

**COUNTY GOVERNMENT OF TURKANA**

**OFFICE OF THE COUNTY EXECUTIVE  
FINANCE AND ECONOMIC  
PLANNING**

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**COUNTY BUDGET IMPLEMENTATION REPORT**

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**2<sup>ND</sup> QUARTER FY 2020/21**

© 2<sup>nd</sup> Quarter County Budget Implementation Report FY 2020/21

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**LODWAR, KENYA**

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## **COUNTY VISION AND MISSION**

### **County Vision**

We the people of Turkana County aspire to be socially empowered citizens living in a peaceful, socially, equitable and culturally sensitive environment.

### **County Mission**

To facilitate socio, environmental, economic and equitable transformation of the Turkana People.

## FOREWORD

It is with immense pleasure to present to you Turkana County Quarter II Budget Implementation Report for Financial Year 2020/21 in accordance with Article 35 of the Constitution of Kenya (2010) that requires the County Treasury to publish and publicize information on status of budget execution and make it available in public domain.

This report present status of budget implementation of the 15 spending entities during the months of October 2020 to December 2020 against Approved County Budget for FY 2020/21. County budget is being implemented amidst unprecedented time when the global economy and social environment is adversely affected by the novel Corona Virus Disease 2019. Analysis of this report is richly informed by time series data obtained from Integrated Financial Management Information System (IFMIS), financial reports and data from the directorate of Revenue.

The second quarter report reviews the fourth year of budget implementation of the County Integrated Development Plan (CIDP-II) 2018-2022 and governor's thematic areas found in **Five Point Agenda**. The CIDP - II aims to address socio-economic challenges the Turkana residents face and is linked to the achievement of national **Big Four Agenda, Medium Term Plan 3 and Vision 2030** targets.

This document provides useful information for monitoring and evaluation of the projects and programmes being implemented in the quarter under review. The government, through Budget Office publishes and publicizes this document for transparency, accountability and effectiveness in management of public resources. We therefore call upon the users of this document to engage robustly in budget process and interrogate whether public funds are being used efficiently.

EMATHE NAMUAR,  
**COUNTY EXECUTIVE COMMITTEE MEMBER,  
FINANCE AND ECONOMIC PLANNING.**

## **ACKNOWLEDGEMENT**

The County Treasury has published Quarter Two Budget Implementation Report for FY 2020/21 in the spirit of transparency and accountability in utilization of Public funds pursuant to Section 166 of the Public Finance Management Act, 2012. This document is therefore aimed at sharing information on milestone achieved so far in the implementation of the county budget FY 2020/21 as well as bottle necks encountered during the quarter under review.

The report analyses monthly Own Source Revenue (OSR) collection by streams, entities, wards and Sub-County. It also presents the expenditure per entity. Revenue and Expenditure performance against quarterly targets has been determined. Expenditure is further divided into recurrent and development. This quarter's performance has been compared to the same period in FY 2019/20.

I am grateful to the directorate of Revenue, County Assembly of Turkana and County Treasury for providing data on revenues and expenditures that necessitated preparation and production of this report. A dedicated team from the Directorate of Budget spent quality time and effort with some working from home just to ensure that the document is brought to fruition in time.

In conclusion, all the Accounting Officers need to keep track of subsequent Budget Implementation Reports to evaluate their respective entity performance. This will provide a speedy way of backstopping in case of any negative deviations from the targeted revenues and expenditures execution.

**JEREMIAH APALIA**  
**COUNTY CHIEF OFFICER, ECONOMIC PLANNING**

## TABLE OF CONTENTS

COUNTY VISION AND MISSION .....	i
County Vision .....	i
County Mission .....	i
FOREWORD .....	ii
ACKNOWLEDGEMENTS .....	iii
TABLE OF CONTENTS .....	iv
ABBREVIATIONS AND ACRONYMS .....	v
GLOSSARY OF TERMS .....	vi
1.0 INTRODUCTION .....	1
2.0 REVENUE .....	4
2.1 Own Source Revenue .....	4
<b>2.1.1 Revenue Collection by Stream</b> .....	5
<b>2.1.3 Monthly Revenue Collection</b> .....	8
<b>2.1.4 OSR Performance per stream against Quarterly Target</b> .....	8
<b>2.1.5 OSR by Ward</b> .....	10
<b>2.1.6 Ward Revenue Performance against Quarterly Target</b> .....	<b>Error! Bookmark not defined.</b>
<b>2.1.7 Quarterly Revenue Performance Compared to FY 2017/18</b> .....	12
3.0 EXPENDITURE .....	17
3.1 Expenditure Analysis .....	17
<b>3.1.1 Expenditure against target Analysis</b> .....	21
<b>3.1.2 Expenditure by Entity</b> .....	<b>Error! Bookmark not defined.</b>
<b>3.1.3 Comparative Expenditure Performance for Quarter 1 (FY 2018/19 &amp; 2017/18)</b> .....	23
3.2 Recurrent Expenditure .....	<b>Error! Bookmark not defined.</b>
3.3 Development Expenditure .....	<b>Error! Bookmark not defined.</b>
4.0 KEY FINDINGS .....	25
4.1.0 Revenue .....	26
<b>4.1.1 External Revenue</b> .....	<b>Error! Bookmark not defined.</b>
<b>4.1.2 Own Source Revenue</b> .....	26
4.2 Expenditure .....	27
5.0 RECOMMENDATIONS .....	29
6.0 ANNEXES .....	30
6.1 OSR by Ward .....	30
6.2 Comprehensive Expenditure Matrix .....	33

## **ABBREVIATIONS AND ACRONYMS**

<b>AIA</b>	Appropriation In Aid
<b>BS</b>	Budget Statement
<b>CBROP</b>	County Budget Review and Outlook Paper
<b>CFSP</b>	County Fiscal Strategy Paper
<b>CG</b>	County Government
<b>CIDP</b>	County Integrated Development Plan
<b>CRF</b>	County Revenue Fund
<b>FY</b>	Fiscal Year /Financial Year
<b>GDP</b>	Gross Domestic Product
<b>MTEF</b>	Medium Term Expenditure Framework
<b>OSR</b>	Own Source Revenue
<b>PFM</b>	Public Financial Management
<b>SWG</b> s	Sector Working Groups



## **GLOSSARY OF TERMS**

**Gross Domestic Product** - This is the aggregate measure of production equal to the sum of the gross value-added of all resident institutional units engaged in all production (plus any taxes, and minus any subsidies, on products not included in the value of their output.

**Real GDP**- This is a macroeconomic measure of the value of economic output adjusted for price changes i.e. inflation or deflation.

**County Integrated Development Plan**- This is a super plan for an area that gives an overall framework for development. It aims to coordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in an area. The plan should look at economic and social development for the area as a whole.

**Medium Term Expenditure Framework**-It is an integrated approach to policy, planning and budgeting by developing countries that estimate expenditures of three years from the present.

**County Fiscal Strategy Paper**- This is an overview of how a county plans to raise and spend money for the next year while considering a 2-3year perspective.

**Appropriation in Aid**- These are receipts which may be retained by a department to offset expenditure instead of being paid into the exchequer account of the central fund

**Budget Statement**- It sets out the Administrations priority programs to be implemented in the Medium-Term Development under a devolved system of government

**Sector Working Groups**- These are forums to discuss and build consensus about development priorities and improve sectoral aid coordination and effectiveness.

## 1.0 INTRODUCTION

This is quarterly Budget Implementation review report for the Turkana County covering the period October 2020 to December 2020. This report gives an overview of the resources that were available for spending in this quarter, analyses monthly Own Source Revenue performance by streams, entities, wards & sub-counties, and evaluates the recurrent & development expenditures by the county entities in the quarter. Comparative analysis of revenue performance against quarterly targets and expenditure performance against budget estimates are further analyzed here under. Expenditure data is drawn from financial reports and Integrated Financial Management System.

Turkana County resource basket for the Financial Year (FY) 2020/21 stands at KES. 15,032,757,283.99, divided into KES. 9,134,853,540.99 (60.77%) for recurrent expenditure and KES. 5,897,903,743.00 (39.23%) for development expenditure.

During the quarter under review, Turkana County Government received from the Exchequer a total of KES. 2,056,609,591.80 consisting of KES 1,739,009,250 as equitable share, KES 52,672,372.85 as Own Source Revenue and KES. 264,927,968.95 as receipts from conditional grants.

Cess levy (from Transport, Hide & Skin, Fish, Charcoal, Firewood, Miraa, Handicraft and Exhauster Services) collected the highest revenue of KES. 13,930,235, followed by Public Health Inspection and Cost Sharing fees and Royalty (Murrum, hardcore sand, ballast, Exploitation) which generated KES. 6,539,771.00 and KES. 5,208,460.00 Respectively. The streams generating the least revenue included House Rent/Kiosks/Stalls and Weights and Measures with KES. KES.190,400 and KES.50,100. Charcoal Cess/Permits, Environment, SBP Mass collection Kakuma Refugee Camp and Liquor Licenses (Liquor SBP and Application Fee) recorded nil revenue.

Department of Roads raised the highest revenue of KES. 14,196,830 or 37% of the OSR collected for the period under review, followed by the department of Lands which raised KES. 11,668,126 or 31% and department of Health and Sanitation which generated KES. 6,539,771 or 17%. The department of Finance & Economic Planning collected the least amount of KES. 1,292,516.75 Or 3%.

Lobokat ward leads in revenue collection with KES 10,665,200.00, followed by Lodwar Township ward with KES 5,903,945.00 (this lead in revenue from Lobokat and Lodwar Township is mainly contributed by high Cess levy collection and metropolis business activities). Kerio, Kapedo/Napeitom and Kaeris wards raised the least amount of OSR collection of KES 9,600.00, KES 8,440.00 and KES. 8,380.00 in that order. Turkana Central Sub County continued to record the highest revenue of KES 23,442,193.75, this lead is contributed by the revenue collected from LCRH, Lands and Headquarters. Conversely, Turkana East ward collected the least revenue amount of KES. 120,290.00. Kaleng/Kaikor, Kalapata, Letea, Loima, Songot and Kibish wards reported NIL revenue.

The Own Source Revenue of the second quarter-October-December 2020 is KES. 38,295,768.75. Compared to a similar quarter in the FY 2019/20, there is a slight increase in collection by KES. 427,540.75 (or 1%). The County Government FY 2020/21 revised target for OSR downward to a total of KES. 150,000,000

The aggregate county executive spending for the second Quarter FY 2020/21 amounted to KES. 2,329,150,507.65. In this period under evaluation the county government spent funds for both recurrent and development expenditure amounting to KES. 2,071,067,168.50 and KES. 258,083,339.15 respectively. Quarterly absorption rate stood at 61.98 per cent.

The department of Public Service, Administration and Disaster Management is the only entity that exceeded its quarterly spending target at 106.08%, albeit all the entities recorded low expenditure translating to low absorption rate as revealed by the analysis. Trade, Gender and Youth Affairs; Lands, Energy, Housing & Urban Areas Management and Agriculture, Pastoral Economy & Fisheries recorded the least budget performance targets at 12.96%, 12.91% and 10.09%, respectively. Lodwar Municipality did not report any expenditure. It is worth noting that development expenditure has continued to underperform as half year absorption rate was 19%.

