

# **COUNTY GOVERNMENT OF TURKANA**

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

## **QUARTER TWO BUDGET IMPLEMENTATION REPORT**

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**FY 2019/20**

© Quarter Two Budget Implementation Report FY 2019/20

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**Department of Economic Planning**  
Directorate of Budget  
Office of the Executive – Finance and Economic Planning  
County Treasury  
P.O. Box 11-30500  
**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**

We are privileged to share with you the FY 2019/2020 Second Quarter Budget Implementation report. The Quarterly Budget Implementation Report is one of the tools the County Treasury uses to disseminate information on budget implementation to various stakeholders within the county and beyond. The Budget Implementation report among other uses is useful in informing the general public the performance of each department in terms of Own Source Revenue collection and expenditure performance, monitoring and evaluation of the projects and programmes implemented in the course of the year.

The second quarter was the period during which the County was engulfed by the floods which adversely affected livelihoods.

The preparation of this report was richly informed by the analysis of time series data generated from the Integrated Financial Management Information System (IFMIS) and County entity's financial reports. The report gives an in-depth analysis of all revenues received from the Exchequer and the Own Source Revenue collected locally during the quarter and application of these revenues. We have analysed, compared and presented the Own Source Revenue performance for each of the county entity, seven sub-counties and their corresponding wards. The individual absorption rate for each department has been computed as well as the overall burn rate for the County. Key findings and bottlenecks arising from the Budget implementation have been highlighted as well as recommendations.



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

## **ACKNOWLEDGEMENT.**

Section 166 of the Public Finance Management Act 2012 necessitates the County Treasury to share Quarterly reports on Budget Implementation. The report reveals the analyses of Budget performance against target expenditure, extend of revenue collection in each streams and in ward level against the set target and expenditure against annual Budget which gives overall burn rate. This expenditure is divided into recurrent and development expenditure. This report is thus planned to share information on the implementation of the County budget during this first quarter.

We wish to acknowledge all the County departments and the Turkana County Assembly for furnishing us with adequate data in time for the analysis which richly resulted in production of this report. Exceptional thanks go to the Directorate of Budget cadres led by Director Nicholas Maiyo for their intellectual support; spending long hours of work just to make sure the document is ready in time.

To end, permit me to remind all the Accounting Officers of all the county entities to adhere to the reporting standards, guidelines and templates as stipulated by the PFM Act 2012. This will provide ease in the provision of data/information and in the monitoring of the Budget Implementation.

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

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## ABBREVIATIONS AND ACRONYMS

|              |  |
|--------------|--|
| <b>BIR</b>   | Budget Implementation Report           |
| <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 2-3 year 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**

We are glad to present the Second Quarter Budget Implementation Report for Turkana County covering the period October 2019 to December 2019, for the FY 2019/20. The Quarterly Budget Implementation Report is one of the tools the County Treasury uses to disseminate information on budget implementation to various stakeholders within the county and beyond. It evaluates the county's fiscal performance in terms of revenue and expenditure by the county entities over the quarter. Comparative analysis of revenue performance against quarterly targets, and expenditure performance against budget estimates are presented. The challenges encountered during the quarter's budget implementation have been presented together with recommendations.

In the FY 2019/2020, Turkana County Government allocation from the National Government was KES 10,323,000,000 as Equitable Share and KES 1,296,080,006 as Conditional Grants. During this period the county own source revenue was projected at KES 250,000,000 anticipated to be collected locally. The balance brought forward from the previous financial year 2018/2019 as unutilized funds totalled to KES 2,398,667,806.50. The entire revenue basket available for utilization for the financial year is KES 14,267,747,812.50. From the revenue basket, a total of KES 8,624,558,915.04 representing a percentage of 60.45% of the total budget was allocated to recurrent expenditure while KES 5,643,188,897.46 for development expenditure representing 39.55%.

During the quarter, a total of KES 6,028,444,553.40 was available revenue for spending. This comprised of KES 37,868,228.00 as Own Source Revenue, KES 47,741,177.00 Conditional Grants, KES 1,948,260,120.40 as Equitable Share and KES 3,994,575,027.00 as Balance brought forward from the previous quarter. However, during the quarter amounts released from the County Revenue Fund (CRF) account to County Executive recurrent account amounted to KES 2,228,451,190.00, to County Executive development account KES 198,095,394.00, to fund accounts KES 88,941,177.00 and KES 268,558,862.00 to County Assembly recurrent account.

There was a slight increase of KES 4,308,667.45 (12.84%) in own source revenue generated in the second quarter of FY 2019/2020 (October – December 2019) compared to the same period in FY 2018/2019 (October – December 2018). In the quarter under review KES 37,868,228.00 was collected while in Quarter Two of FY 2018/2019 the collection amounted to KES 33,559,560.55.

The department of Infrastructure, Transport and Public Works collected the highest amount of revenue amounting to KES 12,793,650 (33.78% of the total OSR) closely trailed by the department of Lands, Energy, Housing and Urban Areas Management raising KES 11,293,702 (29.82% of the total OSR). The department of Finance and Economic Planning contributed the least to the revenue basket with an amount of KES 216,725 (0.57% of the total OSR).

On Sub County revenue collection performance against indicative targets, Turkana North was the highest performing with 70% (collecting KES 830,000.00 against a target of KES 1,183,333.75). The least performing Sub County is Turkana East with a 19% representing a collection of KES 73,120.00 against a target of KES 384,371.50.

Lobokat Ward contributed the highest amount of revenue towards the quarter's OSR basket at KES 9,086,710.00 followed by Lodwar County Referral Hospital (LCRH Cost Sharing) at KES 7,759,090.00. In comparison to the quarterly target, Lopur Ward surpassed its quarterly target by 59% followed by Kalapata Ward surpassing by 44%. Letea and Lobei/Kotaruk wards were the least performing in the quarter under review raising 0% and 2% of their targets respectively. In monetary terms, Letea Ward contributed nothing to the OSR kitty and Lobei/Kotaruk Ward raised KES 1,200.

In terms of revenue streams, Cess, Weights & Measures and Royalties are the best performing streams of revenue raising KES 11,779,580, KES 6,851,750 and KES 6,543,430 respectively. The least performing streams are Liquor Licencing which raised KES 3,400 and Advertisement that raised KES 40,280.

In quarter two, four streams of revenue recorded a significant increase compared to the same period in FY 2018/2019 while the rest recorded a negative growth. Revenue generated from Weights and Measures increased by 15,507.63% (KES 6,807,850) Parking Fee by 62% (KES 95,460) Royalties by 54% (KES 2,315,520). There was a notable drop in revenue generated from Liquor Licencing by -95% (KES 73,000) and from Public Health and Cost Sharing by -73% (KES 4,568,090).

The recurrent expenditure incurred during the quarter for the County Executive and County Assembly were KES 2,516,156,079.45 and KES 204,641,632.10 respectively. The development expenditure for the County Executive in the quarter was KES 245,226,497.95. The department of Public Service, Administration and Disaster Management reported the highest recurrent

expenditure of KES 1,561,785,179.55 (57%) mainly because of personnel emoluments while Finance and Economic Planning recorded an expenditure of KES 298,004,665.35 which 11% of the total recurrent expenditure. The department of Infrastructure, Transport and Public Works recorded the lowest recurrent expenditure of KES 5,605,380.00 (0.21%) while County Attorney spent KES 6,931,542.00 translating to 0.25% of the total recurrent expenditure.

The department of Agriculture, Pastoral Economy and Fisheries recorded the highest development expenditure in quarter two of KES 134,122,563.00 (54.69%) followed by Infrastructure, Transport and Public Work spending KES 51,687,160.45 which is 21.08%. In this period, Governance, Health & Sanitation, Education, Sports & Social Protection departments recorded no development expenditure.

## 2.0 REVENUE PERFORMANCE

### 2.1 County Revenue Basket for the Quarter (October-December 2019)

During the quarter under review, the county had a total of KES 6,028,444,552.52 available for appropriation. The total exchequer releases for the period amounted to KES 1,996,001,297.00 as indicated in table 1 below.

**Table 1: Quarter 1 County Revenue Fund**

| COUNTY REVENUE FUND                                      |                         |                         |                                      |
|--|-------------------------|-------------------------|--------------------------------------|
| REVENUE STREAM   | Quarter 1               | Quarter 2               | Total Cumulative Amount FY 2019/2020 |
|  | Kshs                    | Kshs                    | Kshs                                 |
| Equitable share  | 1,833,864,300.00        | 1,948,260,120.40        | <b>3,782,124,420.40</b>              |
| National Agricultural and Rural Inclusive Growth Project | -                       | 47,741,177.00           | <b>47,741,177.00</b>                 |
| FAO  | 1,982,460.00            | -                       | <b>1,982,460.00</b>                  |
| Balance b/f  | 3,429,053,696.00        | 3,994,575,027.12        | <b>7,423,628,723.12</b>              |
| Own Revenue Sources                                      | 53,997,247.50           | 37,868,228.00           | <b>91,865,475.50</b>                 |
| <b>TOTAL</b>   | <b>5,318,897,703.50</b> | <b>6,028,444,552.52</b> | <b>11,347,342,256.02</b>             |
| <b>EXCHEQUER RELEASES</b>                                |                         |                         |                                      |
|  | Quarter 1               | Quarter 2               | Total Cumulative Amount FY 2019/2020 |
|  | Kshs                    | Kshs                    | Kshs                                 |
| Total Exchequer Releases                                 | 1,833,864,300           | 1,996,001,297           | 3,829,865,597                        |
| <b>Total</b>   | <b>1,833,864,300.00</b> | <b>1,996,001,297.40</b> | <b>3,829,865,597.40</b>              |

Source: County Treasury

#### 2.1.0 Own Source Revenue.

As illustrated in Table 2 below, Own Source Revenue collected during the quarter under review amounted to **KES 37,868,228.00**.

