500	87,500
The Great Turk-Reef Hotel Limited	52,500	52,500	52,500
The Cradle	87,500	87,500	87,500
Morutorong General Building And Transport Solution Ltd	1,897,784	1,897,784	1,897,784
Emoru Logistics And Construction Co.Ltd	650,824	650,824	650,824
The Cradle	40,000	40,000	40,000

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Standard Media Group Plc			
	88,160	88,160	88,160
Standard Media Group Plc			
	88,160	88,160	88,160
The Standard Group Ltd			
	216,920	216,920	216,920
The Cradle			
	52,500	52,500	52,500
Jay Nakipi Enterprises Ltd		22,500	32,300
	900,000	900,000	900,000
Turkland Logistics Limited	200,000	200,000	900,000
	153,600	153,600	153,600
Scheline Logistics Ltd	155,666	133,000	155,000
	150,000	150,000	150,000
Kilim Kilim General Suppliers	120,000	130,000	130,000
and the second s	522,000	522,000	522,000
Ichebore Nabo Supplies	22,000	322,000	322,000
ichebore Nabo Supplies	522,000	522,000	
The Cradle Ltd	522,000	522,000	522,000
The Cladle Ltd	195 500	185 500	
Stegra Hotel Ltd	185,500	185,500	185,500
Stegra Hotel Ltd	1 106 500	1 106 500	
The Great Turk-Reef Hotel	1,186,500	1,186,500	1,186,500
Limited	1 000 000	1 000 000	
Stegra Hotel Ltd	1,099,000	1,099,000	1,099,000
Siegra Hotel Ltd	010 500	040.500	
Vamutia Waman Entampia a Ltd	918,500	918,500	918,500
Kamutia Women Enterprises Ltd	525.000	505.000	
	525,000	525,000	525,000
The Cradle Limited			
	464,232	464,232	464,232
The Great Turk-Reef Hotel			
Limited,	420,000	420,000	420,000

The Cradle Limited , Lodwar	420,000	420,000	420,000
	420,000	420,000	420,000
The Cradle Limited , Lodwar	392,000	392,000	392,000
Eliye Bahamas Campsite	315,000	315,000	315,000
The Cradle Limited , Lodwar	315,000	315,000	315,000
The Cradle Limited , Lodwar	240,000	240,000	240,000
The Cradle Limited	233,600	233,600	233,600
The Cradle Limited	225,000	225,000	225,000
The Cradle Limited	210,000	210,000	210,000
Kamutia Women Enterprises Ltd	196,000	196,000	196,000
The Cradle Limited , Lodwar	180,000	180,000	180,000
The Cradle Limited , Lodwar	175,000	175,000	175,000
The Cradle Limited , Lodwar	175,000	175,000	175,000
The Cradle Limited	166,500	166,500	166,500
The Cradle Limited	150,000	150,000	150,000
The Cradle Limited , Lodwar	124,000	124,000	124,000

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

The Cradle Limited , Lodwar			
	120,000	120,000	120,000
The Cradle Limited			
TI C II I I I I	105,000	105,000	105,000
The Cradle Limited , Lodwar	105.000	105,000	
The Cradle Limited , Lodwar	105,000	105,000	105,000
The Cradie Limited , Lodwar	105,000	105,000	105 000
The Cradle Limited , Lodwar	103,000	103,000	105,000
The Cradic Ellined , Lodwar	91,000	91,000	91,000
The Cradle Limited , Lodwar	71,000	71,000	91,000
- State Same , Zee war	90,000	90,000	90,000
The Cradle Limited , Lodwar			70,000
	87,500	87,500	87,500
The Cradle Limited, Lodwar			
	87,500	87,500	87,500
The Cradle Limited, Lodwar			
	87,500	87,500	87,500
The Cradle Limited, Lodwar			
	87,500	87,500	87,500
The Cradle Limited, Lodwar			
	84,000	84,000	84,000
The Cradle Limited	52 500	52.500	
The Cradle Limited	52,500	52,500	52,500
The Cradic Emilieu	42,000	42,000	42,000
The Great Turk-Reef Hotel	.2,000	.3,000	42,000
Limited	36,500	36,500	36,500
The Cradle Limited , Lodwar	25.000	27.000	
	35,000	35,000	35,000

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The Cradle Limited , Lodwar	35,000	35,000	35,000
The Cradle Limited , Lodwar	22,000	22,000	22,000
The Cradle Limited, Lodwar	35,000	35,000	35,000
The Cradle Limited	17.500	17.500	17.500
The Could Live to d	17,500	17,500	17,500
The Cradle Limited	90,000	90,000	90,000
The Cradle Limited	280,000	280,000	280,000
Eliye Bahamas Campsite	147,000	147,000	147,000
Ichebore Nabo Supplies And General Contractors Company Limited	5,626,865	5,626,865	5,626,865
The Cradle Ltd	259,000	259,000	259,000
Napak Tented Camp	405,000	405,000	405,000
Lodwar Youth Polytechnich	102,000	102,000	102,000
The Cradle Limited	224,000	224,000	224,000
The Cradle Limited	73,000	73,000	73,000
The Cradle Limited	175,000	175,000	175,000
The Cradle Limited	150,500	150,500	150,500
Morex Media Limited	898,000	898,000	898,000

TURKANA COUNTY EXECUTIVE
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Namambu General Solutions Ltd			
	164,502	164,502	164,502
The Cradle Limited			
	525,000	525,000	525,000
The Cradle Limited	505,000	727 000	
The Cradle Limited	525,000	525,000	525,000
The Cladic Limited	60,000	60,000	60,000
Grane Construction Co.Ltd	00,000	00,000	00,000
	335,673	335,673	335,673
Safaricom Limited			
	642,756	642,756	642,756
The Cradle Limited			
Amaco Insurance	35,000	35,000	35,000
Amaco msurance	2,500,000	2,500,000	2 500 000
Cabokorit Ltd	2,500,000	2,500,000	2,500,000
	395,580	395,580	395,580
The Cradle Limited			575,000
	203,000	203,000	203,000
Lodwar Midwest Hotel	166 500	166 500	
Toyota Kenya Limited	466,500	466,500	466,500
1 oyou 1101iyu Dimitou	152,411	152,411	152,411
Ochonglo Investments Limited		102,111	132,411
	381,176	381,176	381,176
Udoto And Company Advocates			
Akenga Kimutai & Associates	3,500,000	3,500,000	3,500,000
Advocates Advocates	3,500,000	3,467,000	2.467.000
Sent Maya Investment Limited,	3,300,000	3,407,000	3,467,000
Sont Maya investment Limited,	2,932,210	2,932,210	2,022,210
	2,932,210	2,932,210	2,932,21

