

# **COUNTY GOVERNMENT OF TURKANA**

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

## **FOURTH QUARTER BUDGET IMPLEMENTATION REPORT**

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**FY 2019/20**

© Fourth Quarter Budget Implementation Report FY 2019/20

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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 my great pleasure to share with you the FY 2019/20 Fourth Quarter Budget Implementation Report, which is one of the tools the County Treasury uses to disseminate information on budget implementation to various stakeholders. Among other uses, the Quarterly Budget Implementation Report is useful in informing the public on the performance of county entities in terms of revenues realised and expenditure performance and monitoring of projects and programmes implemented during the period under review. The report therefore, is anchored on the principle of transparency and accountability to the public by providing information on public expenditure and revenue.

As you may recall, during the period of April to June 2020, the entire world was battling with the Corona Virus Disease 2019 (Covid-19) Pandemic that had caused world-wide socioeconomic turmoil. Most of the socioeconomic activities were brought to a halt as all synergies were channelled to saving lives and containing the virus. It is therefore expected that revenues and expenditures during the quarter for county entities was dismal except for entities responsible for handling Covid-19 interventions.

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 (OSR) 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 during the quarter. Key findings and bottlenecks arising from the Budget implementation have been highlighted as well as recommendations.

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

## **ACKNOWLEDGEMENT.**

The Fourth Quarter Budget Implementation Report 2019/20 is prepared pursuant to Section 166 of the Public Finance Management (PFM) Act, 2012. It gives the analyses of budget performance in terms of revenue realised against the revenue targets and the actual expenditures against the budget estimates. The revenue is categorised as either the Own Source Revenue, the Shareable Revenue or the Conditional Grants while the expenditure is categorised as recurrent or development. This report therefore shares information on budget outturn for the Fourth Quarter.

I wish to thank all the County entities including the County Assembly of Turkana for furnishing us with adequate data in time for the analysis which richly resulted in production of this report. I acknowledge the challenges government officers are facing during this period of Covid-19 Pandemic and your efforts to participate in the preparation of this report as you observe the Ministry of Health protocols, cannot be underscored.

Exceptional gratitude go to the Directorate of Budget cadres led by Assistant Director Simon Wangila for their intellectual support; spending long hours of work in virtual meetings and in offices, and sometimes working from home just to make sure the document is prepared in time and conforms to the reporting standards, despite the Covid-19 Pandemic.

Accounting Officers of all the county entities are hereby reminded to adhere to the reporting standards, guidelines and templates as stipulated by the PFM Act, 2012. This will in the long run make it easy in the provision of data/information and in the monitoring of budget execution.

**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>COVID-19</b>	Corona Virus Disease 2019
<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>SWGs</b>	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

It is with great privilege that we present the Fourth Quarter Budget Implementation Report of Turkana County for the FY 2019/20 which has been prepared in fulfilment of Section 166 of the PFM Act, 2012. The Quarterly Budget Implementation Report is one of the tools the County Treasury uses to give information on budget implementation to the Controller of Budget, the National Treasury, the Commission on Revenue Allocation and the public.

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.

Turkana County Government allocation from the National Government in the FY 2019/2020 was **KES 10,539,450,000** as Equitable Share and **KES 1,724,513,338** as Conditional Grants. In this financial year, the county Own Source Revenue was reviewed to **KES 180,000,000** from the earlier projection of **KES 250,000,000**. 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 was **KES 14,842,631,144.50**. From the revenue basket, a total of **KES 10,115,897,689.42** representing a percentage of **68.15%** of the total budget was allocated to recurrent expenditure while **KES 4,726,733,455.60** for development expenditure representing **31.85%**.

During the quarter under review, **KES 6,163,080,342.35** was released from the County Revenue Fund for spending. The amounts released from the County Revenue Fund (CRF) account to County Executive recurrent account amounted to **KES 4,121,550,259.00**, to County Executive development account **KES 1,408,340,417.60**, to fund accounts **KES 359,391,486.75**, to County Assembly recurrent account **KES. 122,047,271.00** and **KES 151,750,908** to County Assembly development account.

The total actual OSR collected was **KES. 38,418,848.00** against a quarterly target of **KES. 45,000,000.00** which translates to a deficit of **KES 6,581,152.00** (or a 85.38% performance). Weights and Measures stream surpassed its quarterly targets with a performance of **213.60%**. The

worst performing streams were Other Fees and Charges **KES 443,109 (28.96%)** and Parking Fees **KES 304,440 (19.33%)**. Liquor licences revenue were not collected at all. There was a huge decrease of **KES 22,798,887** equivalent of **37.24%** decrease on revenue collected in quarter four of FY 2019/2020 compared to the same period in the FY 2018/2019.

The revenue streams with highest revenue collection are CESS at **KES 11,673,929** followed by Royalty at **KES 6,797,655**. Streams with the least revenue collection were Trade Fair at **KES. 35,900** and Environment at **KES 5,000.00**. Revenue from Liquor licensing was not collected at all.

The County Department of Lands, Energy, Housing and Urban Areas Management is the highest contributor by **KES 13,000,793.00** followed by Infrastructure, Transport and Public Works at **KES 12,145,319.00**. Royalty and Land Survey Application were among the highest contributors of revenue for the Department of Lands, Energy, Housing and Urban Areas Management. The department of Water, Environment and Mineral Resources contributed the least revenue of **KES. 5,000.00**.

With respect to revenue collections by ward, Kainuk/Lobokat recorded the highest collection of **KES 8,109,750.00**, followed by County HQs with a collection at **KES. 6,678,431.50**. No revenue was collected in Songot, Lobei/Kotaruk, Kaeris, Nanam and Letea wards.

In addition, Turkana Central Sub County recorded the highest revenue of **KES 25,820,707.50** which is largely attributed to performance of Lodwar County Referral Hospital, County Headquarters and Lodwar Township Ward. Turkana East Sub County recorded the lowest amount of revenue among the sub – counties of **KES 122,480.00** in the quarter under review.

Expenditure for quarter four for FY 2019/20 for both the County Executive and the County Assembly amounted to **KES. 6,145,486,661.85** containing both recurrent and development expenditures. The expenditure was hugely recurrent with an amount of **KES. 4,490,711,034.56** as recurrent expenditure and **KES. 1,542,491,180.65** as development expenditure.

The County Department of Public Service, Administration and Disaster Management had the highest expenditure at **KES. 2,287,582.483.60** mainly because of payment of salaries and expenditures on relief to respond to Covid-19 pandemic. It was followed by Finance and Economic

Planning at **KES. 1,007,475,709.35** which was attributed to expenditures from the emergency kitty in response to Covid-19 Pandemic. Office of the Deputy Governor recorded the lowest expenditure of **KES. 9,551,131.85**.

During the quarter the county recorded development expenditure amounting to **KES 1,585,842,088.76**. The County Department of Infrastructure, Transport and Public Works recorded the highest development expenditure of **KES 375,791,021.25** translating to 23.70% of the total development expenditure. The County Department of Agriculture, Pastoral Economy and Fisheries recorded the second highest development expenditure of **KES 260,645,449.70** representing 16.44% of the total development expenditure in the period under review.

## 2.0 REVENUE PERFORMANCE

### 2.1 County Revenue Fund Releases for the Quarter (April-June 2020)

In the quarter under review, **KES 6,163,080,342.35** was released from the County Revenue Fund for spending. The monies released to County Executive recurrent account amounted to **KES 4,121,550,259.00**, to County Executive development account **KES 1,408,340,417.60**, to fund accounts **KES 359,391,486.75**, and to County Assembly recurrent account **KES. 122,047,271.00** And **KES 151,750,908.00** to County Assembly development account.

**Table 1** below recaps the CRF releases for spending to various accounts for the County Executive and the County Assembly.

**Table 1: Quarter 4 County Revenue Fund Releases**

COUNTY REVENUE FUND RELEASES					
	COUNTY EXECUTIVE			COUNTY ASSEMBLY	
Month	Recurrent Account	Development Account	Fund Accounts	Recurrent Account	Development Account
April	875,454,181.00	225,942,752.00		49,999,050.00	
May	329,581,089.00			72,048,221.00	19,999,840.00
June	2,916,514,989.00	1,182,397,665.60	359,391,486.75		131,751,068.00
<b>Total Per Category</b>	<b>4,121,550,259.00</b>	<b>1,408,340,417.60</b>	<b>359,391,486.75</b>	<b>122,047,271.00</b>	<b>151,750,908.00</b>
<b>FY 2019/20 Total Releases for Quarter 4</b>			<b>6,163,080,342.35</b>		

*Source: County Treasury*

## 2.1.0 Own Source Revenue.

As shown in Table 2 below, Own Source Revenue collected during the quarter under review amounted to **KES 38,418,848**.