**Table 2: Own Source Revenue Collection for FY 2019/20**

| NO | REVENUE STREAM   | MINISTRY | Oct-19       | Nov-19       | Dec-19       | 2nd Quarter         |
|----|--|----------|--------------|--------------|--------------|---------------------|
| 1  | SINGLE BUSINESS PERMIT                                 | TRADE    | 1,172,350.00 | 664,500.00   | 219,400.00   | <b>2,056,250.00</b> |
| 2  | ROYALTY( Murram, hardcore sand, ballast, Exploitation) | LANDS    | 1,154,070.00 | 3,052,600.00 | 2,336,760.00 | <b>6,543,430.00</b> |

| NO | REVENUE STREAM  | MINISTRY  | Oct-19               | Nov-19               | Dec-19               | 2nd Quarter          |
|----|---|-----------|----------------------|----------------------|----------------------|----------------------|
| 3  | CESS( Transport ,Hide & skin, Fish cess, charcoal cess, firewood, miraa cess, Handicraft cess, exhauster services &cess         | TRANSPORT | 3,480,670.00         | 4,222,770.00         | 4,076,140.00         | <b>11,779,580.00</b> |
| 4  | MARKET FEE(Barter, fish, market stall fees, offloading)   | TRADE     | 203,260.00           | 113,070.00           | 176,070.00           | <b>492,400.00</b>    |
| 5  | SLAUGHTER/AUCTION FEE(Small and Big animals,Meat insp. fee)   | PASTORAL  | 305,910.00           | 380,400.00           | 335,240.00           | <b>1,021,550.00</b>  |
| 6  | ADVERTISEMENT(Sign post, sign boards)   | LANDS     | 20,000.00            | 4,500.00             | 15,780.00            | <b>40,280.00</b>     |
| 7  | PARKING FEE (all vehicles ), exhauster fee  | LANDS     | 55,180.00            | 66,900.00            | 125,930.00           | <b>248,010.00</b>    |
| 8  | TRANSPORT OPERATION FEE (Taxi, Bodaboda, Matatu, Canter, Lorry, and buses)  | ROADS     | 249,070.00           | 532,020.00           | 232,980.00           | <b>1,014,070.00</b>  |
| 9  | LIQUOR LICENCES(Liquor SBP and Application Fee )  | HEALTH    | -                    | -                    | 3,400.00             | <b>3,400.00</b>      |
| 10 | LAND SURVEY/APPLICATION/ BUILDING APPROVAL, school reg. fee, holding ground fee, Burrow pit fee, Toilet fee , Land transfer fee | LANDS     | 831,500.00           | 481,000.00           | 1,316,407.00         | <b>2,628,907.00</b>  |
| 11 | HOUSE RENT/KIOSKS/STALLS  | LANDS     | 27,350.00            | -                    | 64,500.00            | <b>91,850.00</b>     |
| 12 | HEALTH(Public health & cost sharing)  | HEALTH    | 602,780.00           | 39,000.00            | 1,041,690.00         | <b>1,683,470.00</b>  |
| 13 | WEIGHTS AND MEASURES  | TRADE     | 5,844,030.00         | 1,007,720.00         | -                    | <b>6,851,750.00</b>  |
| 14 | TRADE FAIR  | TRADE     | 11,550.00            | 330,400.00           | 1,113,381.00         | <b>1,455,331.00</b>  |
| 15 | CORPORATES  | LANDS     | -                    | 750,925.00           | 990,300.00           | <b>1,741,225.00</b>  |
| 16 | OTHER FEES AND CHARGES(Hides and Skins), tenders,   | FINANCE   | 214,765.00           | 110.00               | 1,850.00             | <b>216,725.00</b>    |
|    | <b>TOTAL</b>  |           | <b>14,172,485.00</b> | <b>11,645,915.00</b> | <b>12,049,828.00</b> | <b>37,868,228.00</b> |

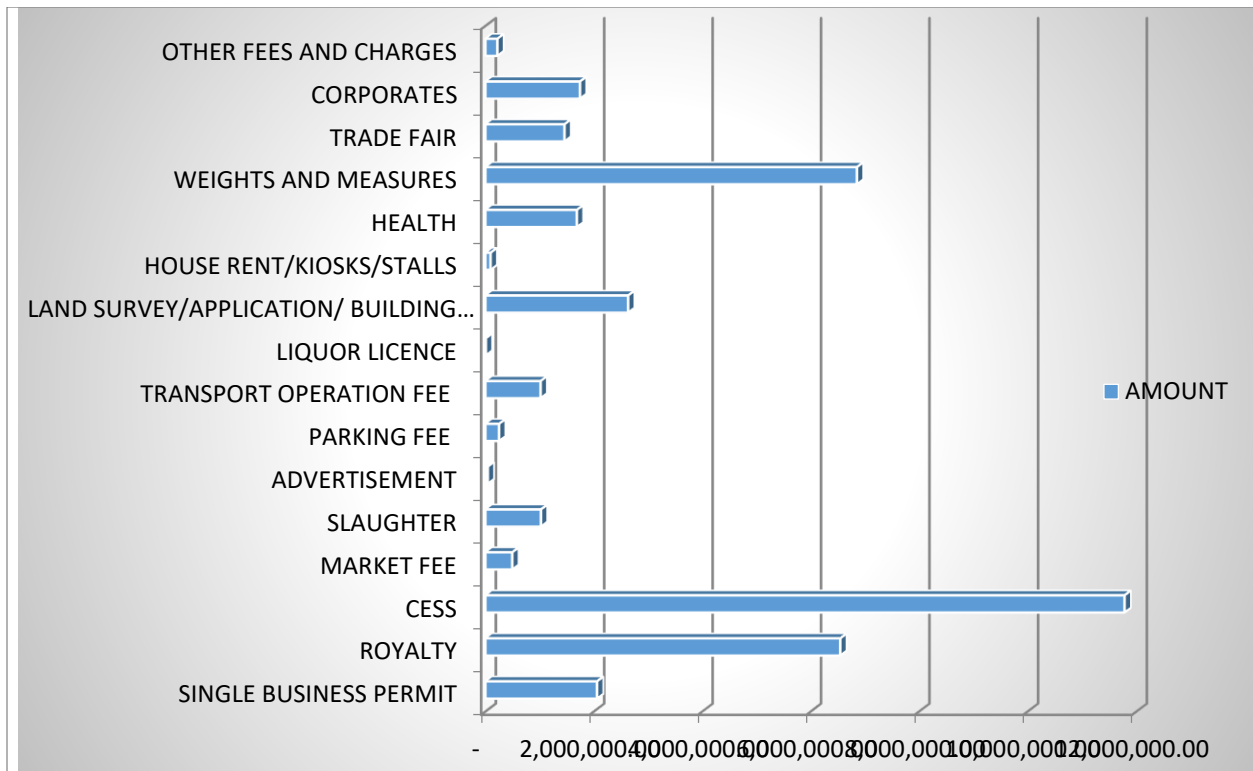
Source: Directorate of Revenue

### 2.1.1 Revenue Collection Analysis by Stream

From figure 1 below, we can deduce that the revenue streams with highest revenue collection are Cess at KES 11,779,580.00, followed by Weights and Measures at KES 6,851,750.00. Streams with the least revenue collection were Advertisement at KES 40,280 and Liquor Licensing at KES. 3,400.



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



Source: Analysis by the Directorate of Budget

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

Table 3 below is a summary of contribution by entities to own source revenue. Infrastructure, Transport and Public Works is the highest contributor by KES 12,793,650.00, followed by Trade, Gender and Youth Affairs at KES 10,855,731.00. The department of Finance and Economic Planning contributed the least revenue of KES. 216,725.00. Figure 2 exhibits a pie chart of revenue for each department in percentages. Infrastructure, Transport and Public Works led with 35% while Finance and Economic Planning contributed 1%.

