

REPUBLIC OF KENYA

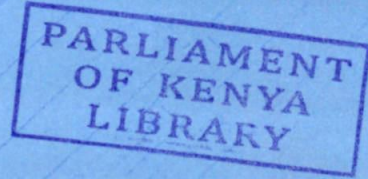


OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

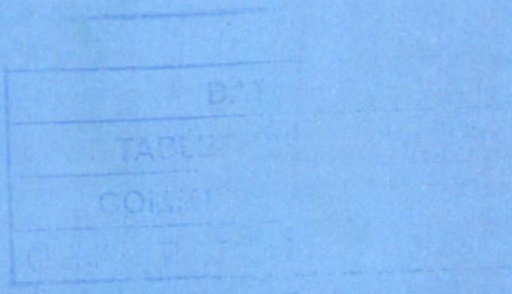
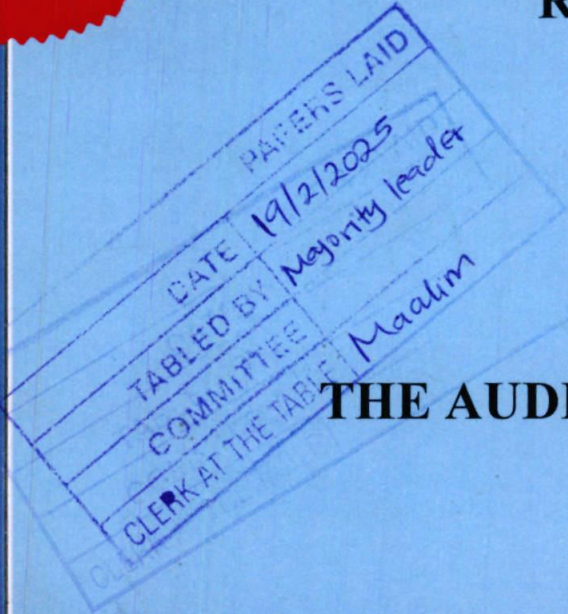


THE AUDITOR-GENERAL

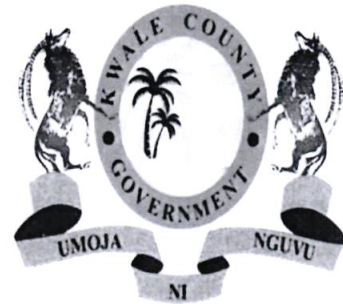
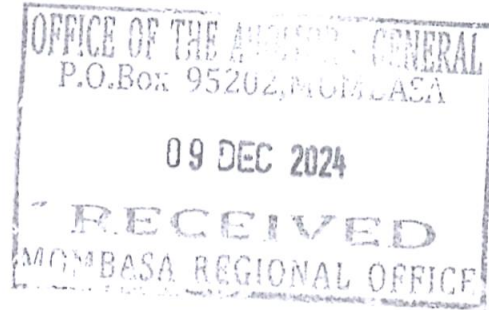
ON

KWALE COUNTY EXECUTIVE

**FOR THE YEAR ENDED
30 JUNE, 2024**







**COUNTY GOVERNMENT OF KWALE
THE COUNTY EXECUTIVE**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

**Prepared in accordance with the Cash Basis of Accounting Method under the International
Public Sector Accounting Standards (IPSAS)**

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Table of Contents

Page

1.	Acronyms and Glossary of Terms	ii
2.	Key Entity Information And Management.....	iii
3.	Governance Statement	x
4.	Foreword by the CECM Finance and Economic Planning	xxix
5.	Statement of Performance against County Predetermined Objectives	xliv
6.	Environmental and Sustainability Reporting	lxxv
7.	Statement of Management Responsibilities	lxxviii
8.	Report of the Independent Auditor of the Financial Statements for the County Executive of Kwale for the year ended 30 th June 2024	lxxx
9.	Statement of Receipts and Payments for the year ended 30 th June 2024.....	1
10.	Statement of Assets and Liabilities as at 30 th June 2024	2
11.	Statement of Cash Flows for the period ended 30 th June 2024	3
12.	Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30 th June 2024.....	5
13.	Significant Accounting Policies	16
14.	Notes to the Financial Statements	22
15.	Annexes.....	44

1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CPA	Certified Public Accountant
CT	County Treasury
HSC	Higher Secondary Certificate
IPSAS	International Public Sector Accounting Standards
KRB	Kenya Roads Board
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
TTC	Teachers Training College
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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2. Key Entity Information And Management

a) Background information

Kwale County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council and the ones that have been transferred from the national government. The county is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CEC – Finance is financial reporting at the County level.

Vision

“A competitive industrialized and socio-economically self-sustaining and secure county.”

Mission

“To provide quality and efficient services through innovation and sustainable utilization of resources for better quality of life of all citizens of Kwale County.”

Core Values

Kwale County upholds the values of Transparency and accountability/integrity, inclusiveness and equity, Empowerment, Quality/ result oriented and innovation.

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Executive, Finance and Economic Planning	Management of County Treasury and Planning, Generating County Executive Bills, Holding County Executive Committee Meetings, Generation of County Executive Memos and Executive Orders, Submission Of Annual Progress Reports to the County Assembly and Senate, Delivery of Annual State of County Address, Head of Public Service and Sectary to County Executive Committee, Dissemination of information to citizen and stakeholders.
2.	Agriculture, Livestock and Fisheries	Responsible of overseeing the daily general operation of the department, Overseeing County Agriculture, animal

No.	Department	Major Responsibility
		husbandry and Fish farming, Promote use of technology for value addition and machines for energy management across the value chains of priority crops, Promote use of technology for value addition and machines for energy management across the value chains of priority crops, To furnish farmers with critical knowledge and skills.
3.	Environment and Natural Resources	Urban development and planning, Land adjudication, surveying and settlements establishment, Natural resource management (forestry, wildlife & biodiversity) and climate change mainstreaming.
4.	Health Services	Provide quality and affordable diagnostic and treatment services.
5.	Tourism, Trade and Enterprise Development	Planning, Policy & Strategy implementation, Trade Promotion & expansion of small businesses, Registration & supervision of Cooperatives, Consumer protection, Investment promotion & development, Construction & Maintenance of Markets
6.	Community Development, Youth and Women Empowerment and Social Services	General administration and programmes supervision, Conduct youth and women empowerment services manage amenities(public libraries,social halls and public toilets), Implementation of culture programmes and museums management, Implement Sports and conduct Talent such
7.	Education and Human Resource	Administration of early childhood education and standard, Development and management of education related policies, Technical education and ECDE infrastructure development, Management of youth training institutes, Promotion of youth literacy support Promotion of skills development-Bursary support for needy students.
8.	Water Services	Improvement for access, quality and storage of water for sustainable development within Kwale County.
9.	Roads and Public Works	Tarmacking and improving of feeder roads and opening of other rural roads. Constructing and rehabilitating of bridges and drifts through designing; Provide adequate lighting along streets and estates in the major urban areas, Designing and constructing all infrastructural facilities Within the County. Regular maintenance of the existing county roads network to enable easy access.
10.	County Public Service Board	Manage the entry, stay and exit of all county public service officers.

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

No.	Department	Major Responsibility
11.	Public Service and Administration	Coordination, supervision and management of county public service, Effective organization and administration of the Human Resource Management Services, Enforcement of county by-laws and safeguarding the county government property, Manage waste disposal in urban areas in order to achieve waste free urban centres and Reduce disaster risk and impact.

b) Key Management team

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

No.	Designation	Name
1.	Office of the Governor	- H.E Fatuma Mohamed Achani
2.	Deputy Governor	- H.E Josephat Chimera Kombo
3.	County Secretary	- Ms. Sylvia Chidodo
4.	CECM Executive; Finance and Economic Planning	-Hon. CPA Bakari Hassan Sebe
5.	CECM Agriculture, Livestock and Fisheries	-Hon. Roman Mwangome Sherah
6.	CECM Environment And Natural Resources	-Hon. Saumu Beja Mwachaja
7.	CECM Health Services	-Hon. Dr. Francis Gwama Mwatsahu
8.	CECM Tourism, Trade and Enterprise Development	- Hon. Mutua Michel Mulwa
9.	CECM-Community Development, Youth and Women Empowerment and Social Services	-Hon. Francisca Kilonzo
10.	CECM Education and Human Resource	- Hon. Mishi Salim Mwakaole
11.	CECM -Water Services	- Hon. Hemed Mwabudzo
12.	CECM, Roads and Public Works	-Hon. Ali Mwachirumbi Joto
13.	CECM Public Service and Administration	-Hon. Karuwa Tsiwezi
14.	County Attorney	-Mr. Salim Gombeni

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were

No.	Designation	Name
1.	CECM Executive; Finance and Economic Planning	Hon. CPA Bakari Hassan Sebe
2.	Accounting Officer- Executive; Finance and Economic Planning Department	CPA Alex Onduko
3.	Accounting Officer- Agriculture, Livestock and Fisheries Department	Mr. Joseph Jabu Mbudzya
4.	Accounting Officer- Environment And Natural Resources Department	Ms. Neema Suya
5.	Accounting Officer- Health Services (Curative & Rehabilitative) Department	Dr. Kitsao Mjimba Kalume.
6.	Accounting Officer- Health Services (Preventive and Public Health) Department	Mr. Athumani Hamisi Mwashando
7.	Accounting Officer- Trade and Enterprise Development Department.	CPA Hassan Ngala Chuphi
7.	Accounting Officer- Community Development, Youth and Women Empowerment and Social Services Department	Ms. Riziki Mwasoza
8.	Accounting Officer- Education and Human Resource Department	Mr. Juma Nzao Mwanguta
9.	Accounting Officer- Water Services Department	Mr. Badru Shikeli
10.	Accounting Officer- Roads and Public Works Department	Mr. Salim Zimbu
11.	Accounting Officer- Tourism, Trade and Enterprise Development Department	Mr. Anthony Mwamunga
12.	Accounting Officer- Public Service and Administration Department	Ms. Mebakari Ali Mwatabu.
13.	Accounting Officer- County Public Service Board.	Mr. Ali Mabruki Mwanguta.

d) Fiduciary Oversight Arrangements

The key fiduciary oversight arrangements in the county are:

- ***Audit and finance committee activities***

The county government has an established audit committee which was gazetted 12th September 2023.

The purpose of the audit committee is to provide assistance to the accounting officer or governing body. An audit committee's roles and responsibilities are as follows;

- Obtain assurance from management that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- Provide an independent review of an entity's reporting functions to ensure the integrity of financial reports.
- Monitor the effectiveness of entity's performance management and performance information
- Provide strong and effective oversight of an entity's internal audit function.
- Provide effective liaison and facilitate communication between management and external auditors.
- Provide oversight of the implementation of accepted audit recommendations.
- Ensure the entity effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behavior.

The audit committee members are;

SRN	NAME	POSITION
1.	CPA Abdallah Mambo Dalu	Chairman
2.	Mwanaidi Rama Mwang'ombe	Member
3.	FCPA Thomas Ludindi Mwadeghu	Member
4.	Mwanamisi Ali Libondo	Member
5.	CPA Biasha Salim Gassare	Secretary (Ag. Director Internal Audit)

Other oversight authorities include;

- Senate
- County Assembly of Kwale

The County assembly plays the oversight role through its committees such as Public Accounts & Investment Committee and Budget and Appropriations Committee and the various sectorial committees.

e) County Executive Headquarters

Telephone: (254) 040-3206000/ 0728 348911

E-mail: info@kwale.go.ke

Website: www.kwale.go.ke

Off Kwale – Kinango Road, Kwale

f) County Executive Contacts

Telephone: (254) 040-3206000/ 0728 348911

E-mail: info@kwale.go.ke

Website: www.kwale.go.ke

g) County Executive Bankers

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

2. Kenya Commercial Bank
P.O Box 43 – 80403
Kwale, Kenya.

3. Equity Bank
P.O Box 167 -80403
Kwale-Kwale

4. National Bank
P.O Box 457-80400
Ukunda.

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

5. Cooperative Bank
P.O Box 568-80400
Ukunda.

6. SBM Bank
P.O Box 5287-80401
Diani.

h) Independent Auditor

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

j) County Attorney

The County Attorney
Office of the Governor
P.O. Box 4 - 80403
Kwale.

3. Governance Statement

Kwale County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive and other 14 of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive team during the financial year consisted of;



H.E Fatuma Mohamed Achani
Governor Kwale County Government

H.E Fatuma Mohamed Achani is the current Governor of the great County of Kwale. A position she bravely and tenaciously earned as she was the only female candidate among five (5) male candidates for gubernatorial seat during the 2022 General Elections.

A lawyer by profession, Governor Achani served in Fida for several years before joining politics. Her political career began in 2013 during the onset of devolution where she teamed up with Hon. Salim Mvurya and the duo become the first Governor and Deputy Governor for the County of Kwale.

A trailblazer in many, she was able to support the leadership of Hon. Salim Mvurya and became his deputy for the two terms (10yrs) of his office as the first Governor of Kwale County.

Among the many trailblazing accolades Governor Achani holds they include:

The first Deputy Governor to serve for two terms under the same Governor.

The first female Governor in the Coast region.

The first female Muslim Governor in Kenya.

Governor Achani has a wealth of experience in governance, women in leadership and excellent, capacity building and mobilization skills. She is equally very passionate about economic empowerment not only for the women and the youth but for the entire community.

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Between 2013 to date, Governor Achani has been a champion of women empowerment politically, socially and economically. She has been responsible in institutionalizing the village savings and loan model in Kwale County which has resulted in women being empowered in all aspects of life.

The model focuses on grass root mobilization of financial capital for economic and social growth. H.E Achani has also challenge all these women and youth groups to get registered as companies to enable them do business. With her assist already a number of women group led companies have received contracts/tenders with the county government including a women group that is currently construction the Samburu cultural center.

Governor Achani's vision for Kwale to be a self-sustaining and competitive industrialized county has led her to aggressively implore a leadership style that will enable the realization of this vision. Transformative and all-inclusive style of leadership has gained her an achievement of bringing all Kwale elected leaders to work together for the development of Kwale County and to serve the Kwale people in a peaceful environment a trait admired by many. Committed to her goals and vision in making Kwale even greater, Governor Achani has put to play her amazing resource mobilizing skills which have so far yielded a number of support in several sectors in the County including health which is her number one priority.

Governor Achani has demonstrated that women leadership is possible, and it does deliver as long as you have a vision, strive to achieve it, believe that you can do whatever you set out to achieve despite the societies pressure and people telling you otherwise. You can only have the power to be a change maker if you believe in yourself that is her rallying call.

At the Council of Governor, H.E Fatuma Achani seats in the Health Committee, the blue economy committee, the Tourism committee as well as the Legal Committee where she serves as the Vice Chairperson.

H.E Josephat Chimera Kombo

Deputy Governor

H.E Josephat Chimera Kombo is the current Deputy Governor of Kwale County under the leadership of H.E Fatuma Achani.

H.E Chimera Kombo is a holder of a Bachelor's Degree in Development Studies and currently pursuing a Master's Degree in the same field. He also holds certifications in Community Mobilization as well as a Diploma in Community Resource Mobilization.



His political carrier began in the year 2013 when he was elected as the Member of the County Assembly of Samburu Chengoni ward, and managed to be re-elected in 2017 attaining him an opportunity to serve the people of Samburu Chengoni for 10 years.

Deputy Governor Chirema, while at the Assembly, served as the Chairperson of the whole house for 10 years as well as the Chairperson of the Budget committee both offices being very influential in decision making of the Assembly.

Deputy Governor Chirema Kombo is a development practitioner with over 15 years' worth of knowledge and experience in analyzing development through capacity building, advocacy and lobbying skills as well as social accountability.

His outstanding communication and negotiation skills has earned him the ability to deliver Community development projects with his full involvement from design, develop and implementation level.

The Deputy Governor Chirema Kombo is equally very passionate about effective and efficient service delivery and has made it his priority under the leadership and guidance of Governor Achani as a champion of Performance Management in the County government he is visualizing a changed, focused and able Public Service in Kwale County. This, he has set in motion by continuously engaging with all the County staff to maintain a charged and motivated work force.

Deputy Governor Chirema Kombo is also an ardent and great supporter of women in leadership.



Ms. Sylvia Chidodo

County Secretary

She is a Social Development strategist, with more than 15years experience in the public service. Holder of a Master's degree in International Relations and other public service trainings for senior Government officials including the strategic Leadership Development Program.

She Possesses experience in Project Management, Capacity Building, Governance and Women in Leadership Training. Public Finance, Policy Management, Civic Education, Content Development and Facilitation of Gender and Youth Related capacity building. Publicity and media engagement, performance contracting together with community mobilization expertise.

Her career in Public Service began in 2001 serving as District Coordinator Mombasa for the Constitution of Kenya Review Commission. Truth Justice and Reconciliation Commission as the

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Coast Regional Coordinator. She has served in several Boards including Water Resources Authority and a member of several school boards in Mombasa and Kwale counties.

Sylvia has held several senior positions in the County Government of Kwale since the inception of devolution in 2013.

Chief Officer- Social Services and Talent Management (2014-2019), County Executive Committee Member- Public Service and Administration (2019-2022).

Sylvia focuses on positively empowering the community through inclusive economic growth and development fostering positive change and always working towards continuously changing and empowering lives in society by involvement and consultation of all stakeholders in furtherance of the development agenda at whatever level.

Hon. Bakari Hassan Sebe

County Executive member for finance and Economic Planning

Hon. Bakari Hassan Sebe is the County Executive member for finance and Economic Planning, a position he has served since 2013.

He holds a Masters in Business Administration from Eastern & Southern Africa Management Institute (ESAMI)/Maastricht School of Management (MsM), The Netherlands and a Bachelor of Commerce (Accounting option) from Kenyatta University.



Hon. Sebe has a distinguished career in Accounting and finance. Prior to him joining the County, He had served in various senior positions in the private and Non-governmental Organization. He previously worked as a Finance & Administration Manager at Bluebird Aviation, Finance and Administration Officer with Kenya Alliance for Advancement of Children Rights (KAACR) and As an Accountant with National Fund for the Disabled of Kenya (NFDK) among others.



CPA Alex Onduko Thomas

Chief Officer Executive, Finance And Economic Planning.

CPA Alex Onduko Thomas joined Kwale County Government in 2013 as the Chief Officer Finance and Economic planning. He is a qualified accountant and a member of the Institute of Certified Public Accountants of Kenya (ICPAK) in good standing.

He also holds a Masters of Business Administration from Methodist University and has attended several management courses such as, Senior Management Course (SMC) and Strategic leadership Development Programme (SLDP) both from the prestigious Kenya

School of Government.

CPA Onduko has a vast experience in public finance Management having served the public service for over twenty five (25) years.

He joined the public service in 1990 as an Accountant at the County Council of Nakuru and raise to the rank of a Town Treasurer, He has served as a treasurer in the following defunct local Authorities; Town Council of Kajiado, Municipal Council of Migori and Municipal Council of Busia.

Hon. Roman Mwangome Sherah

County Executive Committee Member for Agriculture, Livestock and Fisheries.