**Table 2: Own Source Revenue Collection for Quarter 4 FY 2019/20**

REVENUE COLLECTION JULY, 2019- June, 2020.								
REVENUE STREAM	DEPARTMENT	1st Quarter	2nd Quarter	3rd Quarter	Apr-20	May-20	Jun-20	4th Quarter
OTHER FEES AND CHARGES(Hides and Skins), tenders,	FINANCE	1,195,607	216,725	243,570	430,535	12,574	-	443,109
ENVIRONMENT	Water	-	-	-		5,000		5,000
LIQUOR LICENCES(Liquor SBP and Application Fee )	HEALTH	56,500	3,400	-	-	-	-	-
HEALTH(Public health & cost sharing)	HEALTH	3,590,595	7,893,440	8,802,184	720,803	760,020	4,206,788	5,687,611
ROYALTY( Murram, hardcore sand, ballast, Exploitation)	LANDS	5,563,650	2,056,250	18,946,700	1,390,000	1,415,495	3,992,160	6,797,655
ADVERTISEMENT(Sign post, sign boards)	LANDS	849,470	492,400	827,870	10,000	259,000	-	269,000
PARKING FEE (all vehicles ), exhauster fee	LANDS	203,600	641,780	140,040	67,070	109,820	127,550	304,440
LAND SURVEY/APPLICATION/ BUILDING APPROVAL, school reg. fee, holding ground fee, Burrow pit fee, Toilet fee , Land transfer fee	LANDS	2,982,620	1,455,331	1,309,956	40,000	965,500	1,569,000	2,574,500
HOUSE RENT/KIOSKS/STALLS	LANDS	1,164,510	11,779,580	14,865,260	1,117,900	-	243,600	1,361,500
CORPORATES	LANDS	872,400	1,014,070	510,710	-	12,355	1,681,343	1,693,698
SLAUGHTER/AUCTION FEE(Small and Big animals,Meat insp. fee)	PASTORAL	-	1,021,550	1,569,650	546,780	607,245	608,655	1,762,680
TRANSPORT OPERATION FEE (Taxi,	ROADS	7,557,706	6,543,430	3,666,947	52,760	92,430	326,200	471,390

**REVENUE COLLECTION JULY, 2019- June, 2020.**

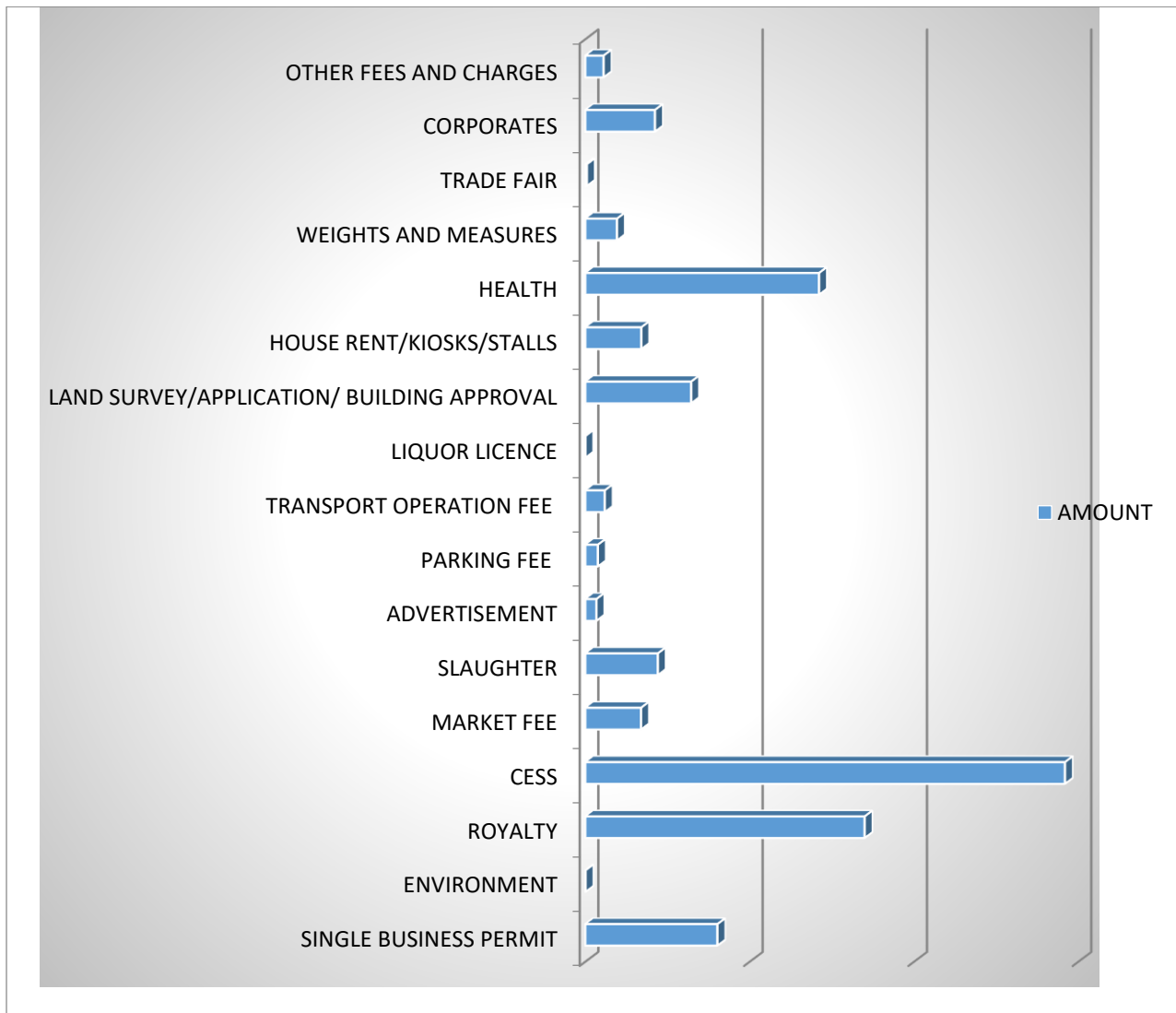
<b>REVENUE STREAM</b>	<b>DEPARTMENT</b>	<b>1st Quarter</b>	<b>2nd Quarter</b>	<b>3rd Quarter</b>	<b>Apr-20</b>	<b>May-20</b>	<b>Jun-20</b>	<b>4th Quarter</b>
Bodaboda, Matatu, Canter, Lorry, and buses)								
CESS( Transport ,Hide & skin, Fish cess, charcoal cess, firewood, miraa cess, Handicraft cess, exhauster services &cess	TRANSPORT	1,040,000	2,629,132	688,088	3,343,425	2,146,300	6,184,204	11,673,929
SINGLE BUSINESS PERMIT	TRADE	13,084,034	40,280	94,000	1,046,800	1,096,200	1,071,250	3,214,250
MARKET FEE(Barter, fish, market stall fees, offloading)	TRADE	171,250	248,010	336,720	138,110	962,400	254,730	1,355,240
WEIGHTS AND MEASURES	TRADE	3,463,542	1,741,000	5,515,400	44,740	88,900	635,306	768,946
TRADE FAIR	TRADE	217,100	91,850	411,650	-	35,900		35,900
<b>TOTAL</b>		<b>42,012,584</b>	<b>37,868,228</b>	<b>57,928,745</b>	<b>8,948,923</b>	<b>8,569,139</b>	<b>20,900,786</b>	<b>38,418,848</b>

*Source: Directorate of Revenue*

### 2.1.1 Revenue Collection Analysis by Stream

The revenue streams with uppermost revenue collection are Cess at **KES 11,673,929** followed by Royalty at **KES 6,797,655** and Health (Public Health and Cost sharing) at **KES 5,687,611**. Streams with the least revenue collection were Trade Fair at **KES. 35,900** and Environment at **KES 5,000**. Liquor Licensing Revenue was not collected following the directive from H.E President Uhuru Kenyatta of shutting down bars and pubs with aim of keeping the spread of COVID-19 at bay.

**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.

Lands, Energy, Housing and Urban Areas Management was the leading entity in revenue contribution by **KES 13,000,793.00**, followed closely by Infrastructure, Transport and Public Works at **KES 12,145,319.00**. High collections from Royalty and Land Survey streams was the reason why the department of Lands, Energy, Housing and Urban Areas Management became the leading entity. The department of Water, Environment and Mineral Resources contributed the least revenue of **KES. 5,000**. Environment is a new revenue stream. **Table 3** below is a summary of contribution by entities to own source revenue.

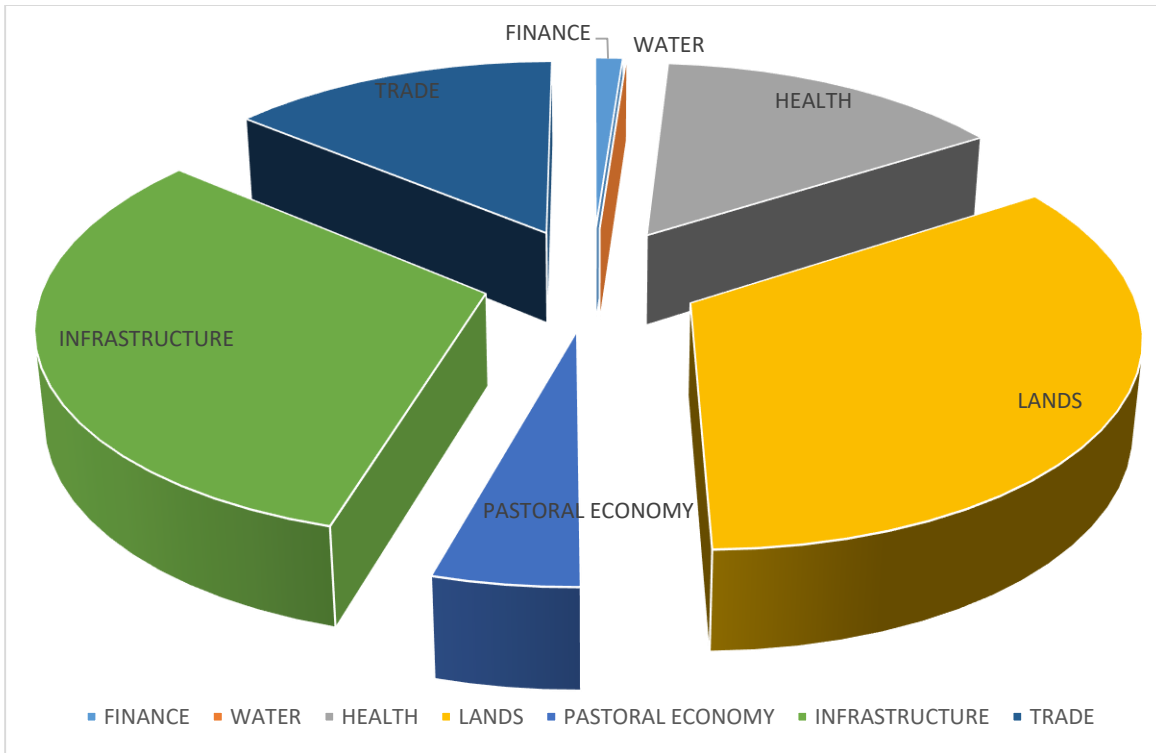
**Table 3: Own Source Revenue collection by County Entities**