This quarter's budget execution was realized against a backdrop of various risk factors and challenges including but not limited to negative effects of COVID-19 on the economy. However, Own Source Revenue collected during the quarter stood at KES 38,295,768.75 as reported by the Directorate of Revenue against a quarterly target of KES 37,500,000. Delay in requisition and disbursement of funds from the Exchequer have adversely affected performance of the county especially on the development expenditure.

To address these challenges, the National Treasury should deliver county funds on time for programmes and projects to run smoothly. Entities should also prepare and submit their requisitions on time. This will curb the issues of low expenditure especially on development votes. We further recommend that the department of revenue should institute revenue enhancement measures to boost capacity to collect.

## 2.0 REVENUE PERFORMANCE

During the quarter under review, the county received from the Exchequer a total of KES. 2,056,609,591.80 consisting of KES 1,739,009,250 as Equitable Share, KES 52,672,372.85 as Own Source Revenue and KES. 264,927,968.95 as conditional grants. This is illustrated in **Table 1** below.

Table: 1 Exchequer Releases

Month	Equitable	OSR	Funds
October	1,739,009,250.00	27,404,468.10	
November		9,608,364.00	27,058,920.90
December		15,659,540.75	237,869,048.05
<b>Total</b>	<b>1,739,009,250.00</b>	<b>52,672,372.85</b>	<b>264,927,968.95</b>

Source: County Treasury

### 2.1 Own Source Revenue

The Own source Revenue collected during the quarter under review amounted to **KES 38,295,768.75** as shown in **Table 2** below

**Table 2: Revenue Collection for Quarter II FY 2020/21**

REVENUE STREAM	COUNTY ENTITY	Oct-20	Nov-20	Dec-20	QUARTER II
Single Business Permit	Trade	549,500.00	571,400.00	58,200.00	1,179,100.00
Royalty (Murrum, Hardcore Sand, Ballast, Exploitation)	Lands	1,685,120.00	1,679,315.00	1,844,025.00	5,208,460.00
Cess (Transport, Hide & Skin, Fish Cess, Charcoal Cess, Firewood, Miraa Cess, Handicraft Cess, Exhauster Services & Cess)	Transport	4,401,535.00	4,870,700.00	4,658,000.00	13,930,235.00
Market fee (Barter, Fish, Market Stall Fees, Offloading)	Trade	243,695.00	214,275.00	244,875.00	702,845.00
Slaughter/auction fee (Small & Big Animals, Meat Insp. Fee)	Pastoral	893,060.00	1,025,390.00	748,030.00	2,666,480.00
Advertisement (Sign Post, Sign Boards)	Lands	-	1,000.00	804,000.00	805,000.00
Parking fee (all vehicles), exhauster fees	Lands	231,240.00	213,900.00	175,950.00	621,090.00
Transport operation fee (taxi, boda-boda, matatu, canter, lorry, and buses)	Roads	159,760.00	25,015.00	81,820.00	266,595.00

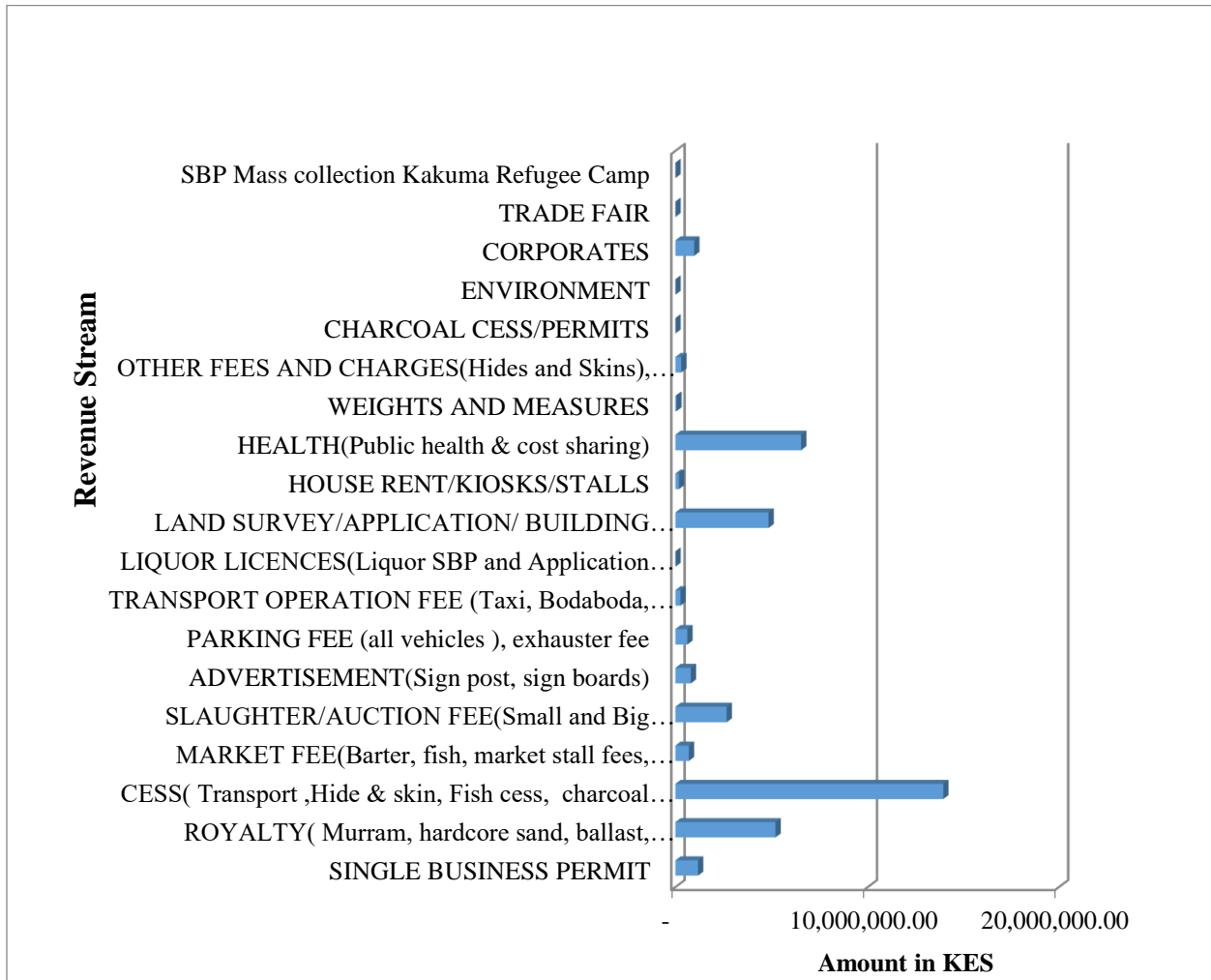
REVENUE STREAM	COUNTY ENTITY	Oct-20	Nov-20	Dec-20	QUARTER II
Liquor licences (Liquor SBP & application fee)	Health	-	-	-	-
Land survey/application/ building approval, school reg. Fee, holding ground fee, burrow pit fee, toilet fee, land transfer fee, communication boosters	Lands	1,305,500.00	2,053,676.00	1,484,000.00	4,843,176.00
House rent/kiosks/stalls	Lands	10,000.00	50,000.00	130,400.00	190,400.00
Health (public health & cost sharing)	Health	2,259,740.00	3,789,371.00	490,660.00	6,539,771.00
Weights and measures	Trade	36,700.00	-	13,400.00	50,100.00
Other fees and charges (hides and skins), tenders,	Finance	190,733.00	-	121,808.00	312,541.00
Charcoal Cess/Permits	Tourism	-	-	-	-
Environment	Environment	-	-	-	-
Corporates		4,900.00	-	975,075.75	979,975.75
Trade Fair		-	-	-	-
SBP Mass Collection Kakuma Refugee Camp	Trade	-	-	-	-
<b>TOTAL</b>		<b>11,971,483.00</b>	<b>14,494,042.00</b>	<b>11,830,243.75</b>	<b>38,295,768.75</b>

Source: Directorate of Revenue.

### 2.1.1 Revenue Collection by Stream

**Figure 1** below presents OSR collection by stream. Cess levy (from Transport, Hide & Skin, Fish, Charcoal, Firewood, Miraa, Handicraft and Exhauster Services) realized the highest revenue of KES. 13,930,235 followed by Health and Sanitation (Public Health & Cost Sharing) with KES. 6,539,771.00 and Royalty (Murram, hardcore sand, ballast, Exploitation) which generated KES. 5,208,460.00. The streams that recorded the least revenue were House Rent/Kiosks/Stalls at KES. 190,400 and Weights & Measures with KES. 50,100. Charcoal Cess/Permits, Environment, SBP Mass collection Kakuma Refugee Camp and Liquor Licenses (Liquor SBP and Application Fee) recorded nil revenue in the Quarter under review.

**Figure 1: Second Quarter Own Source Revenue collection per stream.**



Source: Analysis by Directorate of Budget.

### 2.1.2 Own Source Revenue analysis by County Entities.

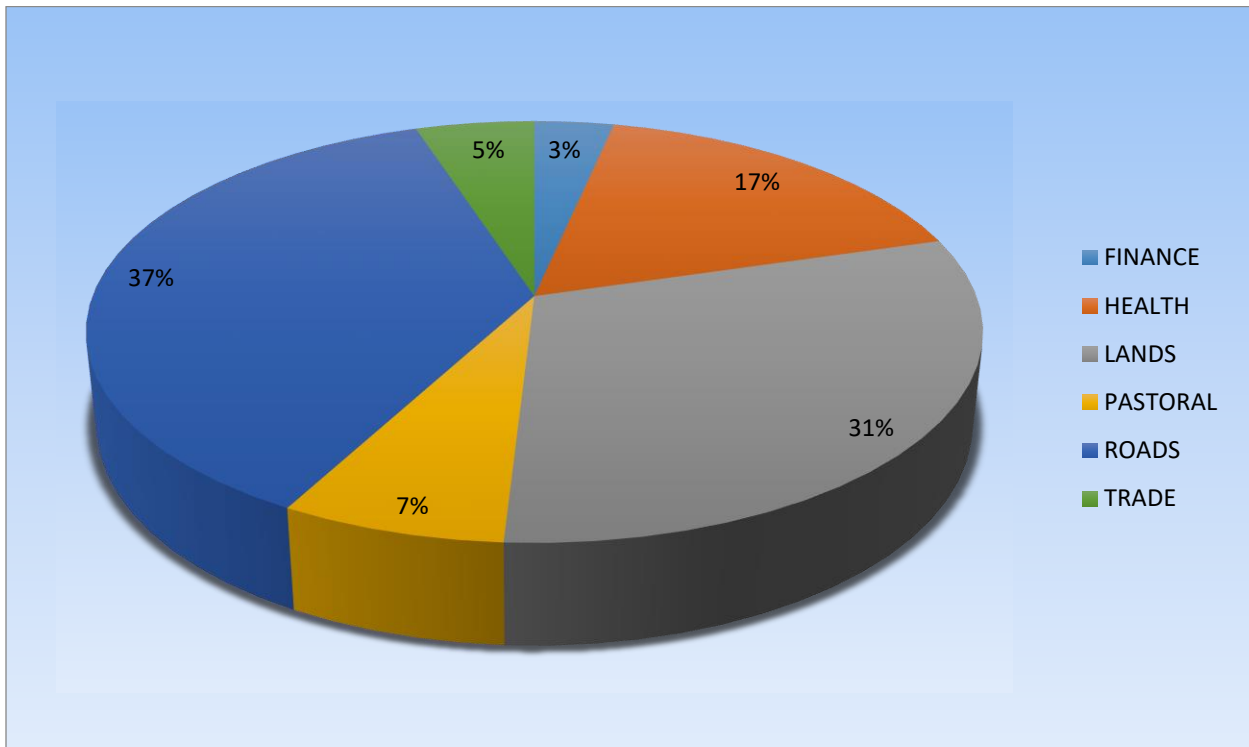
As shown in **Table 3** below, department of Infrastructure, Transport and Public Works recorded the highest revenue of KES. 14,196,830 (or 37%) for the period under review followed by the department of Lands, Housing, Energy and Urban Areas Management which raised KES. 11,668,126 (or 31%) and department of Health and Sanitation which generated KES. 6,539,771 (or 17%). The department of Finance & Economic Planning collected the least amount of KES. 1,292,516.75 (or 3%).