Roman Mwangome Sherah, the County Executive Committee Member in charge of Agriculture, Livestock and Fisheries was born in 1967. He holds a Master's Degree in Project Planning and Management from Jomo Kenyatta University of Agriculture & Technology and a Bachelor of Science degree in Agricultural Economics from Egerton University. Sherah has taken several management courses which include Strategic Leadership Development course (SLDP) and Senior Management Course from the Kenya School of Government and Programme on Pro-Active Management from Eastern and Southern Africa Management Institute (ESAMI).



Before joining the County Government of Kwale in December 2022, Sherah was working with the National Drought Management Authority as the County Drought Management Coordinator in

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Kwale County. His professional career started in 1989 when he joined the Ministry of Agriculture where he worked in various supervisory and management capacities at the then district and provincial levels.



Mr. Joseph Jabu Mbudzya

Chief Officer for Agriculture, Livestock and Fisheries

Joseph Jabu Mbudyza is the current Chief Officer in charge of the department of Agriculture, Livestock and Fisheries, Kwale County.

He is a holder of a Master of Science degree in Agriculture and Applied Economics from Egerton University, Kenya, and the University of Pretoria, South Africa. He is also a final year Ph.D. candidate in Agricultural Economics at Egerton University, Kenya specializing in resource and environmental economics.

Joseph has undergone various professional training in the areas of management, statistics, value chain analysis, financial management, conflict resolution, cooperative management among others. He joined public service in 2018 as a Chief Agribusiness Development Officers at the county government of Kwale, a position he served until 2023 when he was appointed to the current position. He has also worked with Egerton University, ICRISAT, TAGDev Project, Problem Based Bio-Africa Project, AgriScale Project in different capacities.

Hon. Saumu Beja Mwachaja

County Executive Committee Member for Environment and Natural Resources

She holds a Master's degree in Environmental Studies Community Development and a Bachelor of Environmental Science from Kenyatta University.



Professional Trainings and Certification:

- Project Planning and Management Training by East African Institute of Certified Studies
 - Geo-Spatial Database Development and Management Training at the Regional Centre for Mapping and Resource Development Nairobi
 - Monitoring and Evaluation Training by East African Institute of Certified Studies
-

Research Associate;

Kenya Marine and Fisheries Research Institute (KMFRI) –Kenya Coastal Development Project; May 2013 to October 2017;

Project Management Assistant;

Kenya Wildlife Service-Kenya Coastal Development Project; May 2012 -May 2013;

Other roles performed

Consultancy –Aga Khan Community Health Department; October 2015 to April 2016
Community health assessments on neonatal kit project.

Ms. Neema Suya

Chief Officer for Environment and Natural Resources

Neema Suya is a highly skilled environmental scientist with over 10 years of experience in conservation work. She holds a Bachelor's Degree in Environmental Science with a comprehensive understanding of environmental systems and policies.

She is also a conservation coach in by training and currently pursuing a Masters of Arts Degree in Governance and Leadership.



Throughout her career, she has demonstrated a strong commitment to preserving and protecting natural resources. She has worked on numerous conservation projects with non-profit organizations. Her expertise in Policy advocacy analysis, environmental governance, conservation coaching, environmental assessment, environmental social safeguards, monitoring and mitigation has been invaluable in ensuring that these projects are carried out in an environmentally responsible manner.

Neema has worked on projects ranging from habitat restoration, integrated water resources management, climate change adaptation, renewable energy, climate smart agriculture, intergenerational knowledge transfer, wildlife conservation, Nature Based Solutions to sustainable development and waste management. Her ability to work collaboratively with diverse stakeholders, including community members, government officials, private sector, religious leaders and Community Based Organizations, has helped her to achieve measurable successes in her conservation efforts.

In addition to her professional accomplishments, Neema is passionate about educating and mentoring others on the importance of environmental conservation. She has given presentations on various environmental topics and has mentored numerous students and young professionals interested in pursuing careers in environmental conservation. Overall, Neema's extensive experience, combined with her passion for environmental conservation, make her a valuable asset to any organization committed to sustainability and environmental responsibility.

Hon. Dr. Francis Gwama Mwatsahu

County Executive Committee Member for Health Services

Health Systems Management Specialist with 18 years' experience. Holder of master degree in Master of Science in Health Systems Management from Kenya Methodist University and PhD (Candidate) in Public Health, Jomo Kenyatta University of Agriculture and Technology, Mombasa, Kenya. On 23rd October, 2017 was appointed as County Executive Committee Member (CECM) –Health Services, County Government of Kwale. In addition to the functions provided under Article 183 of the Constitution, as a county executive committee member, he supervises and co-ordinate the administration and delivery of healthcare services in the county and all decentralized units and agencies. The CECM-Health Services; actively participates in the inter-governmental collaborations in Health Systems Management.



Achievements

Operationalization of Healthcare Service delivery Units: Intensive Care Unit (ICU), CT-Scan in Msambweni County Referral Hospital by April, 2018

Increased the number of health workforce from 485 in 2013 to 1627 by June, 2019, including the increase of nurses from 210 to 484 in the same period. Health facilities increased from 69 in 2013 to 112 in June, 2019. Constructed, equipped and operationalized 26 new Maternity Units, thus increase access to Maternal/Child healthcare services.

Dr. Kitsao Mjimba Kalume.

Chief Officer Health Services - Curative & Rehabilitative.

Dr. Kitsao Mjimba Kalume is currently the Chief Officer Health Services (Curative & Rehabilitative). He is a Medical Officer by profession.



Dr. Mjimba joined the County Government of Kwale in 2018 as a Medical Officer and was posted to Kinango Sub-County Hospital. Between 2018 and April 2023, he was the Medical Superintendent incharge of Kinango Sub-County Hospital. During his tenure he spearheaded the expansion of specialized diagnostic services in the Sub-

County Hospital. Among his achievements is the operationalization of CT Scan machine which has led to reduced cases of inter and intra county referrals.

On 11th April, 2023, Dr. Mjimba was appointed the Chief Officer Health Services (Curative and Rehabilitative). He holds a Bachelor of Medicine & Surgery Degree from Tianjin Medical University – China and an alumnus of Kwale High School

Mr. Athumani Hamisi Mwashando.

Chief Officer Health- Preventive and Public Health.

Athumani Hamisi Mwashando is a Chief Officer Health-Preventive and Public Health. He is a Medical Laboratory Officer by profession. Mwashando joined County Government of Kwale in 2013 as a Ward Administrator. He worked in that position until 13th April 2023, when he was promoted to be the Chief Officer. Before joining the County Government of Kwale, he worked at the University of Nairobi as a Medical Laboratory Technologist for 5 years. He also worked at Mewa Medical Centre as Medical a Laboratory Technologist.



He holds a Bachelor of Science degree in Medical Laboratory Sciences from Mount Kenya University (2018). Currently is pursuing his masters' degree in Medical Immunology. He also holds a diploma in medical Laboratory technology from TUM (1998) and Higher National Diploma in Medical Microbiology from TUM (2009)

Hon. Mutua Michel Mulwa

County Executive Committee Member for Tourism Trade And Enterprise Development.

He graduated from KCA University with a degree in Public Administration and Governance, Diploma in County Governance and Management and also Advanced Diploma Hospitality Management and Cookery from Regency Hotel School: Regence, South Australia.

Work Experience

He was a Member of the County Assembly of Kwale 2013-2017 and Vice Chairman Committee of Health, Water and Environmental Sanitation and has a wealth of experience in the tourism industry and also was a senior de Sous Chef.



COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

CPA Hassan Ngalaa Chuphi

Chief Officer for Trade & Enterprise Development

CPA Ngalaa holds an MSc in Project Management from JKUAT and BCOM (Accounting) from JKUAT, CPA (K) and a Member of ICPAK.

Previously worked for: African Digital Networks DRC Congo, Liquid Telecoms and Lamu Teachers SACCO.



Mr. Anthony Mwamunga

Chief Officer for Tourism And Information Technology

Mr. Anthony Mwamunga is a holder of a Bachelor's Degree in Information & Media Technology Moi University. He attained ITIL (Information Technology Infrastructure Library).

He is a Cisco Certified Network Associate 2001.

Work Experience

He has wealth of experience in ICT. Prior to his appointment as the Chief Officer in Dec 2014, he worked with Various companies including; Mombasa Water & Sewerage Company Limited, Ansellia Holdings Limited /Playwin, Constitution of Kenya Review Commission – CKRC, Pwani Telecomms Limited, Swift Global Kenya Limited – Premier Internet Service Provider.

Hon. Francisca Kilonzo

County Executive Committee Member for Community Development, Youth And Women Empowerment.

Ms. Fransisca Kilonzo Holds a Bachelor of Commerce Degree (Finance option) from the University of Busoga.

Prior to the appointment as the CECM Social Services, she served as the Chief officer social services, ward



administrator Kubo south with wide experience in Administration and governance.

Francisca was also the acting livelihood coordinator for the world bank funded project Kenya water, security , climate and resilience project(KWSCRP) under the Mwache Dam



Ms. Riziki Mwasoza

Chief Officer for Community Development, Youth And Women Empowerment.

Ms. Riziki Hamisi Mwasoza is a degree holder of Education Arts from Kenyatta University. She served as a secondary school teacher for many years and held different responsibilities.

Thereafter left teaching career and indulged in administration work on the commencement of the devolution system of governance. She served as the ward administrator Vanga ward and as the subcounty administrator in the larger Lungalunga subcounty.

She has worked with the community in matters of women and youth empowerment, Advocacy on child protection, SGBV and poverty eradication programme. Madam Riziki is the acting livelihood coordinator for the world bank funded project Kenya water, security , climate and resilience project(KWSCRP) under the Mwache Dam.

Hon. Mishi Salim Mwakaole

County Executive Committee Member for Education

Ms. Mishi Salim Mwakaole was appointed the County Executive Committee Member-Education, County Government of Kwale in December 2022. She had served as a Chief Officer in the same department for 5 ½ years (2014-2020). Prior to joining the County Government of Kwale, she had 19 years of experience in the education sector having worked with the Teachers Service Commission since 1995.



She served the Commission in various capacities including being an Assistant Deputy Director-Teacher Management (2011-2014), Senior principal Staffing Officer (2009-2011), Chief Staffing Officer (2008-2009) and a Principal (2003-2008)

She holds a Bachelor of Education degree from the University of Nairobi (1995)



Mr. Juma Mwanguta Nzao

Chief Officer for Education

Mr. Juma Nzao was appointed as Acting Chief Officer in the Department of Education in February, 2020.

Juma Nzao graduated from the University of Nairobi in 2002 with a Bachelor's Degree in Education and later completed his Masters of Science Degree in Governance and Leadership in 2018 at Jomo Kenyatta University of Agriculture and Technology. He has 3 years' experience in the teaching profession (2002-2005), 11 years' experience in development administration having worked for ActionAid International and Plan International in different capacities i.e. Programme Assistant, Programme Facilitator, Project Officer, Programme Coordinator, and Programme Manager from 2006 to 2015.

In 2015, he joined Kwale County Government as a Project Officer for the Youth Action for Open Governance and Accountability project funded by the European Union in partnership with Plan International. Until his appointment as Chief Officer for the department of Public Service and Administration in Kwale County Government in June 2019, he served as a Project Officer at Kesho Kenya in Kwale.

Hon. Hemed Mwabudzo

County Executive Committee Member for Water

He holds a bachelor's degree in arts and has had extensive experience in managing projects and programmes over the last twenty years. He worked in administrative positions with Ministry of Labour and Coast Development Authority for 8 years and as business facilitator/coordinator with Coast Development Authority and Aga Khan Foundation for over ten years. He has had extensive business development training in Israel and Kenya besides exposure in several other countries of the world.



He has expertise and extensive experience in organizational and business development. For 15 years he has been a program officer and programme coordinator in 2 different organizations supervising sub-sector/value chain analysis and implementation of market development interventions in the cashew nuts, marine fisheries, coconut, indigenous chicken, meat goat and honey value chains/sub-sectors. He has worked with consultancy firms to undertake in-depth market studies for some of the commodities and organized market linkages which resulted into business transactions worth millions of shilling to date.

At the same time, Hemed has been responsible for general projects and programmes coordination for long, he has managed and coordinated development funding from USAID, DANIDA, and CIDA among other donors in different capacities. He is experienced in project design, monitoring and evaluation and has served as programme Coordinator of Coastal Rural Support Programme (a project of Aga Khan Foundation) and had successful experience in managing a multi-input and multi donor development programme.



Mr. Badru Shikeli

Chief Officer for Water Services

Mr. Badru M. Shikeli joined Kwale county government in April 2023 as the county chief officer, department of water services. He has one year working experience. Badru is one of the beneficiaries of Elimu Ni Sasa Initiative programme, from high school (2013) to University,

He graduated from University of Embu in 2020 with a bachelor's degree in water resources management. Badru is an industrious and powerful force in the workplace who always works in collaboration with other county staffs. And always inspired by his family to remain focus in life. In his free time, Badru likes to watch football and movies with friends.

Hon. Ali Mwachirumbi Joto

County Executive Committee Member for Roads And Public Works

Hon. Ali Mwachirumbi Joto is a holder of a Degree in B. Construction Management, Jomo Kenyatta University of Agriculture and Technology, Nairobi, Kenya, Microsoft Certified Professional, Microsoft corporation, February 2018

Project Management Professional, Project Management Institute, USA, August 2016 (PMP number; 1953303).

NEBOSH International Construction Certificate in Safety and Health, UK, March 2016

Work Experience.

The Current County Executive Committee Member for Roads and Public Works Kwale County



COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Previously, the Chief/Accounting Officer for Roads and Public Works Kwale County

Served as Projects Manager Wood stone Limited in Nanyuki, Kenya, June 2016 – October

Served as Assistant Project Manager at Trax Kenya Limited – Nairobi, Kenya, Jan 2015 –May after serving as Project Coordinator in the same company

Also served as Project Engineer at JCB Ventures (K) Ltd – Mombasa, Kenya July 2012 to Feb 2013 after serving as a Quantity Surveyor in the same Company.



Mr. Salim Zimbu

Chief Officer for Roads And Public Works

Mr. Salim Zimbu holds a Master of Science in Civil Engineering- The Pan African University and Jomo Kenyatta University of Agriculture and Technology, Nairobi, Kenya, 2018

Bachelor of Science in Civil Engineering – Jomo Kenyatta University of Agriculture and Technology, Nairobi, Kenya, 2015

Professional Engineer - Engineers Board of Kenya Corporate Member -Institution of Engineers of Kenya

Work Experience

Current County Chief Officer- Roads and Public Works- Kwale

Prior to this, he was a Tutorial Fellow at Technical University of Mombasa.

Hon. Karuwa Tsiwezi

County Executive Committee Member for Public Service and Administration

Hon. Karuwa holds Bachelor in Arts from university of Nairobi, served as a teacher for 19yrs and has much experience in Primary School Management. She is a practioner of Education communities of Practice(PRISM).Karuwa has served as a Ward Administrator for ten years before her appointment to CECM Public Service and Administration April 2023.





Ms. Mebakari Ali Mwatabu

Chief Officer for Public Service And Administration

Ms. Mebakari Ali Mwatabu holds a Bachelor's Degree in Education and later completed his Masters of Science Degree in Special Needs in Education (Intellectual Challenges/Cognitive).

Differences from Kenya University she also holds a Diploma in Special Needs Education in the same area of mental (Intellectual Challenges) and post diploma certificate in Education Kenya Institute of Special Education (KISE) in Nairobi. M/s Mwatabu also holds a Primary Teacher Education Certificate from Shanzu

Teachers College. She worked in various regular and special needs institution as a teacher and an assessor in Educational function and finally a curriculum support officer in Kwale county as a supervisor, a trainer and Mentor of the Teachers in Implementing of competency Based Curriculum. She served a dual role a curriculum support officer for both Regular and Special Institution in Lungalunga. Mwatabu has a vast experience in collaboration and working with partners among others, Plan International, Girl Child Network, Agakhan Foundation as a consultant and served as a Disability committee Member in Kwale county Government in 2016.

Mr. Festus Sombo Mdzomba

Hsc Chairman Kwale - County Public Service Board

Mr. Festus Sombo Mdzomba, HSC is the chairman of the Kwale County Service Board, appointed by H.E the Governor of Kwale County on 15th October 2019. He is the former Principal of Kwale high school who served from February, 2010 to June, 2018.

Prior to heading Kwale high school Mr. Festus Sombo Mdzomba served as the Principal of Samburu Secondary School from 1997- 2010, Deputy Principal Galana Secondary School from 1986- 1996. He was an employee of the Teachers Service Commission as a Secondary School Teacher from 1984- 2018.



Mr. Festus Sombo Mdzomba became the Kenya Secondary School heads Association Regional Chairman Coast from 2013- 2018.

Ms. Halima Bakari Tsala

Board Secretary.



CS Halima Tsala is the Board secretary/CEO. She was appointed to the position on 1st April 2024 by H.E the governor of Kwale County.

Prior to her appointment, she served as a Director of Human Resource Management and Development at the Mombasa County Public Service Board from February 2014 to March 2024.

She also served as Acting Director at Nairobi City County and Deputy Director Human Resource Management at Nairobi City Council.

CS Tsala holds a Master of Business Administration (HRM) from the University of Nairobi and a Bachelor of Education Degree from Moi University. She is also a Certified Human Resource Practitioner (CHRPK) and a Certified Secretary (CPS-K).

The County Executive approach with its Stakeholders

Article 10 of the Constitution of Kenya 2010 has included democracy and participation of the people as some of the National values. Participation of the people is emphasized in Article 201 of the Constitution whereby County and National Governments are required to involve the public in financial matters through public participation. Thus the departments have been engaging the citizens in policy and programmes formulation, implementation and evaluation since the onset of devolution. Views of various stakeholders have been consolidated into one report which has been attached in this budget. Among the participants include local civil society organizations, development partners, interested groups and the general public. The general public was represented by ten representatives selected from each village unit in the county.

The executive acknowledges the important role played by whistle blowers in the detection and prevention of corruption within the department. The department is therefore commitment to ensuring information which may identify the whistle blowers is not released and there is no victimization.

Commitment in Safeguarding against unethical conduct and corruption

The County executive is committed in to sensitization and training staffs on matters of anti-corruption, ethics and integrity.

Engagement with the County Assembly

The County executive engages the County Assembly through its water committee by discussing projects status, deliberations of number of bills and any challenges that hinders service delivery.

Risk management

The main purpose of the Risk Management Policy is to ensure that the county executive pursues a structured approach to the effective management of risk. The purposes of the policy are to:

- Ensure that management team at every level shares that understanding of risks and priorities
- Ensure responsibility for the management of risks is assigned to staffs that have the authority to ensure that they are managed
- Ensure that the risk management framework contributes to the preparation and implementation of internal controls
- Foster risk awareness and proactive risk behaviour
- Ensure that resources are assigned to the management of risks in such a way to optimize value for money;

The County executive has put in place different effective arrangements for risk management and internal controls. Internal controls are key elements of risk management frameworks in the county which includes processes to assess, mitigate and monitor risks. The county has embed internal controls throughout the programme cycle and as part of its overall governance structures and reporting systems.

The county Executive through the Risk Management Policy, has also initiated a risk identification process of determining what might happen that could affect the objectives, why and how it might happen together with Risk assessment process of analysing risks and risk evaluation.