County Entity	Amount in Kshs.	Percentage
FINANCE	443,109.00	1.15%
WATER	5,000.00	0.01%
HEALTH	5,687,611.00	14.80%
LANDS	13,000,793.00	33.84%
PASTORAL ECONOMY	1,762,680.00	4.59%
INFRASTRUCTURE	12,145,319.00	31.61%
TRADE	5,374,336.00	13.99%
<b>TOTAL</b>	<b>38,418,848.00</b>	<b>100.00%</b>

*Source: Directorate of Revenue*



**Figure 2: Proportion of OSR by County Department.**

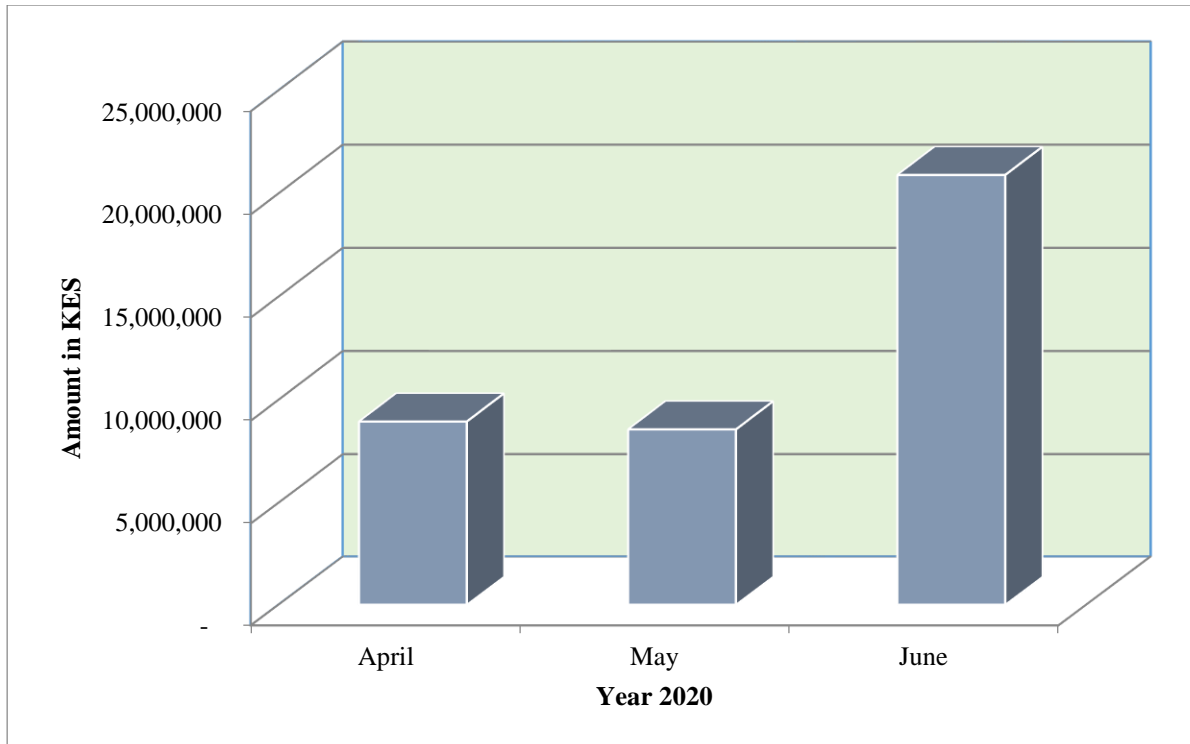


*Source: Analysis by Directorate of Budget*

### **2.1.3 Monthly Own Source Revenue Analysis.**

Trend of revenue collection from April to June is skewed to the right with **KES 8,948,923** being recorded in April, **KES 8,569,139** in May and **KES 20,900,786** in June 2020. The months of April and May posted low revenue collections because this was the period where the economy of the country was disrupted due to COVID-19 pandemic. The month of June collected the highest revenue because of high exchequer releases leading to increased liquidity, ease in business restrictions, phased opening of economy and reduction of Dusk to Dawn curfew hours.. See **Figure 3** below graphical representation.

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



*Source: Analysis by Directorate of Budget.*

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

Revenue collection for this quarter summed to **KES. 38,418,848** against quarterly target of **KES. 45,000,000** giving a shortage of **KES 6,581,152** (or 85.38% performance). House rent/Kiosks/Stalls stream is among the performing streams its surpassed quarterly targets with a performance of **504.26%**. Liquor licences revenue were not collected at all. **Table 4** shows the various streams' performance against their targets.

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

Revenue Stream	Quarter 4 Actual Revenue	Quarter 4 Revenue Target	Variance	Performance (%)
SINGLE BUSINESS PERMIT	3,214,250.00	8,550,000	(5,335,750)	<b>37.59%</b>
ROYALTY	6,797,655.00	5,400,000	1,397,655	<b>125.88%</b>
CESS	11,673,929.00	10,350,000	1,323,929	<b>112.79%</b>
MARKET FEE	1,355,240.00	1,350,000	5,240	<b>100.39%</b>
SLAUGHTER/AUCTION FEE	1,762,680.00	1,575,000	187,680	<b>111.92%</b>
ADVERTISEMENT	269,000.00	315,000	(46,000)	<b>85.40%</b>
PARKING FEE	304,440.00	1,575,000	(1,270,560)	<b>19.33%</b>
TRANSPORT OPERATION FEE	471,390.00	900,000	(428,610)	<b>52.38%</b>
LIQUOR LICENCES	-	450,000	(450,000)	<b>0.00%</b>
LAND SURVEY/APPLICATION/BUILDING APPROVAL	2,574,500.00	4,275,000	(1,700,500)	<b>60.22%</b>
HOUSE RENT/KIOSKS/STALLS	1,361,500.00	270,000	1,091,500	<b>504.26%</b>
HEALTH(Public health & cost sharing)	5,687,611.00	8,100,000	(2,412,389)	<b>70.22%</b>
WEIGHTS AND MEASURES	768,946.00	360,000	408,946	<b>213.60%</b>
TRADE FAIR	35,900.00	-	35,900	<b>0.00%</b>
CORPORATES	1,693,698.00	-	1,693,698	<b>0.00%</b>
ENVIRONMENT	5,000.00	-	5,000	<b>0.00%</b>
OTHER FEES AND CHARGES	443,109.00	1,530,000	(1,086,891)	<b>28.96%</b>
<b>Total</b>	<b>38,418,848.00</b>	<b>45,000,000</b>	<b>(6,581,152)</b>	<b>85.38%</b>

Source: Analysis by Directorate of Budget.

### 2.1.5 Own Source Revenue Collection by Ward

Lobokat Ward recorded the highest collection of **KES 8,109,750.00**, followed by County Headquarter with a collection at **KES. 6,678,431.50**. Nanam, Songot, Kaeris, Lokiriama and Letea wards did not collect any revenue while Kibish and Kaptir collected **KES. 6,200** and **KES. 6,400** respectively. Turkana Central Sub County recorded the highest revenue of **KES 25,820,707.50** which was immensely contributed by performance of Lodwar County Referral Hospital, County Headquarters and Lodwar Township Ward while Turkana East Sub County posted the least revenue of **KES. 122,480.00**