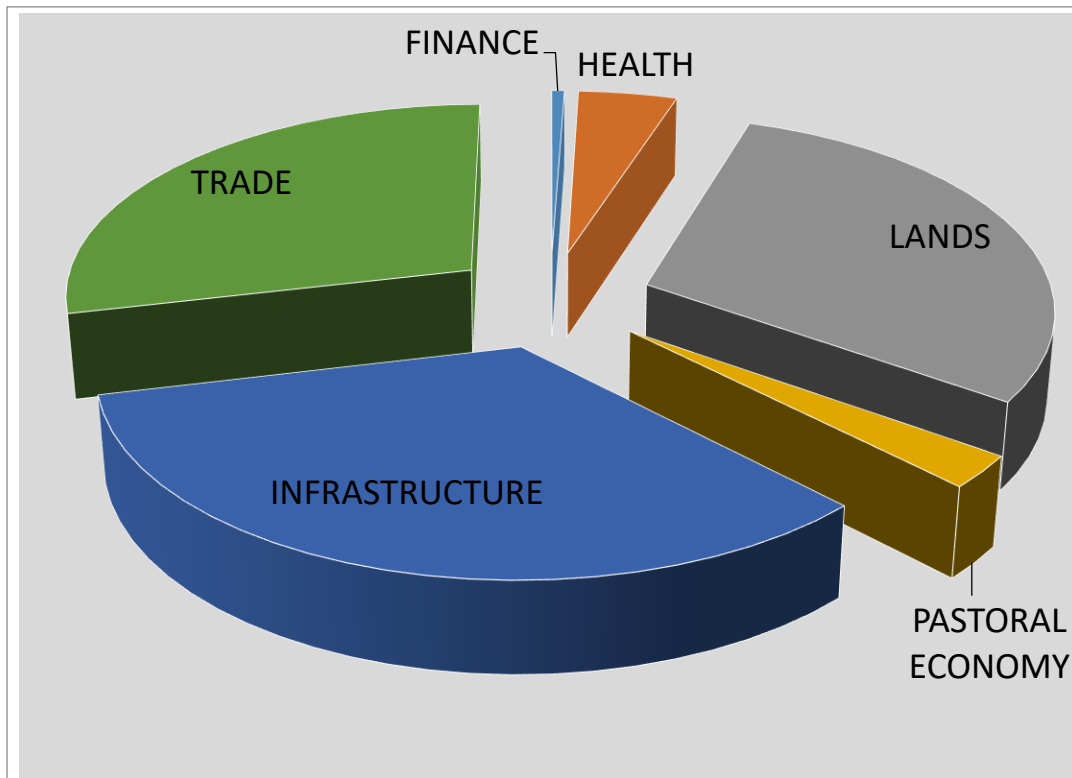


**Table 3: Own Source Revenue collection by County Entities**

| County Entity                               | Amount in Kshs.      |
|---|----------------------|
| Finance and Economic Planning               | 216,725.00           |
| Health and Sanitation                       | 1,686,870.00         |
| Lands, Housing and Urban Areas Management   | 11,293,702.00        |
| Agriculture, Pastoral Economy and Fisheries | 1,021,550.00         |
| Infrastructure, Transport and Public Works  | 12,793,650.00        |
| Trade, Gender and Youth Affairs             | 10,855,731.00        |
| <b>TOTAL</b>                                | <b>37,868,228.00</b> |

Source: Directorate of Revenue

**Figure 2: OSR analysis by County Department in percentage.**

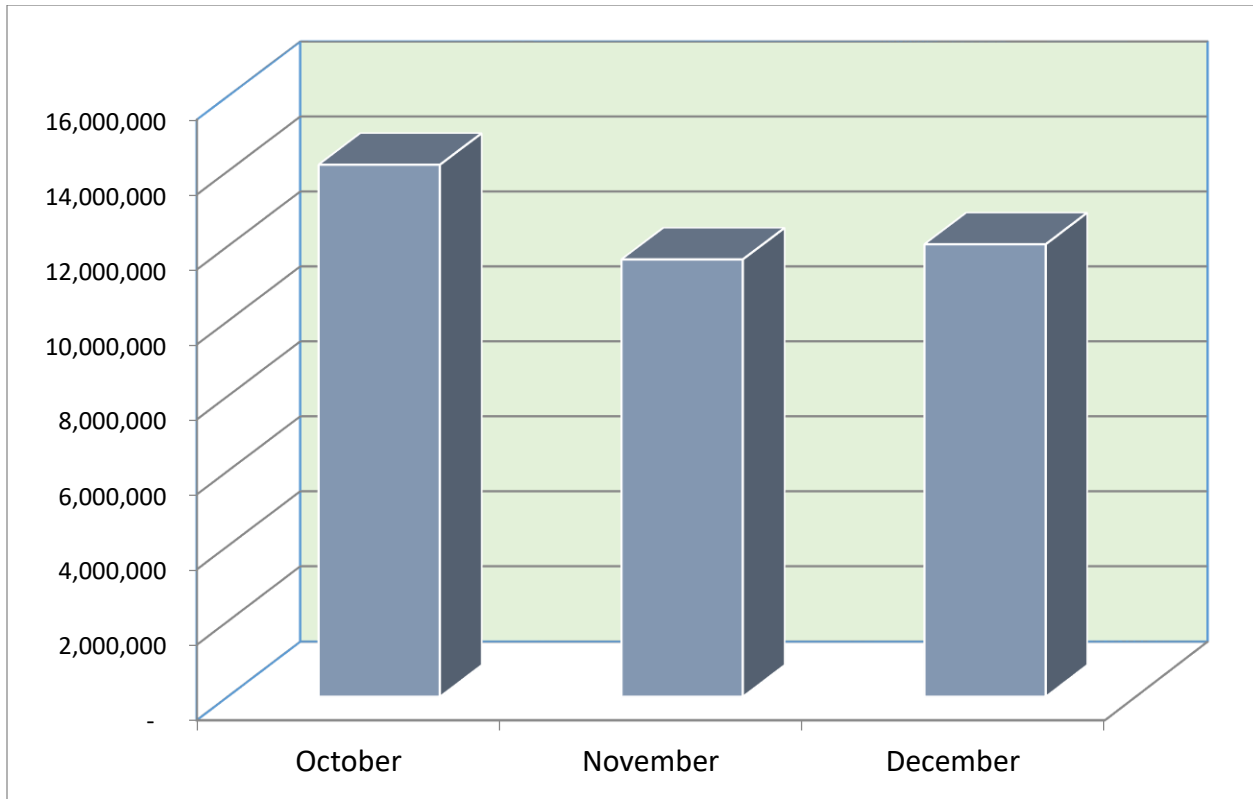


Source: Analysis by Directorate of Budget

### 2.1.3 Monthly Own Source Revenue Analysis.

Illustration from Figure 3 below shows that there is an inconsistent trend of revenue collection from October to December 2019. KES 14,172,485.00 was recorded in October, KES 11,645,915.00 in November and KES 12,049,828.00 in December 2019.

**Figure 3: Own Source Revenue Analysis.**



*Source: Analysis by Directorate of Budget.*

#### **2.1.4 OSR Performance per stream against Quarterly Target**

Table 4 below indicates OSR performance against quarterly target in the quarter under review. The total actual revenue collected was KES. 37,868,228.00 against a quarterly target of KES.62, 500,000.00 which translates to a deficit of KES 24,631,772.00 (or by 60.59%). Weights and Measures stream surpassed its quarterly targets with a performance of 1,370.35%. The worst performing streams were Liquor Licensing recording KES 3,400 (0.54% of the target), Advertisement KES 40,280 (9.21%) and Other Fees and Charges KES 216,725 (10.20%).

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

| Revenue Stream                                | Quarter 2 Actual Revenue | Quarter 2 Revenue Target | Variance            | Performance (%) |
|---|--------------------------|--------------------------|---------------------|-----------------|
| SINGLE BUSINESS PERMIT                        | 2,056,250.00             | 11,875,000               | (9,818,750)         | <b>17.32%</b>   |
| ROYALTY                                       | 6,543,430.00             | 7,500,000                | (956,570)           | <b>87.25%</b>   |
| CESS  | 11,779,580.00            | 14,375,000               | (2,595,420)         | <b>81.94%</b>   |
| MARKET FEE                                    | 492,400.00               | 1,875,000                | (1,382,600)         | <b>26.26%</b>   |
| SLAUGHTER/AUCTION FEE                         | 1,021,550.00             | 2,187,500                | (1,165,950)         | <b>46.70%</b>   |
| ADVERTISEMENT                                 | 40,280.00                | 437,500                  | (397,220)           | <b>9.21%</b>    |
| PARKING FEE                                   | 248,010.00               | 2,187,500                | (1,939,490)         | <b>11.34%</b>   |
| TRANSPORT OPERATION FEE                       | 1,014,070.00             | 1,250,000                | (235,930)           | <b>81.13%</b>   |
| LIQUOR LICENCES                               | 3,400.00                 | 625,000                  | (621,600)           | <b>0.54%</b>    |
| LAND SURVEY/APPLICATION/<br>BUILDING APPROVAL | 2,628,907.00             | 5,937,500                | (3,308,593)         | <b>44.28%</b>   |
| HOUSE RENT/KIOSKS/STALLS                      | 91,850.00                | 375,000                  | (283,150)           | <b>24.49%</b>   |
| HEALTH(Public health & cost sharing)          | 1,683,470.00             | 11,250,000               | (9,566,530)         | <b>14.96%</b>   |
| WEIGHTS AND MEASURES                          | 6,851,750.00             | 500,000                  | 6,351,750           | <b>1370.35%</b> |
| TRADE FAIR                                    | 1,455,331.00             | -                        | 1,455,331           |                 |
| CORPORATES                                    | 1,741,225.00             | -                        | 1,741,225           |                 |
| OTHER FEES AND CHARGES                        | 216,725.00               | 2,125,000                | (1,908,275)         | <b>10.20%</b>   |
| <b>Total</b>                                  | <b>37,868,228.00</b>     | <b>62,500,000</b>        | <b>(24,631,772)</b> | <b>60.59%</b>   |

Source: Analysis by Directorate of Budget.

### 2.1.5 Own Source Revenue Collection by Ward

Details of OSR collection by wards in the months of October to December is summarised in Table 5 below, Lobokat Ward recorded the highest collection of KES 9,086,710.00, followed by Lodwar Township Ward with a collections at KES. 5,903,540.00. No revenue was raised from Letea Ward in the period under review while KES 1,200 and KES 2,000 were raised from Lobei/Kotaruk and Katilu Wards respectively.

Cumulatively, Turkana Central Sub County recorded the highest revenue of KES 25,022,798.00 which is largely attributed to performance of Lodwar County Referral Hospital, County Headquarters and Lodwar Township Ward. In Turkana East Sub County, KES 73,120.00 was realised in the quarter under review.