The county Executive has also established formal processes to analyse risks. Risks will be assessed both quantitatively and qualitatively and measured in terms of impact and likelihood. The county will use the Likelihood / Impact analysis. Value of the risk will be calculated by assigning a value to the likelihood (probability) of the risk materializing and a value to the impact on the objectives of the county in the event of the risk materializing.

Through the Risk Management Policy, the county executive has also instituted formal processes that will assess changes in the internal and external environments. The department has thereby, come up with a well-established framework of continuous monitoring internal and external environments. Internal and external control systems need to be monitored, a process that assesses the quality of the system's performance over time. The process of assessing risk and mitigating assessed risk is the responsibility of the teams set out as champions for risk management.

The County executive has also established a framework through the Risk Management Policy that will manage the risks identified and analysed. This cycle of risk management procedures will provide a framework for managing ad-hoc risks as they arise. Sufficient documentation is necessary at all levels of the Risk Management Process including explanations and evaluations that allows competent third party to understand the nature of the risk.

Appointment, operation and membership of the audit committee

The department through the county government has an established audit committee which was gazetted on 29th June 2020 pursuant to PFM Act and Regulation 167. The purpose of the audit committee is to provide assistance to the departmental accounting officer. The charter of the audit committee entails that it shall have a minimum three members excluding a person who shall be appointed to represent the County Treasury and a maximum of five members, all headed by a chairperson.

Compliance

The following laws and regulations listed governs the county executive when it carries its operation; and the county is compliance to these laws. The county executive also complies and prepares its Financial Statements according the PSASB standards. The reports emanating from such compliance are prepared and discussed at the relevant levels in the County Government or other government offices.

- a. County Government Act
- b. Public Officers 'Ethics Act 2003
- c. Public Audit Act
- d. Public Procurement and Assets Disposal legislation
- e. Public Finance Management Act 2012.

4. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Kwale financial statements for the year ended 30th June 2024. The financial statements present the financial performance of the County Government over the past year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

The County Government Act 2012, asserts that a county government shall be responsible for functions assigned to it under the Constitution or by an Act of Parliament. The Constitution of Kenya 2010, Article 186 clearly clarifies the function of County Governments; functions which are further elaborated in the fourth schedule. The fourth schedule singles out fourteen roles for county governments.

The County Executive Budget performance against actual amounts for the past eight years.

Budget Performance

During the reporting period, the County Executive had an approved budget of Kshs 13,168,456,197. Recurrent budget was Kshs 7,337,214,463 and development budget was Kshs 5,831,241,734 representing a ratio of 56:44 respectively. The total expenditure for the year amounted to KShs 9,392,698,890 which gives an absorption rate of 71%.

Table 1: Analysis of Approved Budget and Total Expenditure.

FINANCIAL YEAR	APPROVED BUDGET (Development and Recurrent)	TOTAL EXPENDITURE (Development and Recurrent)
2016 - 2017	7,120,345,442	6,004,728,813
2017 - 2018	8,598,537,209	6,780,030,143
2018 - 2019	10,750,525,108	7,902,404,562
2019 - 2020	12,962,592,754	9,040,261,127
2020 - 2021	11,354,583,928	9,818,150,999
2021 - 2022	11,737,353,560	9,160,348,753
2022 - 2023	10,759,091,025	8,782,231,220
2023 - 2024	13,168,456,197	9,392,698,890

Graph 1: Analysis of approved budget and Total Expenditure.

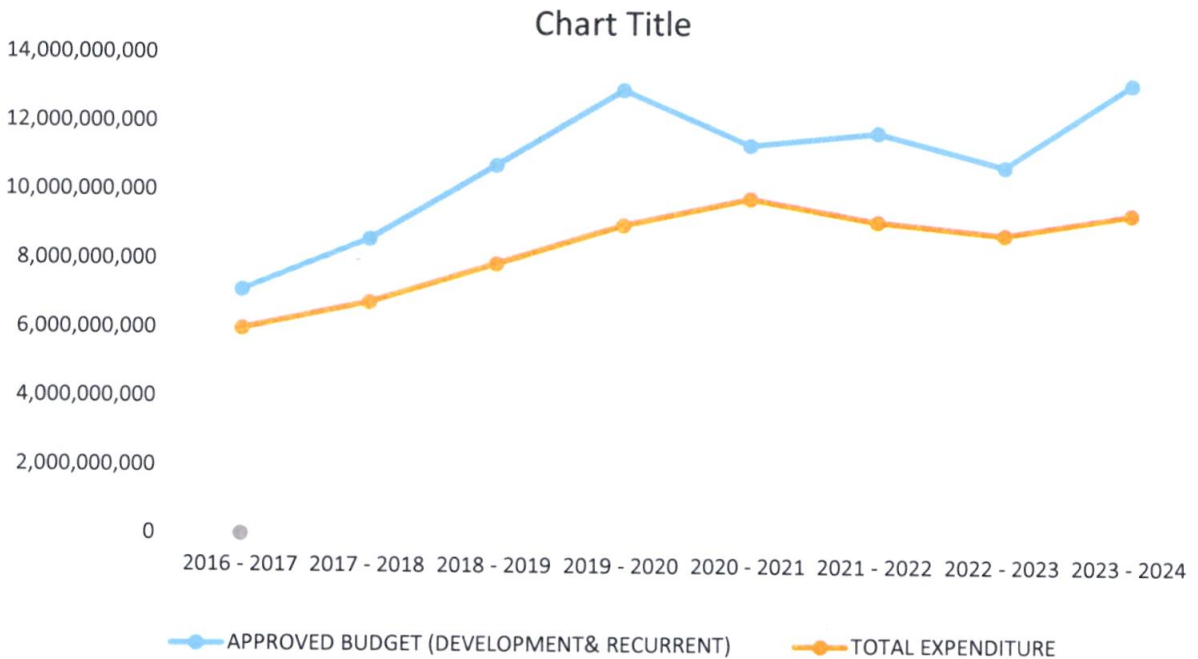


Table 2: Absorbtion Rate Analysis for the past five years.

FINANCIAL YEAR	APPROVED BUDGET (DEVELOPMENT & RECURRENT)	TOTAL EXPENDITURE	ABSORPTION RATE IN %
2018 - 2019	10,750,525,108	7,902,404,562	74%
2019 - 2020	12,962,592,754	9,040,261,127	70%
2020 - 2021	11,354,583,928	9,818,150,999	86%
2021 - 2022	11,737,353,560	9,160,348,753	78%
2022 - 2023	10,759,091,025	8,782,231,220	82%
2023 - 2024	13,168,456,197	9,392,698,890	71%

Graph 2: Absorbtion rate analysis for past five years.

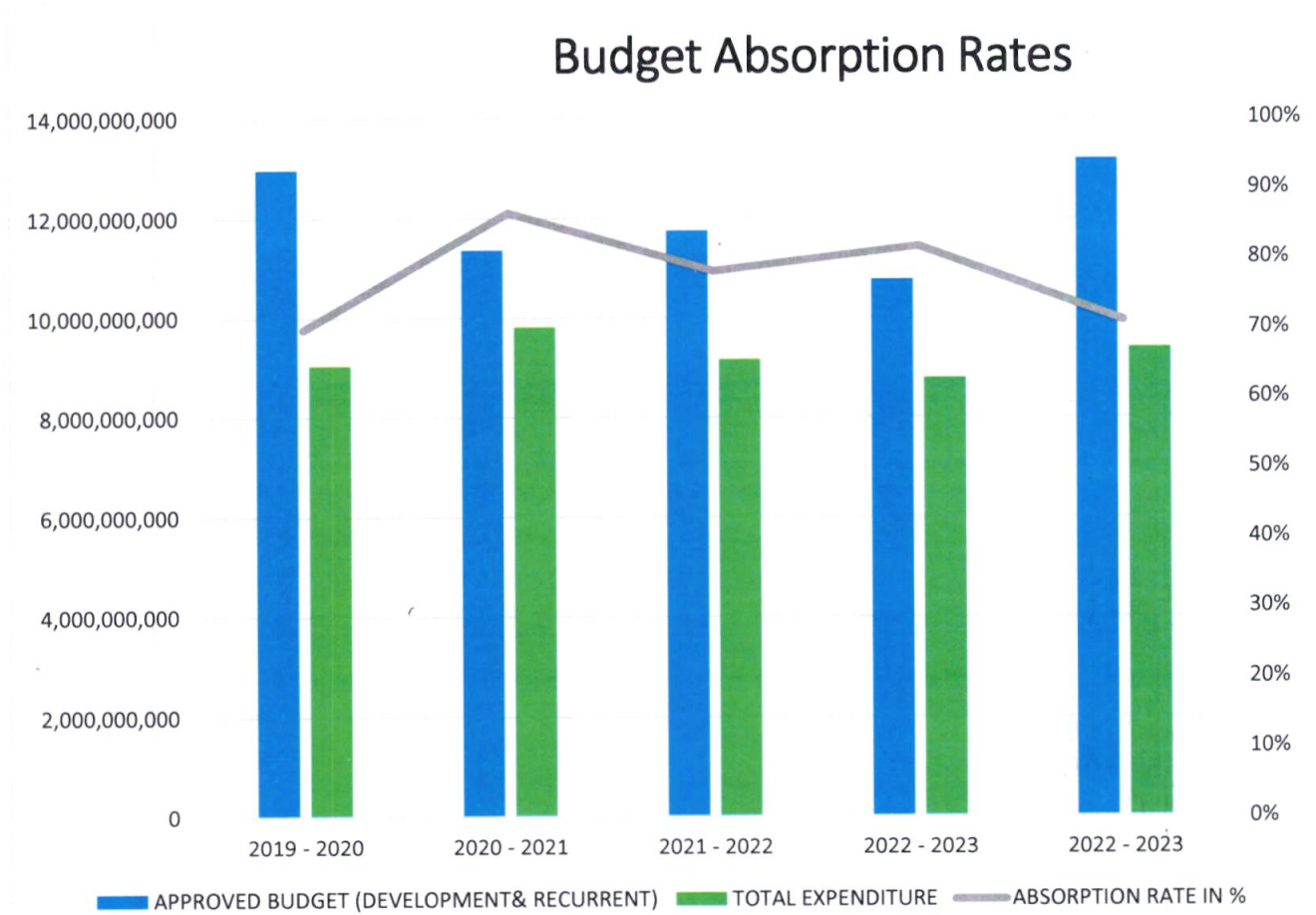
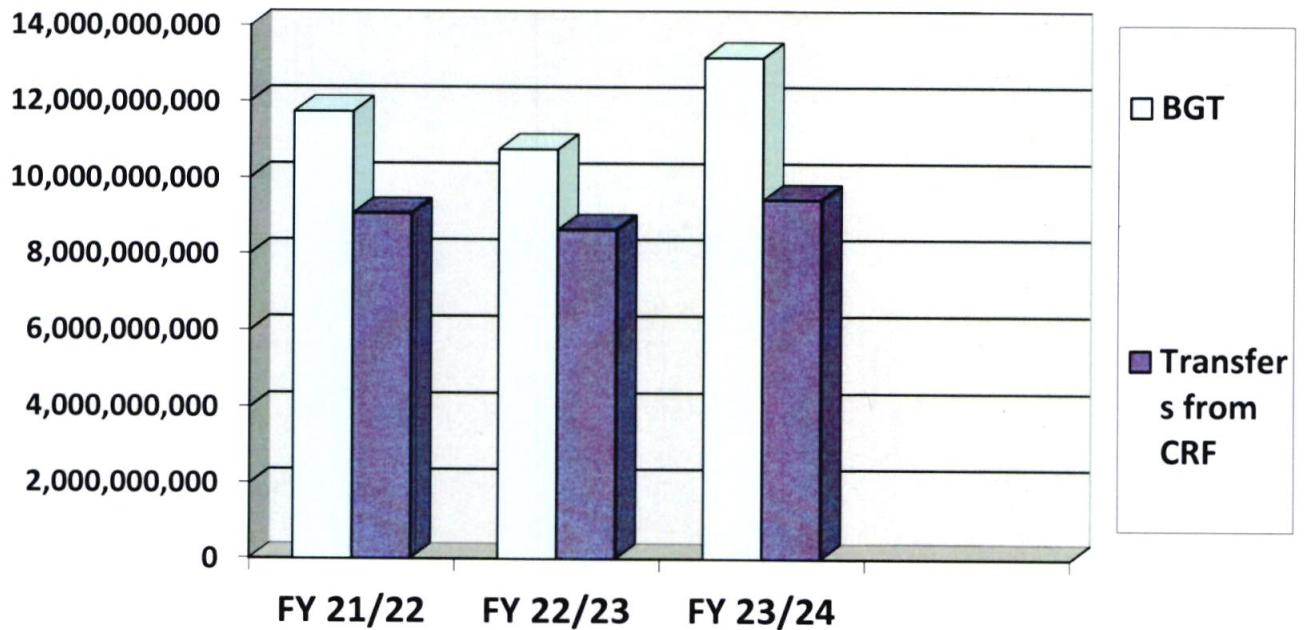


Table 3: Transfers from CRF and Budget

	FY 2021/22	FY 2022/23	FY 2023/24
Transfers from CRF	9,082,745,307	8,654,341,690	9,448,307,309
Total Budget	11,737,353,560	10,760,268,834	13,168,456,197

Graph 3: Absorbtion analysis for the approved budget and withdrawal from Exchequer.



KEY

FY- Financial year

BGT- Approved Budget

CRF- County Revenue Fund

In the financial year 2023/2024, the County Executive implemented many development projects in various sectors. The total expenditure for this reporting period amounted to KShs 9,392,698,890. KShs 6,431,276,339 Reccurent expenditure while KShs KShs 2,961,422,551 was spent on development expenditure representing a ratio of 68:32 respectively.

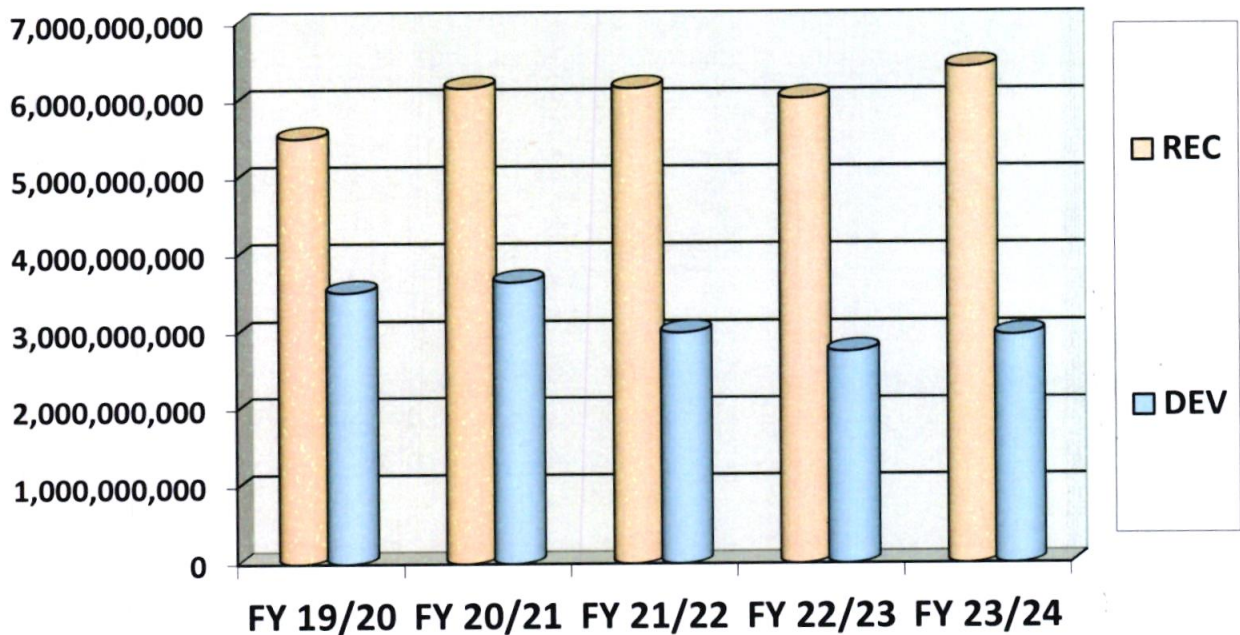
COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Table 4: Analysis of Recurrent Expenditure and Development expenditure.

Financial year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Recurrent	5,518,807,485	6,166,501,051	6,163,286,193	6,031,738,730	6,431,276,339
Development	3,521,453,642	3,651,649,948	2,997,062,561	2,750,492,490	2,961,422,551
Total Expenditure	9,040,261,127	9,818,150,999	9,160,348,754	8,782,231,220	9,392,698,890

Graph 4: Absorbtion analysis for the Recurrent Expenditure and Development Expenditure.



KEY

FY – Financial year

DEV - Development Expenditure

REC - Recurrent Expenditure

County Flagship Project for FY 2023-2024 includes;

- 1) Construction and Equipping of a Fruit Processing Plant in Shimbahills- Kubo south.
- 2) Construction and Equipping of Kwale Stadium
- 3) Construction of Bofu Dam
- 4) Construction of Kilibasi Dam
- 5) Upgrading to Bitumen Standard of Mkilo - Kalalani - Mavirivirini Road
- 6) Upgrading to Bitumen Standard of Mwangwei-Majoreni road
- 7) Upgrading to Bitumen Standard of Vinuni - Tiwi Sokoni Road
- 8) Construction of a Fire Station
- 9) Construction of a Mechanical Workshop

Value for money achievements

The County Executive ensures value for money, first by ensuring that projects identification processes begin with public participation process where members of the public identify issues affecting their lives after which they identify programmatic interventions in the form of projects so as to address the identified issues. From inception therefore, identified projects perfectly fit community needs, therefore ensuring that projects, when complete are put to use immediately. All projects undertaken since inception are all in use and creating value in society.

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

In the financial year 2023/2024, the County Executive implemented many development projects in various sectors. Below are some of the development projects;



Oncology centre in Kwale Subcounty Hospital in Tsimba Golini ward.



Outpatient Block at Waa dispensary in Waa ng'ombeni ward.