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

WARDS	SUB-COUNTY	1ST QUARTER	2ND QUARTER	3RD QUARTER	Apr-20	May-20	Jun-20	4TH QUARTER
Kakuma	TURKANA WEST	1,004,390.00	1,077,720.00	3,354,410.00	435,120.00	519,725.00	445,025.00	<b>1,399,870.00</b>
Lokichoggio	TURKANA WEST	483,150.00	218,010.00	1,087,400.00	147,850.00	222,900.00	165,300.00	<b>536,050.00</b>
Kalobeyei	TURKANA WEST	155,900.00	233,580.00	355,850.00	83,950.00	43,710.00	69,750.00	<b>197,410.00</b>
Songot	TURKANA WEST	16,200.00	9,200.00	89,680.00				-
Lopur	TURKANA WEST	38,000.00	47,750.00	82,570.00	25,445.00	20,500.00	26,850.00	<b>72,795.00</b>
Letea	TURKANA WEST	6,000.00						-
Nanam	TURKANA WEST	18,600.00	8,500.00					-
<b>S.B.P Mass coll. Kkm Refugee cmp</b>	TURKANA WEST	<b>2,925,050.00</b>		-	-	-	-	-
<b>SUB TOTALS</b>	<b>TURKANA WEST</b>	<b>4,647,290.00</b>	<b>1,594,760.00</b>	<b>4,969,910.00</b>	<b>692,365.00</b>	<b>806,835.00</b>	<b>706,925.00</b>	<b>2,206,125.00</b>
Lake zone	TURKANA NORTH	186,190.00	112,270.00	422,650.00	103,400.00	77,450.00	64,300.00	245,150.00
Lapur	TURKANA NORTH	60,160.00	13,750.00	114,550.00	13,200.00	5,900.00	6,340.00	25,440.00
Kaeris	TURKANA NORTH	75,250.00	16,850.00	33,500.00				-
Kaleng/Kaikor	TURKANA NORTH	28,800.00	2,200.00	53,650.00	15,300.00	10,300.00		25,600.00
Kibish	TURKANA NORTH	27,500.00	22,900.00	25,100.00			6,200.00	6,200.00
Nakalale	TURKANA NORTH	520,060.00	662,030.00	1,168,250.00	300,460.00	192,700.00	195,900.00	689,060.00
<b>SUB TOTALS</b>	<b>TURKANA NORTH</b>	<b>897,960.00</b>	<b>830,000.00</b>	<b>1,817,700.00</b>	<b>432,360.00</b>	<b>286,350.00</b>	<b>272,740.00</b>	<b>991,450.00</b>
Turkwel	LOIMA	185,700.00	220,870.00	242,280.00	66,480.00	61,020.00	95,660.00	223,160.00
Loima	LOIMA	19,090.00	5,500.00	120,200.00		12,700.00	5,000.00	17,700.00
Lokiriama/Lorengipi	LOIMA	474,370.00	298,440.00	319,010.00	68,400.00	73,400.00	40,500.00	182,300.00
Lobei/Kotaruk	LOIMA	14,280.00	1,200.00	600.00		-		-
<b>SUB TOTALS</b>	<b>LOIMA</b>	<b>693,440.00</b>	<b>526,010.00</b>	<b>682,090.00</b>	<b>134,880.00</b>	<b>147,120.00</b>	<b>141,160.00</b>	<b>423,160.00</b>
Kerio	TURKANA CENTRAL	81,460.00	37,420.00	16,300.00			19,850.00	19,850.00
Lodwar township	TURKANA CENTRAL	6,434,450.00	6,391,447.00	11,476,210.00	1,465,430.00	1,841,400.00	3,008,200.00	6,315,030.00
Kangatoha	TURKANA CENTRAL	365,050.00	227,280.00	502,300.00	106,450.00	96,220.00	141,620.00	344,290.00
County HQs	TURKANA CENTRAL	13,587,662.50	5,355,701.00	7,246,204.30	1,477,780.00	999,209.00	4,201,442.50	6,678,431.50
Kalokol	TURKANA CENTRAL	2,567,970.00	1,986,010.00	3,999,320.00	779,520.00	892,625.00	1,790,950.00	3,463,095.00

WARDS	SUB-COUNTY	1ST QUARTER	2ND QUARTER	3RD QUARTER	Apr-20	May-20	Jun-20	4TH QUARTER
Kanamkemer	TURKANA CENTRAL	1,987,860.00	2,226,370.00	4,009,466.90	825,275.00	786,480.00	1,079,265.00	2,691,020.00
LCRH	TURKANA CENTRAL	2,898,575.00	7,758,990.00	8,687,584.00	627,803.00	639,220.00	4,798,368.00	6,065,391.00
Housing		57,600.00	659,480.00	387,000.00			243,600.00	243,600.00
Lands				1,180,500.00				-
<b>SUB TOTALS</b>	<b>TURKANA CENTRAL</b>	<b>27,980,627.50</b>	<b>24,642,698.00</b>	<b>37,504,885.20</b>	<b>5,282,258.00</b>	<b>5,255,154.00</b>	<b>15,283,295.50</b>	<b>25,820,707.50</b>
Lokori/Kochodin	TURKANA EAST	34,670.00	40,290.00	218,230.00	44,740.00	14,210.00	37,140.00	96,090.00
Kapedo/Napeitom	TURKANA EAST	2,090.00	11,840.00	1,750.00		7,200.00	1,790.00	8,990.00
Katilia	TURKANA EAST	48,700.00	20,990.00	40,650.00	14,900.00	-	2,500.00	17,400.00
<b>SUB TOTALS</b>	<b>TURKANA EAST</b>	<b>85,460.00</b>	<b>73,120.00</b>	<b>260,630.00</b>	<b>59,640.00</b>	<b>21,410.00</b>	<b>41,430.00</b>	<b>122,480.00</b>
Lobokat	TURKANA SOUTH	7,121,110.00	9,486,710.00	10,703,740.00	2,145,300.00	1,940,800.00	4,023,650.00	8,109,750.00
Kalapata	TURKANA SOUTH	40,200.00	48,700.00	50,200.00	9,200.00	4,720.00	2,000.00	15,920.00
Kaptir	TURKANA SOUTH	65,300.00	9,680.00	86,200.00	1,700.00	3,200.00	1,500.00	6,400.00
Katilu	TURKANA SOUTH	13,800.00	2,000.00	40,160.00			9,820.00	9,820.00
Lokichar	TURKANA SOUTH	1,067,396.00	654,550.00	1,813,230.00	191,220.00	103,550.00	418,265.50	713,035.50
<b>SUB TOTALS</b>	<b>TURKANA SOUTH</b>	<b>8,307,806.00</b>	<b>10,201,640.00</b>	<b>12,693,530.00</b>	<b>2,347,420.00</b>	<b>2,052,270.00</b>	<b>4,455,235.50</b>	<b>8,854,925.50</b>
<b>GRAND TOTAL</b>		<b>42,012,583.50</b>	<b>37,868,228.00</b>	<b>57,928,745.20</b>	<b>8,948,923.00</b>	<b>8,569,139.00</b>	<b>20,900,786.00</b>	<b>38,418,848.00</b>

Source: Directorate of Revenue

## 2.1.6 Ward Revenue Performance against Quarterly Target

Ward Revenue Performance against quarterly target is deeply analysed below and result presented in **Table 6**. The cumulative revenue collected in the entire county in the quarter under review was **KES 38,418,848.00** against a target of **KES 45,000,000.00** which represents an aggregate performance of 85%. Majority of the wards performed above average with some surpassing their target. Letea, Nanam, Songot, Kaeris and Lobei did not collect any revenue.

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

WARDS	SUB-COUNTY	Quarter 4 Collection	Quarter 4 Targets	Performance (%)
Kakuma	TURKANA WEST	1,399,870.00	1,998,845.64	70%
Lokichoggio	TURKANA WEST	536,050.00	941,872.50	57%
Kalobeyei	TURKANA WEST	197,410.00	216,974.34	91%
Songot	TURKANA WEST	-	18,000.00	0%
Lopur	TURKANA WEST	72,795.00	21,600.00	337%
Letea	TURKANA WEST	-	7,200.00	0%
Nanam	TURKANA WEST	-	10,800.00	0%
S.B.P Mass coll. Kkm Refugee cmp	TURKANA WEST	-	660,267.00	0%
<b>SUB TOTALS</b>	<b>TURKANA WEST</b>	<b>2,206,125.00</b>	<b>3,875,559.48</b>	<b>57%</b>
Lake zone	TURKANA NORTH	245,150.00	240,377.40	102%
Lapur	TURKANA NORTH	25,440.00	27,000.00	94%
Kaeris	TURKANA NORTH	-	27,000.00	0%
Kaleng/Kaikor	TURKANA NORTH	25,600.00	15,300.00	167%
Kibish	TURKANA NORTH	6,200.00	52,200.00	12%
Nakalale	TURKANA NORTH	689,060.00	490,122.90	141%
<b>SUB TOTALS</b>	<b>TURKANA NORTH</b>	<b>991,450.00</b>	<b>852,000.30</b>	<b>116%</b>
Turkwel	LOIMA	223,160.00	493,935.12	45%
Loima	LOIMA	17,700.00	39,432.96	45%
Lokiriyama/Lorengipi	LOIMA	182,300.00	534,042.00	34%
Lobei/Kotaruk	LOIMA	-	56,436.12	0%
<b>SUB TOTALS</b>	<b>LOIMA</b>	<b>423,160.00</b>	<b>1,123,846.20</b>	<b>38%</b>
Kerio	TURKANA CENTRAL	19,850.00	45,000.00	44%
Lodwar township	TURKANA CENTRAL	6,315,030.00	10,800,000.00	58%
Kangatotha	TURKANA CENTRAL	344,290.00	204,625.44	168%
County HQs	TURKANA CENTRAL	6,922,031.50	8,270,038.98	84%

WARDS	SUB-COUNTY	Quarter 4 Collection	Quarter 4 Targets	Performance (%)
Kalokol	TURKANA CENTRAL	3,463,095.00	1,443,475.62	240%
Kanamkemer	TURKANA CENTRAL	2,691,020.00	2,509,974.36	107%
LCRH	TURKANA CENTRAL	6,065,391.00	3,960,000.00	153%
<b>SUB TOTALS</b>	<b>TURKANA CENTRAL</b>	<b>25,820,707.50</b>	<b>27,233,114.40</b>	<b>95%</b>
Lokori/Kochodin	TURKANA EAST	96,090.00	246,131.10	39%
Kapedo/Napeitom	TURKANA EAST	8,990.00	19,102.14	47%
Katilia	TURKANA EAST	17,400.00	11,514.24	151%
<b>SUB TOTALS</b>	<b>TURKANA EAST</b>	<b>122,480.00</b>	<b>276,747.48</b>	<b>44%</b>
Lobokat	TURKANA SOUTH	8,109,750.00	9,900,000.00	82%
Kalapata	TURKANA SOUTH	15,920.00	24,263.46	66%
Kaptir	TURKANA SOUTH	6,400.00	76,614.66	8%
Katilu	TURKANA SOUTH	9,820.00	58,023.54	17%
Lokichar	TURKANA SOUTH	713,035.50	1,579,830.48	45%
<b>SUB TOTALS</b>	<b>TURKANA SOUTH</b>	<b>8,854,925.50</b>	<b>11,638,732.14</b>	<b>76%</b>
<b>GRAND TOTAL</b>		<b>38,418,848.00</b>	<b>45,000,000.00</b>	<b>85%</b>

*Source: Analysis by Directorate of Budget.*

### 2.1.7 Comparative Quarterly Revenue Performance

Revenue streams performance has been compared to the same quarter in FY 2018/19 as depicted in **Table 7** and **Figure 4** below. The analysis tells of a decrease of **KES 22,798,887.49**. This deficit is majorly attributed to COVID-19 pandemic effects which forced many businesses to close, leading to an unprecedented disruption of business and consumers pattern.