Kameyaan Company Limited,	2.016.049	2016049	2 016 049
Ewoi Building And Contractors	2,916,948	2,916,948	2,916,948
Limited,	2,270,209	2,270,209	2,270,209
Lorisae Transporters And Logistics	1,666,102	1,666,102	1,666,102
Nangomo Investment Limited,	1,400,000	1,400,000	1,400,000
Nangomo Investment Limited,	1,357,550	1,357,550	1,357,550
Napeget Investment And General	1,336,400	1,336,400	1,336,400
Amana Supplies LTD., Lodwar	1,309,050	1,309,050	1,309,050
Lorisae Transporters And Logistics	1,303,477	1,303,477	1,303,477
Kanamot Investments Limited,	852,104	852,104	852,104
Ekanyarit Atoo Enterprises	696,626	696,626	696,626
Naperobei Transporters And General	650,647	650,647	650,647
Ndebu Logistics And Construction Co. Ltd	592,571	592,571	592,571
Sent Maya Investment Ltd ,	475,152	475,152	475,152
Galoma Contractors And Transport Co.	445,667	445,667	445,667
Standard Group Limited,	177,480	177,480	177,480

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Standard Group Limited,			
	107,730	107,730	107,730
The Cradle Limited , Lodwar			
	735,000	735,000	735,000
Aribolistic	224.000		
Bechlang Investment	926,800	926,800	926,800
beemang investment	391,500	391,500	391,500
Echami Radio	371,300	371,500	391,300
	684,400	684,400	684,400
Sauti Ya Rehema RTVN			
Egong Trading Co Ltd	805,700	805,700	805,700
Egong Trading Co.Ltd	390,000	390,000	200,000
Chesta Investment Ltd	390,000	390,000	390,000
	2,400,000	2,400,000	2,400,000
Ngibaren Limited			
Naihanan Limitad	1,100,000	1,100,000	1,100,000
Ngibaren Limited	1,100,000	1,100,000	1 100 000
Lobur General Company Limited	1,100,000	1,100,000	1,100,000
	80,040	80,040	80,040
Toyota Kenya Limited			
	237,175	237,175	237,175
Katamanak Four By Four			
Autocentre	219,965	219,965	219,965
Katamanak Four By Four Autocentre	265.016	205.016	
	265,016	265,016	265,016
Lobur General Company Limited	392,660	392,660	202 ((0
	392,000	392,000	392,660

Katamanak Four By Four Autocentre	125,280	125,280	125,280
Njonel Auto Garage Limited	454,720	454,720	454,720
Katamanak Four By Four	225,330	225,330	225,330
Toyota Kenya Limited	342,972	342,972	342,972
Katamanak Four By Four Autocentre	227,240	227,240	227,240
Lobur General Company Limited	48,720	48,720	48,720
Katamanak Four By Four Autocentre	53,650	53,650	53,650
Lobur General Company Limited	171,100	171,100	171,100
Kanam Garage And Auto Spareslimited	146,044	146,044	146,044
Kanam Garage And Auto Spareslimited	145,116	145,116	145,116
Kanam Garage And Auto Spareslimited	82,360	82,360	82,360
Katamanak Four By Four Autocentre	64,380	64,380	64,380
Lobur General Co. Ltd	190,008	190,008	190,008
Lobur General Co. Ltd	158,688	158,688	158,688
Katamanak Four By Four Autocentre	190,965	190,965	190,965

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Lobur General Company Limited	271,788	271 700	271 700
11 0 10 11 11	2/1,/00	271,788	271,788
Lobur General Company Limited	304,848	304,848	304,848
Lobur General Company Limited	399,620	399,620	399,620
Lobur General Company Limited			222,020
	184,556	184,556	184,556
Katamanak Four By Four Autocentre	225,111	225,111	225,111
Katamanak Four By Four Autocentre	221,705	221,705	221,705
Kanam Garage And Auto Spareslimited	275,964	275,964	275,964
Katamanak Four By Four			
Autocentre	129,690	129,690	129,690
Katamanak Four By Four			
Autocentre	193,430	193,430	193,430
Kanam Garage And Auto Spareslimited	255,896	255,896	255,896
Lobur General Company Limited	252,880	252,880	
Kanam Garage And Auto Spares	232,000	232,880	252,880
Kanam Garage And Auto Spares	105,328	105,328	105,328
Kanam Garage And Auto Spares			
	309,836	309,836	309,836
Kanam Garage And Auto Spares	200 720	200 720	
	280,720	280,720	280,720

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Annual Report and Financial Statements for the year ended June 30, 2022.

Lobur General Company Limited			
	240,932	240,932	240,932
Kanam Garage And Auto Spareslimited	62,640	62,640	62,640
Lobur General Company Limited	214,832	214,832	214,832
Lobur General Company Limited	304,500	304,500	304,500
Lobur General Company Limited	205,088	205,088	205,088
Lobur General Company Limited	191,168	191,168	191,168
Katamanak Four By Four Autocentre	207,360	207,360	207,360
Katamanak Four By Four Autocentre	124,265	124,265	124,265
Katamanak Four By Four Autocentre	215,615	215,615	215,615
Katamanak Four By Four Autocentre	302,978	302,978	302,978
Lobur General Company Limited	65,540	65,540	65,540
Katamanak Four By Four Auto Centre	432,753	432,753	432,753
Katamanak Four By Four Auto Centre	129,690	129,690	129,690
Namoding Enterprises Ltd	850,000	850,000	850,000

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Lobur General Limited			
	171,322	171,322	171,322
Toyota Kenya Limited			
	864,227	864,227	864,227
Toyota Kenya Limited			
Valamasus Building And Sumilies	279,803	279,803	279,803
Kalomesua Building And Supplies Company	534,644	524 644	501.511
	334,044	534,644	534,644
Elmaide Building&Const.Ltd	257.000	255 000	ANGE OF THE PROPERTY.
	357,000	357,000	357,000
Lobur General Company Ltd			
Central Farmers Limited	148,000	148,000	148,000
Central Farmers Limited	112 506	112.506	
Central Farmers Limited	113,506	113,506	113,506
Central Farmers Emmed	70,338	70,338	70.228
Tune Tech Motor Limited	70,556	70,536	70,338
	91,200	91,200	91,200
Central Farmers Limited	1 1,000	7,,000	71,200
	61,366	61,366	61,366
Pacific Gas Station			, , , , ,
	179,400	179,400	179,400
Kanam Garage And Auto Spares			
	156,688	156,688	156,688
Kanam Garage And Auto Spares			
	124,120	124,120	124,120
Kanam Garage And Auto Spares			
	116,000	116,000	116,000
Central Famers			
	241,500	241,500	241,500
Tune Tech			
	60,600	60,600	60,600