Lunga lunga Biashara Centre



Msulwa boda boda shed

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

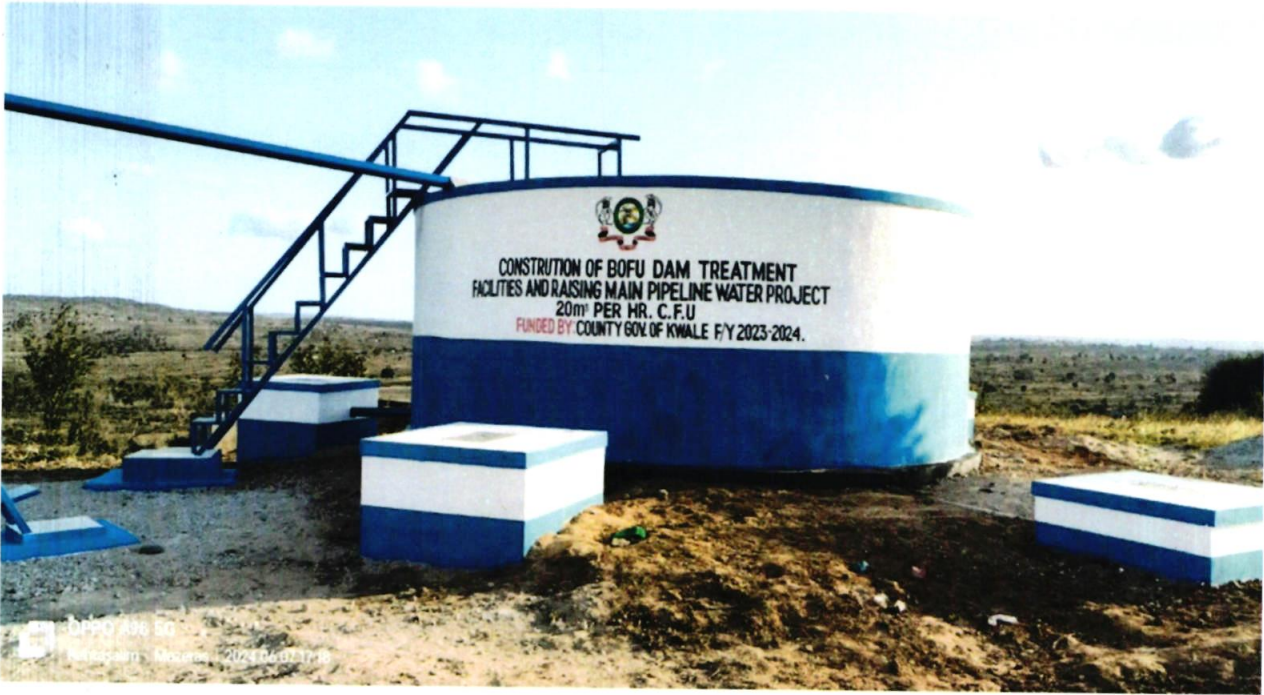
Annual Report and Financial Statements for the year ended June 30 2024



Msulwa market in Shimba hills



Silaloni Shauri Moyo Dam



Construction of Bofu Dam



Public library-Kwale

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024



Kwale TTC Multipurpose Hall



Kwale TTC Resource Centre



Kuranze Ecde



Kjiweni Central Ecde

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024



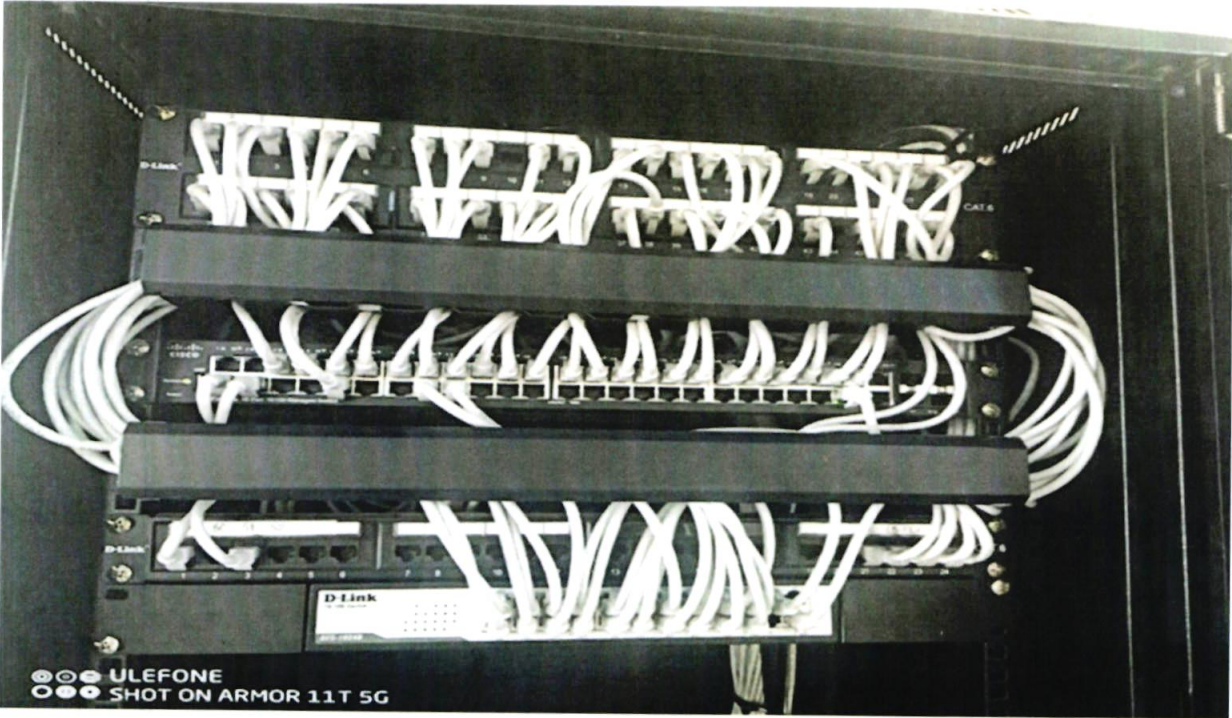
Cabro paving of Kombani Kwa Chief to Mtsangatifu road



Tarmacking of Mkilo – Kalalani - Luweni Road



Kwale Satdum



Improvement of internet connectivity and installation of Digital telephone system

Despite the notable achievements, we have experienced some challenges during the year.

These include:

- i. IFMIS system errors –Wrong mapping of the procurement officer resulting to incomplete ADN Process. Liaise with IFMIS technicians to assist in correction of the errors.
- ii. The delay in IFMIS system {i-sourcing} delayed the procurement procedures subsequently affected the County’s expenditure absorption rate.
- iii. Late disbursement of funds by National Treasury.
- iv. Lean budget allocations.

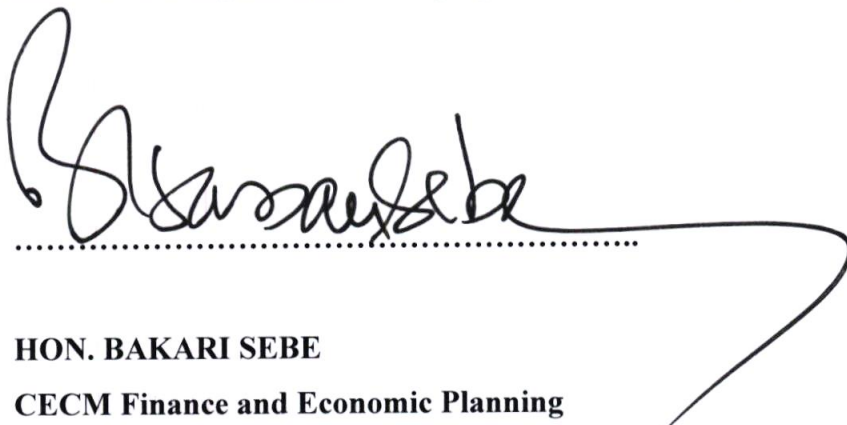
Key risk management strategies applied by the County Executive

The County Executive already has a risk management policy in place. This has greatly reduced the county’s exposure to risks hence the improvement in performance.

Conclusion

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Kwale County achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Kwale County.



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HON. BAKARI SEBE
CECM Finance and Economic Planning
County Government of Kwale

5. Statement of Performance against County Predetermined Objectives

The 2023-2024 budget was informed by the Kwale County Integrated Development Plan (CIDP 2023-2027), whose theme is, continuing Kwale's transformation together. The CIDP has identified seven key strategic development objectives through a participatory process and is deeply grounded in the collective aspiration of kwale people, the Big four Agenda of the National Government and the Governor's Manifesto.

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

Strategic development objectives

The County's 2023-2027 CIDP has identified eight key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs and the MTP III.

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

The Strategic objectives of the Kwale County's 2023-2027 CIDP include:-

- i) Promotion of universal health coverage to ensure responsive and quality health care services that are accessible to all;
- ii) Agricultural transformation through the provision of farm inputs and upscaling of micro irrigation to ensure food security, increase local incomes and enhance livelihoods
- iii) Youth and women economic empowerment to create jobs, generate wealth and reduce poverty
- iv) Promoting industrialization and urban development through the development of essential infrastructure including industrial parks, roads ,markets and water infrastructure
- v) Strengthening governance and inclusivity through public participation in formulation and implementation of county priority programmes

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Below we present the sectors programmes, towards attaining the objectives of the CIDP (2023-2027) for each of the Kwale County Executive departments.

Program: General Administration, Planning and Support Services					
Objective: To enhance provision of efficient services to county department, agencies and the general public					
Outcome: Efficient service delivery					
Sub Programme	Key Output	Key Performance Indicators	Targets		Remarks
			Planned	Achieved	
S.P 1: Personnel Services	Improved servicedelivery	Amount paid(Ksh)	164.9M	192.7	The extra was allocated in the supplementary budget No 3 of 2020/2021
Operations and Maintenance					
Civic Education	Public Forumsheld	Number of public forums conducted	2424	800	Public forums were affected by CoronaPandemic
Enhancing supervision of county programs	Purchase of motorcycles	Number of motor - cycles purchased	10	10	Enhanced supervision
Customer Satisfaction survey	Efficient and effective service delivery	Number of surveys done	1	0	The County is yetto conduct an employee job satisfaction survey.
Enforcement and Compliance	Improved adherence to County Legislation	Percentage of cases being reported	25%	20%	Less % of Defaultersdenotes success of paying for single permits The high defaulting rate in 2020 was due to corona pandemic
Support services –Administrators office operations	Improved servicedelivery	Amount disbursed (Kshs)	123.42 M	127M	Extra amount wasincreased in the supplementary budget for effective supervision
Programme: Waste Management					

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Objective: To improve management of waste disposal in urban areas					
Outcome: Urban centers free from waste					
Sub Programme	Key Output	Key Performance Indicators	Target		Remarks
			Planned	Achieved	
SP 2.1: Management of waste disposal in urban areas	Skip bins and loaders purchased	Number of skip bins purchased	10	10	Achievements were on target
		Number of skip loaders purchased	1	0	Budgetary constraints
	Fabricated garbage lorries	Number of fabricated garbage lorries purchased	2	0	Budgetary constraints
Programme Name: Roads					
Objective: To improve on connectivity for rapid economic development					
Outcome: Improved connectivity					
Sub Programme	Key Outputs	Key Performance Indicators	Targets		Remarks
			Planned	Achieved	
SP1 Roads tarmacking	Kilometers of road tarmacked	Number of Kilometers of roads tarmacked	10	7.67	Initial slow mobilization due to Covid-19
SP2 Roads Opening, grading, gravelling and Cabro paving	Kilometers of roads Opened	No. of Kilometers Opened	-	381.6	A total of 381.6 Km were opened
	Kilometers of roads graded	No. of Kilometers graded	300	2370.73	A total of 2370.73 km were graded
	Kilometers of roads graveled	No. of Kilometers Graveled	40	238.96	A total of 238.96 Km were Graveled
	Kilometers of Cabro Paved roads	No. of Kilometers Cabro Paved	-	6.216	A total of 6.216 Km were Cabro Paved

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

SP3 Bridges, driftsand Culverts	Bridges/Box culverts constructed	Number of bridges constructed	2	2	1 Box culverts done at Mkilo, 1 Bridge (Mteza Bridge) is still in DesignStage
	Drifts constructed	Number of Drifts constructed	30	110	110 Drifts were constructed
	Lines of Culverts Installed	No. of Lines Installed	-	1496	1496 Lines were installed
SP4 Storm water Drainage system	Storm water Drainage systems constructed	Number of system constructed	1	2	2 no drainage achieved
SP5 Demarcation of County Roads	Kilometers of Roads Demarcated	No. of Kilometers Demarcated	-	10	10Km of County roads were demarcated

Programme Name: Water Services Management

Objective: To improve the access, quality and storage of water for sustainable development

Outcome: Improved Water services

Sub Programme	Key Outputs	Key Performance Indicators	Targets		Remarks
			Planned	Achieved	
SP1: Development and Management of Water sources	Water pipelines constructed	Number of kilometers of water pipeline constructed	50	50	Achieved
	Boreholes drilled/ Rehabilitated and equipped	Number of boreholes drilled/ rehabilitated and equipped	20	30	Exceeded Target/expectations
	Small water Dams and water Pans rehabilitated/ constructed	Number of small Dams water and water Pans rehabilitated/ constructed	10	20	Exceeded Target/expectations
	New medium	Number of large/ medium	2	5	Exceeded Target/expectations

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

	Number of Dams constructed	Number of Dams constructed			
SP2. Water testing and treatment services	Treatment works /plants in place for borehole water supplies	Number of water treatment works /plants constructed in Borehole Water Supplies (Chlorination Dozing units)	5	2	Budget constraints
	Treatment works /plants in place for river water supplies	Number of water treatment works /plants constructed in River Water Supplies	2	2	Satisfactory performance
	Water samples analyzed for chemical and bacteriological analysis	Number of water samples analyzed for chemical and bacteriological analysis	20	20	Satisfactory performance
SP3. Water harvesting and storage management	Water tanks, reservoirs/water harvesting facilities established	Number of concrete tanks /Reservoir constructed	4	4	Satisfactory performance
		Number of large plastic tanks purchased and issued (10m ³ -15m ³)	10	10	Satisfactory performance
SP4. Purchase of Plant and Machinery/Trucks	Water Bowsers	Number of Water Bowsers	1	0	Budget constraints

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

	Purchased	(20m ³) Purchased			
SP6.Partnership and collaboration with stakeholders	Water projects supported in partnerships	Number of water projects supported in partnerships	5	5	Satisfactory performance
Programme Name: Urban planning and development					
Objective: To ensure planned development					
Outcome: Improved living and sustainable development					
Sub Programme	Key Outputs	Key Performance Indicators	Targets		Remarks*
			Planned	Achieved	
Infrastructural Development	Kilometers of Roads cabro paved	No. of Km of road cabro paved	0.7	0.7	Complete
	Baraza park beautifiedand landscaped	No. of Baraza park beautified and landscaped	1	0	Not yet tendered
Programme : Trade development services					
Objective: Promote access to and affordable start-ups to traders/groups					
Outcome: Improved accessibility to businesses for the MSEs					
Sub Programme/Project	Key Outputs	Key Performance Indicators	Target s	Remarks	
			Planned		
Product development services and Mechanization	Number of products developed	Improved incomes for the Jua Kali groups	1		
Provision of trade revolving fund.	Number of beneficiaries	Improved access to credit facilities	50	No Policy in place	
Programme : Market Infrastructural Development services					
Objective: To enhance market accessibility to traders					

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Outcome: Improved working environment for traders				
Sub Programme/Project	Key Outputs	Key Performance Indicators	Target s	Remarks
			Planne d	
Rehabilitation of Jimbo market	Rehabilit ated market	No. of markets rehabilitated	1	Slow progress in construction
Grilling of Samburu modern retail market (KENHA)	Completed stalls with grills	No. of market stalls installed with grills	1	
Rehabilitation of Jego Open Air Market	Rehabilit ated market	No. of markets rehabilitated	1	Delayed procurement of the project
Construction of Market Stalls at Kigato Trading centre in Waa Ng'ombeni	Construc ted market stalls	No. of market stalls constructed	1	Project stopped due to land issues
Installation of a water tank at Mwangwei	Installed water tank	No. of water tanks installed	1	
Electrification of Markets at Nyalani & Jua Kali Sheds at Dzimanya, Mwangoloto and Makamini	Connecte d markets with electricit y	No. of markets connected with electricity	3	
Renovation of Kombani Market sheds	Renovated market shed	No. of market sheds renovated	1	
Flagship Project Phase III- Fruit Processing Plant in Shimba Hills in Kubo South ward	Constructed fruit processing plant	No. of fruit processing plants constructed	1	Delayed procurement of the project
Construction of Lemba (Diani) market	Constructed market	No. of markets constructed	1	Delayed procurement
Programme : Investments				
Objective: To promote industrial development, manufacturing and value addition				
Outcome: Improved income for the farmers.				
Sub Programme	Key Outputs	Key Performance Indicators	Target s	Remarks
			Planne	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

			d	
Construction of fruit processing plant in Kubo South.	Number of fruit processing plant constructed	Improved income for the farmers.	1	Delayed Funding

Programme : Tourism Product Diversification

Objective: Increase Tourism arrivals into the county

Outcome: Attractive and secure destinations.

Sub Programme	Key Outputs	Key Performance Indicators	Targets	Remarks
			Planned	
Development of Eco-Tourism Site at Maji Moto	Eatery Site and guard rooms constructed	No. of eateries constructed	1	Satisfactory performance
Construction of beach washrooms	Completed washrooms	No. of washrooms constructed	1	Satisfactory performance
Installation of Bio-Digester	Installed Bio-Digester	No. of digesters installed	2	Delayed NEMA approval
Construction of Signages	Constructed signages	No. of signages	2	Delayed KeNHA approval

Programme: ICT Infrastructure Development

Objective: Enhance County Connectivity

Outcome: Enhance Resource sharing

Sub Programme	Key Outputs	Key Performance Indicators	Targets	Remarks
			Planned	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Design and Installation of Local Area Networks	Installed LAN	Operationalized LAN	2			Covid-19 pandemic supplemented resources allocated
Expansion of Wide Area Network	Inter-connected offices	No. of Offices internet rolled over to	3			
Actualization of Remote Hosting and Redundancy site	Operational remote host site and mast	No. of Masts and remote sites operationalized	2			Delayed KNHA approval
Power Redundancy	Operationalized redundancy systems	No. of redundancy systems installed	4			
Program Name: Culture and social services development						
Objective: To promote culture and social services for sustainable development						
Outcome: Enhanced social development among communities						
Sub programme	Key Output	Key Performance Indicators	Baseline	End Term Target	Achievement	Remarks
SP1 Policy and legal framework development	Regulated and guided cultural development	Existence of a sector action plan	0	1	5	Consequent annual sector plan developed
		Policy and legal framework	0	2	0	At draft stage
SP2 Cultural infrastructure development	Improved conservation of County's cultural heritage	Number of cultural centers/museums developed	1	1	1	Museum building established and artifacts' collected. Fabrication of ideal museum yet to be done

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

SP3 Cultural competition	Improved competitive nessand enhanced cultural developme nt	Number of county wide competitions held	4	5	4	Annual cultural festival held.2020 competitions were not heldbecause of covid-19
	Contributin g to conservatio n of information related to Kwale peoples history, culture and heritage.	Number of studies undertaken and shared	0	3	0	No studies or research. Not undertaken. not budgetedfor
SP4 Cultural shows and exhibitions	Increase d awarenes s on culture and improve d cultural development	Number of showsand exhibitions held	1	4	4	Annual exhibitions were held inline with thecompetitions
SP5 Social services infrastructural development	Improved social welfare	Number of commun ity libraries develope d	1	3	3	Samburu, Lunga Lungaand Matuga libraries constructed
		Number of parksand recreation centers developed	0	1	0	N/A
		Number of social halls constructed and equipped	21	2	7	-

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

		Maintenance of social halls	21	21	27	There are lotsof repairs needed and no budget for repair
		Installation of electricity and payment of bills	6	21	27	12 has power connection and 15 has not been connected
		Public toilets water connection and storage tanks	0	21	35	Only 1 toiletin Lunga Lunga connected with water and the rest 34 have no water
		Number of rehabilitati oncenters constructed	1	0	0	N/A
		Number of rescue centers for genderbased violence	0	1	2	Tenders awarded
SP6 Girl child affirmative action	High transition for girls in education from primary to secondary	Number of sanitary towels procured and distributed	34,200	70,000	0	No budgetary allocation
		Number of girls supplied with sanitary towels	17,100	34,200	0	No budget allocation
Program Name: Sports, Arts and Talent development						
Objective: To improve arts, sports and talent development						
Outcome: Enhanced competitiveness in Arts, Sports and talents						
Sub programme	Key Output	Key Performance Indicators	Baseline	End Term Target	Achievement	Remarks
SP1 Sports, arts and talent infrastructural development	Improved infrastructure for sports, arts	Number of stadiums established	0	1	1	Phase three

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

	and talent development					
		Number of sports fields rehabilitated	13	60	47	Insufficient budgetary allocation.
		Number of academies established	0	10	5	5-satellite academies established. Insufficient budgetary allocation.
		Number of Performance arts talent centers constructed and equipped	0	1	1	achieved
SP2 Sports, arts and talent competition	Improved competitiveness	Number of sports competitions held	100	100	110	achieved
		Number of teams participated	720	720	720	achieved
		Number of disciplines involved	10	10	10	achieved
SP3 Support services	Enhanced support to teams	Amount of support in Kenya shillings	30M	30M	36m	achieved
Program Name: Community empowerment						
Objective: To achieve inclusivity and empower community for equitable and sustainable development						
Outcome: Enhanced inclusivity and participation of community in development						
Sub programme	Key Output	Key Performance Indicators	Baseline	End Term Target	Achievement	Remarks
SP1 Youth, women and PWDs fund	Enhanced empowerment	Amount disbursed	52M	48M	0	Late enactment of the legislation.
		Number of groups supported	509	480	0	Late enactment of the legislation

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

SP2 Gender mainstreaming	Improved inclusivity in decision making	Number of sensitization forums on gender issues	60	60	45	Insufficient budgetary allocation.
		Number of genderbased training done	10	20	30	With support from relevant stakeholders
	Policy on gender issues developed	Number of policies formulated and approved	0	1	0	Lack of budget
SP3 Disability mainstreaming	Improved inclusivity in decision making	Number of sensitization forum held	60	20	10	Lack of budget
	Improved welfare	Number of wheelchairs procured	20	50	0	Lack of budget
SP4 Civic education	Informed citizens	Number of policies formulated and approved	0	1	0	Lack of budget
		Civic education units established	0	1	1	With support from development partners
		Number of sensitization meetings held	40	200	160	Seeking more funding from partners.