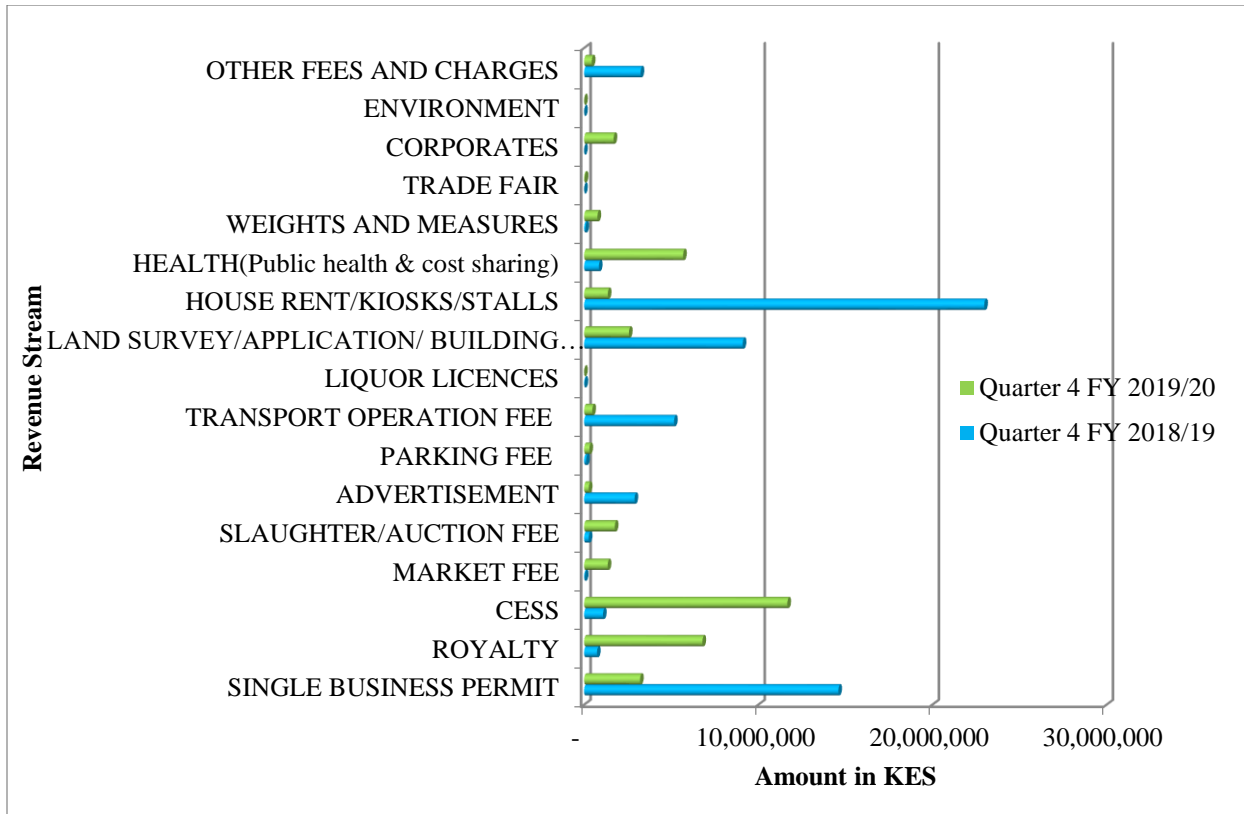
**Table 7: Revenue Collected by Stream Compared to same period in FY 2018/19.**

Revenue Stream	Quarter 4 FY 2019/20	Quarter 4 FY 2018/19	Variance	Percentage Change
SINGLE BUSINESS PERMIT	3,214,250.00	14,603,390	(11,389,140.00)	-77.99%
ROYALTY	6,797,655.00	741,950	6,055,705.00	816.19%
CESS	11,673,929.00	1,085,630	10,588,299.00	975.31%
MARKET FEE	1,355,240.00	44,600	1,310,640.00	2938.65%
SLAUGHTER/AUCTION FEE	1,762,680.00	268,340	1,494,340.00	556.88%
ADVERTISEMENT	269,000.00	2,895,900	(2,626,900.00)	-90.71%
PARKING FEE	304,440.00	120,100	184,340.00	153.49%
TRANSPORT OPERATION FEE	471,390.00	5,164,910	(4,693,520.00)	-90.87%
LIQUOR LICENCES	-	26,100	(26,100.00)	0.00%
LAND SURVEY/APPLICATION/BUILDING	2,574,500.00	9,110,144	(6,535,643.69)	-71.74%
HOUSE RENT/KIOSKS/STALLS	1,361,500.00	22,983,700	(21,622,200.00)	-94.08%
HEALTH(Public health & cost sharing)	5,687,611.00	848,400	4,839,211.00	570.39%
WEIGHTS AND MEASURES	768,946.00	78,700	690,246.00	877.06%
TRADE FAIR	35,900.00	-	35,900.00	1.11%
CORPORATES	1,693,698.00	-	1,693,698.00	0.00%
ENVIRONMENT	5,000.00	-	5,000.00	0.00%
OTHER FEES AND CHARGES	443,109.00	3,245,872	(2,802,762.80)	0.00%
<b>TOTAL</b>	<b>38,418,848.00</b>	<b>61,217,735.49</b>	<b>(22,798,887.49)</b>	<b>-37.24%</b>

Source: Analysis by Directorate of Budget

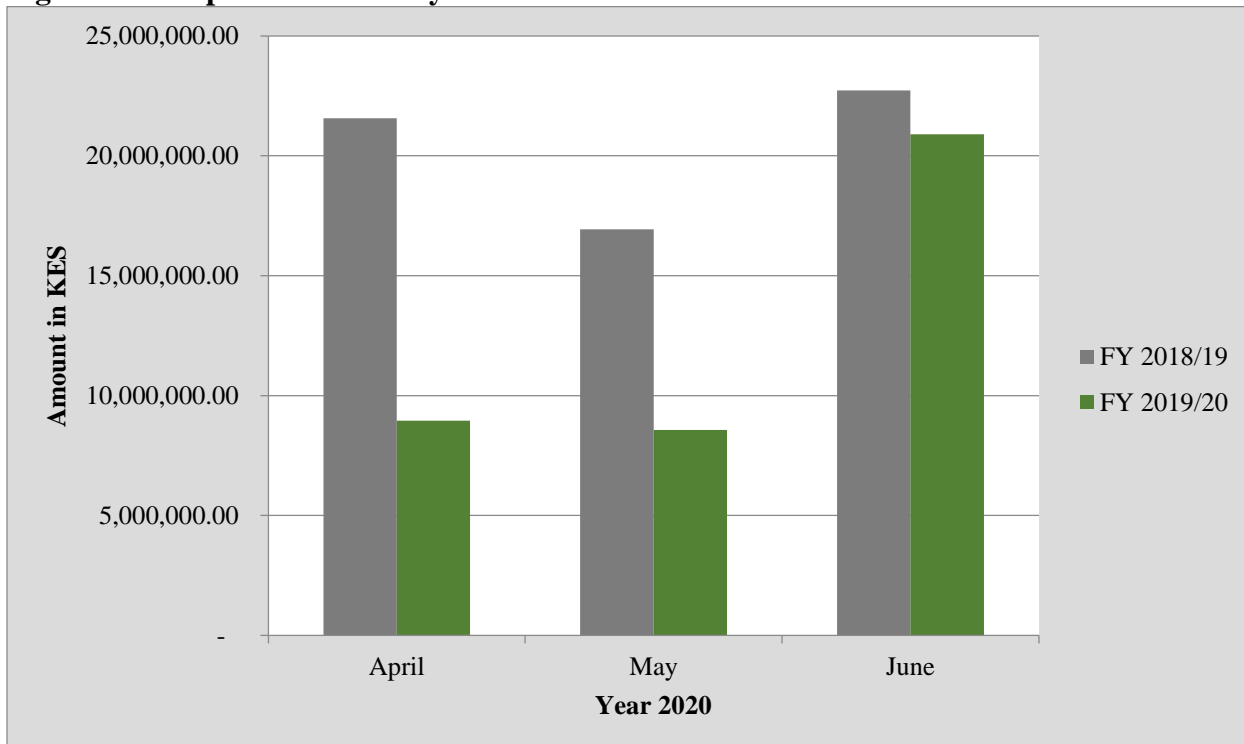


**Figure 4: Comparative Quarterly Revenue Stream Performance**



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, Both Financial year's month of June topped in collection and lowest in the month of May. There was a decrease of **KES 22,798,887.49** on revenue collected in quarter four of FY 2019/2020 compared to the same period in the FY 2018/2019.