**Table 3: Own Source Revenue collection by County Entities**

County Entity	Amount in Kshs.
FINANCE	1,292,516.75
HEALTH	6,539,771.00
LANDS	11,668,126.00
PASTORAL	2,666,480.00
ROADS	14,196,830.00
TRADE	1,932,045.00

*Source: Directorate of Revenue.*

**Figure 2: OSR Performance by Entity**



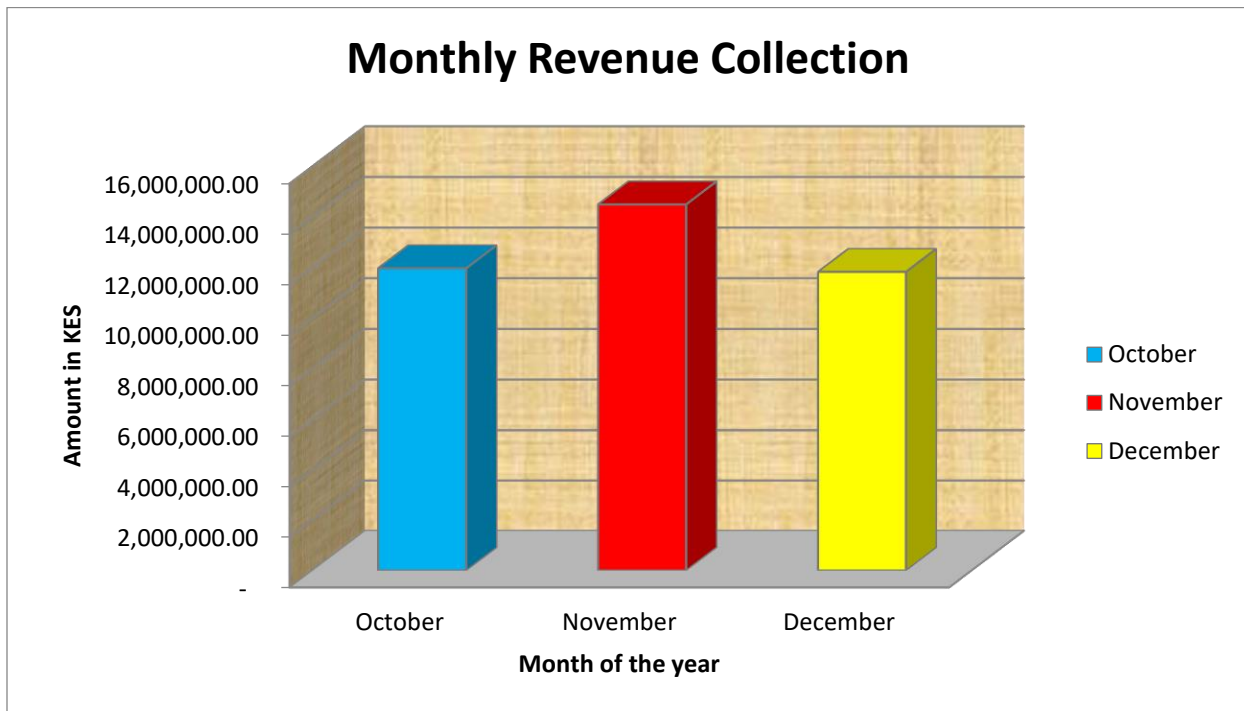
*Source: Directorate of Budget Own Analysis.*



### 2.1.3 Monthly Own Source Revenue Analysis.

As demonstrated in **Figure 3** below, trend in monthly collection takes a normal curve; the month of November produced the highest revenue of KES 14,494,042 followed by October with KES 11,971,483 and lastly December at KES. 11,830,243.75.

**Figure 3: Analysis of Revenue Collection by Month.**



*Source: Analysis by Directorate of Budget.*

### 2.1.4 OSR Stream Performance against Quarterly Target

As illustrated in **Table 4** below, the county surpassed its quarter target by KES 795,768.75 translating to a two percent achievement above the expected target. This achievement is largely attributed to downward revision of revenue targets for the FY 2020/21.

It is important to note that revenue streams for Advertisement (Sign Post and Sign Boards); Slaughter/Auction FEE (Small and Big animals) and Cess (Transport, Charcoal cess, Hide & skin,

firewood, miraa cess) surpassed their quarterly target by 279 percent, 181 percent and 88 percent respectively. The worst performing streams in comparison to their targets were Transport Operation Fee (Taxi, Bodaboda, Matatu, Canter, Lorry, and buses); Single Business Permit and Weights and Measures that recorded 22 percent, 17 percent and 14 percent respectively.

**Table 4: Revenue Performance per Stream against target**

Revenue Stream	Quarter II Actual Collection	Quarter II Targets	Performance
SINGLE BUSINESS PERMIT	1,179,100.00	6,767,674.00	17%
ROYALTY (Murrum, hardcore, sand, ballast, Exploitation, Burrow pit)	5,208,460.00	5,012,191.40	104%
CESS ( Transport, Charcoal cess, Hide & skin, firewood, miraa cess)	13,930,235.00	7,403,560.00	188%
MARKET FEE (Barter, fish, market stall fees, offloading)	702,845.00	748,758.00	94%
SLAUGHTER/AUCTION FEE (Small and Big animals)	2,666,480.00	949,532.00	281%
ADVERTISEMENT (Sign post, sign boards)	805,000.00	212,352.00	379%
PARKING FEE (all vehicles)	621,090.00	819,728.00	76%
TRANSPORT OPERATION FEE (Taxi, Bodaboda, Matatu, Canter, Lorry, and buses)	266,595.00	1,191,188.00	22%
LIQUOR LICENCES (Liquor SBP and Application Fee)	-	1,000,000.00	0%
LAND SURVEY/APPLICATION/ BUILDING APPROVAL	4,843,176.00	4,043,923.80	120%
HOUSE RENT/KIOSKS/STALLS	190,400.00	580,590.00	33%
HEALTH (LCRH, Public health & cost sharing)	6,539,771.00	7,237,347.40	90%
WEIGHTS AND MEASURES	50,100.00	350,950.00	14%
OTHER FEES AND CHARGES (Hides and Skins)	312,541.00	1,182,205.40	26%
CHARCOAL CESS/PERMITS	-		
ENVIRONMENT	-		
CORPORATES	979,975.75		
TRADE FAIR	-		
SBP Mass collection Kakuma Refugee Camp	-		
<b>TOTAL</b>	<b>38,295,768.75</b>	<b>37,500,000.00</b>	<b>102%</b>

Source: Analysis by Directorate of Budget.

### 2.1.5 OSR by Ward

Lobokat Ward recorded the highest revenue collection of KES 10,665,200.00 as shown in the **table 5** below followed by Lodwar Township Ward with KES 5,903,945.00 whereas Kerio, Kapedo/Napeitom and Kaeris Wards raised the least amount of OSR of KES 9,600.00, KES 8,440.00 and KES. 8,380.00 in that order. Kaleng/Kaikor, Kalapata, Letea, Loima, Songot and Kibish wards reported NILL revenue. Turkana Central Sub County continued to record the highest revenue with a collection of KES. 23,442,193.75 which is attributed to revenue collected from LCRH, Lands and Headquarters. Conversely, Turkana East Sub County collected the least revenue amount of KES. 120,290.00.

**Table 5: Revenue collection by ward**

SUB-COUNTY	WARD	Oct-20	Nov-20	Dec-20	QUARTER II
TURKANA WEST	Kakuma	458,540.00	421,900.00	470,690.00	1,351,130.00
	Kalobeyei	54,100.00	91,200.00	38,800.00	184,100.00
	Songot	-	-	-	-
	Lopur	33,225.00	10,000.00	58,750.00	101,975.00
	Letea	-	-	-	-
	Nanam	-	12,000.00	-	12,000.00
	Lokichoggio	121,120.00	121,400.00	255,960.00	498,480.00
	SBP Mass collection Kakuma Refugee Camp	-	-	-	-
	<b>SUB TOTAL</b>	666,985.00	656,500.00	824,200.00	2,147,685.00
TURKANA NORTH	Nakalale	204,040.00	165,400.00	193,000.00	562,440.00
	Kaeris	-	8,380.00	-	8,380.00
	Kaleng/Kaikor	-	-	-	-
	Lake Zone	38,350.00	35,100.00	58,500.00	131,950.00
	Lapur	11,000.00	10,750.00	18,050.00	39,800.00
	<b>SUB TOTAL</b>	253,390.00	219,630.00	269,550.00	742,570.00
LOIMA	Lobei/Kotaruk	8,000.00	66,500.00	-	74,500.00