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Mawa Enterprise Ltd			
	2,640,900	2,640,900	2,640,900
Lobur General Co. Ltd	368,764	368,764	368,764
Lobur General Co. Ltd	201,492	201,492	201,492
Lobur General Co. Ltd	120,640	120,640	120,640
Lobur General Co. Ltd	159,500	159,500	159,500
Sense Networks Consoltants	1,500,000	1,500,000	1,500,000
Toyota Kenya Limited	270,243	270,243	270,243
Kanam Garage And Auto Spareslimited	35,728	35,728	35,728
Lodwar Garage And Auto Spares	279,082	279,082	279,082
Napalakipor Investments Limited	198,700	198,700	198,700
Lobur General Co. Ltd	78,880	78,880	78,880
Katamanak Four By Four Auto Centre	46,110	46,110	46,110
Kanam Garage And Autospares Ltd	153,120	153,120	153,120
Njonel Auto Garage Ltd	454,720	454,720	454,720
Njonel Auto Garage Ltd	90,480	90,480	90,480

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Njonel Auto Garage Ltd			
	90,480	90,480	90,480
KAWUONDO ENTERPRISES,			
Lodwar	613,000	613,000	613,000
Kawuondo Enterprises			
	262,792	262,792	262,792
Lobur General Co Ltd			
	64,148	64,148	64,148
Narengelup Enterprises Limited			
V V	800,000	800,000	800,000
Nation Media	256 120	256.400	
The Standard Group	356,120	356,120	356,120
The Standard Group	324,800	324 800	224.000
Standard Group	324,000	324,800	324,800
Standard Group	292,320	292,320	292,320
The Standard Group Ltd	272,020	272,320	292,320
•	336,400	336,400	336,400
Egole Investment Company			200,700
Limited	1,400,000	1,400,000	1,400,000
The Standard Group Ldt			
	177,480	177,480	177,480
Youngster Guest House			
	32,000	32,000	32,000
Public Relations Society Of			
Kenya	20,000	20,000	20,000
New Pentium Enterprises Limited			
	1,500,000	1,500,000	1,500,000
Izusu East Africa Ltd			
	996,000	996,000	996,000
Nation Media Group			
	226,200	226,200	226,200

Eitanit Water Drilling Hygiene			
And Sanitation Ltd	240,000	240,000	240,000
Ksg - Lower Kabete	800,400	800,400	800,400
Engatuny Security Services	775,316	775,316	775,316
Emoru Logistics And Const Co.Ltd	439,492	439,492	439,492
Cpf Nairobi	240,000	240,000	240,000
Institute Of Pension Management	151,500	151,500	151,500
The Great Turk Reef Hotel Limited	315,000	315,000	315,000
Kenya Revenue Authority	111,600,343	111,600,343	111,600,343
Nssf,Lodwar	321,266,316	321,266,316	321,266,316
Ukulima Sacco	3,998,185	3,998,185	3,998,185
Kanam Garage Limited	91,640	91,640	91,640
Katamanak Four By Four Auto Garage	305,153	305,153	305,153
Lodwar Water & Sanitation Co.	600,000	600,000	600,000
Lokitaung Water Services	56,000	56,000	56,000
Lowasco	35,545	35,545	35,545

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Lodwar Water And Sanitation			
Co.Ltd	1,350,000	1,350,000	1,350,000
Abbudin Ltd			
William Co.	900,000	900,000	900,000
Kaitilinga Construction Ltd	000,000	000 000	
Lowasco	900,000	900,000	900,000
Lowasco	4,610	4,610	1.610
Ichebore Nabo Supplies	4,010	4,010	4,610
- Property of the second secon	900,000	900,000	900,000
Ichebore Nabo Supplies			300,000
	900,000	900,000	900,000
Naurendira Investment Ltd	000,000	000 000	
▼	900,000	900,000	900,000
Lowasco	255,000	355,000	255.000
Sambaza General Supplies Ltd	355,000	355,000	355,000
Same and Scholar Supplies Eld	348,000	348,000	348,000
Wren International Ltd		2.0,000	340,000
	7,669,815	7,669,815	7,669,815
Hk Consult Ltd			,,,,,,,,,,
	3,980,000	3,980,000	3,980,000
Mourice Jumah Okumu And			
Associates	3,600,000	3,600,000	3,600,000
Faraj Logistics Limited			
Espain Vantuus I td	2,966,000	2,966,000	2,966,000
Espoir Ventures Ltd	2,880,000	2,880,000	2 000 000
Faraj Logistics Limited	2,000,000	2,000,000	2,880,000
J B-2000 2000000	2,660,300	2,660,300	2,660,300

TOTAL		2,189,958,438	-	•	2,189,958,438
Geosphere Ventures Ltd	1,140,000	1,140,000			1,140,000
Alliance Control Limited	1,740,000	1,740,000			1,740,000
Suango Company Ltd	1,800,000	1,800,000			1,800,000
Erukudi Chris Ekuton And Associates Consultancy	1,990,000	1,990,000			1,990,000
Faraj Logistics Limited	2,568,600	2,568,600			2,568,600

TURKANA COUNT EXECUTIVE - (Indicate actual name of the County Executive)
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

Annex 3 - Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021
			a	b	c=a-b	

TURKANA COUNT EXECUTIVE - (Indicate actual name of the County Executive)
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

Annex 4 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To- Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (Specify)							
6.							
Sub-Total							
Grand Total							

Annex 5 – Analysis of imprests and Advances (a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Abraham Esimit Nakain	299,500	299,500		299,500
Akal Terry Gachanja	341,440	341,440		341,440
Akamais Ekaal Joyce	988,760	988,760		988,760
Akamais Ekaal Joyce	890,000	890,000		890,000
Akitela Ahmed Amina	291,330	291,330		291,330
Albert Kaatho Egiron	290,800	290,800		290,800
Albert Lopuwa Lokoru	306,480	306,480		306,480
Alex Lokwai Erupe	320,000	320,000		320,000
Alex Marangach	561,690	561,690		561,690
Alex Marangach	272,790	272,790		272,790
Alfred Lomodei Ewoi	150,000	150,000		150,000
Alfred Lomodei Ewoi	320,540	320,540		320,540
Alfred Lopua Muya	969,600	969,600		969,600
Alfred Lopua Muya	823,620	823,620		823,620

Alfred Lopua Muya	823,620	823,620	823,620
Alinga Arot	704,000	704,000	704,000
Alinga Arot	822,870	822,870	822,870
Amos Ekalale Ariong	840,000	840,000	840,000
Amos Ekalale Ariong	300,000	300,000	300,000
Amos Esilan Lokoler	291,620	291,620	291,620
Amos Esilan Lokoler	150,000	150,000	150,000
Anastancia Eston Lomokirion	878,900	878,900	878,900
Andrew Ejorewoi Lemmy	250,000	250,000	250,000
Andrew Ekeno Lemu	872,480	872,480	872,480
Andrew Emuria Lokong	302,880	302,880	302,880
Andrew Kalimapus Ngikoi	150,000	150,000	150,000
Andrew Losiru	300,000	300,000	300,000
Angoria Josephat Dongol	273,900	273,900	273,900
Ann Lopong	367,720	367,720	367,720
Ann Lopong	571,200	571,200	571,200
Anne Adung Echee	209,920	209,920	209,920