### 3.0 EXPENDITURE PERFORMANCE

#### 3.1 Expenditure (Recurrent & Development) Analysis

Quarter Four expenditure for FY 2019/20 for both the Executive and the County Assembly amounted to **KES. 6,145,486,661.85** containing both recurrent and development expenditures. The expenditure was majorly recurrent which summed up to **KES. 4,490,711,034.56** while development was **KES. 1,542,491,180.65**.

**Table 10** below gives a summary of expenditure by vote and category for the fourth quarter.

**Table 10: Quarter 4 Turkana County Expenditure Summary**

Vote	Revised Budget Estimates	Current Expenditure (1)	Development Expenditure (2)	Q 4 Expenditure (3) {1 + 2}
Governance	594,285,945.50	205,031,062.21	9,458,990.00	214,490,052.21
Office of the Deputy Governor	36,040,532.06	9,551,131.85	-	9,551,131.85
County Attorney	138,150,048.80	67,543,202.75	-	67,543,202.75
Finance and Economic Planning	2,140,270,830.01	933,085,300.15	74,390,409.20	1,007,475,709.35
Water Services, Environment and Mineral Resources	729,048,465.72	117,998,548.20	235,177,646.70	353,176,194.90
Health & Sanitation Services	1,210,630,339.81	422,662,602.10	102,811,073.00	525,473,675.10
Trade, Gender and Youth Affairs	365,616,259.24	41,633,571.85	210,366,532.65	252,000,104.50
Education, Sports and Social Protection	995,183,706.19	129,729,635.55	126,723,894.75	256,453,530.30
Public Service, Administration. & Disaster Management	4,492,741,542.69	2,278,593,022.60	8,989,461.00	2,287,582,483.60
Infrastructure Transport & Public Works	1,067,916,669.61	50,346,931.05	375,791,021.25	426,137,952.30
Agriculture, Pastoral Economy & Fisheries	1,221,844,209.57	68,814,235.80	260,645,449.70	329,459,685.50
Tourism, Culture and Natural Resources	214,760,748.20	77,914,763.55	35,160,991.00	113,075,754.55

Vote	Revised Budget Estimates	Current Expenditure (1)	Development Expenditure (2)	Q 4 Expenditure (3) {1 + 2}
Lands, Energy, Housing & Urban Areas Mgt.	388,589,826.80	45,557,902.15	99,951,494.15	145,509,396.30
County Public Service Board	1,136,779,482.02	42,249,124.75	3,024,217.25	45,273,342.00
County Assembly	110,772,538.80	68,933,538.53	43,350,908.11	112,284,446.64
<b>TOTAL</b>	<b>14,842,631,145.02</b>	<b>4,490,711,034.56</b>	<b>1,542,491,180.65</b>	<b>6,145,486,661.85</b>

Source: Directorate of Accounting Services.

### 3.2 Actual Expenditure against target Expenditure.

All spending entities except County Assembly surpassed their quarterly expenditure targets which was due to the high CRF releases during the period under review. The department of Trade, Gender and Youth Affairs recorded the highest expenditure of **276 per cent** against quarterly target followed by Tourism, Culture and Natural Resources at **211 per cent**.

The quarterly budget absorption rate for the entire County was at **166 per cent** (for both the Executive and the Assembly) surpassing the quarterly target. **Table 11** below illustrates the expenditure performance of the county entities against their targets.

**Table 11: Expenditure analysis against Quarterly Target**

Department	Quarter 4 Expenditure	Quarter 4 Target	Absorption Rate
Governance	214,490,052.21	148,571,486.38	144%
Office of the Deputy Governor	9,551,131.85	9,010,133.02	106%
County Attorney	67,543,202.75	34,537,512.20	196%
Finance and Economic Planning	1,007,475,709.35	535,067,707.50	188%
Water Services, Environment and Mineral Resources	353,176,194.90	182,262,116.43	194%
Health & Sanitation Services	525,473,675.10	302,657,584.95	174%
Trade, Gender and Youth Affairs	252,000,104.50	91,404,064.81	276%
Education, Sports and Social Protection	256,453,530.30	248,795,926.55	103%
Public Service, Administration. & Disaster Management	2,287,582,483.60	1,123,185,385.67	204%
Infrastructure Transport & Public Works	426,137,952.30	266,979,167.40	160%
Agriculture, Pastoral Economy & Fisheries	329,459,685.50	305,461,052.39	108%

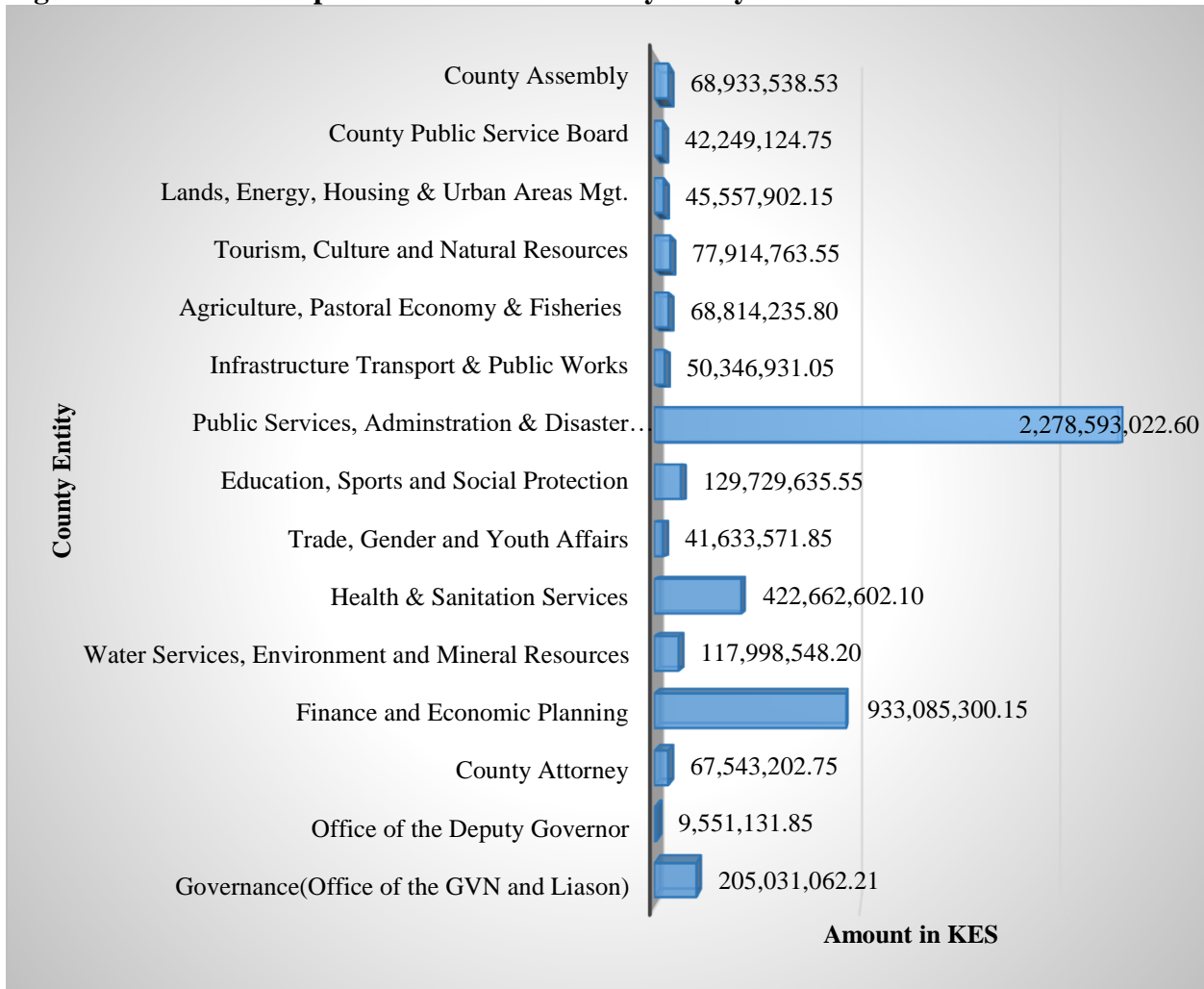
<b>Department</b>	<b>Quarter 4 Expenditure</b>	<b>Quarter 4 Target</b>	<b>Absorption Rate</b>
Tourism, Culture and Natural Resources	113,075,754.55	53,690,187.05	211%
Lands, Energy, Housing & Urban Areas Mgt.	145,509,396.30	97,147,456.70	150%
County Assembly	112,284,446.64	284,194,870.50	40%
County Public Service Board	45,273,342.00	27,693,134.70	163%
<b>TOTAL</b>	<b>6,145,486,661.85</b>	<b>3,710,657,786.26</b>	<b>166%</b>

*Source: Directorate of Budget Analysis*

### **3.2.2 Recurrent Expenditure by Entity**

The recurrent expenditure for the quarter under review was **KES. 4,490,711,034.56**. The County Department of Public Service, Administration and Disaster Management had the highest expenditure at **KES. 2,278,593,022.60** mainly because of payment of salaries, medical insurance and humanitarian relief food. It was followed by Finance and Economic Planning at **KES. 933,085,300.15** which was attributed to expenditure on Turkana County COVID – 19 Response Fund and the Emergency Fund. Office of the Deputy Governor recorded the lowest expenditure of **KES. 9,551,131.85** which has the direct correlation to its low budgetary allocation.

**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 1,585,842,088.76**. The department of Infrastructure, Transport and Public Works recorded the highest expenditure of **KES 375,791,021.25** translating to 23.70 per cent of the total development expenditure. This was mainly due to the expenditure on the Road Maintenance Levy Fund (RMLF). The department of Agriculture, Pastoral Economy and Fisheries recorded the second highest development expenditure of **KES 260,645,449.70** representing 16.44% of the total development expenditure in the period under review. The Office of the Deputy Governor and the Office of the County Attorney did not have development allocations hence they had nil development expenditure.