Program Name: Vocational Training

Objective: To empower the youth in technical, vocational and entrepreneurship knowledge and skills

Outcome: Empowered youth that are contributing to individual and Societal development in the County

Sub programme	Key Output	Key Performance Indicators	Baseline	5 Year target	End Term Target	Achievement	Remarks
SPI Infrastructure Development	Twin workshops (Classrooms) constructed	Number of twin workshops constructed	17	83	100	13 twin workshops	16% achievement
	Hostels construct	Number of hostels	9	7	16	5 Hostels constructed	71% Achievement

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

ed	constructed					
Administrati o n blocks constructed	Number of administrat ion blocks constructed	2	10	12	3 constructed	30 % achievement
Production centre established and equipped	Number of production centres established and equipped	0	1	1	1 constructed	Constructed but awaits fully equipping and operationaliza tion
Computer labs constructed	Number of computer labs constructed and equipped	3	8	11	1	13% achievement
VTCs Showrooms constructed	Number of showrooms constructed	0	4	4	No Show rooms constructed	Target not met
Furnishing of VTCs	Number of VTCs Furnished	10	40	40	All furnished	Target met
Libraries in VTCs constructed	Number of libraries constructed and equipped	0	4	4	Not constructed	Target not met
VTCs fenced	Number of Vocational Training Centres fenced	3	11	14	2 Fences done	18% achievements
Social halls constructed in Vocational Training Centres	Number of halls constructed and equipped	0	4	4	None	Not done
Staff houses in Vocational Training	Number of staff houses constructed	0	4	4	Nil	Not done

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

	Centres constructed						
	Tools and equipment stores constructed and furnished	Number of tools and equipment stores constructed and furnished	0	1	1	1 done to completion	100%
SP2Teaching/learning resources	Tools and equipment provided	Number of Training Centres benefiting	31	40	40	40 benefiting from tools	100%

Program Name: Early Childhood Development Education

Objective: To improve access to quality pre-primary education to all children in the county

Outcome: Improved early childhood development and education for all children in the county

Sub-program	Key Output	Key Performance Indicators	Baseline	5 Years targets	End Term Target	Achievement	Remarks
SP1Infrastructure Development	ECDE centres established and equipped	Number of ECDE centres established and equipped	236	280	516	242 ECDE centres done to completion	86% Achievement
	Teacher training centres established	Number of teacher training centres established	0	1	1	1 TTC established	100% Achievement
	Installation of outdoor playing equipment in each ECDE centre	Number of ECDE centres with outdoor playing equipment	218	298	516	176 supplied with art and play equipment	59% Achievement
	Installation of Energy saving Jikos in each ECDE centre	Number of ECDE centres with Energy Saving Jikos	60	300	360	367 installed with energy saving Jikos	122% target surpassed

Program Name: Bursary and Scholarship

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Objective: To promote students' enrolment, attendance, retention, performance and transition rates in schools, colleges, Vocational Training Centres and Universities.							
Outcome: Improved County human capital development							
Sub-program	Key Output	Key Performance Indicators	Baseline	5 year Target	End term Target	Achievement	Remarks
SP1 County Bursary Scheme	Bursaries provided to secondary schools needy students	Number of National schools, secondary schools, tertiary institutions and KUCCPS students benefitted	73,602	90,000	163,602	-	
SP2 Vocational Training Centres Grant	VTC grants established	Number of students benefitting	0	17,089	17,089	9,693 benefitted	57% achievement
Program Name: General Administration, Planning and Support							
Objective: To enhance service delivery.							
Outcome: Improved service delivery.							
Sub-program	Key Output	Key Performance Indicators	Baseline	5 Year target	End Term Target	Achievement	Remarks
SP 1 Administration Services	Staff Recruitment	Recruitment of new staff-General Administration	3	5	8	1	20% achievement
		Recruitment of new staff	147	184	331	24 Vocational staff recruited	13% Achievement

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

		– Vocational Training					
		Recruitment of new staff –ECDE	795	558	1353	180 ECDE Staff recruited	32% Achievement
SP3 Special Programs	School feeding program established	Number of Children benefitting from feeding program	74,000	385,000	459,000	393,492 children benefited	102% target surpassed
	Furnishing of ECDE centres	Number of ECDE centres furnished	116	370	486	287 ECDE Centres benefited	78% Achievement

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024.

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

Executive Services, Finance and Economic Planning							
Programme	Outcome	Outcome Indicator	Baseline		Mid-Term Target	End Term Target	Reporting Responsibility
			Value	Year			
General Administration Planning and Support Services	Improved Service delivery	Customer satisfaction index	55%	2022	65%	75%	Chief Officer
		Employee satisfaction index	50%	2022	60%	70%	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Revenue mobilization and management	Enhanced revenue collection	Increase of county own revenue to total budget	3.5%	2022	4.5%	7%	Director Revenue
	Increased own source revenue	Amount Collected in KshMillion	393	2022	750	900	
Economic policy formulation and management	Increased Economic growth	Increase in county GDP percapita	101,725	2022	126,371.6	146,037.7	Director Budget and Economic planning
	Enhanced policy planning, budgeting and M& E	Statutory Policy documents in place	7	2022	10	10	
	Increased Transparency and Accountability	Position Nationwide in Transparency and Accountability Survey	3	2022	1	1	
Economic policy formulation and management	Improved Programmes and Projects implementation	Programmes and Project Implementation rate	50%	2022	60%	70%	Director Budget and Economic planning
	Improved citizens welfare	Absolute Poverty level	65%	2022	60%	55%	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Public finance management	Improved accountability and efficient service delivery through prudent financial management	Percentage reduction in audit queries	30%	2022	25%	20%	Director Accounting Services
		Status of External Audit report	Qualified		Unqualified	Unqualified	
		Increase in funds absorption rates	68%		75%	85%	
Executive services	Unified public communication and feedback mechanism	Percentage Increased in awareness and access to information among stakeholders	35%	2022	50%	60%	

Agriculture, Livestock and Fisheries

Programme	Outcome	Outcome Indicator(s)	Baseline		Mid-Term target	End Term Target	Reporting Responsibility
			Value	Year			
General Administration, Planning and Support Services	Increase Employee satisfaction	Level of employee satisfaction(index)	45%	2022	55%	65%	Chief Officer
	Improve working environment	Work environment satisfaction index	50%	2022	65%	70%	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Crop Development	Improved food and income security at county and household levels	Increase in yields per acreage of drought resistant food crops	20%	2022	35%	50%	Director Crop production
		Increase in yields per acreage under cash crops production	20%	2022	30%	40%	
		Increase in yields per acreage of maize crop production (bags)	11	2022	18	25	
		Increase in yields per acreage under strategic food crop reserve	20%	2022	35%	45%	
		Proportion of farmers accessing the services of agricultural mechanization	25%	2022	35%	50%	
		Increase in number of farmers receiving certified seeds	120,500	2022	31,250	43,750	
		Increased percentage of households implementing the nutritive sensitive agriculture interventions (traditional crops)	20%	2022	35%	45%	
		Increase in number of farm inputs beneficiaries	19,500	2022	25,500	35,500	
		Percentage reduction in post-harvest losses	60%	2022	50%	35%	
		Percentage increase in	35%	2022	45%	50%	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

		market accessibility for farm produce					
Livestock development	Improved livestock productivity for food and household income	Percentage increase in annual milk production (litres)	20%	2022	30%	40%	Director Livestock production
		Percentage increase in production of high breeding stock	30%	2022	40%	50%	
		Increased production of honey(Kgs)	30%	2022	40%	50%	
		Percentage increase in household income from milk value addition	25%	2022	35%	50%	
		Percentage reduction in animal mortality rate through vaccination and treatment programmes	40%	2022	25%	5%	
		Percentage increase in stakeholder engagement and involvement	30%	2022	45%	65%	
		Increased beef production (Kgs)	35%	2022	45%	55%	
Fisheries Development	Improved fisheries productivity for food and income security	Increased fish production (Kgs)	55%	2022	65%	75%	Director Fisheries
		Percentage reduction in post-harvest losses	70%	2022	49%	25%	
		Reduced fishermen mortality rate	30%	2022	20%	5%	
		Percentage increase in household income from seaweed production	20%	2022	35%	50%	
Environment and Natural Resources							
Programme	Outcome	Outcome Indicator	Baseline		Mid Term Target	End Term Target	Reporting Responsibility
			Value	Year			
Natural	Enhanced		20%	2022	40%	70%	Director

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2024

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Resource Management and Climate Change	management of environment and natural resources for sustainable socio-economic development	Percent increase in forest coverage					environment and natural resources
		Increased number of households using renewable energy sources	20%	2022	55%	95%	
		Reduced rates of disease outbreaks from improper waste management	40%	2022	20%	2%	
		Increased percentage of identified and restored water catchment areas	25%	2022	65%	87%	
Municipalities- Diani, Kwale, Kinango and Lunga Lunga	Improved growth and development of municipalities for sustainable economic growth	Percentage increase in accessibility of public services for socio-economic development	35%	2022	55%	70%	County municipal managers
Land Administration and Management	Enhanced management of land resources for equitable, Sustainable and reliable economic stability	Increase in acreage under land banking	10%	2022	20%	20%	Director environment and natural resources
		Increase in squatter settlement schemes undertaken	10%	2022	30%	30%	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Urban Planning and development	Improved human settlement through urban	Increased number of upgraded towns and	4	2022	6	8	County municipal managers
	planning and provision of urban infrastructure	urban centres with approved plans					
Digitization of spatial data and land management systems	Improved efficiency in land administration and planning processes	Percentage reduction in land disputes and grievances	40%	2022	20%	10%	Director physical planning
Development control	Improved compliance with set development planning standards and plans	Percent reduction in the number of reviews on development plans and set standards	50%	2022	35%	20%	Chief officer environment and natural resources
Health Services							
Programme	Outcome	Outcome Indicator	Baseline		Mid-Term Target	End Term Target	Reporting Responsibility
			Value	Year			
Curative and Rehabilitative Health Services	Reduced morbidity and mortality and improved quality of life	Proportion of reduced morbidity and mortality rates and improved life expectancy rate	40%	2022	20%	5%	Chief officer curative and rehabilitative health services

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

	Improved efficiency in provision of health services	Doctor to population ratio	1:12000		1:10000	1:5000	
		Nurse to population rate	1:2500		1:2000	1:200	
Preventive and Promotive Health	Reduced health risk factors, diseases and environmental health risk factors	Proportion of reduced maternal mortality rates	209/100,000	2022	169/100,000	128/100,000	Chief officer preventive and Promotive health
		Proportion of reduced infant mortality rates	12/1000		9/1000	7/1000	
		HIV prevalence rate	3%		2%	2%	
		TB treatment success rate	87%		90%	92%	
General Administrative, Planning and Support Services	Improved efficient and effective service delivery	Reduced rate of grievances logged in	60%	2022	40%	10%	Chief officer curative and rehabilitative health services

Tourism, Trade and Enterprise Development

Programme	Outcome	Outcome Indicator	Baseline		Mid-Term Target	End Term Target	Reporting Responsibility
			Value	Year			
Cooperatives Development Services	Improved income generating opportunities and enhance good corporate governance in all active cooperatives	Increased number of cooperatives linked to local, regional and international markets	4	2022	4	4	Director Trade and cooperative development
		Small similar based	2		2	2	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

		saccos merged into strong sacco societies					
Trade development services	Improved conducive trading environment and	Increase in the number of SMEs supported in	8	2022	10	12	Director Trade and cooperative development
	enhanced incomes	internal and external market linkages					
Investment Promotion	Wealth creation and improved incomes	Percentage increase in households with improved income from investment promotions	30%	2022	45%	60%	Director Trade and cooperative development
		% completion of industrial park	0%	2022	50%	100%	
		Number of investor certificates issued	0	2022	5	10	Director Trade and cooperative development
Weights and measures	Fair trading environment and satisfied consumers	Annual customer satisfaction surveys	0	2022	3	5	Director Trade and cooperative development
Market Infrastructural Development services	Improved income generating opportunities and conducive working business environment	Percentage Increase in revenue from markets fees	25%		50%	75%	Director trade and cooperative development

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Tourism development services	Improved sector growth and employment opportunities	Percentage increase in income generation from tourism activities	30%		60%	90%	Director Tourism
ICT Infrastructure Development	High Speed broadband connectivity for use in County Facilities	Percentage of ICT usage in the County Government	50%		75%	95%	Director ICT
Unified Communication	Informed citizenry	Increased access to Government Services	30%		55%	80%	Director ICT
Redundancy and Information Security	Secure government systems	Operational Recovery Site	1	2022	0	0	Director ICT
		Fire Proof Data centers					
General Administration, Planning and Support Services	Efficient service delivery	Reduced rate of client grievances	60%	2022	25%	15%	Director ICT

Social Services and Talent Management

Programme	Outcome	Outcome Indicator	Baseline		Mid-Term Target	End Term Target	Reporting Responsibility
			Value	Year			

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Culture and social services development	Enhanced social development among communities	Number of beneficiaries to the girl child affirmative action	34200	2022	34200	37620	Director social services and talent management
		Policy and legal framework	1		0	1	
		Number of cultural shows and exhibitions held	0		1	2	
Sports, Arts and Talent development	Enhanced competitiveness in Arts, Sports and talents	Number of teams participated	720	2022	720	792	Director sports arts and talent development
		Number of disciplines involved	10		10	15	
		Amount of support in Kenya shillings	6M		6M	6.6M	
Community empowerment	Enhanced inclusivity and participation of community in development	Number of sensitization forum held	4		4	6	Director social services and talent management
		Number of groups supported	0		120	135	
General Administration, Planning and Support Services	Improved service delivery	Reduced rate of client grievances	10%		5%	2%	Chief officer social services and talent management
Education							

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Programme	Outcome	Outcome Indicator	Baseline		Mid-Term Target	End Term Target	Reporting Responsibility
			Value	Year			
Vocational Training	Empowered youth that are contributing in individual and societal development	Number of trainees enrolled and supported	430	2022	430	475	Director VTC
		Number of personnel trained	55		146	160	
Early Childhood Development and Education	Increased access to ECDE	Gross Enrolment rate(%)	99.8	2022	100%	100%	Director ECDE
		Male	101.5		100%	100%	
		Female	98		100%	100%	
		Net Enrollment rate percentage-Total	45.6				
		Male	44.5		60	80	
		Female	46.7		60	80	
		Number of ECDE teachers	949		1000	1500	
Early Childhood Development and Education	Increased access to ECDE	Teacher to Pupil ratio	1:61		1:35	1:25	Director ECDE
		Classroom to Pupilration	1:56		1:35	1:25	
		Toilet: Male pupil ratio	1:52		1:45	1:25	
		Toilet: Female Pupil ration	1:53		1:35	1:35	
		Number of ECDE centres constructed	514		550	575	
General administration, planning	Improve service delivery	Number of ECDE centres quality	80		80	90	Chief Officer

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

and		assurance and standards assessed					
Water Services							
Programme	Outcome	Outcome Indicator	Baseline		Mid Term Target	End Term Target	Reporting Responsibility
			Value	Year			
Water Services Management	Improved accessibility to clean water services	% household with access to clean and safe water	44.5%	2022	57%	70%	Director water services
		Average distance(Km)covered by households to the nearest water point	5km	2022	3km	2km	
		% of Urban households with access to piped water	30%	2022	45%	75%	
Roads and Public Works							
Programme	Outcome	Outcome Indicator	Baseline		Mid-Term Target	End Term Target	Reporting Responsibility
			Value	Year			
Roads	Improved access and connectivity of road infrastructure	No. of Kms of roads opened	1946	2022	2500	3000	Chief Officer Roads
		No. of Kms of roads graveled	2886		3500	3750	
		No. of kilometres of roads tarmacked	11.37		25	50	
		No. of kms of cabro paved roads	7.4		10	15	
		No. of bridges ,culverts and drifts constructed	1747		1800	1850	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

		Number of Kms of storm water drainage system	11.3		15	20	
		Percentage reduction in reported accidents	40%		30%	15%	
Public Works and Government Buildings	Improved service delivery	Increased rate of staff productivity	40%	2022	60%	75%	Chief officer Roads and Public works
		Number of offices /buildings constructed	23		30	40	
		Number of Fire stations constructed	1		2	5	
		Number of Fuel bays/workshop constructed	1		2	5	
County Public lighting & Electrification	Improved safety and security of people, property and increased business hours	Percentage reduction in crime	45%	2022	20%	10%	
		Number of floodlights /street lights schemes	102	2022	120	1150	

County Public Service Board

Programme	Outcome	Outcome Indicator	Baseline		Mid-Term Target	End Term Target	Reporting Responsibility
			Value	Year			
Human Resource Capital Planning and Development	An efficient and effective recruitment process	Percentage reduction in client grievances	40%	2022	20%	10%	Secretary to the public service board
	Improved Employee satisfaction	Employee satisfaction index	50%	2022	75%	85%	
	Improved work environment satisfaction	Increment in Work Environment Index	-	2022	10%	25%	

Public Service and Administration

Programme	Outcome	Outcome Indicator	Baseline		Mid-Term Target	End Term Target	Reporting Responsibility
			Value	Year			

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

County Attorney							
Programme	Outcome	Outcome Indicator	Baseline		Mid-Term Target	End Term Target	Reporting Responsibility
			Value	Year			
General Administration, Planning and Support Services	Improved efficiency in public service delivery	%Increment in Customer Satisfaction index		2022	10%	20%	Chief Officer
Coordination of County Services	Improved governance and service delivery	Percentage reduction in public grievances	30%	2022	15%	5%	
Disaster Risk Management	Reduced Vulnerability	% response to emergencies related to natural disasters	50%		50%	75%	
Human Resources Development	Improved Productivity	Cost Performance index CPI	1.2		1.5	2.0	
	Improved Employee satisfaction	% Increment in Employee satisfaction			10%	20%	
Legislation and Representation	Effective and Efficient provision of legal services	Percentage increase in successful own dispute resolution	20%	2022	55%	85%	County Attorney
		Number of courtcases closed(litigation)		2022	15	30	
		Number of policies reviewed		2022	10	30	
		Number of Bills reviewed		2022	20	40	

The Data and information provided here has been verifiable against the CIDP.