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

Anthony Ekuam Ilikwel	478,900	478,900	478,900
Anthony Njeru Mukare	275,000	275,000	275,000
Apem Eyanae Sarah	128,460	128,460	128,460
Benard Ekitela Loilu	291,060	291,060	291,060
Benard Ekitela Loilu	369,200	369,200	369,200
Benard Ekitela Loilu	290,080	290,080	290,080
Benard Ekitela Loilu	858,060	858,060	858,060
Benard Ekitela Loilu	560,970	560,970	560,970
Benard Ekitela Loilu	846,960	846,960	846,960
Benard Ekitela Loilu	935,760	935,760	935,760
Benedict Mukoo Lochili	700,000	700,000	700,000
Benjamin Ewoi Lomeyan	150,000	150,000	150,000
Benjamin Lorumu Kori	306,480	306,480	306,480
Benjamin Namuya	296,940	296,940	296,940
Benson Eregae	430,200	430,200	430,200
Benson Eregae	294,280	294,280	294,280
Benson Eregae	885,640	885,640	885,640

Benson Wanjala Juma	971,880	971,880	971,880
Benson Wanjala Juma	740,600	740,600	740,600
Benson Wanjala Juma	982,000	982,000	982,000
Bentar Liwan Losuru	294,750	294,750	294,750
Beth Nabwala Simiyu	299,600	299,600	299,600
Betty Bonareri Nyakundi	245,000	245,000	245,000
Boniface Lokaale Korobe	302,320	302,320	302,320
Bosco John Ekal	839,000	839,000	839,000
Bunge Imana Gabriel	310,400	310,400	310,400
Carlpeters Lodunga	325,500	325,500	325,500
Catherine Aningoi	284,980	284,980	284,980
Cecilia Asibitar Ekuwom	499,800	499,800	499,800
Charles Ekeno	489,120	489,120	489,120
Christine Ikaru	420,400	420,400	420,400
Christopher Esinyen Etoot	300,000	300,000	300,000
Christopher Lodeya Ebenyo	858,060	858,060	858,060
Clackson Alekedio Lotitom	274,650	274,650	274,650

TURKANA COUNTY EXECUTIVE Annual Report and Financial Statements for the year ended June 30, 2022.

Cleophas Ebenyo Elimlim	702,120	702,120	702,120
Concepta Areman Aremon	578,300	578,300	578,300
Concepta Areman Aremon	630,000	630,000	630,000
Cosmas Tale Ekiru	150,000	150,000	150,000
Daniel Erot Loolio	227,100	227,100	227,100
Daniel Esekon	241,130	241,130	241,130
Daniel Eyanae	895,440	895,440	895,440
Daniel Eyanae	246,000	246,000	246,000
David Ekomwa Lopongo	702,520	702,520	702,520
David Ekomwa Lopongo	993,280	993,280	993,280
David Lokoro	396,270	396,270	396,270
David Moru Lokai	127,900	127,900	127,900
Davies Wekesa Munialo	850,000	850,000	850,000
Dedan Lotu Korikel	827,820	827,820	827,820
Dickson Losike	299,960	299,960	299,960
Dorcas Akoru	952,840	952,840	952,840
Dorcas Asirite Lolem	361,025	361,025	361,025

Dorcas Lokadon	826,000	826,000	826,000
Dorcus Nyanga Looniyo	297,500	297,500	297,500
Ebei Ipas Gabriel	150,000	150,000	150,000
Echip Obed	150,000	150,000	150,000
Edonga Peter	774,200	774,200	774,200
Edonga Peter	617,880	617,880	617,880
Ehwaa Ejore	863,750	863,750	863,750
Ekal Muya Patrick	297,760	297,760	297,760
Ekal Muya Patrick	897,960	897,960	897,960
Ekaran Samuel Losike	358,040	358,040	358,040
Ekuwom Augustine Kuchal	930,000	930,000	930,000
Elim Teresa Akitela	694,940	694,940	694,940
Elim Teresa Akitela	834,800	834,800	834,800
Eliud Lokuchoi Eyanae	311,040	311,040	311,040
Elizabeth Modo Lomerilee	350,000	350,000	350,000
Emily Natui Edapal	299,280	299,280	299,280
Emmanuel Ewar Narogoi	150,000	150,000	150,000

Emuria Esekon Esau	298,900	298,900	298,900
Emuria Samal	714,090	714,090	714,090
Epae Ekai Richard	654,900	654,900	654,900
Eperit Lojem Francis	289,240	289,240	289,240
Epus Locham Raphael	341,440	341,440	341,440
Erastus Ekalale Ekutan	528,360	528,360	528,360
Erastus Ekalale Ekutan	150,000	150,000	150,000
Erastus Etukutan	797,840	797,840	797,840
Erick Dickson	47,000	47,000	47,000
Erot Erastus Kiyonga	792,500	792,500	792,500
Erupe Esinyen	880,320	880,320	880,320
Erupe Esinyen	294,280	294,280	294,280
Erus Peterson	689,980	689,980	689,980
Erus Peterson	454,400	454,400	454,400
Erus Peterson	800,000	800,000	800,000
Erus Peterson	744,450	744,450	744,450
Esinyen Samson Lowoyan	946,130	946,130	946,130
Esther Ikaru	148,000	148,000	148,000

Esther Kanyiri Philip	310,400	310,400	310,400
Eunice Akunoit Ekal	831,070	831,070	831,070
Eyangan Lokalel Eliud	285,950	285,950	285,950
Eyapan Obadiah Ereng	950,800	950,800	950,800
Franscica Jelagat Bartoo	222,000	222,000	222,000
Fredrick Lolele	907,600	907,600	907,600
Gabriel Kowot Ekuwan	280,000	280,000	280,000
Gabriel Kowot Ekuwom	150,000	150,000	150,000
Garyson Ekuwam Lotot	326,150	326,150	326,150
Gilbert Esukuku Suleiman	280,000	280,000	280,000
Gladys Chumba Chepkemboi	924,000	924,000	924,000
Grace Jepleting Murei	700,000	700,000	700,000
Haron Brian Lokeun	700,000	700,000	700,000
Harrison Ekal Tukei	159,250	159,250	159,250
Harun Ekal	880,320	880,320	880,320
Harun Ekal	336,750	336,750	336,750
Hosea Lokidor Ameripus	150,000	150,000	150,000