This is illustrated in **Table 12** below.

**Table 12: Development Expenditure Performance by Entity**

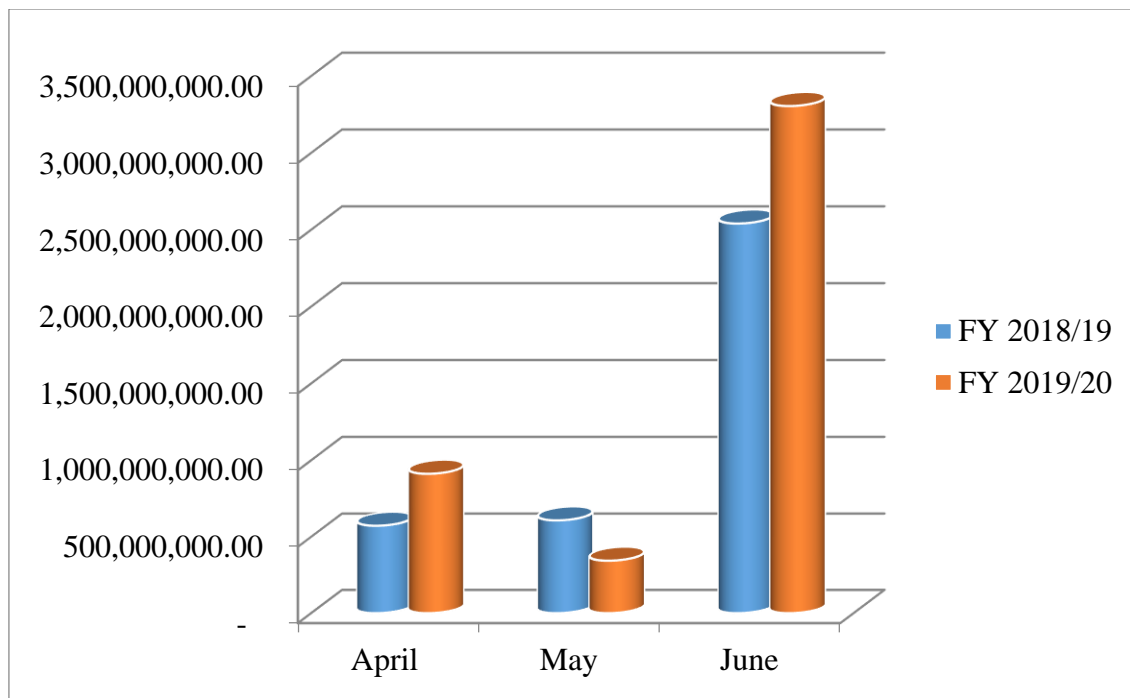
<b>COUNTY ENTITY</b>	<b>AMOUNT</b>	<b>Percentage</b>
Governance (Office of the Governor and Liaison)	9,458,990.00	0.60%
Office of the Deputy Governor	-	0.00%
County Attorney	-	0.00%
Finance and Planning	74,390,409.20	4.69%
Water Services, Environment and Mineral Resources	235,177,646.70	14.83%
Health & Sanitation Services	102,811,073.00	6.48%
Trade, Gender and Youth Affairs	210,366,532.65	13.27%
Education, Sports and Social Protection	126,723,894.75	7.99%
Public Services, Decentralized Administration & Disaster Management	8,989,461.00	0.57%
Infrastructure Transport & Public Works	375,791,021.25	23.70%
Agriculture, Pastoral Economy & Fisheries	260,645,449.70	16.44%
Tourism, Culture and Natural Resources	35,160,991.00	2.22%
Lands, Energy, Housing & Urban Areas Mgt.	99,951,494.15	6.30%
County Public Service Board	3,024,217.25	0.19%
County Assembly	43,350,908.11	2.73%
<b>DEVELOPMENT EXPENDITURE</b>	<b>1,585,842,088.76</b>	<b>100%</b>

### 3.2.4 Quarter 4 Comparative Total Expenditure Performance for FY 2018/19 & 2019/20

Comparatively, aggregate expenditure for the quarter in FY 2019/20 is higher than that of FY 2018/19. The month of June in both financial years depicted high expenditure compared to the other two months which could be attributed to high exchequer releases. There was a steady increase in expenditure during FY 2018/19 whereas in FY 2019/20, there was a sharp decrease in the month of May possibly due to COVID-19 effects.

Figure 8 below shows the comparative expenditure in the months of April, May and June for both FY 2018/19 and FY 2019/20.

**Figure 8: FY 2018/19 Quarter 4 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. In the quarter under review, the county received the highest releases from the County Revenue Fund (CRF) in comparison to preceding three quarters. A total of **KES 6,163,080,342.35** was released for spending. The amounts released to County Executive recurrent account was **KES 4,121,550,259.00**, to County Executive development account **KES 1,408,340,417.60**, to fund accounts **KES 359,391,486.75**, to County Assembly recurrent account **KES. 122,047,271.00** and **KES 151,750,908** to County Assembly development account.
- ii. Of the three months, the month of June had the highest releases recorded amounting to **KES 4,590,055,209.35**. The months of April and May received **KES 1,151,395,983.00** and **KES 421,629,150.00** respectively.

#### 4.1.2 Own Source Revenue.

- i. The total actual revenue collected during the quarter under review amounted to **KES. 38,418,848.00** (or **85.38%**) against a quarterly target of **KES. 45,000,000.00** translating to a deficit of **KES 6,581,152.00**. House Rent/Kiosks/Stalls revenue stream surpassed its quarterly targets with a performance of **1091.50%** followed by Weights and Measures at **213.6%**. The worst performing streams were Other Fees and Charges **28.96%** and Parking Fee **19.33%**. Liquor license did not collect any revenue at all.
- ii. The revenue streams with highest revenue collection are Cess **KES 11,673,929**, Royalty **KES 6,797,655.00** and Single Business Permit at **KES 3,214,250.00**. Whilst streams with the least revenue collection were advertisement **KES 269,000.00**, Trade Fair **KES 35,900.00** and Environment **KES. 5,000**.
- iii. Environment is a new stream of revenue and has been recorded for the first time in the quarter under review.
- iv. The department of Lands, Energy, Housing and Urban Areas Management was the highest contributor of revenue by **KES 13,000,793.00**, followed closely by Infrastructure, Transport and Public Works at **KES 12,145,319.00**. Royalty (Murrum, hardcore sand, ballast, exploitation) and Land Survey/Application/ Building Approval revenue streams are the highest contributors of revenue for Lands, Energy, Housing and Urban Areas

Management department. The department of Finance and Economic Planning and Water, Environment and Mineral Resources contributed the least revenue of **KES 443,109.00** and **KES 5,000.00** respectively.

- v. In addition, Turkana Central Sub County recorded the highest revenue of **KES 25,820,707.20** which is largely contributed by Lodwar County Referral Hospital, County Headquarters and Lodwar Township Ward whereas Turkana East Sub County realized the least revenue of **KES 122,480.00** in the quarter under review.
- vi. In regards to the respective ward revenue collections, Lobokat Ward recorded the highest collection of **KES 8,109,750.00**, followed by Lodwar Township Ward with a collection of **KES. 6,315,030.00** While Kaptir and Kibish collected the least revenue of **KES 6,400.00** and **KES. 6,200.00** respectively. Nanam, Lobei/Kotaruk, Kaeris, Songot and Letea wards did not record any revenue.
- vii. On the monthly revenue collection, the month of June recorded the highest amount of **KES 20,900,786.00** followed by April **KES 8,948,923.00** while in May recorded **KES 8,569,139.00**. This can be largely attributed to the easing of government restrictions in relation to COVID-19 Pandemic and increased liquidity in the economy due to high Exchequer Releases.
- viii. Compared to the same period in FY 2018/19, there was a decrease of revenue collection of **KES 22,798,887.49** in this quarter. The drop in collection could be ascribed to disruption of economic activities resulting from COVID-19 Pandemic.

## **4.2 Expenditure.**

- i. The total expenditure incurred in Quarter Four for FY 2019/20 for both the Executive and the County Assembly was **KES 6,145,486,661.85**.
- ii. During the period under review, a significant portion of the expenditure incurred was recurrent which summed up to **KES 4,559,644,573.09** while development was **KES 1,585,842,088.76**.
- iii. The department of Public Service, Administration and Disaster Management recorded the highest expenditure **KES 2,287,582,483.60** followed by Finance and Economic Planning at **KES 1,007,475,709.35**. The County Assembly was the only entity that did not exceed its quarterly expenditure target.

- iv. Fourth quarter budget absorption rate for the entire County was at **166%** of the quarterly expenditure target. This was the highest burn rate compared to the three previous quarters.
- v. On monthly expenditure, the month of June recorded the highest expenditure of **KES 4,651,717,302.64**. The months of April and May recorded **KES 1,131,420,158.91** and **KES 354,349,200.30** respectively. Quarter four had the highest expenditure as compared to the three preceding quarters.
- vi. In comparison to the same period in FY 2018/19 there was a higher expenditure recorded in FY 2019/20 by **KES 1,018,804,377.91**. This could be attributed to the expenditures on Turkana County COVID-19 Response Fund and on relief interventions to curb COVID-19 effects.