6. Environmental and Sustainability Reporting.

The Kwale County Development Agenda is informed by the need to increase and expand sustainable development opportunities and build people's capacities to enable them create wealth and transform their lives for growth and prosperity. The County Envisions being a competitive, industrialized and socio-economically self-sustaining and securing county. This will be attained by providing quality and efficient services through innovative and sustainable utilization of resources for a better quality of life of all citizens of Kwale County.

1. Sustainability strategy and profile

The county intends to attain and sustain this through creation of a county culture anchored on; Transparency; Inclusiveness and Equity; Empowerment; Quality and result oriented in provision of the county services

The County's projects implementation was greatly affected by late disbursement of funds and late enactment of the County Grants Act.

2. Environmental performance

As outlined in both the County 2023-2027 CIDP, Environment is one of the key thematic areas that the county has put a lot of focus in its developments agendas. Land is a natural resource which can be sustainably used to satisfy man's unlimited needs and wants as long as the concept of scarcity is recognized. Cognizant of the need for responsible land use for environmental sustainability, The County has developed a number of policies, programmes and structures guiding environmental matters within the County.

Among these are;

- The County has developed the county Environmental Management System and social safeguards policy and guidelines that addresses issues such as; conflict resolution, Damage /loss compensation, resource access and utilization, benefits sharing and development engagement)
- The county has formed and gazetted the county Environment management committee in line with the requirement of the National Environmental Management Act
- The County has conducted Sensitization and community awareness on their rights and roles to environmental management
- Rehabilitation of degraded forest areas and other landscapes through tree planting initiatives directly and by supporting CBOs and institutions in planting of trees through the county department of Lands Environment and Natural resources.

- The County Conducts Environmental and Social Screening of its development projects and Conducts Environmental Impact Assessments for the all projects which through the screening exercise are seen to be requiring such.
- The County has enhanced the capacity of the County Environment department to ensure that they conduct Environmental Audit and guarantee Long term sustainability of the Environment.
- The County has a dumping site and Garbage transportation trucks for disposal and management of Solid Waste in the County while Kwale water and sewerage Company “A County owned Entity” is tasked with Water distribution and management of Liquid Waste.

3. Employee welfare

Kwale County Recognises the value of its employees in the implementation and long term sustainability of its development strategy. As a result, it has always ensured a fair recruitment process where competences and qualification has been key in hiring of its employees to ensure value from its human resource. All recruitments observe the one third Gender rule and the inclusivity. All senior management staff from the level of county directors and above is placed under performance Contract while the junior staffs are under performance Appraisal system.

This is aimed at inculcating a results culture and also helps to identify skills Gap for capacity building and future development the County staff as they inform approvals for Promotion and training for carrier growth. For a better and health work force, the county has also placed all staff under a medical cover which on terms as provided by the Salaries and Remuneration Commission’s guideline of Employee Medical benefits.

4. Market place practices-

The county make efforts to ensure:

a) Responsible Supply chain and supplier relations-

The County also uses the I-sourcing module of the Government IFMIS system. This system involves online supplier sourcing where the entire supplier’s selection process is automated to reduce procurement fraud and enhance fair practices. Through Invoice tracking, the supplier can also raise his invoice and monitor the payments. The County also through the preference and preservation provision of the public procurement and disposal Act gives special preferences to Youth, women and people leaving with disabilities which are the most vulnerable group of the society.

b) Responsible ethical practices-

All county revenue processes are automated to reduce the chances of Corruption and revenue leakages.

c) Stewardship of goods and services

The County embraces diversity and offers services to all county residents without discrimination. All county fees and charges are levied after wide consultation with the citizens through public participation.

5. Community Engagements

The County has been engaging its citizens in all its development programmes through public participation in all the county plans, Budget and legislations. This participation ensures that the views of the citizen are included from planning to implementation stages. Participation is done by the county through its established participation structures such as, the County Budget and Economic Forum, The County Citizen education and Civic Education Unit etc.

7. Statement of Management Responsibilities

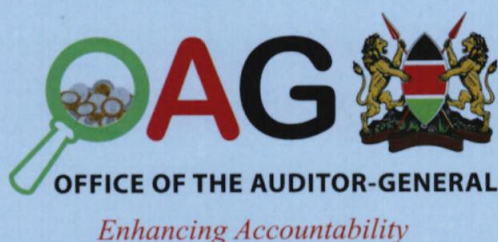
Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

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

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REPORT OF THE AUDITOR-GENERAL ON KWALE COUNTY EXECUTIVE FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kwale County Executive set out on pages 1 to 42 which comprise the statement of assets and liabilities as at

30 June, 2024 and the statement of receipts and payment, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kwale County Executive as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccurate Expenditure on Acquisition of Assets

The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets expenditure of Kshs.1,799,004,623 which include expenditure on domestic payables from the previous year amounting to Kshs.988,846,682. However, other important disclosures 1 pending accounts payable and Annex 2 to the financial statements shows that the County's opening balance of pending accounts payable at the beginning of the year was Kshs.268,178,249 which differs with the pending bills paid during the year of Kshs.988,846,682 resulting to unexplained increase by Kshs.720,668,433.

In the circumstances, the accuracy, existence and rights and obligations of the expenditure of Kshs.988,846,682 on acquisition of assets could not be confirmed.

2. Unsupported Voided Transactions

The statement of receipts and payments reflects total payments of Kshs.9,392,698,890 which includes payments in respect to use of goods and services of Kshs.2,145,339,562, acquisition of assets of Kshs.1,799,004,623, transfers to other government entities of Kshs.1,402,807,107 and other grants and transfers of Kshs.506,210,000. However, review of the Integrated Financial Management Information System (IFMIS) ledger records provided for audit revealed transactions amounting to Kshs.425,440,277 which were initiated but later voided without any justification. Further, the supporting documents including voided payment vouchers, requests to void payments, the National Treasury approval and Exchequer requisitions to the Controller of Budget were not provided for audit review.

In the circumstances, the accuracy and authenticity of the voided payments of Kshs.425,440,277 could not be confirmed.

3. Irregular Charge on the Cash Vote

The statement of budget and actual amounts for the year ended 30 June, 2024 reflects total expenditure of Kshs.9,392,698,890. Review of the Integrated Financial Management Information System (IFMIS) payment details provided for audit revealed that payments totaling to Kshs.1,315,790,267 were made on the cash vote instead of the line items as budgeted. No explanation was provided for failure to process these transactions through the budgeted line items.

In the circumstances, the accuracy and authenticity of payments totalling Kshs.1,315,790,267 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts (Recurrent and Development combined) reflects final receipts budget and actual on comparable basis amount of Kshs.13,168,456,197 and Kshs.9,448,307,309 respectively resulting to under-funding of revenue of Kshs.3,720,148,888 or 28% of the budget. Similarly, Management spent Kshs.9,392,698,890 against the actual receipts of Kshs.9,448,307,309 resulting to under expenditure of Kshs.55,608,419.

The under-funding and under-expenditure affected implementation of the planned activities and programs and may have impacted negatively on services delivery to the public.

My opinion is not modified in respect to this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in Basis for Qualified Opinion section, I have determined that there are no other key audit matter to communicate in my report.

Other Matter

Unresolved Prior Year's Audit Matters

In the audit report for the previous year, several issues were raised under Report on the Financial Statements and the Report on Lawfulness and Effectiveness in Use of Public

Resources. However, Management had not resolved the issues or provided explanation for failure to implement the recommendations.

Other Information

The Management is responsible for the other information set out on page iii to lxxviii which comprise of Key Entity Information and Management, Governance Statement, Foreword by CEC Finance and Economic Planning, Statement of performance Against County Predetermined Objectives, Environmental and Sustainability Reporting and statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Kwale County Executive financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Compensation of Employees

The statement of receipts and payments and Note 3 to the financial statements reflects an expenditure of Kshs.3,534,133,545 in respect of compensation of employees. Review of human resource records provided for audit revealed the following anomalies:

1.1. Non-compliance with the Law on Ethnic Composition in Recruitment and Overall Staff Composition

Review of personnel records revealed that the County Executive had three thousand nine hundred and ninety four (3,994) members of staff as at 30 June, 2024. The staff register for June 2024 indicated that three thousand and eighteen (3,018) or 76% members of

staff were from one dominant ethnic community in the County. Further, one hundred and sixteen (116) employees were recruited during the financial year out of which, one hundred and two (102) or 88% were from the dominant ethnic community in the County contrary to Section 65 (1) (e) of the County Governments Act, 2012 which requires the County Public Service Board to ensure at least thirty percent of vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

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

1.2. Failure to Meet Recruitment Thresholds for Persons with Disabilities

The County Executive recruited one hundred and sixteen (116) employees during the year. However, no persons living with disability were recruited yet the numbers are below the minimum required threshold contrary to the provisions of part B.23 (2) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which sets a threshold of 5% of positions to be filled by persons with disability and Section 5 (3) (a) of the Employment Act, 2007 which states that no employer shall discriminate directly or indirectly against a prospective employee on grounds of disability.

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

2. Irregular Payment to the Council of Governors

The statement of receipts and payments and Note 4 to the financial statements reflects use of goods and services expenditure of Kshs.2,145,339,562 which includes Kshs.144,897,401 in respect of hospitality supplies and services. Included in hospitality supplies and services is Kshs.4,000,000 paid to the Council of Governors for devolution conference registration expenses contrary to Section 37 of the Inter-Governmental Relations Act, 2012 which states that the operational expenses of the Council of Governors should be provided for in the estimates of the revenue and expenditure of the National Government.

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

3. Lack of Ownership Documents for Construction of Early Childhood Development Education (ECDE) Centers

The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets expenditure of Kshs.1,799,004,623. Included in the expenditure is Kshs.66,337,172 in respect of construction of buildings which includes Kshs.34,096,300 incurred on construction of ECDE centers. Review of records provided for audit revealed that the Department of Education entered into contracts with various contractors for construction of ECDE classrooms in various places within the County at a cost Kshs.132,823,548. However, Management did not provide ownership documents for land on which the centers are being constructed including title deeds, leases or memorandum of understanding for use on pieces of land.

In the circumstances, the ownership, rights and obligations on the expenditure and commitments valued at Kshs.132,823,548 could not be confirmed.

4. Stalled Construction Projects

Review of the project implementation status report as at 30 June, 2024, previous years' audit reports and physical verification of projects revealed that several construction projects had stalled at various stages of completion as follows:

4.1. Construction of Wholesale Market at Kombani

As reported previously, the County Government entered into a contract with a local contractor for the construction of wholesale market at Kombani on 7 March, 2021 at a contract sum of Kshs.105,911,142 and contract period ending on 2 May, 2022. The contract sum was later varied upwards by Kshs.12,150,838 to Kshs.118,061,980. However, the contract was terminated on 2 November, 2021 with total payments to the contractor of Kshs.95,308,265 including Kshs.9,530,826 paid as retention money for the works executed before termination of the contract. However, the payment was not supported with the final acceptance of goods, works or services delivered by the contractor before termination of the contract and final project appraisal.

Field inspection of the facility carried out in the Month of October 2024 revealed that the market had been vandalized with doors and windows removed and cold room machines had been removed or vandalized. Management explained that the market was not in use due to a court order obtained by the contractor barring the County from accessing the facility.

In the circumstances, the value for money in project implementation could not be confirmed

4.2. Proposed Construction of Maji Moto Eco Resort Phase III

As reported previously, the County Government entered into a contract with a local contractor for the construction of an Eco Resort in Zomba-Lunga Lunga Sub-County on 30 March, 2021 for a contract period of 120 days. However, the contract sum was varied from Kshs.22,457,225 to Kshs.27,643,827 on 23 June, 2021, representing an increase of Kshs.5,186,602 or 23% of the contract sum before the lapse of one year contrary to the provisions of Section 139(3) of the Public Procurement and Asset Disposal Act, 2015 which provides that, no contract price shall be varied upwards within twelve months from the date of the signing of the contract. Further, no evidence was provided in support of review of the variation by the evaluation committee contrary to Regulation 132(2) of the Public Procurement and Asset Disposal Regulations, 2020 which provides that any variation request to be reviewed by; (a) the contract implementation team for complex and specialized contracts; or (b) an evaluation committee for other contracts.

During the year 2022/2023 the department made budgetary allocation of Kshs.1,953,274 but there was no expenditure on the same as no works were done on the project. Further,

payment of Kshs.3,233,328 was made under Certificate No. 6 of 16 December, 2022, but the same was not supported by itemized measured works.

Information available indicate that the contract period ended on 7 August, 2021 yet as at the time of the audit in September 2024, the project was still incomplete and no information or management plans were provided for audit confirmation to show steps being taken to complete the project.

In the circumstances, the value for money in project implementation could not be confirmed.

4.3. Fruit Processing Plant Phase III

As reported previously, the Department of Trade entered into a contract with a local contractor for the construction of fruit processing plant in Shimba Hills on 8 February, 2021 at a contract sum of Kshs.84,891,737 and contract period of twelve months. Review of the project implementation report revealed the following anomalies:

- i. The contract was terminated on 24 January, 2022 after breach of the contract by the contractor who had been paid Kshs.27,868,014. The remaining works were re-tendered and a new contract entered into on 16 May, 2022 with another contractor at contract sum of Kshs.52,786,053 and contract period of twelve months.
- ii. The project was implemented in phases but the master plan and the implementation plans were not provided for audit review. Although phase one of the project was completed in 2021, the buildings were idle and had started falling apart. In Addition, monthly progress reports were not prepared by the Project Implementation Committee and the terminated project phase was not appraised before making the final payment.
- iii. Comparison of the Bills of Quantities issued to second contractor for the completion of the said phase and the original Bills of Quantities indicated that the bulk store wall surface was increased from 48 m² to 487.6 m², or a 1,016% increase in wall surface size. Management did not provide an explanation for the structural variation.
- iv. Audit inspection carried out on 22 August, 2023 revealed that the second contractor invoiced and was paid for items worth Kshs.3,735,310 which were not delivered or executed. In addition, the second contractor invoiced and was paid Kshs.4,200,000 in the year under review for cabro paving materials on site yet the contract entered into was for construction and the contract only allowed for payment after delivery and installation. It was further noted that construction was not in progress despite the contractor being on site, three months after the lapse of the contract period and without a valid contract extension.

- v. In the financial year 2023/2024, there was no budgetary allocation for the project despite being incomplete.
- vi. Field inspection carried out in the month of October, 2024 revealed that the project was not complete and the contractor was not on site.

In the circumstances, the value for money in project implementation could not be confirmed.

4.4 Incomplete Construction of Governor's Residence

As reported previously, the County Government entered into a contract on 5 April, 2018 for the construction of the Governor's residence at a contract sum of Kshs.149,374,374 and for a contract period of twelve months ending 5 April, 2019. The period was extended to 5 August, 2019 with a contract sum variation of Kshs.34,403,702, approved on 5 May, 2019. The following unsatisfactory issues were observed:

- i. The project's estimated cost of Kshs.149,216,375 exceeded the Salaries and Remuneration Commission (SRC) set ceiling of Kshs.45,000,000, vide Circular Ref. No SRC/TS/COG/6/61/48 II of 3 May 2019, by Kshs.104,216,375.
- ii. The County unsuccessfully sought approval for ratification of the exceeded budget ceiling from SRC on 28/11/2019 citing that the contract had been entered into before the SRC guidelines and, the Senate who through Senate Standing Committee on finance and budget of 27 April, 2020 cited that the Senate could not vary or affect the life of contracts it is not party to. Despite the outcomes, Management further increased the project cost by Kshs.34,403,702 without further approvals by the regulatory bodies.
- iii. The County through letter dated 6/12/2021 to the contractor issued notice of termination of contract following the recommendation of the Director of Public Works dated 23 November, 2021 indicating that despite having prolonged the contract period to 28 January, 2022 the ongoing works on the site was very slow and not as per the work schedule and that the contract bond had expired.
- iv. On 4 July, 2020 the contractor made a claim of Kshs.27,613,984, arising from, interest on delayed payments of Kshs.3,669,3751, idle labour from December 2019 to June 2020 made up of Kshs.3,307,246, idle equipment for December 2019 to June 2020 of Kshs.17,561,696 and extended preliminaries of Kshs.3,175,666.
- v. On 10 March, 2022 the contractor wrote to the County giving early warning of a situation threatening to delay the works and or suspension of contract activities due to delay in payment of claims amounting to Kshs.27,613,984 and delay in approval of extension of time with a further claim of Kshs.18,722,283 and Kshs.19,180,800.

- vi. As at the time of audit on August, 2023, the contractor had been paid Kshs.119,789,114. However, the contractor had abandoned the site on claims that the County Government had failed to meet its end of the contractual obligation and claimed a total sum of Kshs.61,972,096.
- vii. In the financial year 2023/2024, a total of Kshs.11,000,000 was allocated to the project although no construction works were done and the contractor was not on site.

In the circumstances, the value for money in project implementation could not be confirmed

4.5 Delays in the Construction of Twin Workshop in Mwabila Technical and Vocational Training Center

The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets expenditure of Kshs.1,799,004,623 which includes construction of buildings amount of Kshs.66,337,172. Review of records in respect to a payment of Kshs.6,884,722 in respect to the construction contract revealed the following:

- i. The contract duration had expired and no request for extension had been submitted by the contractor for approval.
- ii. Review of site visit minutes for a meeting held in March, 2024 shows that the project was 88% complete and recommended that the contractor be paid for works done valued at Kshs.6,884,722 as per the engineer's certificate. However, at the time of project inspection in October, 2024, the project was still at 88% level of completion and one hundred and eighty (180) days past due date.
- iii. The payment made to the contractor include Kshs.250,000 for KPLC connection, however, field inspection revealed that the TVC was not connected to electricity.