Ignatius Ibuya Lorogoi	219,920	219,920	219,920
Immauel Napas Nakoel	251,600	251,600	251,600
Iriama Titus Aemun	245,750	245,750	245,750
Isaac Aligo Ekuwam	280,000	280,000	280,000
Jackson Ebei Chichi	459,600	459,600	459,600
Jackson Ebei Chichi	488,800	488,800	488,800
Jackson Ebei Chichi	92,400	92,400	92,400
Jackson Nakusa	289,000	289,000	289,000
Jackson Nakusa	291,800	291,800	291,800
Jackson Nakusa	806,000	806,000	806,000
Jacob Echukule	265,000	265,000	265,000
Jacob Emanikor Esinyen	238,200	238,200	238,200
Jacob Lokwee	966,800	966,800	966,800
Jairus Napulo Ekeno	984,170	984,170	984,170
James Ekai Etaan	275,000	275,000	275,000
James Ekanyuku	278,400	278,400	278,400
James Ekwakai Lobeck	660,450	660,450	660,450
James Ekwakai Lobeck	300,000	300,000	300,000

	1 1	1	315
James Emuria Eripon	273,100	273,100	273,100
James Loseny Lokuruka	150,000	150,000	150,000
James Losusui Loiba	242,910	242,910	242,910
James Losusui Loiba	836,750	836,750	836,750
James Losusui Loiba	701,560	701,560	701,560
James Lotukoi	818,750	818,750	818,750
James Loyabong Emmy	171,500	171,500	171,500
Jecinta Nangolol Loburas	346,560	346,560	346,560
Jecinta Nangolol Loburas	755,300	755,300	755,300
Jeconia Odera	466,500	466,500	466,500
Jeconia Odera	834,000	834,000	834,000
Jenifer Akai	297,200	297,200	297,200
Jeremiah Ekaale Etelej	973,000	973,000	973,000
Joel Ekutan Ekal	724,860	724,860	724,860
John Ayangan Korikel	930,000	930,000	930,000
John Ebeyo Ruoto	394,000	394,000	394,000
John Ekai Nakiru	301,776	301,776	301,776

John Ekodan Lokoli	907,600	907,600	907,600
John Ekodan Lokoli	917,440	917,440	917,440
John Ekodan Lokoli	979,570	979,570	979,570
John Ekodan Lokoli	710,280	710,280	710,280
John Hima Puree	932,900	932,900	932,900
John Korima	277,200	277,200	277,200
John Longori Lokitoe	240,240	240,240	240,240
John Longori Lokitoe	341,440	341,440	341,440
John Lugado	298,320	298,320	298,320
John Mugo Karanja	300,000	300,000	300,000
John Mutemi	827,820	827,820	827,820
John Mutemi	787,500	787,500	787,500
John Mutemi	833,000	833,000	833,000
John Tukei	368,000	368,000	368,000
Jordan Ero Ekidor	647,950	647,950	647,950
Joseph Epem Esekon	333,350	333,350	333,350
Joseph Etengan Egiron	111,525	111,525	111,525

Joseph Etengan Egiron	361,025	361,025	361,025
Joseph Etengan Egiron	827,820	827,820	827,820
Joseph Etengan Egiron	735,000	735,000	735,000
Joseph Ewoi Ekaale	566,120	566,120	566,120
Joseph Kiprop Rugut	326,200	326,200	326,200
Joseph Lemuya	875,840	875,840	875,840
Joseph Lotims Ngasike	295,375	295,375	295,375
Joseph Pkukat Alukulem	269,000	269,000	269,000
Joseph Pkukat Alukulem	965,000	965,000	965,000
Josephine Cheptoo Ndiema	299,500	299,500	299,500
Josephine Cheptoo Ndiema	840,000	840,000	840,000
Joshua Imadi Ekuleu	150,000	150,000	150,000
Joshua Lomechu Ekuwom	294,280	294,280	294,280
Joshua Lomechu Ekuwom	880,320	880,320	880,320
Joshua Napoco Ekitela	300,000	300,000	300,000
Joshua Napoco Ekitela	141,540	141,540	141,540
Josphine Namuya	299,950	299,950	299,950

Joy Asuron	292,000	292,000	292,000
Joy Asuron	268,800	268,800	268,800
Joyce Jemisto Limo	434,880	434,880	434,880
Joyce Jemisto Limo	145,160	145,160	145,160
Joyce Kadogo Lorukia	834,700	834,700	834,700
Julius Ekuwom Ekal	280,320	280,320	280,320
Julius Ekuwom Ekal	700,250	700,250	700,250
Julius Ekuwom Ekal	271,920	271,920	271,920
Julius Gogong	289,800	289,800	289,800
Julius Wasama Lokaale	776,850	776,850	776,850
Kauron Columbus Elimlim	245,040	245,040	245,040
Kevin Ang'elei	49,400	49,400	49,400
Kevin Ang'elei	320,000	320,000	320,000
Kevin Elaar	300,000	300,000	300,000
Kevin Elaar	836,360	836,360	836,360
Kospir Samwel Nanok	827,820	827,820	827,820
Kospir Samwel Nanok	694,000	694,000	694,000
Lawrence L. Ekaale	150,000	150,000	150,000

Leonard Mana Miinyan	72,000	72,000	72,000
Lokaale Peter Akono	700,575	700,575	700,575
Lokoriyara Fredrick	150,000	150,000	150,000
Lokusi David Edoket	300,000	300,000	300,000
Lolune Ekiru Cornelius	957,240	957,240	957,240
Lolune Ekiru Cornelius	905,600	905,600	905,600
Longolia Joseph Lotoot	740,600	740,600	740,600
Lopayo Lomuria Lawrence	825,750	825,750	825,750
Lopayo Lomuria Lawrence	274,100	274,100	274,100
Lopayo Lomuria Lawrence	280,000	280,000	280,000
Losike Awoi Nakoel	876,000	876,000	876,000
Lotabo Lopenek Shaaban	150,000	150,000	150,000
Lucy Lokwale Aupe	308,000	308,000	308,000
Lucy Lorogoi Miinyan	325,000	325,000	325,000
Mark Amiyo Eyanae	850,850	850,850	850,850
Mark Amiyo Eyanae	265,190	265,190	265,190
Marklevis Ngasike Morung'ole	295,500	295,500	295,500
Martin Ekai Emoru	187,000	187,000	187,000

Mary Arupe	224,140	224,140	224,140
Mary Mwende Kioko	49,260	49,260	49,260
Maureen Eyapan Akal	278,900	278,900	278,900
Mercy Ewoton	306,950	306,950	306,950
Micah Ngilimo Ekirii	284,250	284,250	284,250
Mohammed Ismail Abdi	700,000	700,000	700,000
Moitan Emoru Fredrick	322,000	322,000	322,000
Monica, Mrs. Mngentu Kaari	839,800	839,800	839,800
Moses Kai Kanaiyo	150,000	150,000	150,000
Moses Lokoel Loporon	819,400	819,400	819,400
Motogwa Fredrick Matoke	694,940	694,940	694,940
Mzee Samal Achilla	304,560	304,560	304,560
Nadio Andrew Namewa	856,950	856,950	856,950
Nadio Andrew Namewa	331,680	331,680	331,680
Nadio Andrew Namewa	900,100	900,100	900,100
Nadio Clement	375,200	375,200	375,200
Nadio Clement	123,000	123,000	123,000
Nakibuse Dennis	700,000	700,000	700,000