	Turkwel	65,960.00	77,500.00	54,520.00	197,980.00
	Loima	-	-	-	-
	Lokiriama/Loren gipi	70,700.00	-	94,800.00	165,500.00
	<b>SUB TOTAL</b>	144,660.00	144,000.00	149,320.00	437,980.00
TURKANA CENTRAL	Kalokol	700,880.00	555,300.00	802,425.00	2,058,605.00
	Kangatoha	76,400.00	61,200.00	71,600.00	209,200.00
	Township	1,689,320.00	1,982,975.00	2,231,650.00	5,903,945.00
	Kanamkemer	995,535.00	815,790.00	799,115.00	2,610,440.00
	Kerio	-	9,600.00	-	9,600.00
	LCRH	2,241,580.00	3,710,971.00	437,560.00	6,390,111.00
	Headquarters	234,833.00	222,676.00	1,086,283.75	1,543,792.75
	Lands	1,303,500.00	1,830,000.00	1,480,000.00	4,613,500.00
	Housing	-	-	103,000.00	103,000.00
	<b>SUB TOTAL</b>	7,242,048.00	9,188,512.00	7,011,633.75	23,442,193.75
	TURKANA EAST	Lokori/Kochodin	54,620.00	24,090.00	20,640.00
Kapedo/Napeito m		3,650.00	4,790.00	-	8,440.00
Katilia		-	5,050.00	7,450.00	12,500.00
<b>SUB TOTAL</b>		58,270.00	33,930.00	28,090.00	120,290.00
TURKANA SOUTH	Lokichar	187,305.00	244,720.00	157,800.00	589,825.00
	Lobokat	3,344,300.00	3,976,250.00	3,344,650.00	10,665,200.00
	Katilu	23,000.00	30,500.00	45,000.00	98,500.00
	Kaputir	51,525.00	-	-	51,525.00
	Kalapata	-	-	-	-
	<b>SUB TOTAL</b>	3,606,130.00	4,251,470.00	3,547,450.00	11,405,050.00
KIBISH	Kibish	-	-	-	-
	<b>GRAND TOTAL</b>	<b>11,971,483.00</b>	<b>14,494,042.00</b>	<b>11,830,243.75</b>	<b>38,295,768.75</b>

Source: Directorate of Revenue

### **2.1.6 Quarter II Revenue Performance Compared to FY 2019/20**

A comparison of revenue performance for same quarter on two financial years was analyzed and results presented in **Table 6** below. It is clearly seen that there is increase in collection from the current quarter compared to previous quarter by KES. 427,540.75 (or 1%). There is mixed variation in the performance of the revenue streams in the period under review with some recording an increase while others recorded a decrease in comparison with similar period in FY 2019/20. Revenue from ADVERTISEMENT (Sign post, sign boards) recorded the highest increase of KES. 764,720 (or 1,899%) compared to quarter two of FY 2019/20. HEALTH (Public health & cost sharing) increased by KES 4,856,301.00 (288%) and can be attributed to the transmittal of the entire Cost Sharing revenue to the County Revenue Fund Account. Single Business permits recorded a decrease in revenue amounting to KES. 877,150 Or 43% as a result of waivers introduced to mitigate the effects of Corona Virus Disease 2019 on businesses.

**Table 6: Revenue Collected by Stream Compared to same period in FY 2019/20**

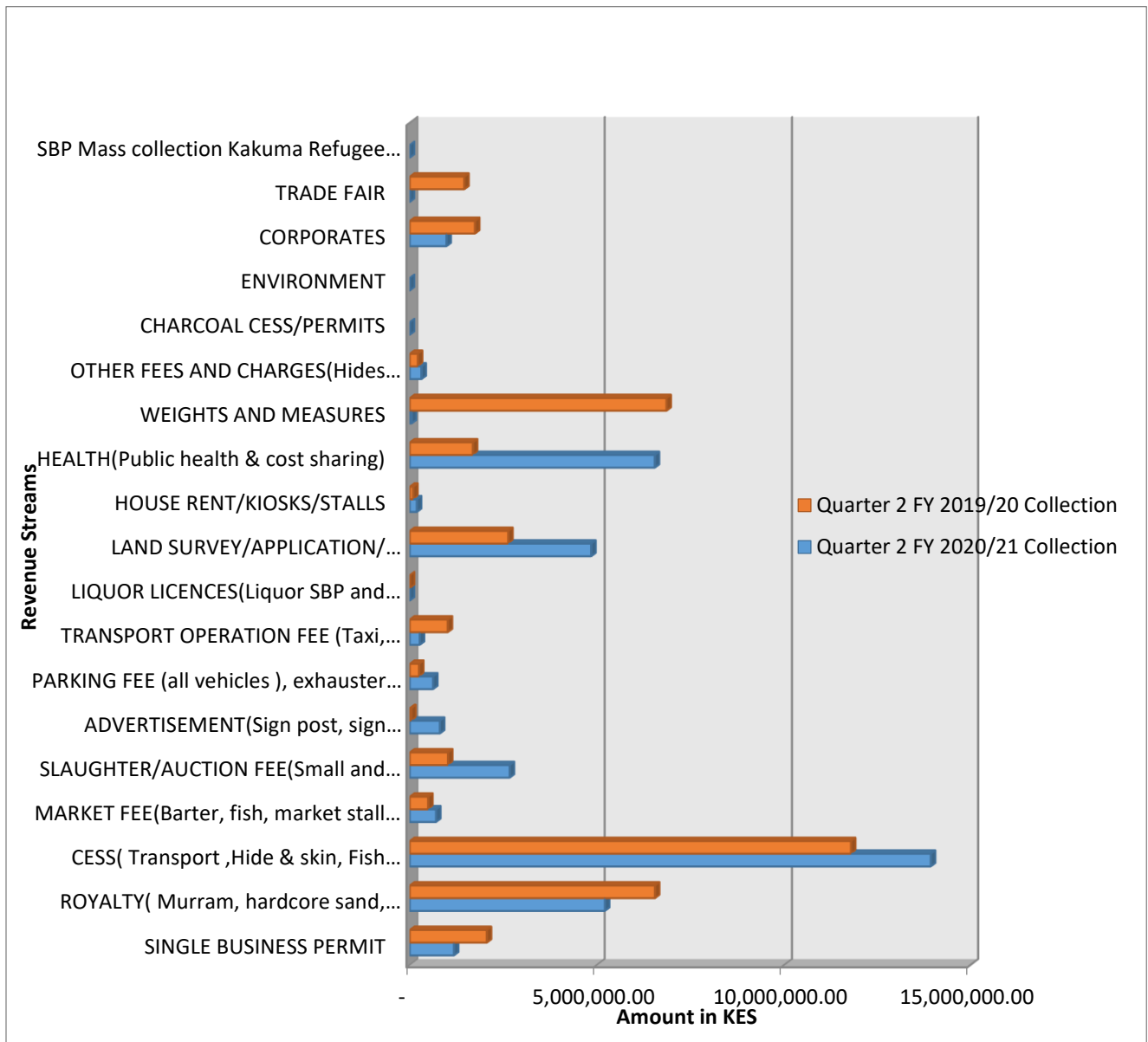
<b>REVENUE STREAM</b>	<b>Quarter II FY 2020/21 Collection</b>	<b>Quarter II FY 2019/20 Collection</b>	<b>Variance</b>	<b>Percentage Change</b>
SINGLE BUSINESS PERMIT	1,179,100.00	2,056,250.00	(877,150.00)	-43%
ROYALTY (Murrum, hardcore sand, ballast, Exploitation)	5,208,460.00	6,543,430.00	(1,334,970.00)	-20%
CESS (Transport, Hide & skin, Fish cess, charcoal cess, firewood, miraa cess, Handicraft cess, exhauster services & cess)	13,930,235.00	11,779,580.00	2,150,655.00	18%
MARKET FEE (Barter, fish, market stall fees, offloading)	702,845.00	492,400.00	210,445.00	43%
SLAUGHTER/AUCTION FEE (Small and Big animals, Meat insp. fee)	2,666,480.00	1,021,550.00	1,644,930.00	161%
ADVERTISEMENT (Sign post, sign boards)	805,000.00	40,280.00	764,720.00	1899%
PARKING FEE (all vehicles), exhauster fee	621,090.00	248,010.00	373,080.00	150%
TRANSPORT OPERATION FEE (Taxi, Bodaboda, Matatu, Canter, Lorry, and buses)	266,595.00	1,014,070.00	(747,475.00)	-74%
LIQUOR LICENCES (Liquor SBP and Application Fee)	-	3,400.00	(3,400.00)	-100%
LAND SURVEY/APPLICATION/BUILDING APPROVAL, school reg. fee, holding ground fee, Burrow pit fee, Toilet fee, Land transfer fee, Communication boosters	4,843,176.00	2,628,907.00	2,214,269.00	84%
HOUSE RENT/KIOSKS/STALLS	190,400.00	91,850.00	98,550.00	107%
HEALTH (Public health & cost sharing)	6,539,771.00	1,683,470.00	4,856,301.00	288%
WEIGHTS AND MEASURES	50,100.00	6,851,750.00	(6,801,650.00)	-99%
OTHER FEES AND CHARGES (Hides and Skins), tenders,	312,541.00	216,725.00	95,816.00	44%
CHARCOAL CESS/PERMITS	-		-	
ENVIRONMENT	-		-	
CORPORATES	979,975.75	1,741,225.00	(761,249.25)	-44%
TRADE FAIR	-	1,455,331.00	(1,455,331.00)	-100%
SBP Mass collection Kakuma Refugee Camp	-		-	
<b>TOTAL</b>	<b>38,295,768.75</b>	<b>37,868,228.00</b>	<b>427,540.75</b>	<b>1%</b>

*Source: Analysis by Directorate of Budget*

Liquor licenses stream didn't collect any revenue in this quarter compared to the same quarter of FY 2019/20 due to closure of Bars and Pubs in attempt to contain the spread of COVID-19. Trade

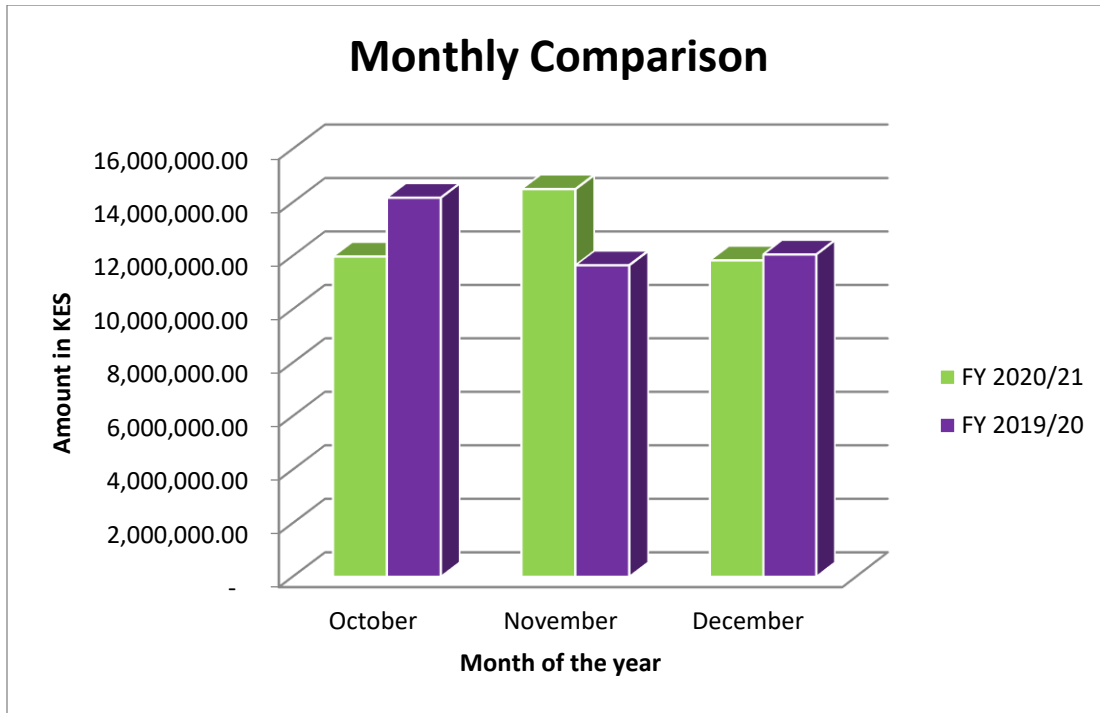
Fair too did not record any collection in the current quarter compared to same quarter in FY 2019/2020 since there was no event to necessitate collection of this fee. Charcoal Cess/Permits, Environment, SBP Mass collection Kakuma Refugee Camp record NILL revenue in both the quarters. This is illustrated in **Figure 4** below.