**Table 5: Own Source Revenue Collection by Ward**

| <b>WARDS</b>                                       | <b>Sub-County</b>      | <b>Oct-19</b>        | <b>Nov-19</b>       | <b>Dec-19</b>       | <b>QUARTER TWO</b>   |
|--|------------------------|----------------------|---------------------|---------------------|----------------------|
| Kakuma   | Turkana West           | 334,900.00           | 457,750.00          | 285,070.00          | 1,077,720.00         |
| Lokichoggio  | Turkana West           | 107,620.00           | 65,900.00           | 44,490.00           | 218,010.00           |
| Kalobeyei  | Turkana West           | 78,000.00            | 67,400.00           | 88,180.00           | 233,580.00           |
| Songot   | Turkana West           | 5,700.00             | 3,500.00            |                     | 9,200.00             |
| Lopur  | Turkana West           | 5,000.00             | 20,000.00           | 22,750.00           | 47,750.00            |
| Letea  | Turkana West           | -                    |                     |                     | -                    |
| Nanam  | Turkana West           | 4,500.00             | 4,000.00            |                     | 8,500.00             |
| <b>S.B.P Mass coll.<br/>Kakuma Refugee<br/>cmp</b> | Turkana West           | -                    | -                   |                     | -                    |
| <b>SUB TOTALS</b>                                  | <b>Turkana West</b>    | <b>535,720.00</b>    | <b>618,550.00</b>   | <b>440,490.00</b>   | <b>1,594,760.00</b>  |
| Lake zone  | Turkana North          | 39,650.00            | 37,050.00           | 35,570.00           | 112,270.00           |
| Lapur  | Turkana North          | 9,400.00             | 4,350.00            |                     | 13,750.00            |
| Kaeris   | Turkana North          | -                    | 16,850.00           |                     | 16,850.00            |
| Kaleng/Kaikor                                      | Turkana North          | -                    |                     | 2,200.00            | 2,200.00             |
| Kibish   | Turkana North          | 14,900.00            |                     | 8,000.00            | 22,900.00            |
| Nakalale   | Turkana North          | 147,780.00           | 212,750.00          | 301,500.00          | 662,030.00           |
| <b>SUB TOTALS</b>                                  | <b>Turkana North</b>   | <b>211,730.00</b>    | <b>271,000.00</b>   | <b>347,270.00</b>   | <b>830,000.00</b>    |
| Turkwel  | Loima                  | 84,290.00            | 83,480.00           | 53,100.00           | 220,870.00           |
| Loima  | Loima                  | -                    | 5,500.00            |                     | 5,500.00             |
| Lokirama/Lorengipi                                 | Loima                  | 86,000.00            | 107,300.00          | 105,140.00          | 298,440.00           |
| Lobei/Kotaruk                                      | Loima                  | -                    | 1,200.00            | -                   | 1,200.00             |
| <b>SUB TOTALS</b>                                  | <b>Loima</b>           | <b>170,290.00</b>    | <b>197,480.00</b>   | <b>158,240.00</b>   | <b>526,010.00</b>    |
| Kerio  | Turkana Central        | 19,980.00            |                     | 17,440.00           | 37,420.00            |
| Lodwar township                                    | Turkana Central        | 1,814,500.00         | 2,172,580.00        | 1,916,460.00        | 5,903,540.00         |
| Kangatoha  | Turkana Central        | 71,600.00            | 83,500.00           | 72,180.00           | 227,280.00           |
| County HQs   | Turkana Central        | 538,765.00           | 2,715,325.00        | 2,989,518.00        | 6,243,608.00         |
| Kalokol  | Turkana Central        | 583,110.00           | 691,410.00          | 711,490.00          | 1,986,010.00         |
| Kanamkemer   | Turkana Central        | 939,770.00           | 641,400.00          | 645,200.00          | 2,226,370.00         |
| LCRH   | Turkana Central        | 5,798,230.00         | 983,370.00          | 977,490.00          | 7,759,090.00         |
| Housing  | Turkana Central        | 574,980.00           | 39,000.00           | 45,500.00           | 659,480.00           |
| <b>SUB TOTALS</b>                                  | <b>Turkana Central</b> | <b>10,340,935.00</b> | <b>7,326,585.00</b> | <b>7,375,278.00</b> | <b>25,042,798.00</b> |

| <b>WARDS</b>       | <b>Sub-County</b>    | <b>Oct-19</b>        | <b>Nov-19</b>        | <b>Dec-19</b>        | <b>QUARTER TWO</b>   |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Lokori/Kochodin    | Turkana East         | 12,710.00            | 7,000.00             | 20,580.00            | 40,290.00            |
| Kapedo/Napeitom    | Turkana East         | 4,900.00             | 4,160.00             | 2,780.00             | 11,840.00            |
| Katilia            | Turkana East         | 10,650.00            | 5,540.00             | 4,800.00             | 20,990.00            |
| <b>SUB TOTALS</b>  | <b>Turkana East</b>  | <b>28,260.00</b>     | <b>16,700.00</b>     | <b>28,160.00</b>     | <b>73,120.00</b>     |
| Lobokat            | Turkana South        | 2,655,600.00         | 3,003,900.00         | 3,427,210.00         | 9,086,710.00         |
| Kalapata           | Turkana South        | 14,400.00            | 6,000.00             | 28,200.00            | 48,600.00            |
| Kaptir             | Turkana South        | 7,830.00             |                      | 1,850.00             | 9,680.00             |
| Katilu             | Turkana South        | 2,000.00             |                      |                      | 2,000.00             |
| Lokichar           | Turkana South        | 205,720.00           | 205,700.00           | 243,130.00           | 654,550.00           |
| <b>SUB TOTALS</b>  | <b>Turkana South</b> | <b>2,885,550.00</b>  | <b>3,215,600.00</b>  | <b>3,700,390.00</b>  | <b>9,801,540.00</b>  |
| <b>GRAND TOTAL</b> |                      | <b>14,172,485.00</b> | <b>11,645,915.00</b> | <b>12,049,828.00</b> | <b>37,868,228.00</b> |

Source: Directorate of Revenue

### 2.1.6 Ward Revenue Performance against Quarterly Target

Wards collection of revenue against their quarterly targets is shown in Table 6. The cumulative revenue collected in the entire county in the quarter under review was KES 37,868,228.00 against a target of KES 62,500,000.00 which represents a performance of 61%. Lopur, Kalapata and Katilia Wards surpassed their quarterly targets by 59%, 44% and 31% respectively. Lodwar County Referral Hospital surpassed its quarterly target of KES 5,500,000.00 with KES 2,259,090.00 translating to a performance of 141%. Kalokol Ward missed its quarterly target by a mere 1%.

Of the 30 wards, 27 performed below their quarterly targets with Letea, Lobei/Kotaruk, Katilu and Kaptir wards recording a performance of less than 10% of the target.

**Table 6: Ward Revenue Performance against Target**

| WARDS                                       | Sub-County           | Quarter 2 Collection | Quarter 2 Targets   | Performance (%) |
|---|----------------------|----------------------|---------------------|-----------------|
| Kakuma                                      | Turkana West         | 1,077,720.00         | 2,776,174.50        | 39%             |
| Lokichoggio                                 | Turkana West         | 218,010.00           | 1,308,156.25        | 17%             |
| Kalobeyei                                   | Turkana West         | 233,580.00           | 301,353.25          | 78%             |
| Songot                                      | Turkana West         | 9,200.00             | 25,000.00           | 37%             |
| Lopur                                       | Turkana West         | 47,750.00            | 30,000.00           | 159%            |
| Letea                                       | Turkana West         | -                    | 10,000.00           | 0%              |
| Nanam                                       | Turkana West         | 8,500.00             | 15,000.00           | 57%             |
| <b>S.B.P Mass coll.<br/>Kkm Refugee cmp</b> | Turkana West         | -                    | 917,037.50          | 0%              |
| <b>SUB TOTALS</b>                           | <b>Turkana West</b>  | <b>1,594,760.00</b>  | <b>5,382,721.50</b> | <b>30%</b>      |
| Lake zone                                   | Turkana North        | 112,270.00           | 333,857.50          | 34%             |
| Lapur                                       | Turkana North        | 13,750.00            | 37,500.00           | 37%             |
| Kaeris                                      | Turkana North        | 16,850.00            | 37,500.00           | 45%             |
| Kaleng/Kaikor                               | Turkana North        | 2,200.00             | 21,250.00           | 10%             |
| Kibish                                      | Turkana North        | 22,900.00            | 72,500.00           | 32%             |
| Nakalale                                    | Turkana North        | 662,030.00           | 680,726.25          | 97%             |
| <b>SUB TOTALS</b>                           | <b>Turkana North</b> | <b>830,000.00</b>    | <b>1,183,333.75</b> | <b>70%</b>      |
| Turkwel                                     | Loima                | 220,870.00           | 686,021.00          | 32%             |
| Loima                                       | Loima                | 5,500.00             | 54,768.00           | 10%             |
| Lokiriama/Lorengipi                         | Loima                | 298,440.00           | 741,725.00          | 40%             |
| Lobei/Kotaruk                               | Loima                | 1,200.00             | 78,383.50           | 2%              |
| <b>SUB TOTALS</b>                           | <b>Loima</b>         | <b>526,010.00</b>    | <b>1,560,897.50</b> | <b>34%</b>      |
| Kerio                                       | Turkana Central      | 37,420.00            | 62,500.00           | 60%             |
| Lodwar township                             | Turkana Central      | 5,903,540.00         | 15,000,000.00       | 39%             |
| kangatoha                                   | Turkana Central      | 227,280.00           | 284,202.00          | 80%             |