Nakibuse Dennis	993,800	993,800	993,800
Nakibuse Dennis	470,950	470,950	470,950
Nakorot Zacchaeus Ekimomwor	563,800	563,800	563,800
Nancy Akai Ekuchei	284,250	284,250	284,250
Nancy Atoot Nangiro	253,500	253,500	253,500
Nancy Atoot Nangiro	152,900	152,900	152,900
Nancy Lomear	229,400	229,400	229,400
Nancy Wairimo Lopeyok	207,000	207,000	207,000
Naroo Tilia Amos	318,240	318,240	318,240
Nasia Ewoton Kevin	477,920	477,920	477,920
Nasopo Awoi Mark	150,000	150,000	150,000
Nateteng James	255,000	255,000	255,000
Nateteng James	810,000	810,000	810,000
Natoo Johnwilly Kalale	283,600	283,600	283,600
Nelson Nakan	289,250	289,250	289,250
Ngamon Ngachekio Ngachekio	420,400	420,400	420,400
Nicholas Nasipaan Lokaale	298,500	298,500	298,500

Onesmus Akori Akilimo	933,240	933,240	933,240
Onesmus Akori Akilimo	969,600	969,600	969,600
Otieno Saddat	616,000	616,000	616,000
Patrick Eddy Nacho	150,000	150,000	150,000
Patrick Loogos Lomojo	929,060	929,060	929,060
Patrick Loogos Lomojo	493,000	493,000	493,000
Patrick Njau	860,190	860,190	860,190
Patrick Theuri Mureithi	293,580	293,580	293,580
Paul Jean Cloud Lorogoi	316,400	316,400	316,400
Pauline Ekod Akiru	358,500	358,500	358,500
Pauline Ngoli	93,600	93,600	93,600
Peris Nachurur Chamara	678,240	678,240	678,240
Peter Enock Locham	283,840	283,840	283,840
Peter Enock Locham	907,800	907,800	907,800
Peter Esnyen	315,630	315,630	315,630
Petro Ekamais Longolol	300,500	300,500	300,500
Philip Ekuwom	368,025	368,025	368,025
Philip Namongo Loida	905,600	905,600	905,600

Rael Kosiyae Amoit	796,410	796,410	796,410
Rael Kosiyae Amoit	988,900	988,900	988,900
Rebecca Lowoiya	267,460	267,460	267,460
Rebecca Lowoiya	503,700	503,700	503,700
Rebecca Nakucho	106,200	106,200	106,200
Reuben Eleo Etabo	300,000	300,000	300,000
Reuben Eleo Etabo	203,940	203,940	203,940
Reuben Lomulen Ekuwom	101,520	101,520	101,520
Robert Ariko Eleman	491,200	491,200	491,200
Robert Owino	310,230	310,230	310,230
Robert Shikuri	55,500	55,500	55,500
Robinson Kotol	268,000	268,000	268,000
Rosemary Nchinyei Paringiro	232,600	232,600	232,600
Sabina Nyaboke	273,750	273,750	273,750
Samson Erot Eregae	424,200	424,200	424,200
Samson Erot Eregae	885,640	885,640	885,640
Samson Erot Eregae	488,800	488,800	488,800
Samuel Ekeno Kapengi	349,600	349,600	349,600

TURKANA COUNTY EXECUTIVE

Samuel Ekiru	116,375	116,375	116,375
Samuel Ekiru	793,865	793,865	793,865
Samuel Ekunoit Erot	878,500	878,500	878,500
Samuel Ewesit Kitoe	150,000	150,000	150,000
Samwel Aliwo Elimlim	150,000	150,000	150,000
Samwel Ekiru	310,000	310,000	310,000
Samwel Lokwayen Ebei	792,500	792,500	792,500
Sarah Akiru Esinyen	127,900	127,900	127,900
Sarah Lomuria	339,800	339,800	339,800
Scolar Lokolonyoi Lojore	735,000	735,000	735,000
Simon Chamale Nakilau	150,000	150,000	150,000
Simon Epetet Lokoel	491,840	491,840	491,840
Simon Logilae	866,040	866,040	866,040
Simon Namuya Francis	984,200	984,200	984,200
Simon Namuya Francis	900,000	900,000	900,000
Stephen Kebo	782,950	782,950	782,950
Stephen Kebo	990,000	990,000	990,000

Stephen Kebo	214,375	214,375	214,375
Sunday Concy Eloiloi	897,785	897,785	897,785
Susan Tenai	291,600	291,600	291,600
Symon Ekadeli	851,520	851,520	851,520
Tatoi Nancy Akai	715,500	715,500	715,500
Tatoi Nancy Akai	864,360	864,360	864,360
Teresia Naspan Nanok	302,220	302,220	302,220
Teresia Naspan Nanok	448,280	448,280	448,280
Timothy Achodangiro Ewoi	825,000	825,000	825,000
Timothy Achodangiro Ewoi	229,040	229,040	229,040
Timothy Lochurur Lopungurei	729,200	729,200	729,200
Turkana County Skill Development Fu	290,800	290,800	290,800
Turkana County Skill Development Fu	299,500	299,500	299,500
Victor Semeren Lekaram	827,820	827,820	827,820
Vincent Longor Lotulya	940,800	940,800	940,800
Vincent Longor Lotulya	926,000	926,000	926,000
Wiljustus Keboh Lojao	336,750	336,750	336,750

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TOTAL	170,521,036	170,521,036	- 170,521,036
Zachariah Ewoi Etukon	150,000	150,000	150,000
Yvonne Wasii Musa	602,950	602,950	602,950
Wycliffe Osano Machani	223,320	223,320	223,320

(b) Salary Advance

Name Of Officer	Date Advanced	Date Advanced Advanced Kshs		Balance Kshs
Name Of Officer	dd/mm/yy	-	Kshs	- Asias
Name Of Officer	dd/mm/yy	-	-	-
Name Of Officer	dd/mm/yy	-		
Name Of Officer	dd/mm/yy	-		-
Total			-	-

Annex 6 - Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f (KShs)	
	(KShs)	(KShs)	(KShs)	(KShs)		
	2021/2022				2021/2022	
Land	2,900,000		-	-	2,900,000	
Buildings and structures	1,433,914,860	832,776,287	-	-	2,266,691,147	
Transport equipment	204,099,465		-	-	204,099,465	
Office equipment, furniture and fittings	379,358,146	73,218,809	-		452,576,955	
ICT Equipment	130,489,374	46,127,618	-	-	176,616,992	
Machinery and Equipment	499,017,745	32,140,512	-	-	531,158,257	
Heritage and cultural assets				· ·	54	
Biological assets	106,523,392		-	-	106,523,392	
Intangible assets	-		-	-		
Infrastructure assets- Roads, Rails	1,308,224,507	408,749,309	-		1,497,006,260	
Work in progress	295,629,761	40,873,197	-	-	336,502,958	
Certified Seeds, Breeding Stock and Live Animals	36,735,129	22,216,138	÷	-	58,951,267	
Strategic Stocks and commodities	2,702,000	18,076,200		-	20,778,200	
Total	4,399,594,379	1,474,178,070	-		5,873,772,449	

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive.