**Figure 4: Comparative Revenue Stream Performance**



Source: Analysis by Directorate of Budget

**Figure 5: Quarter II Comparative OSR Monthly Collection FY 2019/20 & 2020/21**



*Source: Analysis by Directorate of Budget, Turkana County*

As clearly shown in Figure 5 above, the month of October recorded less revenue in FY 2020/21 compared to FY 2019/20, November alternated with a significant increase in OSR collection in current year compared to previous year, December posted relatively same collection of revenue. However, trend in the FY 2019/20 show a downward decrease while FY 2020/21 takes a normal curve.



**Table 7: Half year Analysis of revenue collection**

<b>REVENUE STREAM</b>	<b>MINISTRY</b>	<b>QUARTER I</b>	<b>QUARTER II</b>	<b>Half- year collection</b>
SINGLE BUSINESS PERMIT	TRADE	2,660,300.00	1,179,100.00	3,839,400.00
ROYALTY (Murrum, hardcore sand, ballast, Exploitation)	LANDS	5,035,970.00	5,208,460.00	10,244,430.00
CESS (Transport, Hide & skin, Fish cess, charcoal cess, firewood, miraa cess, Handicraft cess, exhauster services & cess)	TRANSPORT	3,360,735.00	13,930,235.00	17,290,970.00
MARKET FEE (Barter, fish, market stall fees, offloading)	TRADE	625,160.00	702,845.00	1,328,005.00
SLAUGHTER/AUCTION FEE (Small and Big animals, Meat insp. fee)	PASTORAL	2,066,210.00	2,666,480.00	4,732,690.00
ADVERTISEMENT (Sign post, sign boards)	LANDS	193,420.00	805,000.00	998,420.00
PARKING FEE (all vehicles), exhauster fee	LANDS	542,900.00	621,090.00	1,163,990.00
TRANSPORT OPERATION FEE (Taxi, Bodaboda, Matatu, Canter, Lorry, and buses)	ROADS	7,481,452.00	266,595.00	7,748,047.00
LIQUOR LICENCES (Liquor SBP and Application Fee)	HEALTH	-	-	-
LAND SURVEY/APPLICATION/ BUILDING APPROVAL, school reg. fee, holding ground fee, Burrow pit fee, Toilet fee, Land transfer fee, Communication boosters	LANDS	5,205,300.00	4,843,176.00	10,048,476.00
HOUSE RENT/KIOSKS/STALLS	LANDS	159,300.00	190,400.00	349,700.00
HEALTH (Public health & cost sharing)	HEALTH	2,546,157.00	6,539,771.00	9,085,928.00
WEIGHTS AND MEASURES	TRADE	182,500.00	50,100.00	232,600.00
OTHER FEES AND CHARGES (Hides and Skins), tenders,	FINANCE	697,362.00	312,541.00	1,009,903.00
CHARCOAL CESS/PERMITS	TOURISM	-	-	-
ENVIRONMENT	ENVIRONMENT	-	-	-
CORPORATES		3,071,059.10	979,975.75	4,051,034.85
TRADE FAIR		-	-	-
SBP Mass collection Kakuma Refugee Camp	TRADE	2,520,400.00	-	2,520,400.00

				-
<b>TOTAL</b>		<b>36,348,225.10</b>	<b>38,295,768.75</b>	<b>74,643,993.85</b>

In half year analysis, Cess (Transport, Hide & skin, Fish cess, charcoal cess, firewood, miraa cess, Handicraft cess, exhauster services & cess) recorded the highest OSR collection of KES. 17,290,970.00 followed by Royalty (Murram, hardcore sand, ballast, Exploitation) and Land Survey/Application/ Building Approval (school reg. fee, holding ground fee, Burrow pit fee, Toilet fee, Land transfer fee, Communication boosters) with KES. 10,244,430.00 and KES. 10,048,476.00 respectively. However, House Rent/Kiosks/Stalls and Weights and Measures streams generated the lowest half year OSR collection of KES. 349,700.00 and KES. 232,600.00 in that order.

### 3.0 EXPENDITURE PERFORMANCE

Quarter II expenditure performance was analyzed and presented here below. **Table 8** contains transfers from County Revenue Fund Account to various county accounts. A total of KES. 2,578,651,270.70 were transferred to Funds/Grants accounts, Recurrent and Development accounts of County Executive and County Assembly. The highest amount of KES. 1,804,684,416.00 were transferred to county executive recurrent account. Funds/Grants accounts received KES. 123,746,537.70 which is the least among the transfers. The month of December had the highest cumulative transfers of KES. 1,259,589,322.70.

**Table 8: CRF Transfers and Expenses for Quarter II FY 2020/21**

Month	<u>County Assembly</u>		<u>County Executive</u>			<u>Total</u>
	<u>Recurrent</u>	<u>Development</u>	<u>Recurrent</u>	<u>Development</u>	<u>Funds/Grants</u>	
October	89,712,512		322,444,355		12,005,000	424,161,867.00
November	45,411,423		848,800,326		688,332	894,900,081.00
December	132,773,675	127,634,012	633,439,735	254,688,695	111,053,205.70	1,259,589,322.70
<b>Total</b>	<b>267,897,610</b>	<b>127,634,012</b>	<b>1,804,684,416</b>	<b>254,688,695</b>	<b>123,746,537.70</b>	<b>2,578,651,270.70</b>

### 3.1 Expenditure Analysis

As indicated in Table 10 below, the aggregate county executive spending for the second Quarter FY 2020/21 amounted to KES. 1,933,618,885.65 composed of KES.1,803,169,558.50 recurrent and development expenditure KES. 130,449,327.15. Public Service, Administration and Disaster

Management recorded the highest expenditure of KES. 1,207,327,748.15 while Lodwar Municipality did not record any expenditure whether recurrent or development.

**Table 9: Quarter II Turkana County Expenditure Summary**

<b>Department</b>	<b>Annual Budget</b>	<b>Current Expenditure</b>	<b>Development Expenditure</b>	<b>Total Expenditure</b>
Governance	599,651,566.00	76,644,898.00	398,013.80	77,042,911.80
Office of the Deputy Governor	57,064,091.00	5,702,835.95	-	5,702,835.95
County Attorney	138,975,448.00	20,460,450.00	-	20,460,450.00
Finance and Economic Planning	1,183,277,480.00	107,320,197.80	63,844,150.35	171,164,348.15
Water Services, Environment and Mineral Resources	855,597,564.00	23,617,306.95	11,837,926.80	35,455,233.75
Health & Sanitation Services	1,474,330,804.00	77,183,438.15	17,365,533.55	94,548,971.70
Trade, Gender and Youth Affairs	441,785,179.00	14,312,897.65	-	14,312,897.65
Education, Sports and Social Protection	1,248,671,029.00	165,289,377.10	12,976,343.70	178,265,720.80
Public Service, Administration. & Disaster Management	4,552,479,251.00	1,207,327,748.15	-	1,207,327,748.15
Infrastructure Transport & Public Works	724,705,305.00	19,028,415.75	10,472,659.00	29,501,074.75
Agriculture, Pastoral Economy & Fisheries	1,362,699,060.00	24,833,198.85	9,541,803.40	34,375,002.25
Tourism, Culture and Natural Resources	323,077,130.00	28,780,346.30	3,519,793.10	32,300,139.40
Lands, Energy, Housing & Urban Areas Mgt.	659,229,265.00	20,783,941.75	493,103.45	21,277,045.20
County Assembly	1,224,991,707.00			-
County Public Service Board	117,643,402.00	11,884,506.10	-	11,884,506.10
Lodwar Municipality	68,579,003.00	-		-
<b>TOTAL</b>	<b>15,032,757,283.99</b>	<b>1,803,169,558.50</b>	<b>130,449,327.15</b>	<b>1,933,618,885.65</b>

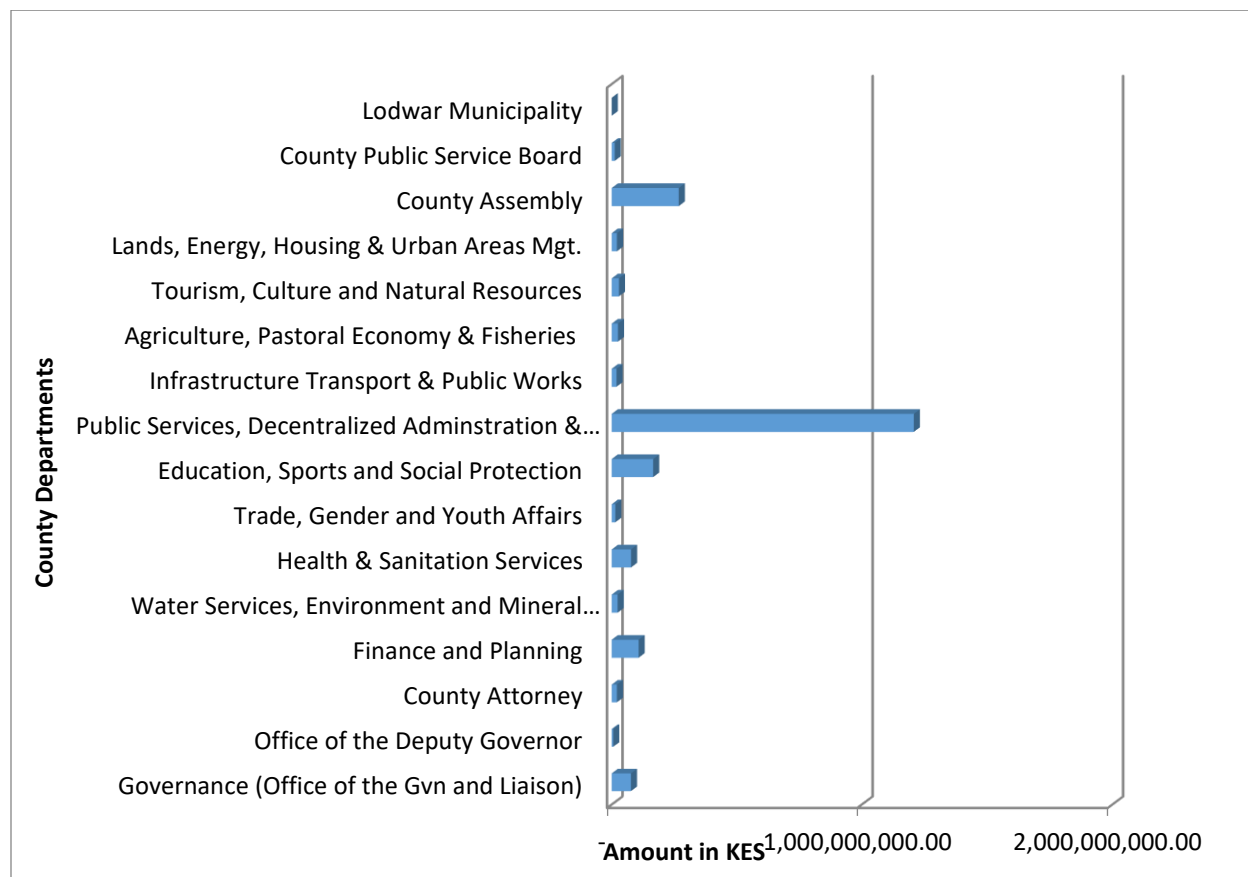
*Source: Directorate of Accounting Services.*