| WARDS              | Sub-County             | Quarter 2 Collection | Quarter 2 Targets    | Performance (%) |
|--------------------|------------------------|----------------------|----------------------|-----------------|
| County HQs         | Turkana Central        | 6,243,608.00         | 11,486,165.25        | 54%             |
| Kalokol            | Turkana Central        | 1,986,010.00         | 2,004,827.25         | 99%             |
| Kanamkemer         | Turkana Central        | 2,226,370.00         | 3,486,075.50         | 64%             |
| LCRH               | Turkana Central        | 7,759,090.00         | 5,500,000.00         | 141%            |
| Housing            |                        | 659,480.00           |                      |                 |
| <b>SUB TOTALS</b>  | <b>Turkana Central</b> | <b>25,042,798.00</b> | <b>37,823,770.00</b> | <b>66%</b>      |
| Lokori/Kochodin    | Turkana East           | 40,290.00            | 341,848.75           | 12%             |
| Kapedo/Napeitom    | Turkana East           | 11,840.00            | 26,530.75            | 45%             |
| Katilia            | Turkana East           | 20,990.00            | 15,992.00            | 131%            |
| <b>SUB TOTALS</b>  | <b>Turkana East</b>    | <b>73,120.00</b>     | <b>384,371.50</b>    | <b>19%</b>      |
| Lobokat            | Turkana South          | 9,086,710.00         | 13,750,000.00        | 66%             |
| Kalapata           | Turkana South          | 48,600.00            | 33,699.25            | 144%            |
| Kaptir             | Turkana South          | 9,680.00             | 106,409.25           | 9%              |
| Katilu             | Turkana South          | 2,000.00             | 80,588.25            | 2%              |
| Lokichar           | Turkana South          | 654,550.00           | 2,194,209.00         | 30%             |
| <b>SUB TOTALS</b>  | <b>Turkana South</b>   | <b>9,801,540.00</b>  | <b>16,164,905.75</b> | <b>61%</b>      |
| <b>GRAND TOTAL</b> |                        | <b>37,868,228.00</b> | <b>62,500,000.00</b> | <b>61%</b>      |

*Source: Analysis by Directorate of Budget.*

### 2.1.7 Comparative Quarterly Revenue Performance

A comparison of revenue streams performance for FY 2018/19 & FY 2019/20 is depicted in Table 7 and Figure 4 below. From the analysis it reveals a slight increase of 12.84% which is attributed to increase in collection from a number of streams (Weight and Measures, Cess and Royalties) and introduction of new streams of revenue (Trade Fairs and Corporates)

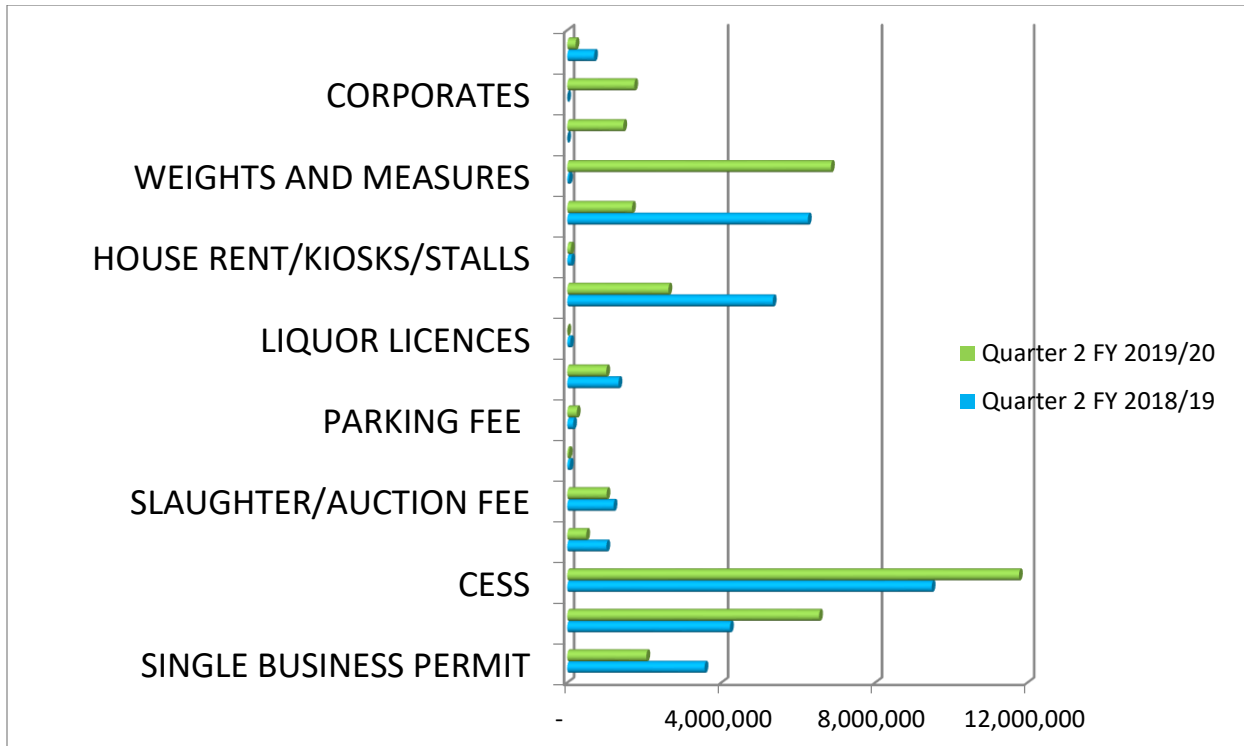
**Table 7: Revenue Collected by Stream Compared to same period in FY 2018/19.**

| Revenue Stream                                   | Quarter 2<br>FY 2018/19 | Quarter 2 FY<br>2019/20 | Variance            | Percentage<br>Change |
|--|-------------------------|-------------------------|---------------------|----------------------|
| SINGLE BUSINESS PERMIT                           | 3,567,500               | 2,056,250               | (1,511,250.00)      | -42.36%              |
| ROYALTY  | 4,227,910               | 6,543,430               | 2,315,520.00        | 54.77%               |
| CESS   | 9,484,240               | 11,779,580              | 2,295,340.00        | 24.20%               |
| MARKET FEE                                       | 1,017,670               | 492,400                 | (525,270.00)        | -51.61%              |
| SLAUGHTER/AUCTION FEE                            | 1,202,790               | 1,021,550               | (181,240.00)        | -15.07%              |
| ADVERTISEMENT                                    | 65,760                  | 40,280                  | (25,480.00)         | -38.75%              |
| PARKING FEE                                      | 152,550                 | 248,010                 | 95,460.00           | 62.58%               |
| TRANSPORT OPERATION FEE                          | 1,331,550               | 1,014,070               | (317,480.00)        | -23.84%              |
| LIQUOR LICENCES                                  | 76,400                  | 3,400                   | (73,000.00)         | -95.55%              |
| LAND<br>SURVEY/APPLICATION/<br>BUILDING APPROVAL | 5,339,680               | 2,628,907               | (2,710,773.45)      | -50.77%              |
| HOUSE RENT/KIOSKS/STALLS                         | 101,000                 | 91,850                  | (9,150.00)          | -9.06%               |
| HEALTH(Public health & cost<br>sharing)          | 6,251,560               | 1,683,470               | (4,568,090.10)      | -73.07%              |
| WEIGHTS AND MEASURES                             | 43,900                  | 6,851,750               | 6,807,850.00        | 15508%               |
| TRADE FAIR                                       | -                       | 1,455,331               | 1,455,331.00        |                      |
| CORPORATES                                       | -                       | 1,741,225               | 1,741,225.00        |                      |
| OTHER FEES AND CHARGES                           | 697,050                 | 216,725                 | (480,325.00)        | -68.91%              |
| <b>TOTAL</b>                                     | <b>33,559,560.55</b>    | <b>37,868,228.00</b>    | <b>4,308,667.45</b> | <b>12.84%</b>        |