Annex 7 - Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Turkana County Emergency Fund		100,000,000			100,000,000	100,000,000		
2	Turkana County Covid 19 Fund				50,000,000	50,000,000	50,000,000	-	
3	Co-operative Enterprise Development Fund	-	30,000,000	-	-	30,000,000	30,000,000	-	
4	Turkana County Biashara Development Fund		140,000,000			140,000,000	140,000,000		
5	Turkana County Skills & Development Fund(REC)	374,000,000				374,000,000	374,000,000		
6	Turkana County Youth and Women Empowerment Fund	-	100,000,000		-	100,000,000	100,000,000	-	
	Total	374,000,000	370,000,000	-	50,000,000	794,000,000	794,000,000	-	

Director of Finance

County Executive

(4) MI

Director of Finance

County Assembly/fund/project

ANNEX 8 Contingent liabilities register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Employment and Labour Relations Cause No.2470 of 2017;Mark Ewesit Ewoi&others vs County Government of Turkana & others	Employment and Labour Relations Cause No.2470 of 2017;Mark Ewesit Ewoi&others vs County Government of Turkana & others	KES	270,365		
2	Civil case No.6 of 2019- Ekanyarit Atoo Enterprises Limited V Turkana County Government	Civil case No.6 of 2019- Ekanyarit Atoo Enterprises Limited V Turkana County Government	KES	7,684,396		
3	Keriucon Company limited v County Government of Turkana& 4 others	Keriucon Company limited v County Government of Turkana& 4 others	KES	7,980,450		
4	Paul Esekon Nangiro(Suing in his capacity as the Administrator of the Estate of Hellen Losusi Natni v The Medical Superintendant, Lodwar & 3 others	Paul Esekon Nangiro(Suing in his capacity as the Administrator of the Estate of Hellen Losusi Natni v The Medical Superintendant, Lodwar & 3 others	KES	12,950,000		
5	Environment and Land Court Case No.75 of 2019(Kitale)-Abdulrahaman Eria Wamala v Turkana County Government & Another	Environment and Land Court Case No.75 of 2019(Kitale)- Abdulrahaman Eria Wamala v Turkana County Government & Another	KES	494,504,000		
6	Bank guarantees in favor of subsidiary	Bank guarantees in favor of subsidiary	KES	-		
7	contingent liabilities arising from PPPs	contingent liabilities arising from PPPs	KES	-		
	TOTALS			523,389,211		

Annex: 9 Reporting of Climate Relevant Expenditures

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

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

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
1, I	rgs	remain — my an	7-191-40-min 12-10	Q1	Q2	Q3	Q4		
4-2/1-11-1			14						
				-					
and the second									

Annex 10 Disaster Expenditure Reporting Template

Date:						
Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub- programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comment

Annual Report and Financial Statements for the year ended June 30, 2022.

Annex11: - Bank Reconciliation/FO 30 Reports

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BANK RECONCILIATION

TURKANA - FINANCE AND ECONOMIC PLANNING

From Date: 02-AUG-21 To: 27-JUL-22 DEVELOPMENT BANK TURKANA
Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000171243

Balance as per bank certificate 74,512,610.65 Less --203,231,704.20 1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) 2. Receipts in Bank Statement not yet recorded in Cash Book Add -3. Payment in Bank Statement not yet recorded in Cash Book 4. Receipts in Cash Book not yet Recorded in Bank Statement -128,719,093.55 Bank Balance as per Cash Book Approved by: Date: Date:

Annual Report and Financial Statements for the year ended June 30, 2022.

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BANK RECONCILIATION

TURKANA - FINANCE AND ECONOMIC PLANNING

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From Date : 02-AUG-21 To : 27-JUL-22 DEVELOPMENT BANK TURKANA
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000171243