In the circumstances, value for money on the expenditure of Kshs.6,884,722 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Dormant Bank Account

The statement of asset and liabilities reflects cash and cash equivalents of Kshs.368,231,824 as disclosed in Note 13 to the financial statements. Included in the cash and cash equivalents balance are balances held in three (3) bank accounts of Kshs.4,254 with last transactions as per cash books and bank statements were between May 2022, and March 2023 an indication of no activities for a prolonged period of time.

In the circumstances, the effectiveness in management of public funds held in dormant bank accounts could not be confirmed.

2. Lack of Approved County Staff Establishment

The statement of receipts and payments and Note 3 to the financial statements reflects compensation of employee's expenditure of Kshs.3,534,133,545 incurred during the year. However, review of human resource records revealed that the County Government carried out various human resource functions such as recruitment, selection, appointment, promotions, and transfer of employees without an approved County staff establishment to guide on the vacancies for appointments, promotions, redesignations, and planning on employee development.

In the circumstances, the effectiveness in management of human resource functions could not be confirmed

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and Committee

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

In preparing the financial statements, the Management is responsible for assessing the County's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

The County Executive Management is responsible for overseeing the Kwale County Executive financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2024

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

9. Statement of Receipts and Payments for the year ended 30th June 2024

		2023 - 2024	2022 - 2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	9,448,307,309	8,543,703,392
Miscellaneous receipts	2	-	110,638,298
Total receipts		9,448,307,309	8,654,341,690
Payments			
Compensation of employees	3	3,534,133,545	3,066,505,881
Use of goods and services	4	2,145,339,562	2,308,790,565
Subsidies	5	-	-
Transfers to other government entities	6	1,402,807,107	721,916,461
Other grants and transfers	7	506,210,000	420,000,000
Social security benefits	8	-	18,395,897
Acquisition of assets	9	1,799,004,623	2,246,291,022
Finance costs, including loan interest	10	204,053	353,808
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	5,000,000	-
Total payments		9,392,698,890	8,782,253,632
Surplus/deficit*		55,608,419	(127,911,942)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 6th December, 2024 and signed by:



.....
Name: CPA Alex Onduko Thomas
Chief Officer - Finance
ICPAK M/No. 4481



.....
Name: CPA Chari Gakurya
Ag. Director Accounting Services
ICPAK M/No. 17230

10. Statement of Assets and Liabilities as at 30th June 2024

		2023 - 2024	2022 - 2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	368,021,577	307,859,464
Cash balances	13B	210,247	9,600
Total cash and cash equivalents		368,231,824	307,869,064
Outstanding imprests and advances	14	3,471,812	17,788,901
Total financial assets		371,703,636	325,657,965
Financial liabilities			
Deposits, retentions and payables	15	60,520,053	50,015,297
Net financial assets		311,183,582	275,642,668
Represented by			
Fund balance b/fwd.	16	275,642,668	409,301,386
Prior year adjustments	17	(20,067,505)	(5,746,776)
Surplus/deficit for the year		55,608,419	(127,911,942)
Net financial position		311,183,582	275,642,668

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 6th December, 2024 and signed by:



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Name: CPA Alex Onduko Thomas
Chief Officer - Finance
ICPAK M/No. 4481



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Name: CPA Chari Gakurya
Ag. Director Accounting Services
ICPAK M/No. 17230

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

11. Statement of Cash Flows for the period ended 30th June 2024

		2023 - 2024	2022 - 2023
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	9,448,307,309	8,543,703,392
Miscellaneous receipts	2	-	110,638,298
Total receipts from operating income		9,448,307,309	8,654,341,690
Payments for operating expenses			
Compensation of employees	3	3,534,133,545	3,066,505,881
Use of goods and services	4	2,145,339,562	2,308,790,565
Subsidies	5	-	-
Transfers to other government entities	6	1,402,807,107	721,916,461
Other grants and transfers	7	506,210,000	420,000,000
Social security benefits	8	-	18,395,897
Finance costs, including loan interest	10	204,053	353,808
Other payments	12	5,000,000	-
Total payments for operating expenses		7,593,694,267	6,535,962,611
Net receipts/ (payments) from operations		1,854,613,042	2,118,379,079
Adjusted for:			
Prior year adjustments	17	(20,067,505)	(5,746,776)
Decrease/(increase) in outstanding imprests & advances	18	14,317,089	(5,583,655)
Increase/(decrease) in deposits, retentions & payables	19	10,504,756	(82,671,896)
Net cash flow from operating activities		1,859,367,382	2,024,376,752
Cash flow from investing activities			
Acquisition of assets	9	1,799,004,623	2,246,291,022
Net cash flows from investing activities		1,799,004,623	2,246,291,022
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		60,362,759	(221,914,269)
Cash and cash equivalents at beginning of the year		307,869,064	529,783,333

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

		2023 - 2024	2022 - 2023
	Notes	Kshs	Kshs
Cash and cash equivalents at end of the year		368,231,824	307,869,064

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 6th December, 2024 and signed by:



.....
Name: CPA Alex Onduko Thomas
Chief Officer - Finance
ICPAK M/No. 4481



.....
Name: CPA Chari Gakurya
Ag. Director Accounting Services
ICPAK M/No. 17230

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	10,100,970,866	3,067,485,331	13,168,456,197	9,448,307,309	3,720,148,888	72%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	-	-	-	-	
Total	10,100,970,866	3,067,485,331	13,168,456,197	9,448,307,309	3,720,148,888	72%
Payments						
Compensation of employees	3,480,886,347	224,275,718	3,705,162,065	3,534,133,545	171,028,520	95%
Use of goods and services	2,000,974,351	722,349,514	2,723,323,865	2,145,339,563	577,984,303	79%
Subsidies	-	-	-	-	-	
Transfers to other government units	1,017,860,861	1,116,836,144	2,134,697,005	1,402,807,106	731,889,899	66%
Other grants and transfers	500,000,000	6,210,000	506,210,000	506,210,000	-	100%
Social security benefits	-	-	-	-	-	
Acquisition of assets	3,096,249,307	992,813,955	4,089,063,262	1,799,004,624	2,290,058,639	44%
Finance costs, including loan interest	-	-	-	204,053	(204,053)	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	5,000,000	5,000,000	10,000,000	5,000,000	5,000,000	50%
Total	10,100,970,866	3,067,485,331	13,168,456,197	9,392,698,890	3,775,757,307	71%
Surplus/(Deficit)				55,608,419		

- (a) *The Exchequer releases (Transfers from the CRF) at 72% was as a result of as a result of late disbursement of funds.*
- (b) *The underutilization of Use of goods of 79% was as a result of late disbursement of funds.*
- (c) *The underutilization of transfer to other government unit of 66% was as a result of late disbursement of grants funds.*
- (d) *The underutilization of the Acquisition of Assets of 44% was as a result of late disbursement of funds from the national treasury.*
- (e) *The underutilization of other payments of 50% was as a result of late disbursement of funds.*
- (f) *The budget for Finance costs, including loan interest is included in the Use of goods.*

The changes between the original Budget and final Budget is as a result of the two Supplementary Budgets done within the financial year.

The County Executive’s financial statements were approved on 6th December, 2024 and signed by:



.....
Name: CPA Alex Onduko Thomas
Chief Officer - Finance
ICPAK M/No. 4481



.....
Name: CPA Chari Gakurya
Ag. Director Accounting Services
ICPAK M/No. 17230

A. Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	5,888,982,605	1,448,231,858	7,337,214,463	6,376,927,613	960,286,850	87%
Other receipts	-	-	-	-	-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	
Total	5,888,982,605	1,448,231,858	7,337,214,463	6,376,927,613	960,286,850	87%
Payments						
Compensation of employees	3,480,886,347	224,275,718	3,705,162,065	3,534,133,545	171,028,520	95%
Use of goods and services	1,806,484,378	794,377,893	2,600,862,271	2,071,611,634	529,250,638	80%
Subsidies	-	-	-	-	-	
Transfers to other government units	33,901,875	390,461,531	424,363,406	291,394,181	132,969,225	69%
Other grants and transfers	500,000,000	6,210,000	506,210,000	506,210,000	-	100%
Social security benefits	-	-	-	-	-	
Acquisition of assets	62,710,005	27,906,716	90,616,721	23,276,352	67,340,369	26%
Finance costs, including loan interest	-	-	-	204,053	(204,053)	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	5,000,000	5,000,000	10,000,000	5,000,000	5,000,000	50%
Total	5,888,982,605	1,448,231,858	7,337,214,463	6,431,829,764	905,384,699	88%
Surplus/(deficit)				(54,902,151)		

- (a) The Exchequer releases (Transfers from the CRF) at 87% was as a result of as a result of late disbursement of funds.
 (b) The underutilization of transfer to other government unit of 69% was as a result of late disbursement of grants funds.
 (c) The underutilization for the Use of goods and services of 80% was as a result of late disbursement of grants funds..
 (d) The underutilization of the Acquisition of Assets of 26% was as a result of late disbursement of funds from the national treasury.
 (e) The underutilization of other payments of 50% was as a result of late disbursement of funds.
 (f) The budget for Finance costs, including loan interest is included in the Use of goods.

The changes between the original Budget and final Budget is as a result of the two Supplementary Budgets done within the financial year

The County Executive's financial statements were approved on 6th December, 2024 and signed by



.....
Name: CPA Alex Onduko Thomas
Chief Officer - Finance
ICPAK M/No. 4481



.....
Name: CPA Chari Gakurya
Ag. Director Accounting Services
ICPAK M/No. 17230

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	4,211,988,261	1,619,253,473	5,831,241,734	3,071,379,696	2,759,862,038	53%
Other receipts			-		-	
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	0%
Total	4,211,988,261	1,619,253,473	5,831,241,734	3,071,379,696	2,759,862,038	53%
Payments						
Compensation of employees	-	-	-	-	-	
Use of goods and services	194,489,973	(72,028,379)	122,461,594	73,727,929	48,733,665	60%
Subsidies	-	-	-	-	-	
Transfers to other government units	983,958,986	726,374,613	1,710,333,599	1,111,412,925	598,920,674	65%
Other grants and transfers	-	-	-	-	-	
Social security benefits	-	-	-	-	-	
Acquisition of assets	3,033,539,302	964,907,239	3,998,446,541	1,775,728,272	2,222,718,270	44%
Finance costs, including loan interest	-	-	-	-	-	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	-	-	-	-	-	
Totals	4,211,988,261	1,619,253,473	5,831,241,734	2,960,869,126	2,870,372,608	51%
Surplus/(deficit)				110,510,570		

- (a) The Exchequer releases (Transfers from the CRF) at 53% was as a result of as a result of late disbursement of funds.
 (b) The underutilization of use of goods of 60% was as a result of as a result of late disbursement of funds.
 (c) The underutilization of transfer to other government units of 65% was as a result of as a result of late disbursement of funds.
 (d) The underutilization of the Acquisition of Assets of 44% was as a result of as a result of late disbursement of funds.

The changes between the original Budget and final Budget is as a result of the two Supplementary Budgets done within the financial year.

The County Executive's financial statements were approved on 6th December, 2024 and signed by

.....

Name: CPA Alex Onduko Thomas
Chief Officer - Finance
ICPAK M/No. 4481

.....

Name: CPA Chari Gakurya
Ag. Director Accounting Services
ICPAK M/No. 17230

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2024	2024	2024	2024	2024
	Kshs	Kshs	Kshs	Kshs	Kshs
3060	-	-	-	-	-
102003060	348,851,604	559,494,117	908,345,721	394,960,359	513,385,362
102053060	133,746,545	569,371,016	703,117,561	204,436,230	498,681,331
102063060	215,105,059	-9,876,899	205,228,160	190,524,129	14,704,031
102073060	-	-	-	-	-
104003060	40,000,000	-30,000,000	10,000,000	1,331,276	8,668,724
104013060	40,000,000	-30,000,000	10,000,000	1,331,276	8,668,724
105003060	79,600,000	-24,126,500	55,473,500	21,901,455	33,572,045
105013060	79,600,000	-24,126,500	55,473,500	21,901,455	33,572,045
106003060	81,500,000	127,035,340	208,535,340	143,770,434	64,764,906
106023060	80,900,000	127,635,340	208,535,340	143,230,344	65,304,996
106033060	600,000	-600,000	-	540,090	-540,090
107003060	367,206,382	-30,581,195	336,625,187	190,872,118	145,753,069
107013060	312,212,388	-27,503,995	284,708,393	165,814,728	118,893,665
107023060	6,400,000	-750,775	5,649,225	330,000	5,319,225
107033060	48,593,994	-2,326,425	46,267,569	24,727,390	21,540,179
108003060	129,832,977	-31,535,852	98,297,125	30,739,365	67,557,761
108013060	2,320,000	-700,000	1,620,000	1,478,695	141,305
108023060	46,919,427	-22,564,427	24,355,000	14,938,750	9,416,250
108033060	80,593,550	-8,271,425	72,322,125	14,321,920	58,000,206
109003060	41,820,000	-15,353,835	26,466,165	9,021,897	17,444,268
109013060	2,820,000	-800,000	2,020,000	1,124,443	895,557
109023060	39,000,000	-14,553,835	24,446,165	7,897,454	16,548,711
111003060	46,500,000	55,274,548	101,774,548	72,597,855	29,176,693
111013060	46,500,000	55,274,548	101,774,548	72,597,855	29,176,693
112003060	44,000,000	35,102,237	79,102,237	46,984,287	32,117,950
112013060	44,000,000	35,102,237	79,102,237	46,984,287	32,117,950

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2024	2024	2024	2024	2024
202003060	531,806,125	-45,437,026	486,369,099	121,521,761	364,847,338
202013060	531,806,125	-45,437,026	486,369,099	121,521,761	364,847,338
203003060	63,775,000	-2,545,019	61,229,981	27,687,362	33,542,619
203013060	63,775,000	-2,545,019	61,229,981	27,687,362	33,542,619
301003060	16,849,577	-2,810,000	14,039,577	6,345,243	7,694,334
301013060	11,099,500	-2,810,000	8,289,500	1,902,380	6,387,120
301043060	5,750,077	-	5,750,077	4,442,863	1,307,214
302003060	5,462,000	500,000	5,962,000	1,755,768	4,206,232
302023060	5,462,000	500,000	5,962,000	1,755,768	4,206,232
304003060	23,882,749	307,802	24,190,551	13,673,067	10,517,484
304013060	23,882,749	307,802	24,190,551	13,673,067	10,517,484
305003060	223,708,557	530,123,440	753,831,997	469,805,063	284,026,934
305013060	135,259,833	2,467,173	137,727,006	126,273,426	11,453,580
305023060	88,448,724	527,656,267	616,104,991	343,531,637	272,573,354
306003060	63,392,000	-8,493,887	54,898,113	27,873,545	27,024,568
306013060	3,892,000	-	3,892,000	1,509,015	2,382,985
306023060	59,500,000	-8,493,887	51,006,113	26,364,530	24,641,583
307003060	374,888,607	-257,706,580	117,182,027	61,952,056	55,229,971
307013060	374,888,607	-257,706,580	117,182,027	61,952,056	55,229,971
308003060	14,260,934	481,814	14,742,748	8,980,012	5,762,736
308013060	14,260,934	481,814	14,742,748	8,980,012	5,762,736
401003060	20,644,657	-297,000	20,347,657	1,200,700	19,146,957
401013060	1,600,000	500,000	2,100,000	-	2,100,000
401033060	6,405,000	-800,000	5,605,000	-	5,605,000
401043060	1,000,000	-	1,000,000	-	1,000,000
401053060	5,839,657	-	5,839,657	1,200,700	4,638,957
401063060	4,800,000	3,000	4,803,000	-	4,803,000
401073060	1,000,000	-	1,000,000	-	1,000,000
402003060	386,119,716	156,545,658	542,665,374	482,526,366	60,139,008
402023060	80,399,950	-69,399,950	11,000,000	-	11,000,000
402043060	305,719,766	225,945,608	531,665,374	482,526,366	49,139,008

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2024	2024	2024	2024	2024
403003060	2,069,846,625	480,058,882	2,549,905,507	2,218,646,670	331,258,837
403013060	217,597,686	299,900,882	517,498,568	266,115,304	251,383,264
403053060	1,852,248,939	180,158,000	2,032,406,939	1,952,531,366	79,875,573
405003060	69,806,000	78,509,000	148,315,000	82,903,765	65,411,235
405013060	69,806,000	78,509,000	148,315,000	82,903,765	65,411,235
406003060	35,961,700	9,700,000	45,661,700	38,528,811	7,132,890
406013060	35,961,700	9,700,000	45,661,700	38,528,811	7,132,890
407003060	36,015,000	16,380,000	52,395,000	36,144,167	16,250,833
407013060	36,015,000	16,380,000	52,395,000	36,144,167	16,250,833
408003060	18,074,000	1,000,000	19,074,000	8,596,772	10,477,228
408013060	18,074,000	1,000,000	19,074,000	8,596,772	10,477,228
409003060	22,121,500	11,000,000	33,121,500	22,088,525	11,032,975
409013060	22,121,500	11,000,000	33,121,500	22,088,525	11,032,975
410003060	20,702,000	8,854,059	29,556,059	20,847,862	8,708,197
410013060	20,702,000	8,854,059	29,556,059	20,847,862	8,708,197
412003060	238,090,186	-27,813,789	210,276,397	60,256,927	150,019,470
412013060	238,090,186	-27,813,789	210,276,397	60,256,927	150,019,470
413003060	2,876,500	-364,008	2,512,492	227,120	2,285,372
413013060	2,876,500	-364,008	2,512,492	227,120	2,285,372
501003060	306,131,697	-34,450,648	271,681,049	103,055,582	168,625,467
501013060	68,336,497	-4,681,613	63,654,884	25,662,270	37,992,614
501043060	237,795,200	-29,769,035	208,026,165	77,393,312	130,632,853
502003060	630,793,952	282,282,241	913,076,193	743,136,441	169,939,752
502013060	23,534,731	248,732,651	272,267,382	150,832,346	121,435,036
502023060	607,259,221	33,549,590	640,808,811	592,304,095	48,504,716
503003060	144,165,000	-46,076,685	98,088,315	38,771,455	59,316,860
503013060	16,250,000	-4,050,000	12,200,000	5,353,543	6,846,457
503023060	127,915,000	-42,026,685	85,888,315	33,417,911	52,470,404
504003060	500,000,000	6,210,000	506,210,000	506,210,000	-
504013060	500,000,000	6,210,000	506,210,000	506,210,000	-
702003060	5,134,000	2,196,000	7,330,000	3,691,565	3,638,435