Source: Analysis by Directorate of Budget

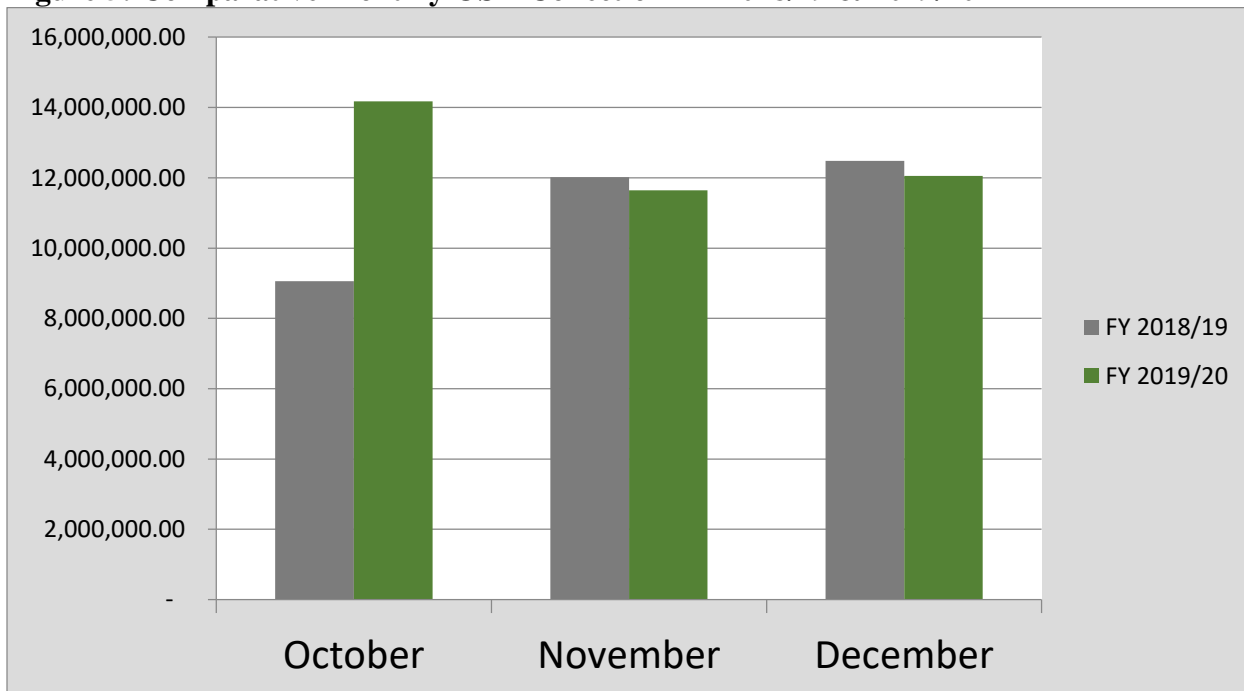


**Figure 4: Comparative Quarterly Revenue stream Performance**



Source: Analysis by Directorate of Budget

**Figure 5: Comparative Monthly OSR Collection FY 2018/19 & 2019/20**



Source: Analysis by Directorate of Budget

From the illustration in Figure 5 above, the peak OSR was collected in the month of December for FY 2018/19, whereas the utmost OSR for FY 2019/2020 was collected in the month of October. The lowest OSR in quarter two of FY 2018/2019 was recorded in the month October while in FY 2019/2020 this was recorded in November. There was an increase of KES 4,308,667.45 on revenue collected in quarter two of FY 2019/2020 compared to the same period in the FY 2018/2019.

### 3.0 EXPENDITURE PERFORMANCE

#### 3.1 County Revenue Fund (CRF) Releases

During the quarter, a total of KES 6,028,444,553.40 was available revenue for spending. This comprised of KES 37,868,228.00 as Own Source Revenue, KES 47,741,177.00 Conditional Grants, KES 1,948,260,120.40 as Equitable Share and KES 3,994,575,027.00 as Balance brought forward from the previous quarter. However, during the quarter amounts released from the County Revenue Fund (CRF) account to County Executive recurrent account amounted to KES 2,228,451,190.00, to County Executive development account KES 198,095,394.00, to fund accounts KES 88,941,177.00 and KES 268,558,862.00 to County Assembly recurrent account.

Table 9 below summarizes the CRF releases for spending to various accounts for the County Executive and the County Assembly.

**Table 10: CRF Releases**

| COUNTY REVENUE FUND RELEASES           |                      |                     |                         |                    |                     |
|--|----------------------|---------------------|-------------------------|--------------------|---------------------|
|  | COUNTY EXECUTIVE     |                     |                         | COUNTY ASSEMBLY    |                     |
| Month                                  | Recurrent Account    | Development Account | Fund Accounts           | Recurrent Account  | Development Account |
| October                                | 445,730,587.00       |                     | 41,200,000.00           | 165,201,812.00     |                     |
| November                               | 826,981,399.00       | 198,095,394.00      |                         |                    |                     |
| December                               | 955,739,204.00       |                     | 47,741,177.00           | 103,357,050.00     |                     |
| <b>Total Per Category</b>              | <b>2,228,451,190</b> | <b>198,095,394</b>  | <b>88,941,177</b>       | <b>268,558,862</b> |                     |
| <b>FY 2019/20 Total Revenue at CRF</b> |                      |                     | <b>6,028,444,553.40</b> |                    |                     |
| <b>FY 2019/20 Total Releases</b>       |                      |                     | <b>2,784,046,623.00</b> |                    |                     |

Source: *Source: Turkana CRF Statement*

### 3.2 Expenditure (Recurrent & Development) Analysis

Table 11 below demonstrate total expenditure for quarter two FY 2019/20 for both the Executive and the County Assembly which amounted to KES. 2,966,024,210 containing both recurrent and development expenditures. All the county entities recorded recurrent expenditures with a number of departments with development expenditure allocation recording notable expenditure in their development votes.

**Table 11: Quarter 2 Turkana County Expenditure Summary**

| Department  | Current Expenditure (1) | Development Expenditure (2) | Total Expenditure (3) Year-To-Date |
|---|-------------------------|-----------------------------|------------------------------------|
| Governance  | 74,557,553.85           | 0.00                        | 74,557,553.85                      |
| Office of the Deputy Governor                         | 11,107,782.85           | 0.00                        | 11,107,782.85                      |
| County Attorney                                       | 6,931,542.00            | 0.00                        | 6,931,542.00                       |
| Finance and Economic Planning                         | 214,176,046.80          | 3,603,903.80                | 217,779,950.60                     |
| Water Services, Environment and Mineral Resources     | 27,272,389.05           | 19,494,600.00               | 46,766,989.05                      |
| Health & Sanitation Services                          | 298,004,665.35          | 3,435,044.75                | 301,439,710.10                     |
| Trade, Gender and Youth Affairs                       | 27,563,722.20           | 0.00                        | 27,563,722.20                      |
| Education, Sports and Social Protection               | 163,888,971.70          | 0.00                        | 163,888,971.70                     |
| Public Service, Administration. & Disaster Management | 1,561,785,179.55        | 501,445.00                  | 1,562,286,624.55                   |
| Infrastructure Transport & Public Works               | 5,605,380.00            | 51,687,160.45               | 57,292,540.45                      |
| Agriculture, Pastoral Economy & Fisheries             | 35,084,786.60           | 134,122,563.00              | 169,207,349.60                     |
| Tourism, Culture and Natural Resources                | 25,732,384.55           | 28,557,209.00               | 54,289,593.55                      |
| Lands, Energy, Housing & Urban Areas Mgt.             | 47,895,481.55           | 3,824,571.95                | 51,720,053.50                      |
| County Public Service Board                           | 16,550,193.40           | 0.00                        | 16,550,193.40                      |
| County Assembly                                       | 204,641,632.10          | 0.00                        | 204,641,632.10                     |
| <b>TOTAL</b>  | <b>2,720,797,712</b>    | <b>245,226,498</b>          | <b>2,966,024,210</b>               |

Source: Directorate of Accounting Services.

#### 3.2.1 Actual Expenditure against target Expenditure.

County Entities reported expenditure within the second quarter as shown in Table 12 below. The department of Public Service, Administration and Disaster Management recorded the highest expenditure against quarterly target of 131% followed by Office of the Deputy Governor at 123% performance. The entities that recorded low expenditures vis a vis target are the County Attorney and Trade Gender & Youth Affairs with a performance of 22% and 29% respectively.

The quarter budget absorption rate for the entire County is above average at 82% (for both the Executive and the Assembly)