### **3.1.2 Recurrent Expenditure by Entity**

From figure 6 below, the department of Public Service, Administration and Disaster Management recorded the highest recurrent expenditure of KES. 1,207,327,748.15 majorly contributed by expenditure of Compensation to Employees, recruitment of new staff and medical insurance cover, this department has been the leading in expenditure since onset of budget implementation,

followed by Education, Sports and Social Protection, Finance and Economic Planning which recorded recurrent spending at KES. 165,289,377.10, KES. 107,320,197.80 Respectively. County public service board, Office of the Deputy Governor posted least expenditure of KES 11,884,506.10 and KES. 5,702,835.95 In that order.

**Figure 6: Recurrent Expenditure performance by entity**

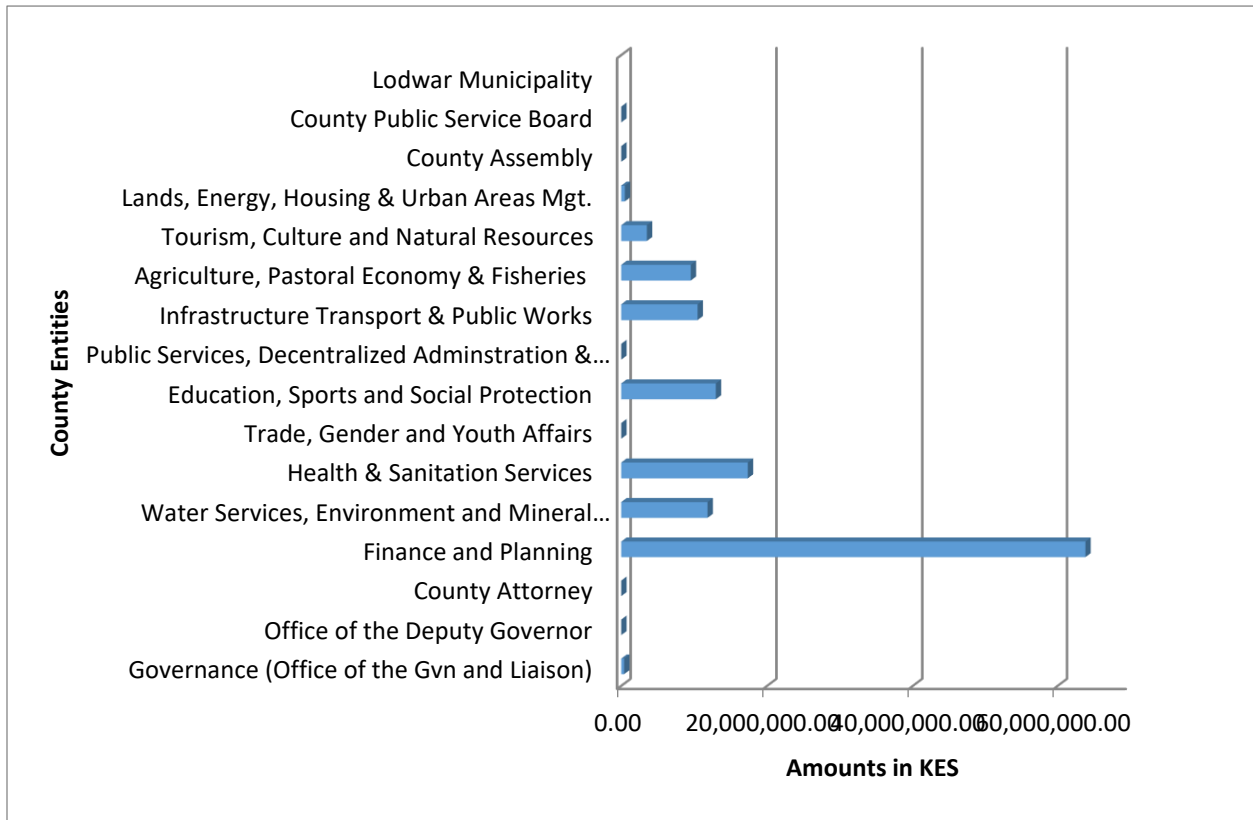


Source: Directorate of Budget.

### 3.1.5 Development Expenditure.

As seen in **figure 7** below, Finance and Economic Planning recorded the highest development expenditure of KES. 63,844,150 while the Office of the Governor had the least development expenditure of KES. 398,013.80. A number of departments including Office of the Deputy Governor, Trade, Gender and Youth Affairs, Public Services, Administration & Disaster Management and Lands, Energy, Housing & Urban Areas Management had nil development expenditure. It's worth mentioning that development expenditure is under performing with absorption rate of 9%.

**Figure 7: Quarter II Development Expenditure**

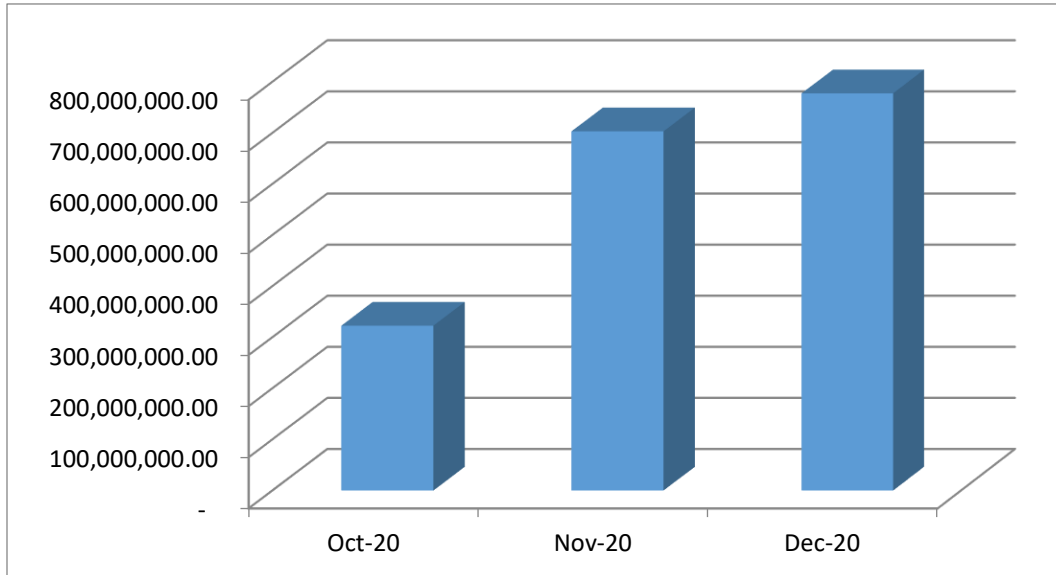


*Source: Directorate of Accounting Services*

## Monthly Expenditure

The total monthly expenditure is summarized by **figure 8** below; October posted least of expenditure while December recorded the highest amount which can be attributed to development expenditure which was only realized in December.

**Figure 8: Monthly Expenditure**



### 3.1.1 Expenditure performance against target

As represented by **Table 10** below, entities expenditure performance is compared to their quarterly targets. Public Service, Administration and Disaster Management exceeded its quarterly spending at 106.08% performance. There is an average absorption rate of 56.02% as revealed by the analysis. Trade, Gender and Youth Affairs, Lands, Energy, Housing & Urban Areas Management and Agriculture, Pastoral Economy & Fisheries recorded least performance against targets at 12.96%, 12.91 % and 10.09% respectively. Lodwar Municipality did not record any expenditure during the period under review.

**Table 10: Expenditure performance against Quarterly Targets**

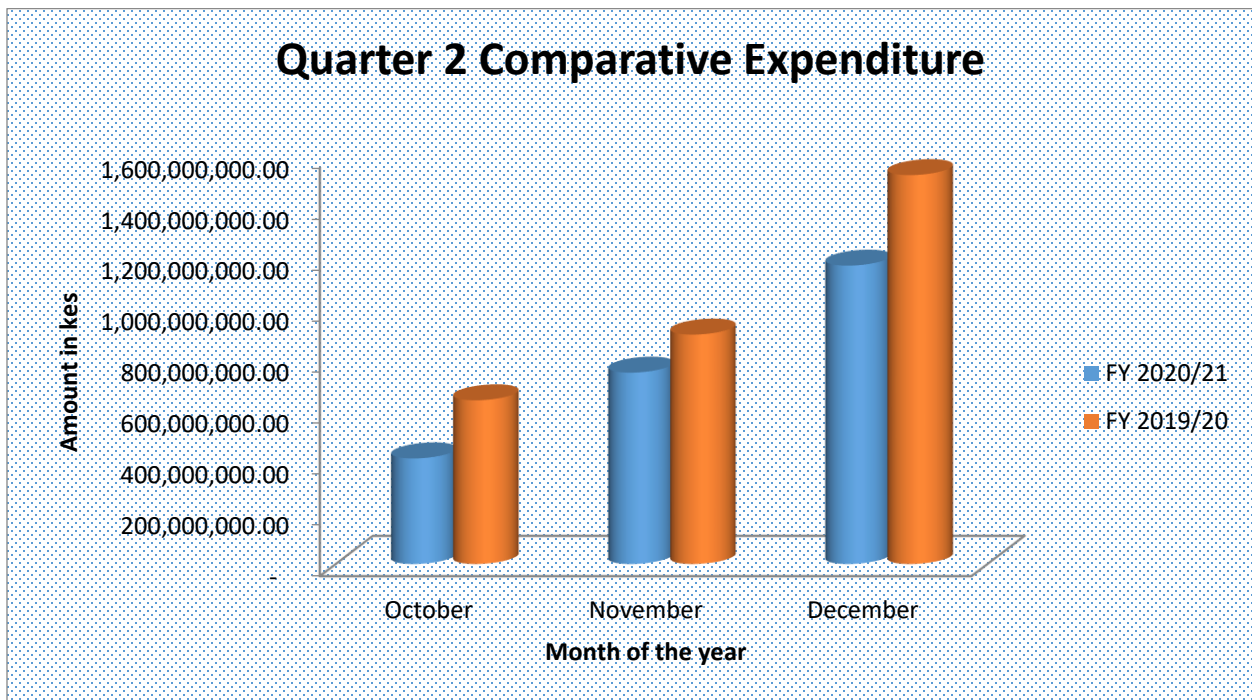
<b>Department</b>	<b>Total Expenditure</b>	<b>Quarter 2 Target</b>	<b>Absorption Rate</b>
Governance	77,042,911.80	149,912,891.50	51.39%
Office of the Deputy Governor	5,702,835.95	14,266,022.75	39.97%
County Attorney	20,460,450.00	34,743,862.00	58.89%
Finance and Economic Planning	171,164,348.15	295,819,370.00	57.86%
Water Services, Environment and Mineral Resources	35,455,233.75	213,899,391.00	16.58%
Health & Sanitation Services	94,548,971.70	368,582,701.00	25.65%
Trade, Gender and Youth Affairs	14,312,897.65	110,446,294.75	12.96%
Education, Sports and Social Protection	178,265,720.80	312,167,757.25	57.11%
Public Service, Administration. & Disaster Management	1,207,327,748.15	1,138,119,812.75	106.08%
Infrastructure Transport & Public Works	29,501,074.75	181,176,326.25	16.28%
Agriculture, Pastoral Economy & Fisheries	34,375,002.25	340,674,765.00	10.09%
Tourism, Culture and Natural Resources	32,300,139.40	80,769,282.50	39.99%
Lands, Energy, Housing & Urban Areas Mgt.	21,277,045.20	164,807,316.25	12.91%
County Assembly			
County Public Service Board	11,884,506.10	29,410,850.50	40.41%
Lodwar Municipality	-	17,144,750.75	
<b>TOTAL</b>	<b>1,933,618,885.65</b>	<b>3,451,941,394.25</b>	56.02%