С	heque		
No	Date	Payee	Amoun
10007866	12-OCT-21	KENYA DEVOLUTION SUPPORT PROGRAMME TURKANA COUNTY	112,815,048.00
10008029	07-DEC-21	COMMISSIONER OF INCOME TAX	186,634,70
10008208	20-JAN-22	COMMISSIONER OF INCOME TAX	487,936.50
10008209	20-JAN-22	COMMISSIONER OF VAT	
10008211	20-JAN-22	COMMISSIONER OF INCOME TAX	280,423.30
10008226	25-JAN-22	COMMISSIONER OF INCOME TAX	1,050,000.00
10008227	25-JAN-22	COMMISSIONER OF VAT	360,000.00
10008228	25-JAN-22	TURKANA COUNTY DEPOSIT	206,896.55
10008382	22-MAR-22	TURKANA COUNTY DEPOSIT	1,200,000.00
10008487	31-MAR-22	COMMISSIONER OF VAT	1,626,455.05
10008488	31-MAR-22	COMMISSIONER OF VAT	68,965.50
10008491	31-MAR-22	TURKANA COUNTY DEPOSIT	68,965.50
10008657	25-APR-22		400,000.00
10008658		COMMISSIONER OF INCOME TAX	62,739.15
0008659	25-APR-22	COMMISSIONER OF INCOME TAX	72,000.00
	25-APR-22	COMMISSIONER OF VAT	36,057.00
10008660	25-APR-22	COMMISSIONER OF VAT	41,379.30
0008661	25-APR-22	TURKANA COUNTY DEPOSIT	240,000.00
0008662	25-APR-22	TURKANA COUNTY DEPOSIT	209,130.50
10008687	27-APR-22	COMMISSIONER OF INCOME TAX	93,681.10
10008688	27-APR-22	COMMISSIONER OF VAT	53,839.70
0008690	27-APR-22	TURKANA COUNTY DEPOSIT	312,270.35
10008703	28-APR-22	COMMISSIONER OF INCOME TAX	17,988.60
0008704	28-APR-22	COMMISSIONER OF VAT	10,338.30
0008705	28-APR-22	TURKANA COUNTY DEPOSIT	59,962.00
0008949	24-MAY-22	Natiinns Ltd	2,340,900.00
0008950	24-MAY-22	LOBOITE ENTERPRICE	1,868,070.00
0009025	26-MAY-22	COMMISSIONER OF VAT	68,965.50
0009036	27-MAY-22	LOITANIT ENTERPRISE	1,889,400.00
0009037	27-MAY-22	COMMISSIONER OF VAT	32,075.85
0009038	27-MAY-22	Bufactaz Company Limited	1,828,324.15
0009127	02-JUN-22	COMMISSIONER OF INCOME TAX	111,104.90
0009128	02-JUN-22	COMMISSIONER OF INCOME TAX	70,723.50
0009129	02-JUN-22	COMMISSIONER OF INCOME TAX	59,275.20
0009130	02-JUN-22	COMMISSIONER OF VAT	63,853.40
0009131	02-JUN-22	COMMISSIONER OF VAT	40,645.70
0009132	02-JUN-22	COMMISSIONER OF VAT	34,066.20
0009133	02-JUN-22	COMMISSIONER OF VAT	115,508.90
0009135	02-JUN-22	TURKANA COUNTY DEPOSIT	235,745.00
0009136	02-JUN-22	TURKANA COUNTY DEPOSIT	197,584.00
0009137	02-JUN-22	Kapel Enterprises Limited	2,010,335.80
0009138	02-JUN-22	Jualo Company Limited	3,158,189.20
0009139	02-JUN-22	Loreeman Company Limited	1,684,914.60
0009155	02-JUN-22	Gabriel Lodoso Ekalale	205,800.00
0009200	08-JUN-22	Turkrides Contractors And Suppliers Limited	1,346,000.00
0009212	08-JUN-22	MID-CONTINENT CONVEYORS LIMITED	2,877,000.00
0009213	08-JUN-22	Explicit Technologies Company Limited	
0009237	09-JUN-22	COMMISSIONER OF INCOME TAX	1,545,000.00
0009238	09-JUN-22	COMMISSIONER OF VAT	37,294.50
0009230	09-JUN-22	TURKANA COUNTY DEPOSIT	21,433.60
0009240	10-JUN-22		124,315.00
0009270	10-JUN-22	COMMISSIONER OF INCOME TAX	60,000.00
		COMMISSIONER OF VAT	34,482.75
0009272	10-JUN-22	TURKANA COUNTY DEPOSIT	200,000.00
0009285	13-JUN-22	COMMISSIONER OF INCOME TAX	59,220.60
0009286	13-JUN-22	COMMISSIONER OF VAT	34,034.85

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BANK RECONCILIATION

TURKANA - FINANCE AND ECONOMIC PLANNING

From Date: 02-AUG-21 To: 27-JUL-22 DEVELOPMENT BANK TURKANA
Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000171243

C	heque				
No	Date	Payee Payee	Amour		
10009287	13-JUN-22	TURKANA COUNTY DEPOSIT	197,402.0		
10009358	14-JUN-22	COMMISSIONER OF VAT	49,655.1		
10009359	14-JUN-22	COMMISSIONER OF VAT	41,159.5		
10009361	14-JUN-22	ESPOIR VENTURES KENYA LIMITED	2,830,344.8		
10009396	14-JUN-22	Ewoi Building And Contractors Limited	2,602,808.5		
10009390	15-JUN-22	VENTURA VENTURES And ENTERPRISES LIMITED			
10009421	17-JUN-22	Apiaro Hardware And Supplies Limited	622,115.7		
10009462		Maygag Construction Limited	1,995,000.0		
10009482	17-JUN-22		4,000,000.0		
10009482	17-JUN-22	COMMISSIONER OF VAT	13,786.2		
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10009484	20-JUN-22	COMMISSIONER OF VAT	38,965.5		
10009537	21-JUN-22	COMMISSIONER OF VAT	43,017.2		
10009601	22-JUN-22	COMMISSIONER OF INCOME TAX	23,940.0		
10009602	22-JUN-22	COMMISSIONER OF INCOME TAX	23,346.0		
10009603	22-JUN-22	COMMISSIONER OF VAT	13,758.6		
10009604	22-JUN-22	COMMISSIONER OF VAT	13,417.2		
10009605	22-JUN-22	TURKANA COUNTY DEPOSIT	79,800.00		
10009606	22-JUN-22	TURKANA COUNTY DEPOSIT	77,820.00		
10009607	22-JUN-22	Kalma Investment Limited	680,501.40		
10009608	22-JUN-22	MEMEYO INVESTMENTS LIMITED	663,616,75		
10009831	30-JUN-22	EKENY CONSTRUCTION AND GENERAL SUPPLIES LIMITED	2,460,500.00		
10009833	30-JUN-22	Lorisae Transporters And Logistics Limited	4,456,000.00		
10009834	30-JUN-22	Namalia Construction And General Supplies Limited	3,230,000.00		
10009835	30-JUN-22	Namalia Construction And General Supplies Limited	3,420,600.00		
10009837	30-JUN-22	Erumat Construction And General Supplies Limited	3,780,600.00		
0009840	30-JUN-22	Ngimukuny Construction And General Supplies Limited	3,887,000.00		
10009841	30-JUN-22	Nakwaan Construction And General Supplies Limited	3,460,700.00		
10009842	30-JUN-22	The Black Gold Hotel Limited	2,986,000.00		
0009873	30-JUN-22	Luster Construction And Supply Co Ltd	2,120,400.00		
0009874	30-JUN-22	Primevoy Limited	2,670,300.00		
0009918	30-JUN-22	COMMISSIONER OF VAT	36,206.90		
0009919	30-JUN-22	COMMISSIONER OF VAT			
10009919			48,275.85		
ET (73 70 T (78 70) E	30-JUN-22	Robhel Investments Limited	2,063,793.10		
0009921	30-JUN-22	Nagete Holdings Limited	2,100,000.00		
0009922	30-JUN-22	Kalokupe General And Suppliers Company Limited	2,751,724.15		
0009995	30-JUN-22	Damianos General Construction And Suppliers Limited	1,208,000.00		
0009996	30-JUN-22	LOIMOITE ENTERPRISES	1,998,544.00		
0009997	30-JUN-22	Loriu Trading Groups Limited	1,467,000.00		
0009998	30-JUN-22	ELEVEN TWENTY ENTERPRISES LIMITED	1,659,564.00		
0009999	30-JUN-22	COMMISSIONER OF VAT	18,448.30		
0010000	30-JUN-22	T Links Limited	1,051,551.70		
		Total	203,231,704.20		
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		Total			
		NT NOT YET RECORDED IN CASH BOOK			

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BANK RECONCILIATION

TURKANA - FINANCE AND ECONOMIC PLANNING

From Date: 02-AUG-21 To: 27-JUL-22 DEVELOPMENT BANK TURKANA
Bank: Central Bank of Kenya, Branch: Haile Selassie, Account Number: 1000171243

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