## **5.0 RECOMMENDATIONS**

- i. The revenue department requires to set targets in accordance with the potential of the respective streams to reflect the true state and avoid underperformance in some revenue streams.
- ii. With the uncertainties brought about by COVID-19 pandemic, the directorate of revenue should invent feasible ways of increasing the revenue base to prevent drastic OSR shortfall.
- iii. Need to create awareness and campaigns in order to maximize the performance of both high and the performing streams.
- iv. There is need to revamp resource mobilization approach to supplement the deficit caused by shortfall in OSR.
- v. Departments are so advised that they prepare their work plans and procurement plans together with their budgets to ensure maximum absorption.

## 6.0 ANNEXES

### 6.1 Comprehensive Expenditure Matrix

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

COUNTY ENTITY	Category	Q1 Total Expenditure	Q2 Total Expenditure	Q3 Total Expenditure	Apr-20	May-20	Jun-20	Q4 Total Expenditure
Governance (Office of the Gvn and Liaison)	Rec	111,437,965.00	74,557,553.85	74,035,010.78	29,049,658.01	-	175,981,404.20	205,031,062.21
	Dev	-	-	18,333,321.45	9,458,990.00	-	-	9,458,990.00
Office of the Deputy Governor	Rec	11,659,088.00	11,107,782.85	5,083,524.20	2,205,030.00	-	7,346,101.85	9,551,131.85
	Dev	-	-	-	-	-	-	-
County Attorney	Rec	-	6,931,542.00	36,084,990.30	14,148,643.00	-	53,394,559.75	67,543,202.75
	Dev	-	-	-	-	-	-	-
Finance and Planning	Rec	113,841,079.05	214,176,046.80	130,523,279.80	185,699,710.50	-	747,385,589.65	933,085,300.15
	Dev	-	3,603,903.80	28,067,770.30	-	-	74,390,409.20	74,390,409.20
Water Services, Environment and Mineral Resources	Rec	4,423,401.00	27,272,389.05	20,755,518.30	10,842,397.20	-	107,156,151.00	117,998,548.20
	Dev	-	19,494,600.00	85,217,788.40	80,875,586.00	2,167,965.55	152,134,095.15	235,177,646.70
Health & Sanitation Services	Rec	22,035,590.00	298,004,665.35	168,563,259.10	16,618,478.50	-	406,044,123.60	422,662,602.10
	Dev	-	3,435,044.75	55,060,433.00	11,916,586.00	997,400.00	89,897,087.00	102,811,073.00
Trade, Gender and Youth Affairs	Rec	365,400.00	27,563,722.20	28,089,190.60	6,134,225.15	-	35,499,346.70	41,633,571.85
	Dev	-	-	17,450,767.45	29,295,435.70	568,977.95	180,502,119.00	210,366,532.65
Education, Sports and Social Protection	Rec	-	163,888,971.70	211,956,601.65	36,747,274.95	-	92,982,360.60	129,729,635.55
	Dev	-	-	47,233,378.00	23,595,443.00	2,487,395.65	100,641,056.10	126,723,894.75
Public Services, Decentralized	Rec	592,912,143.95	1,561,785,179.55	609,612,502.95	488,890,885.30	328,500,650.60	1,461,201,486.70	2,278,593,022.60
	Dev	-	501,445.00	1,180,000.00	-	-	8,989,461.00	8,989,461.00

<b>COUNTY ENTITY</b>	<b>Category</b>	<b>Q1 Total Expenditure</b>	<b>Q2 Total Expenditure</b>	<b>Q3 Total Expenditure</b>	<b>Apr-20</b>	<b>May-20</b>	<b>Jun-20</b>	<b>Q4 Total Expenditure</b>
Administration & Disaster Management								
Infrastructure	Rec	-	5,605,380.00	9,021,356.50	5,087,065.55	-	45,259,865.50	50,346,931.05
Transport & Public Works	Dev	-	51,687,160.45	46,809,917.40	5,625,104.95	-	370,165,916.30	375,791,021.25
Agriculture, Pastoral Economy & Fisheries	Rec	17,717,845.00	35,084,786.60	33,414,201.75	68,814,235.80	-	-	68,814,235.80
	Dev	-	134,122,563.00	304,972,338.20	60,917,095.45	1,342,890.55	198,385,463.70	260,645,449.70
Tourism, Culture and Natural Resources	Rec	1,069,614.00	25,732,384.55	37,011,630.00	18,176,728.30	-	59,738,035.25	77,914,763.55
	Dev	-	28,557,209.00	11,531,554.00	3,481,539.00	2,833,491.00	28,845,961.00	35,160,991.00
Lands, Energy, Housing & Urban Areas Mgt.	Rec	-	47,895,481.55	6,986,112.00	2,132,324.25	-	43,425,577.90	45,557,902.15
	Dev	-	3,824,571.95	20,830,342.25	2,286,086.60	764,114.00	96,901,293.55	99,951,494.15
County Assembly	Rec	-	204,641,632.10	139,111,915.05	22,543,663.70	14,686,315.00	31,703,559.83	68,933,538.53
	Dev	-	-	108,059,702.00	-	-	43,350,908.11	43,350,908.11
County Public Service Board	Rec	3,843,800.00	16,550,193.40	10,298,811.85	4,877,972.00	-	37,371,152.75	42,249,124.75
	Dev	-	-	-	-	-	3,024,217.25	3,024,217.25
<b>Total Expenditure</b>		<b>879,305,926.00</b>	<b>2,966,024,209.50</b>	<b>2,265,295,217.28</b>	<b>1,139,420,158.91</b>	<b>354,349,200.30</b>	<b>4,651,717,302.64</b>	<b>6,145,486,661.85</b>

Source: County Treasury

## 6.2 Comprehensive Revenue Streams Matrix

**Table 14: Quarterly Revenue by Stream**

REVENUE COLLECTION JULY 2019 - JUNE 2020.								
REVENUE STREAM	MINISTRY	1st Quarter	2nd Quarter	3rd Quarter	Apr-20	May-20	Jun-20	4th Quarter
OTHER FEES AND CHARGES(Hides and Skins), tenders,	FINANCE	1,195,606.70	216,725.00	243,570.00	430,535.00	12,574.00	-	443,109.00
ENVIRONMENT	Water	-	-	-		5,000.00		5,000.00
LIQUOR LICENCES(Liquor SBP and Application Fee )	HEALTH	56,500.00	3,400.00	-	-	-	-	-
HEALTH(Public health & cost sharing)	HEALTH	3,590,595.00	7,893,440.00	8,802,184.00	720,803.00	760,020.00	4,206,788.00	5,687,611.00
ROYALTY( Murrum, hardcore sand, ballast, Exploitation)	LANDS	5,563,650.00	2,056,250.00	18,946,700.00	1,390,000.00	1,415,495.00	3,992,160.00	6,797,655.00
ADVERTISEMENT(Sign post, sign boards)	LANDS	849,470.00	492,400.00	827,870.00	10,000.00	259,000.00	-	269,000.00
PARKING FEE (all vehicles ), exhauster fee	LANDS	203,600.00	641,780.00	140,040.00	67,070.00	109,820.00	127,550.00	304,440.00
LAND SURVEY/APPLICATION/ BUILDING APPROVAL, school reg. fee, holding ground fee, Burrow pit fee, Toilet fee , Land transfer fee	LANDS	2,982,620.00	1,455,331.00	1,309,956.00	40,000.00	965,500.00	1,569,000.00	2,574,500.00

**REVENUE COLLECTION JULY 2019 - JUNE 2020.**

<b>REVENUE STREAM</b>	<b>MINISTRY</b>	<b>1st Quarter</b>	<b>2nd Quarter</b>	<b>3rd Quarter</b>	<b>Apr-20</b>	<b>May-20</b>	<b>Jun-20</b>	<b>4th Quarter</b>
HOUSE RENT/KIOSKS/S TALLS	LANDS	1,164,510.00	11,779,580.00	14,865,260.00	1,117,900.00	-	243,600.00	1,361,500.00
CORPORATES	LANDS	872,400.00	1,014,070.00	510,710.00	-	12,355.00	1,681,343.00	1,693,698.00
SLAUGHTER/AUCTION FEE(Small and Big animals, Meat insp. fee)	PASTORAL	-	1,021,550.00	1,569,650.00	546,780.00	607,245.00	608,655.00	1,762,680.00
TRANSPORT OPERATION FEE (Taxi, Bodaboda, Matatu, Canter, Lorry, and buses)	ROADS	7,557,706.00	6,543,430.00	3,666,946.90	52,760.00	92,430.00	326,200.00	471,390.00
CESS (Transport ,Hide & skin, Fish cess, charcoal cess, firewood, miraa cess, Handicraft cess, exhauster services &cess	TRANSPORT	1,040,000.00	2,629,132.00	688,088.30	3,343,425.00	2,146,300.00	6,184,204.00	11,673,929.00
SINGLE BUSINESS PERMIT	TRADE	13,084,034.00	40,280.00	94,000.00	1,046,800.00	1,096,200.00	1,071,250.00	3,214,250.00
MARKET FEE (Barter, fish, market stall fees, offloading)	TRADE	171,250.00	248,010.00	336,720.00	138,110.00	962,400.00	254,730.00	1,355,240.00
WEIGHTS AND MEASURES	TRADE	3,463,541.80	1,741,000.00	5,515,400.00	44,740.00	88,900.00	635,306.00	768,946.00
TRADE FAIR	TRADE	217,100.00	91,850.00	411,650.00	-	35,900.00		35,900.00
<b>TOTAL</b>		<b>42,012,583.50</b>	<b>37,868,228.00</b>	<b>57,928,745.20</b>	<b>8,948,923.00</b>	<b>8,569,139.00</b>	<b>20,900,786.00</b>	<b>38,418,848.00</b>

Source: Directorate of Revenue