*Source: Directorate of Budget Analysis*

### 3.1.3 Quarter II Comparative Expenditure Performance (FY 2020/21 & 2019/20)

A comparison of Quarter II monthly expenditure is presented in figure 9 below. The month of October recorded low expenditure in both financial years while the highest expenditures were recorded in the month of December. It can also be comprehended from the figure that expenditure trends in both financial years maintained an upward curve for the period under review. It is important to note that the expenditure in the financial year 2020/21 on this quarter is lower compared to that of the previous year.

**Figure 9: Quarter II Monthly Expenditure Comparison (FY 2020/21 and FY 2019/20)**



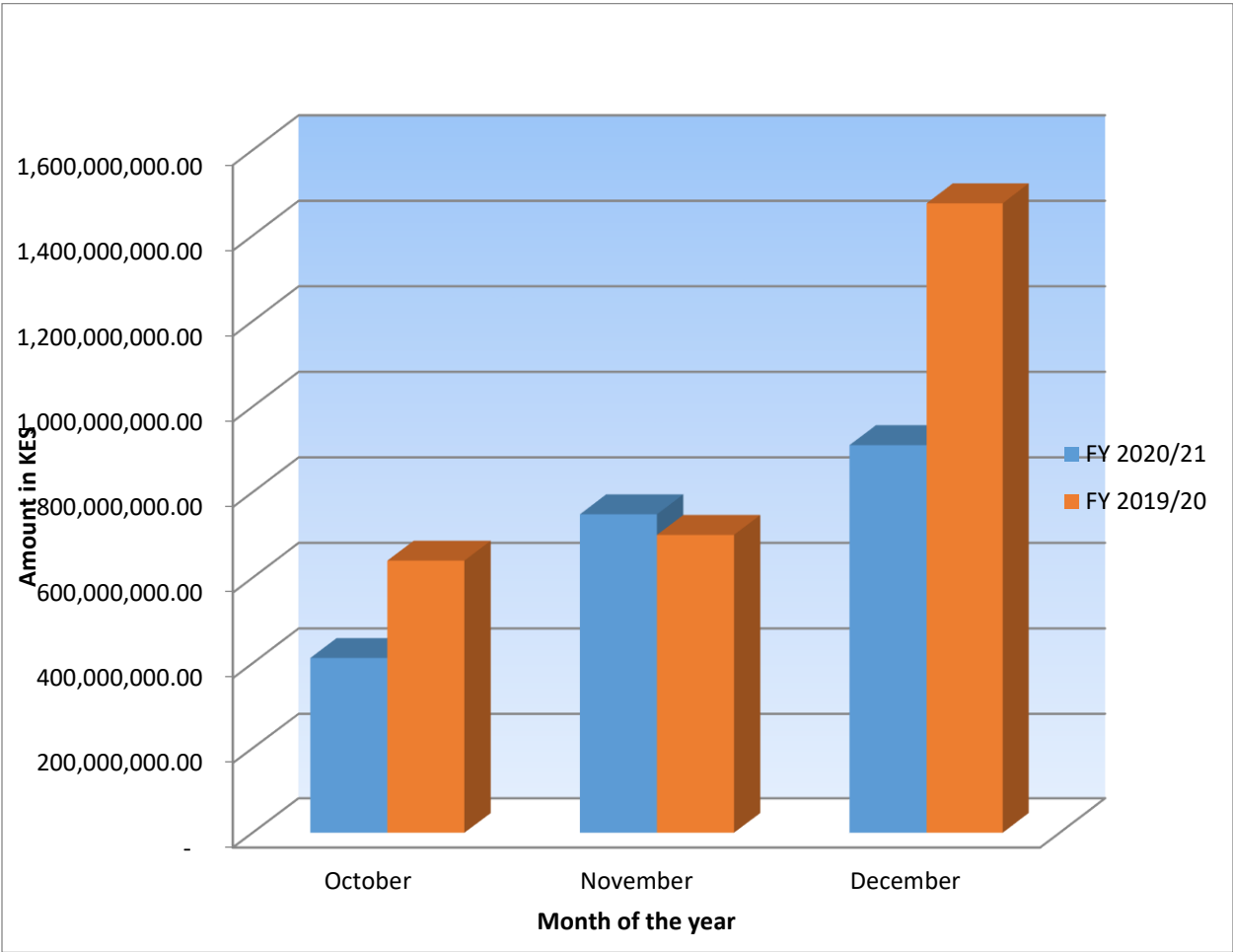
*Source: Analysis by the Directorate of Budget*

### 3.1.4 Quarter II Comparative Recurrent Expenditure Performance (FY 2020/21 to FY 2019/20)

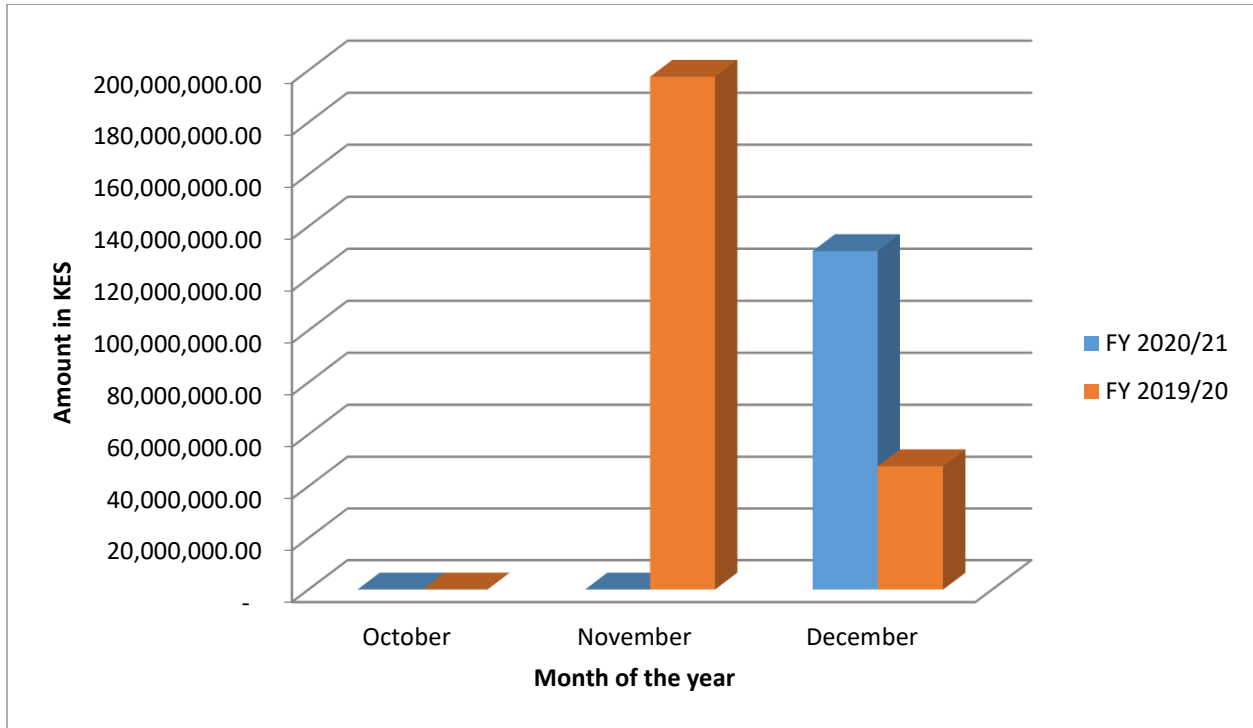
From figure 10 below, it is evident that there is a steady monthly increase in recurrent expenditure incurred for the quarter under review in both financial years. October for both FY is low and Highest in December, November posted nearly equal expenditure. It is further seen that FY 2019/20 leads in recurrent expenditure compared to current year under review.



**Figure 10: Quarter II FY 2020/21 Development Expenditure Compared to FY 2019/20**



**Figure 11: Quarter II FY 2020/21 Development Expenditure Compared to FY 2019/20**



According to figure 11 above, no development expenditure was recorded in the month of October for both financial years while expenditure was recorded in the month of December. In the month of November 2019, a notable development expenditure of approximately KES 200 Million was realized whereas in November 2020 development expenditure was nil.

## **4.0 KEY FINDINGS**

### **4.1. Revenue**

#### **4.1.1 County Revenue Fund (CRF) Receipts**

- i. A total of KES. 2,056,609,591.80 was received at CRF in the second quarter of FY2020/21.
- ii. Equitable share of KES. 1,739,009,250.00 was received in the month of October 2020.
- iii. Own Source Revenue (OSR) totaled to KES. 52,672,372.85 in the quarter under review.
- iv. There was KES. 264,927,968.95 received in the month of November and December for conditional grants during the period.