**Table 12: Expenditure analysis against Quarterly Target**

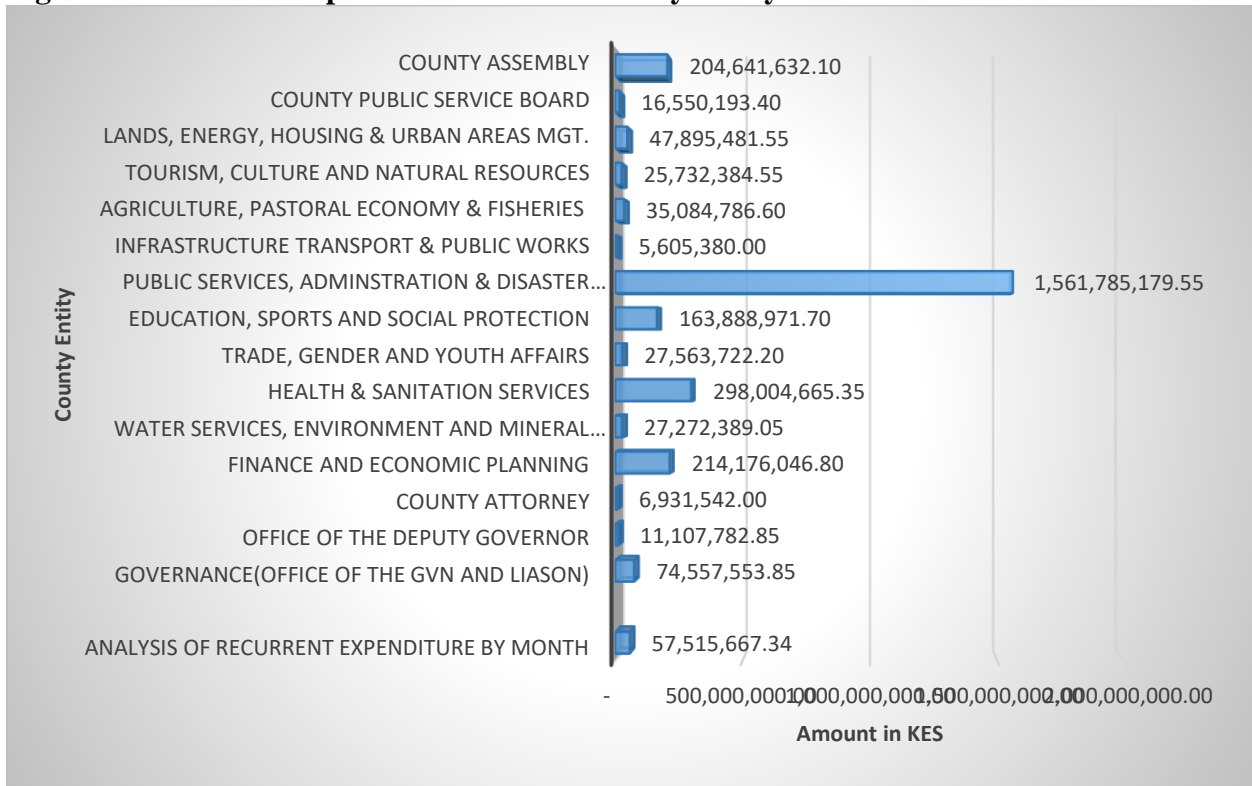
| <b>Department</b>                                     | <b>Total Expenditure</b> | <b>Quarter 2 Target</b> | <b>Absorption Rate</b> |
|---|--------------------------|-------------------------|------------------------|
| Governance  | 74,557,553.85            | 163,833,422.00          | 46%                    |
| Office of the Deputy Governor                         | 11,107,782.85            | 9,010,133.00            | 123%                   |
| County Attorney                                       | 6,931,542.00             | 31,005,021.50           | 22%                    |
| Finance and Economic Planning                         | 217,779,950.60           | 190,177,526.99          | 115%                   |
| Water Services, Environment and Mineral Resources     | 46,766,989.05            | 206,103,765.50          | 23%                    |
| Health & Sanitation Services                          | 301,439,710.10           | 304,084,703.00          | 99%                    |
| Trade, Gender and Youth Affairs                       | 27,563,722.20            | 94,982,795.00           | 29%                    |
| Education, Sports and Social Protection               | 163,888,971.70           | 284,803,611.00          | 58%                    |
| Public Service, Administration. & Disaster Management | 1,562,286,624.55         | 1,194,683,818.50        | 131%                   |
| Infrastructure Transport & Public Works               | 57,292,540.45            | 173,343,788.75          | 33%                    |
| Agriculture, Pastoral Economy & Fisheries             | 169,207,349.60           | 400,682,324.50          | 42%                    |
| Tourism, Culture and Natural Resources                | 54,289,593.55            | 76,091,193.50           | 71%                    |
| Lands, Energy, Housing & Urban Areas Mgt.             | 51,720,053.50            | 123,986,226.00          | 42%                    |
| County Public Service Board                           | 16,550,193.40            | 29,953,753.50           | 55%                    |
| County Assembly                                       | 204,641,632.10           | 322,895,471.90          | 63%                    |
| <b>TOTAL</b>  | <b>2,966,024,209.50</b>  | <b>3,605,637,554.64</b> | <b>82%</b>             |

*Source: Directorate of Budget Analysis*

### 3.2.2 Recurrent Expenditure by Entity

The department of Public Service, Administration and Disaster Management reported the highest recurrent expenditure of KES. 1,561,785,179.55 as a result of Compensation to Employees, translating to 57% of the total recurrent expenditure for the quarter. The County Assembly and the department of Finance and Economic Planning also recorded significant recurrent expenditure of 8% each which translates to KES. 204,641,632.10 and KES. 214,176,046.80 Respectively.

**Figure 7: Recurrent Expenditure Performance by Entity**



Source: Budget Directorate Analysis.

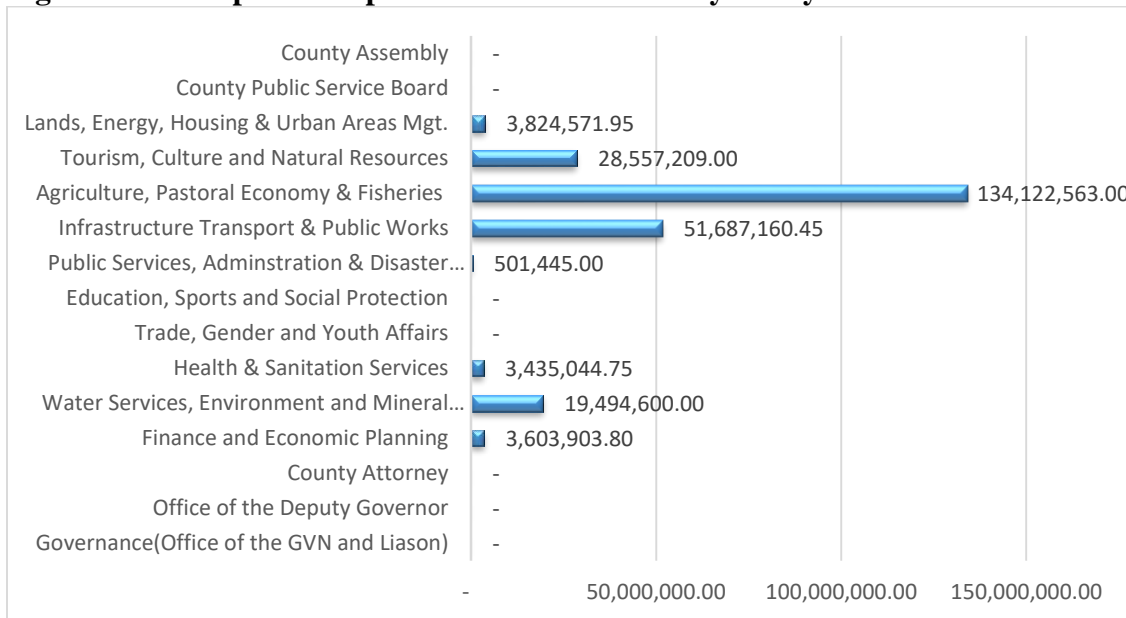
### 3.2.3 Development Expenditure by Entity

During the quarter the county recorded development expenditure amounting to KES 245,226,497.95. The department of Agriculture, Pastoral Economy and Fisheries recorded the highest expenditure of KES 134,122,563.00 translating to 55% of the total development expenditure. The department of Infrastructure, Transport and Public Works recorded the second highest development expenditure of KES 51,687,160.45 representing 21% of the total development expenditure in the period under review.

The department of Education, Sports & Social Protection, Trade, Gender & Youth Affairs, Governance, County Assembly and County Public Service Board recorded nil development expenditure during the quarter.

This is illustrated in figure 8 below.

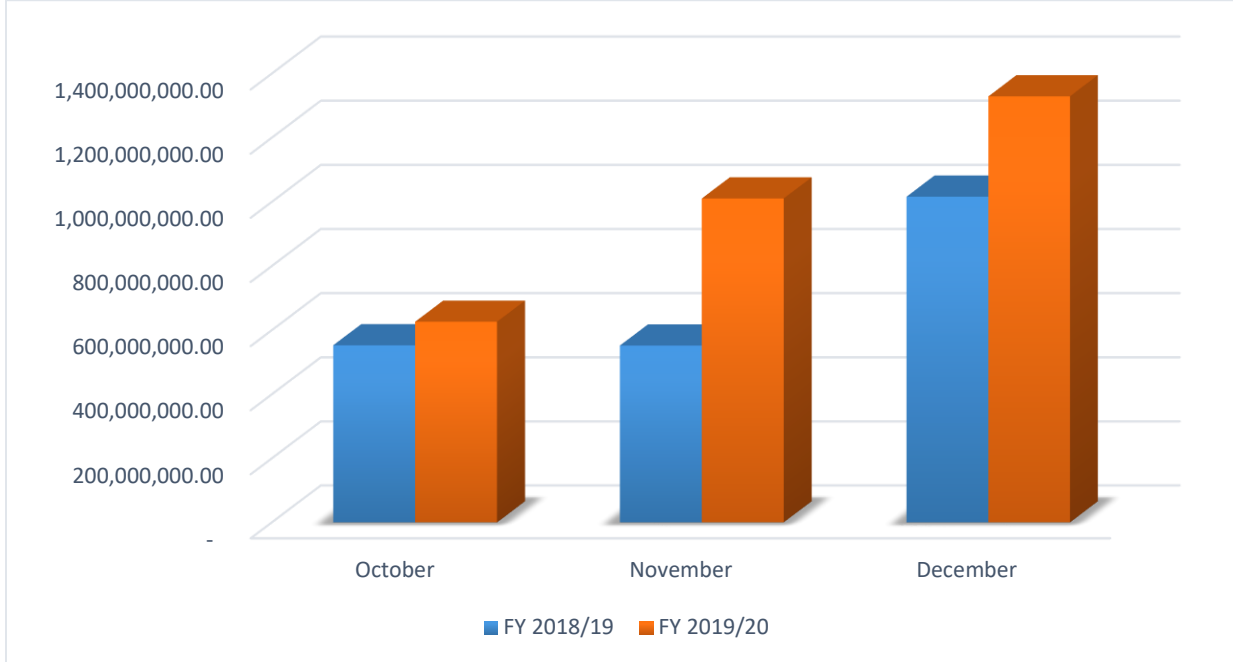
**Figure 8: Development Expenditure Performance by Entity**



### 3.2.4 Quarter 1 Comparative Total Expenditure Performance for FY 2018/19 & 2019/20

Figure 8 below shows a steady upward trend of expenditure growth in the month of October, November and December for both FY 2018/19 and FY 2019/20. Comparatively in each month of the quarter, FY 2019/2020 expenditures are higher than those of FY 2018/2019.