#### **4.1.2 Own Source Revenue**

- i. OSR target for FY 2020/21 was KES 150,000,000 and the quarterly target being KES. 37,500,000.
- ii. A total of KES. 38,295,768.75 was collected in the period under review translating to 102 percent performance against the quarterly target.
- iii. The highest revenue of KES. 13,930,235 was realised from Cess levy (on transport, hide & skin, fish, charcoal, firewood, miraa, handicraft and exhaustor services).The least revenue collected was from Weights and Measures stream which was KES. 50,100. Charcoal Cess/Permits, Environment, SBP Mass collection Kakuma Refugee Camp and Liquor Licenses (Liquor SBP and Application Fee) recorded NILL revenue for the Quarter under review.
- iv. Revenue from Advertisement (Sign Post and Sign Boards); Slaughter/Auction FEE (Small and Big animals) and Cess (Transport, Charcoal cess, Hide & skin, firewood, miraa cess) surpassed their quarterly target by 279 percent, 181 percent and 88 percent respectively. The worst performing streams in comparison to their targets were Transport Operation Fee (Taxi, Bodaboda, Matatu, Canter, Lorry, and buses); Single Business Permit and Weights and Measures at 22 percent, 17 percent and 14 percent respectively.
- v. Lobokat ward leads in revenue collection with KES 10,665,200.00 followed by Lodwar Township ward with KES 5,903,945.00 while Kerio, Kapedo/Napeitom and Kaeris wards

raised the least amount of OSR collection of KES 9,600.00, KES 8,440.00 and KES. 8,380.00 in that order. Kaleng/Kaikor, Kalapata, Letea, Loima, Songot and Kibish wards reported NILL revenue.

- vi. Turkana Central Sub County continued to record the highest revenue of KES 23,442,193.75 whereas Turkana East ward collected the least revenue amount of KES. 120,290.00.
- vii. Own Source Revenue for the quarter has improved by KES 427,540.75 as compared to a similar period in FY 2019/20.
- viii. Revenue from ADVERTISEMENT (Sign post, sign boards) recorded the highest increase of KES. 764,720 (or 1899%) compared to quarter two of FY 2019/20, followed by HEALTH (Public health & cost sharing) with an increase of KES 4,856,301.00 (288%).

## **4.2 Expenditure**

- i. A total of KES. 2,578,651,270.70 was released from the County Revenue Fund. The distribution was; recurrent KES. 2,072,582,026.00, Development KES. 382,322,707 and Conditional Grants KES. 123,746,537.70.
- ii. The cumulative expenditure for the period under review was KES. 1,933,618,885.65 (consisting of recurrent, KES. 1,803,169,558.50 and development, KES. 130,449,327.15) against a cumulative target of KES. 3,758,189,321. This implies that there was an under absorption of approximately Kshs. 1.82 Billion.
- iii. October posted least of expenditure of KES. 322,684,165.80 While December recorded the highest amount of KES. 907,860,680.70.
- iv. Public Service, Administration and Disaster Management recorded the highest expenditure of KES. 1,207,327,748.15 while the Office of the Deputy Governor posted the least expenditure of KES. 5,702,835.95. Lodwar Municipality did not incur any expenditure in the quarter under review.
- v. The average county absorption rate for the quarter was 56.02% with the Ministry of Public Service, Administration and Disaster Management recording the highest absorption rate of 106.08% while the Ministry of Agriculture, Pastoral Economy & Fisheries recording the least absorption of 10.09%.
- vi. Development expenditure was only realized in the month of December with the Department of Finance and Planning recording the highest of KES 63,844,150.35 with

the Office of the Governor recording the least development expenditure of KES. 398,013.80. Office of the Deputy Governor, Trade, Gender and Youth Affairs, Public Services, Administration & Disaster Management, Lands, Energy, Housing & Urban Areas Management had Nil development expenditure funds.

- vii. Expenditure progressively increased from October to December in both financial years under comparison. However, the expenditure in the financial year 2020/21 was lower as compared with the previous year expenditure.

## **5.0 RECOMMENDATIONS.**

- i. There is a need for a follow up on equitable share disbursements especially for the months of November and December 2020.
- ii. The Directorate of Revenue should look into those streams that recorded low or nil revenue & identify possible ways of registering revenue collections against them.
- iii. It shall be important to know why the Lodwar Municipality as a young and critical county entity did not register any expenditure in the Quarter between October and December 2020. Such institutions should be supported to realize their objectives by financing their activities.
- iv. There is need to ensure that the absorption on the development allocation is improved and fairly relate with the recurrent expenditure absorption.
- v. This report has been shared very late because the County Treasury does not share the monthly expenditure reports forcing the report consolidating team to wait for the entire quarterly expenditure and revenue data as an when shared. Productivity and efficiency can be improved if these reports are shared monthly and promptly.

ANNEXES

Annex 1: Revenue Collection per Ward

<b>SUB-COUNTY</b>	<b>WARD</b>	<b>Oct-20</b>	<b>Nov-20</b>	<b>Dec-20</b>	<b>QUARTER II</b>
TURKANA WEST	Kakuma	458,540.00	421,900.00	470,690.00	1,351,130.00
	Kalobeyei	54,100.00	91,200.00	38,800.00	184,100.00
	Songot	-	-	-	-
	Lopur	33,225.00	10,000.00	58,750.00	101,975.00
	Letea	-	-	-	-
	Nanam	-	12,000.00	-	12,000.00
	Lokichoggio	121,120.00	121,400.00	255,960.00	498,480.00
	<b>SUB TOTAL</b>	666,985.00	656,500.00	824,200.00	2,147,685.00
TURKANA NORTH	Nakalale	204,040.00	165,400.00	193,000.00	562,440.00
	Kaeris	-	8,380.00	-	8,380.00
	Kaleng/Kaikor	-	-	-	-
	Lake Zone	38,350.00	35,100.00	58,500.00	131,950.00
	Lapur	11,000.00	10,750.00	18,050.00	39,800.00
	<b>SUB TOTAL</b>	253,390.00	219,630.00	269,550.00	742,570.00
LOIMA	Lobei/Kotaruk	8,000.00	66,500.00	-	74,500.00
	Turkwel	65,960.00	77,500.00	54,520.00	197,980.00

	Loima	-	-	-	-
	Lokiriama/Lorengipi	70,700.00	-	94,800.00	165,500.00
	<b>SUB TOTAL</b>	144,660.00	144,000.00	149,320.00	437,980.00
TURKANA CENTRAL	Kalokol	700,880.00	555,300.00	802,425.00	2,058,605.00
	Kangatoha	76,400.00	61,200.00	71,600.00	209,200.00
	Township	1,689,320.00	1,982,975.00	2,231,650.00	5,903,945.00
	Kanamkemer	995,535.00	815,790.00	799,115.00	2,610,440.00
	Kerio	-	9,600.00	-	9,600.00
	LCRH	2,241,580.00	3,710,971.00	437,560.00	6,390,111.00
	Headquarters	234,833.00	222,676.00	1,086,283.75	1,543,792.75
	Lands	1,303,500.00	1,830,000.00	1,480,000.00	4,613,500.00
	Housing	-	-	103,000.00	103,000.00
		<b>SUB TOTAL</b>	7,242,048.00	9,188,512.00	7,011,633.75
TURKANA EAST	Lokori/Kochodin	54,620.00	24,090.00	20,640.00	99,350.00
	Kapedo/Napeitom	3,650.00	4,790.00	-	8,440.00
	Katilia	-	5,050.00	7,450.00	12,500.00
	<b>SUB TOTAL</b>	58,270.00	33,930.00	28,090.00	120,290.00
TURKANA SOUTH	Lokichar	187,305.00	244,720.00	157,800.00	589,825.00
	Lobokat	3,344,300.00	3,976,250.00	3,344,650.00	10,665,200.00



	Katilu	23,000.00	30,500.00	45,000.00	98,500.00
	Kaputir	51,525.00	-	-	51,525.00
	Kalapata	-	-	-	-
	<b>SUB TOTAL</b>	3,606,130.00	4,251,470.00	3,547,450.00	11,405,050.00
KIBISH	Kibish	-	-	-	-
	<b>GRAND TOTAL</b>	<b>11,971,483.00</b>	<b>14,494,042.00</b>	<b>11,830,243.75</b>	<b>38,295,768.75</b>

*Source: Directorate of Revenue, Turkana County*

## Annex 2: Comprehensive Expenditure Matrix

FY 2020/21 EXPENDITURE REPORT					
COUNTY ENTITY	Department	Oct-20	Nov-20	Dec-20	Quarter II Total Expenditure
Governance (Office of the Governor and Liaison)	Recurrent	5,954,766.70	48,249,529.85	22,440,601.45	76,644,898.00
	Development			398,013.80	398,013.80
Office of the Deputy Governor	Recurrent	2,712,725.95	83,200.00	2,906,910.00	5,702,835.95
	Development				-
County Attorney	Recurrent	730,180.00		19,730,270.00	20,460,450.00
	Development				-
Finance and Planning	Recurrent	13,781,620.00	14,459,725.70	79,078,852.10	107,320,197.80
	Development			63,844,150.35	63,844,150.35
Water Services, Environment and Mineral Resources	Recurrent	1,169,563.80	7,780,231.15	14,667,512.00	23,617,306.95
	Development			11,837,926.80	11,837,926.80
Health & Sanitation Services	Recurrent	746,149.65	45,714,074.00	30,723,214.50	77,183,438.15
	Development			17,365,533.55	17,365,533.55
Trade, Gender and Youth Affairs	Recurrent	1,768,965.50	1,867,640.00	10,676,292.15	14,312,897.65
	Development				-
Education, Sports and Social Protection	Recurrent	567,000.00	6,701,650.00	158,020,727.10	165,289,377.10

	<b>Development</b>			12,976,343.70	12,976,343.70
<b>Public Services, Administration &amp; Disaster Management</b>	<b>Recurrent</b>	282,911,853.85	548,314,069.00	376,101,825.30	1,207,327,748.15
	<b>Development</b>				-
<b>Infrastructure Transport &amp; Public Works</b>	<b>Recurrent</b>	3,721,550.00	2,680,000.00	12,626,865.75	19,028,415.75
	<b>Development</b>			10,472,659.00	10,472,659.00
<b>Agriculture, Pastoral Economy &amp; Fisheries</b>	<b>Recurrent</b>	3,623,272.00	3,325,380.40	17,884,546.45	24,833,198.85
	<b>Development</b>			9,541,803.40	9,541,803.40
<b>Tourism, Culture and Natural Resources</b>	<b>Recurrent</b>	2,810,076.75	11,478,210.40	14,492,059.15	28,780,346.30
	<b>Development</b>			3,519,793.10	3,519,793.10
<b>Lands, Energy, Housing &amp; Urban Areas Mgt.</b>	<b>Recurrent</b>	1,847,147.60	11,058,818.65	7,877,975.50	20,783,941.75
	<b>Development</b>			493,103.45	493,103.45
<b>County Assembly</b>	<b>Recurrent</b>				-
	<b>Development</b>				-
<b>County Public Service Board</b>	<b>Recurrent</b>	339,294.00	1,361,510.00	10,183,702.10	11,884,506.10
	<b>Development</b>				-
<b>Lodwar Municipality</b>	<b>Recurrent</b>				-
	<b>Development</b>				-
<b>EXECUTIVE BUDGET</b>		<b>322,684,165.80</b>	<b>703,074,039.15</b>	<b>907,860,680.70</b>	<b>1,933,618,885.65</b>