**Figure 9: FY 2018/19 Quarter 2 Monthly Expenditure Performance vis-a-vis to FY 2019/20**



*Source: Analysis by the Directorate of Budget*



## **4.0 KEY FINDINGS**

### **4.1.0 Revenue**

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

i. During the quarter under review, the county received a total of KES 1,833,864,300 from Exchequer releases. During the quarter, a total of KES 6,028,444,553.40 was available revenue for spending. This comprised of KES 37,868,228.00 as Own Source Revenue, KES 47,741,177.00 Conditional Grants, KES 1,948,260,120.40 as Equitable Share and KES 3,994,575,027.00 as Balance brought forward from the previous quarter. However, during the quarter amounts released from the County Revenue Fund (CRF) account to County Executive recurrent account amounted to KES 2,228,451,190.00, to County Executive development account KES 198,095,394.00, to fund accounts KES 88,941,177.00 and KES 268,558,862.00 to County Assembly recurrent account.

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

- i. Local revenue collection continues to improve as stringent measures are devised by the directorate. During the quarter the collections amounted to KES 37,868,228.00
- ii. Compared to a similar quarter in the FY 2018/19, revenue collected in the quarter under review in FY 2019/20 slightly increased from KES 33,559,560.55 to KES 37,868,228.00
- iii. There was a notable improvement in most of the revenue streams with Weights and Measures surpassing its quarterly target with a performance of 1,370.35%. The worst performing streams were Liquor Licensing recording KES 3,400 (0.54% of the target), Advertisement KES 40,280 (9.21%) and Other Fees and Charges KES 216,725 (10.20%).
- iv. Cess consistently continues to be the highest revenue contributing stream at KES 11,779,580.00, followed by Weights and Measures at KES 6,851,750.00. Streams with the least revenue collection were Advertisement at KES 40,280 and Liquor Licensing at KES. 3,400.
- v. The department of Infrastructure, Transport and Public Works is the highest contributor by KES 12,793,650.00, followed by Trade, Gender and Youth Affairs at KES 10,855,731.00. The department of Finance and Economic Planning contributed the least revenue of KES. 216,725.00.

- vi. Turkana Central Sub County recorded the highest revenue of KES 25,022,798.00 which is largely attributed to performance of Lodwar County Referral Hospital, County Headquarters and Lodwar Township Ward while Turkana East Sub County, KES 73,120.00 was the least
- vii. Lobokat Ward recorded the highest revenue of KES 9,086,710.00, followed by Lodwar Township Ward at KES. 5,903,540.00. No revenue was raised from Letea Ward in the period under review while Lobei/Kotaruk and Katilu wards raised KES 1,200 and KES 2,000 respectively.

## **4.2 Expenditure.**

- viii. The total expenditure for the quarter amounted to KES. 2,966,024,210 for both the Executive and the County Assembly, comprising of KES 2,720,797,712 and 245,226,498 for recurrent and development respectively. All the county entities recorded recurrent expenditures with a number of departments with development expenditure allocation recording notable expenditure in their development votes.
- ix. The department of Public Service, Administration and Disaster Management recorded the highest expenditure against quarterly target of 131% followed by Office of the Deputy Governor at 123% performance. The entities that recorded low expenditures vis a vis target are the County Attorney and Trade Gender & Youth Affairs with a performance of 22% and 29% respectively.
- x. The quarter budget absorption rate for the entire County is above average at 82% (for both the Executive and the Assembly)

## **5.0 RECOMMENDATIONS**

- i. Revision of targets for the each revenue streams should be done to reflect authenticity of performance and revenue generation potential, to avoid a situation where targets are abnormally surpassed.
- ii. Revenue for this quarter declined to KES 37,868,228.00, targets set quarterly by revenue department have not been achieved. Great effort is needed to be enhanced for target to be .
- iii. Necessary measures should be taken by directorate of revenue to support the potential revenue sources, boosting the low performing streams and supporting under-performed wards.
- iv. Postponement in the disbursement of funds have severely impacted budget implementation negatively especially funds for development which was not received at all in this quarter. Analysis reveals that the County did not incur any development expenditure.

## 6.0 ANNEXES

### 6.2 Comprehensive Expenditure Matrix

**Table 13: Quarter Two Expenditure by Vote and Category**

| COUNTY ENTITY  | Vote       | Budgets        | Oct-19       | Nov-19         | Dec-19         | Q2 Total Expenditure |
|--|------------|----------------|--------------|----------------|----------------|----------------------|
| <b>Governance (Office of the Governor and Liaison)</b>   | <b>Rec</b> | 332,287,862.50 | 30,371,516   | 30,029,341     | 14,156,697     | 74,557,554           |
|  | <b>Dev</b> | 323,045,825.00 | 0            | 0              | 0              | -                    |
| <b>Office of the Deputy Governor</b>                     | <b>Rec</b> | 36,040,532.06  | 4700933      | 2189994        | 4216855.85     | 11,107,783           |
|  | <b>Dev</b> | -              | 0            | 0              | 0              | -                    |
| <b>County Attorney</b>                                   | <b>Rec</b> | 124,020,085.30 | 1304125      | 620387         | 5007030        | 6,931,542            |
|  | <b>Dev</b> | -              | 0            | 0              | 0              | -                    |
| <b>Finance and Planning</b>                              | <b>Rec</b> | 431,466,307.87 | 8,675,370.00 | 52,315,749.60  | 153,184,927.20 | 214,176,047          |
|  | <b>Dev</b> | 329,243,796.78 | 0            | 3603903.8      | 0              | 3,603,904            |
| <b>Water Services, Environment and Mineral Resources</b> | <b>Rec</b> | 139,105,204    | 9,507,300    | 3,735,192      | 14,029,897     | 27,272,389           |
|  | <b>Dev</b> | 685,309,858    | 0            | 19494600       | 0              | 19,494,600           |
| <b>Health &amp; Sanitation Services</b>                  | <b>Rec</b> | 755,116,808.58 | 26536710.25  | 35390937.9     | 236077017.2    | 298,004,665          |
|  | <b>Dev</b> | 461,222,005.23 | 0            | 3435044.75     | 0              | 3,435,045            |
| <b>Trade, Gender and Youth Affairs</b>                   | <b>Rec</b> | 82,632,240.54  | 9,861,250.00 | 8,717,670.00   | 8,984,802.20   | 27,563,722           |
|  | <b>Dev</b> | 297,298,941.20 | -            | -              | -              | -                    |
| <b>Education, Sports and Social Protection</b>           | <b>Rec</b> | 562,983,716.09 | 4,217,450.00 | 150,199,661.05 | 9,471,860.65   | 163,888,972          |
|  | <b>Dev</b> | 576,230,729.25 | -            | -              | -              | -                    |

| COUNTY ENTITY  | Vote       | Budgets                  | Oct-19                | Nov-19                  | Dec-19                  | Q2 Total Expenditure    |
|--|------------|--------------------------|-----------------------|-------------------------|-------------------------|-------------------------|
| <b>Public Services, Decentralized Administration &amp; Disaster Management</b> | <b>Rec</b> | 4,738,168,446.30         | 443,260,774.55        | 379,944,038.85          | 738,580,366.15          | 1,561,785,180           |
|  | <b>Dev</b> | 40,566,826.81            | -                     | 501,445.00              | -                       | 501,445                 |
| <b>Infrastructure Transport &amp; Public Works</b>                             | <b>Rec</b> | 51,830,354.26            | -                     | 5,605,380.00            | -                       | 5,605,380               |
|  | <b>Dev</b> | 641,544,801.28           | -                     | 51,687,160.45           | -                       | 51,687,160              |
| <b>Agriculture, Pastoral Economy &amp; Fisheries</b>                           | <b>Rec</b> | 139,105,734.01           | 7,687,209.20          | 14,137,059.00           | 13,260,518.40           | 35,084,787              |
|  | <b>Dev</b> | 1,463,623,563.04         | -                     | 86,381,386.00           | 47,741,177.00           | 134,122,563             |
| <b>Tourism, Culture and Natural Resources</b>                                  | <b>Rec</b> | 154,734,962.13           | 10525825              | 8196738.6               | 7009820.95              | 25,732,385              |
|  | <b>Dev</b> | 149,629,813.00           | -                     | 28,557,209.00           | -                       | 28,557,209              |
| <b>Lands, Energy, Housing &amp; Urban Areas Mgt.</b>                           | <b>Rec</b> | 90,405,752.00            | 1581510               | 45739701.55             | 574270                  | 47,895,482              |
|  | <b>Dev</b> | 405,539,151.80           | 0                     | 3824571.95              | 0                       | 3,824,572               |
| <b>County Assembly</b>   | <b>Rec</b> | 873,358,603.21           | 64174795.8            | 71551294.95             | 68915541.35             | 204,641,632             |
|  | <b>Dev</b> | 263,420,878.32           | 0                     | 0                       | 0                       | -                       |
| <b>County Public Service Board</b>   | <b>Rec</b> | 113,302,306.47           | 3918830.4             | 4711319.8               | 7920043.2               | 16,550,193              |
|  | <b>Dev</b> | 6,512,707.37             | 0                     | 0                       | 0                       | -                       |
| <b>EXECUTIVE BUDGET</b>  |            | <b>14,267,747,812.50</b> | <b>626,323,599.20</b> | <b>1,010,569,786.20</b> | <b>1,329,130,824.10</b> | <b>2,966,024,209.50</b> |