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2024	2024	2024	2024	2024
702013060	5,134,000	2,196,000	7,330,000	3,691,565	3,638,435
703003060	50,865,884	159,837,041	210,702,925	204,415,134	6,287,791
703023060	50,865,884	159,837,041	210,702,925	204,415,134	6,287,791
704003060	1,271,708,009	342,041,302	1,613,749,311	1,431,181,572	182,567,739
704013060	557,885,694	9,571,707	567,457,401	553,593,781	13,863,620
704043060	713,822,315	332,469,595	1,046,291,910	877,587,791	168,704,119
706003060	73,352,111	2,229,179	75,581,290	56,395,726	19,185,564
706013060	28,175,000	-4,330,000	23,845,000	12,961,871	10,883,129
706023060	7,000,000	2,850,000	9,850,000	7,488,100	2,361,900
706043060	30,177,111	1,819,179	31,996,290	28,855,185	3,141,105
706053060	2,500,000	820,000	3,320,000	1,652,560	1,667,440
706063060	5,500,000	1,070,000	6,570,000	5,438,010	1,131,990
707003060	6,732,521	2,040,000	8,772,521	7,351,030	1,421,491
707033060	6,732,521	2,040,000	8,772,521	7,351,030	1,421,491
708003060	8,540,200	-1,935,200	6,605,000	1,865,172	4,739,828
708033060	8,540,200	-1,935,200	6,605,000	1,865,172	4,739,828
710003060	19,374,737	111,269,096	130,643,833	119,572,434	11,071,399
710013060	19,374,737	111,269,096	130,643,833	119,572,434	11,071,399
711003060	25,336,841	34,500,000	59,836,841	53,056,136	6,780,706
711013060	8,291,841	17,500,000	25,791,841	24,832,385	959,456
711023060	7,080,000	7,000,000	14,080,000	14,069,588	10,412
711033060	9,965,000	10,000,000	19,965,000	14,154,163	5,810,837
712003060	33,846,200	-6,261,853	27,584,347	26,452,949	1,131,398
712013060	7,016,000	-460,000	6,556,000	6,092,500	463,500
712023060	8,041,600	-1,106,000	6,935,600	6,367,052	568,548
712033060	8,677,000	-3,026,000	5,651,000	8,206,600	-2,555,600
712043060	10,111,600	-1,669,853	8,441,747	5,786,797	2,654,950
713003060	5,300,000	-1,254,636	4,045,364	6,570,575	-2,525,211
713013060	5,300,000	-1,254,636	4,045,364	6,570,575	-2,525,211
714003060	8,750,000	-2,730,000	6,020,000	1,740,427	4,279,573
714013060	8,750,000	-2,730,000	6,020,000	1,740,427	4,279,573

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2024	2024		2024	2024
903003060	25,445,739	6,625,000	32,070,739	27,096,470	4,974,269
903013060	9,500,000	9,025,000	18,525,000	15,608,572	2,916,428
903023060	10,945,739	-900,000	10,045,739	8,057,508	1,988,231
903033060	5,000,000	-1,500,000	3,500,000	3,430,390	69,610
904003060	55,329,200	-35,700,000	19,629,200	12,647,006	6,982,194
904013060	55,329,200	-35,700,000	19,629,200	12,647,006	6,982,194
905003060	153,353,525	44,190,000	197,543,525	96,993,268	100,550,257
905013060	1,600,000	25,700,000	27,300,000	18,316,495	8,983,505
905023060	151,753,525	18,490,000	170,243,525	78,676,773	91,566,752
906003060	44,019,957	79,527,100	123,547,057	88,740,338	34,806,719
906013060	34,419,957	5,886,508	40,306,465	39,491,208	815,257
906023060	9,600,000	73,640,592	83,240,592	49,249,130	33,991,462
1001003060	606,005,200	-109,113,825	496,891,375	220,370,758	276,520,617
1001023060	199,116,475	-63,426,100	135,690,375	61,586,850	74,103,525
1001033060	196,167,825	-47,013,800	149,154,025	66,136,547	83,017,478
1001043060	190,720,900	-14,593,925	176,126,975	64,815,733	111,311,243
1001063060	20,000,000	15,920,000	35,920,000	27,831,628	8,088,372
1002003060	709,191,697	638,759,013	1,347,950,710	1,019,633,045	328,317,665
1002013060	45,092,533	4,138,460	49,230,993	44,750,566	4,491,627
1002023060	664,099,164	634,620,553	1,298,719,717	974,893,679	323,826,038
GRAND TOTAL	10,100,970,866	3,067,485,331	13,168,456,197	9,392,698,890	3,775,768,507

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. The totals tie with the combined budget statement in number 12 above.

13. Significant Accounting Policies

The key accounting policies adopted in the preparation of these financial statements are set out below:

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. However the County Executive did not have any borrowings.

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to KShs 45,425,975 compared to KShs 49,861,801 in prior period as indicated on note 15. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. There were no register of the contingent liabilities in the year.

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2023 for the period 1st July 2023 to 30th June 2024 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

q) Prior Period Adjustment

During the year, funds transferred to CRF relating to Prior period is disclosed under note 17 explaining the nature and amounts.

r) Related Party Transactions

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

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

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

14. Notes to the Financial Statements

1. Transfer from the CRF

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,795,003,207	1,537,075,431
Total exchequer releases for quarter 2	1,894,536,845	1,723,266,722
Total exchequer releases for quarter 3	1,459,480,555	1,555,590,743
Total exchequer releases for quarter 4	4,299,286,702	3,727,770,496
Total	9,448,307,309	8,543,703,392

2. Miscellaneous Receipts

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts (Medical Leased equipments deducted at source)		110,638,298
Total	-	110,638,298

3. Compensation of Employees

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Basic salaries of permanent employees	3,527,857,555	3,062,681,938
Basic wages of temporary employees	-	335,944
Personal allowances paid as part of salary	6,275,990	3,487,999
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,534,133,545	3,066,505,881

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Utilities, supplies and services	37,421,530	87,164,237
Communication, supplies and services	41,128,250	30,434,933
Domestic travel and subsistence	308,997,427	310,333,127
Foreign travel and subsistence	10,223,733	4,473,983
Printing, advertising and information supplies & services	31,482,152	30,531,729
Rent and Rates	27,650,811	41,747,338
Training expenses	17,485,263	37,301,733
Hospitality supplies and services	143,472,821	163,078,795
Insurance costs	527,514,241	507,722,529
Specialized materials and services	550,843,871	516,296,047
Office and general supplies and services	38,502,224	91,045,161
Fuel, oil and lubricants	189,217,893	151,581,264
Other operating expenses (including bank charges)	79,108,799	103,252,688
Routine maintenance – vehicles and other transport equipment	99,350,218	124,199,405
Routine maintenance – other assets	42,940,329	109,627,595
Total	2,145,339,562	2,308,790,565

5. Subsidies

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
Total	-	-

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Transfers to county government entities		
Grant To Youth polytechnics {VTCs Grant}		
Lands	139,811,728	
Kwale Water Sewerage and Company.	634,435,802	325,417,009
Social Services	19,603,573	
Health	201,774,321	88,178,587
KDSP	51,382,899	
Agriculture	-	277,705,481
ASDSP II	2,661,913	
NARIGP	63,284,646	
NAVCDP	79,746,313	
Kwale Municipality	77,781,893	27,755,754
Diani Municipality	63,434,905	2,859,630
Lungalunga Municipality	14,627,771	
Kinango Municipality	23,965,705	
Health- Preventive	30,295,638	
Transfers to other counties		
	-	-
Transfers to national government entities		
Transfer to the council of governors	-	-
Total	1,402,807,107	721,916,461

7. Other Grants and Transfers

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Bursary	506,210,000	420,000,000
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	506,210,000	420,000,000

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Notes to the Financial Statements (Continued)

8. Social Security Benefits

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Government pension and retirement benefits	-	18,395,897
Social security benefits	-	-
Employer Social Benefits	-	-
Total	-	18,395,897

9. Acquisition of Assets

Non- financial assets	2023 - 2024	2022 - 2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	66,337,172	217,643,393
Refurbishment of buildings	-	-
Construction of roads	121,521,761	124,970,584
Construction and civil works	25,584,428	45,461,968
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	9,500,000	23,971,160
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	514,912
Purchase of office furniture and general equipment	12,930,822	48,295,375
Purchase of specialized plant, equipment and machinery	83,132,060	104,898,661
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	31,497,950	45,225,104
Research, studies, project preparation, design & supervision	2,981,200	3,498,676
Rehabilitation of civil works	442,666,088	468,189,676
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	14,006,460	9,000,000
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	810,157,941	1,091,669,510
Financial assets		
Domestic Payables from previous year	988,846,682	1,154,621,512
Total acquisition of financial assets	988,846,682	1,154,621,512
Total acquisition of assets	1,799,004,623	2,246,291,022

Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Bank Charges	204,053	353,808
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	204,053	353,808

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

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

12. Other Payments

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	5,000,000	-
Total	5,000,000	-

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2023 - 2024	2022 - 2023
			Kshs	Kshs
KCB Kwale, Chief Officer Finance, Kes	1140750674	Recurrent	5,269	33,120
National Bank Ukunda, Kwale County Narigp Account, Kes	1041212084 800	Development	4,649,066	40,190,257
Equity Bank Kwale, Chief Officer Agriculture Imprest Account, Kes	1580262364 648	Recurrent	-	2,640
National Bank Ukunda, Kwale Asdsp Iiaccount, Kes	1040207184 000	Development	-	1,550,244
National Bank Ukunda, Kwale NAVCDSP Account, Kes	1020259791 200	Development	182,525,640	-
Equity Bank Kwale, Chief Officer Lands Imprest A/C, Kes	1580262364 715	Recurrent	-	-
SBM, Kwale County UIG Account, Kes	6723662500 1	Recurrent	21,619	1,475,910
KCB Kwale, Chief Officer Health, Kes	1171164890	Recurrent	797	-
KCB Kwale, Kinango Hospital, Kes	1146764049	Recurrent	41	493
KCB Kwale, Kwale Hospital, Kes	1146697198	Recurrent	295	1,461
KCB Kwale, Lunga Lunga Sub County Hospital, Kes	1107465605	Recurrent	1,486	586
KCB Kwale, Msambweni Hospital, Kes	1147035164	Recurrent	372,231	-
KCB Samburu Hospital, Kes	1125806141	Recurrent	1,772	746
KCB Kwale, County Health Management Team - Hssf, {CHMT} Kes	1147926840	Recurrent	178	169,576
KCB Kwale, Kwale County Covid 19 Imprest Account, Kes	1281415073	Recurrent	113,888	113,888
Equity Bank, Chief Officer Preventive & public health kes	1580284444 489	Recurrent	1,325	-
Equity Bank, Trade and Co-operative Development. kes	1580262364 612	Recurrent	1	-
National Bank Ukunda, Kwale County Ideas Led Project, Kes	1020211582 500	Development	-	40,981

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Kwale County LED Project, Kes	1291214011	Development	-	311,268
Equity Bank, Chief Officer Community Development. kes	1580262364674	Recurrent	1	-
Equity Bank Kwale, Chief Officer Executive Services, Kes	15080262720863	Recurrent	8,214	4,948
Equity Bank, Education and HR. kes	1580262720511	Recurrent	3	4
Equity Bank, Chief Officer Water Services. kes	1580262720,291	Recurrent	-	-
Equity Bank Kwale, Chief Officer Infrastructure, Kes	1580262720374	Recurrent	-	-
Equity Bank Kwale, Chief Officer ICT, Kes	1580262720406	Recurrent	386	1
Equity Bank Kwale, County Public Service Board, Kes	1580262720914	Recurrent	-	-
Equity Bank Kwale, Chief Officer Decentralised Units, Kes	1580262364693	Recurrent	4,191	3,922
KCB Kwale, Kwale Municipality, KES	1262607582	Recurrent	484	24,148
Co-operative Ukunda, Diani Municipality, KES	1141839,229400	Recurrent	894	3,657
Equity Bank Kwale, Office of the County Attorney, Kes	1580284407817	Recurrent	153	-
KCB Ukunda, Lungalunga Municipality, KES	1320070051	Recurrent	1,973	-
KCB Kwale, Kinango Municipality, KES	1319897088	Recurrent	271	-
CBK, Kwale County Development , KES	1000170476	Development	1,561,187	1,253,525
CBK, Kwale County Recurrent , KES	1000170441	Recurrent	140,827	18,739
CBK, Kwale County Primary Healthcare , KES	1000554274	Recurrent	15,000,494	76,876
CBK, Kwale County Special Purpose , KES	1000282223	Recurrent	735,830	16,376,954
CBK, Kwale County Deposit , KES	1000230649	Deposit	45,425,975	49,861,801
CBK, Kwale County NARIGP , KES	1000366807	Development	1	23,481,629
CBK, Kwale County Village Polytechnic Project , KES	1000370114	Development	771	771
CBK, Kwale County Road Maintenance Levy Fund , KES	1000325526	Development	5,055	60,674,542
CBK, Kwale County Agriculture Sector Developme , KES	1000366818	Development	-	-
CBK, Kwale County Gratuity , KES	1000335912	Recurrent	3,483	3,483

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

CBK, Kwale County IDEAS LED Project , KES	1000399918	Development	1	10,187,987
CBK, Kwale Devolution Support Programme , KES	1000440527	Recurrent	33,473	8,748,623
CBK, Kwale Municipality UDG , KES	1000385863	Development	520	11,462,876
CBK, Kwale County Water Sanitation And Development , KES	1000438509	Recurrent	-	-
CBK, Kwale County Covid19 Special Purpose , KES	1000454989	Recurrent	192,118	3,591,081
CBK, Kwale County National Value Chain Development Project (NAVCDP)	1000721979	Development	5,000,000	67,192,729
CBK, Kwale County Climate Change Fund Account	1000618957	Recurrent		11,000,000
Kwale County Equalization Fund	1000738537	Development	-	-
Kwale County Aggregated Industrial Park Project	1000740167	Development	-	-
Kwale County Community Health Promoters Stipend	1000740318	Recurrent	-	-
Kwale County Informal Settlement Improvement Project	1000742388	Development	112,211,667	-
Kwale County United Nations Population Fund	1000743328	Development		-
Total			368,021,577	307,859,464

13 B Cash in Hand

	2023 - 2024	2022 - 2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	210,247	9,600
Cash in hand – Held in Foreign Currency	-	-
Total	210,247	9,600

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2023 - 2024	2022 - 2023
	Kshs	Kshs
Department of Finance	-	9,600
Kinango Hospital	41	-
Samburu Hospital	210,200	-
Department of Education	6	-
Total	210,247	9,600

14. Outstanding imprests and advances

<i>Description</i>	2023 - 2024	2022 - 2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	3,471,812	17,788,901
Clearance accounts	-	-
Total	3,471,812	17,788,901

<i>Breakdown of Imprest and Salary Advance per Department</i>	2023 - 2024	2022 - 2023
<i>Imprest</i>	Kshs	Kshs
Department of Finance	-	-
Department of Agriculture	-	-
Department of Lands	-	-
Department of Health – Curative Services	-	-
Department of Trade	-	-
Department of Social Services	-	-
Department of Executive Services	-	-
Department of Education	-	-
Department of Water Services	-	-
Department of Infrastructure	-	-
Department of ICT	-	-
Department of CPSB	-	-
Department of PSA	-	-
Kwale Municipality	-	-

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Diani Municipality	-	-
County Attorney	-	-
Lunga lunga Municipality	-	-
Kinango Municipality	-	-
Department of Health – Preventive Services	-	-
Sub-Total	-	-
Salary Advance		
Department of Finance	901,736	3,872,502
Department of Agriculture	125,500	394,000
Department of Lands	33,230	125,500
Department of Health Services	1,177,854	6,761,753
Department of Trade	320	93,500
Department of Social Services	-	90,000
Department of Executive Services	159,000	1,627,460
Department of Education	12,000	500,000
Department of Water Services	164,486	1,078,320
Department of Infrastructure	416,962	3,600
Department of ICT	-	50,000
Department of CPSB	190,000	1,143,332
Department of PSA	290,724	2,048,934
Kwale Municipality	-	-
Diani Municipality	-	-
County Attorney	-	-
Lunga lunga Municipality	-	-
Kinango Municipality	-	-
Department of Health – Preventive Services	-	-
Sub-Total	3,471,812	17,788,901
Grand Total	3,471,812	17,788,901

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

Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2023 - 2024		2022 - 2023	
	Kshs		Kshs	
Deposits	-		-	
Retention Monies	45,425,975		49,861,801	
Payables	15,094,078		153,496	
Total	60,520,053		50,015,297	
Ageing analysis for	45,425,975		49,861,801	
Ageing analysis: (deposits and retentions)	2023-2024	% of the Total	2022-2023	% of the Total
Under one year	31,785,390	70%	32,215,471	65%
1-2 years	9,755,632	21%	11,304,143	23%
2-3 years	2,997,845	7%	4,445,080	9%
Over 3 years	887,108	2%	1,897,107	4%
Total (tie to above total)	45,425,975	100%	49,861,801	100%

16. Fund Balance Brought Forward

	2023 - 2024		2022 - 2023	
	Kshs		Kshs	
Bank Accounts	307,859,465		529,779,633	
Cash in Hand	9,600		3,700	
Outstanding Imprests and Advances	17,788,901		12,205,246	
Third party deposits, retention and payables	(50,015,297)		(132,687,193)	
Total	275,642,669		409,301,386	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

17. Prior Year Adjustments

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

Description	Balance b/f FY23/24	Adjustments during the year	Adjusted * Balance c/f FY 23/24	Balance b/f FY22/23 as per Audited Financial statements	Adjustments during the year relating to prior periods	Adjusted * Balance b/f FY 22/23
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Account Balances (Transfer to Kwale County Locally Climate Change fund)		(11,000,000)	(11,000,000)			
Cash in Hand			-			
Outstanding Imprests and Advances			-			
Third party deposits and Retention			-			
Others (Specify)						
Return to CRF Bank Account	-	(9,067,505)	(9,067,505)		(5,746,776)	(5,746,776)
Total	-	(20,067,505)	(20,067,505)	-	(5,746,776)	(5,746,776)

** This figure goes to the statement of assets and liabilities.*

These amount are transfers to CRF at the end of the financial year and Cash transferred to Kwale County Locally Climate Change fund which are self reporting entities. This figure reduces Cash and Cash equivalent because both fund's bank balances do not form part of the County Executive's bank balance.

Notes to the Financial Statements (Continued)

18. (Increase)/ Decrease in Outstanding Imprests and Advances

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	17,788,901	12,205,246
Imprest and Advances as at 30 th June (B)	3,471,812	17,788,901
(Increase)/ Decrease in Imprest and Advances (C=(B-A))	14,317,089	(5,583,655)

(Receivable as at 1st July for FY 2023-2024 is the same as receivable as at 30th June for the FY 2022-2023)

19. Increase/ (Decrease) in Deposits, Retentions & Payables

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Deposits, Retentions & Payables as at 1 st July (A)	50,015,297	132,687,193
Deposits, Retentions & Payables as at 30 th June (B)	60,520,053	50,015,297
Increase/ (Decrease) in Deposits and Retentions C= B-A	10,504,756	(82,671,896)

(Payables as at 1st July for FY 2023-2024 is the same as Payable as at 30th June for FY 2022-2023)

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2022- 2023	Additions for the year	Paid during the year	Balance c/f FY 2023- 2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	-	471,650,022	102,091,537	369,558,485
Construction of Civil Works	-	746,722,021	170,397,731	576,324,289
Supply of Goods	92,108,342	600,968,417	293,804,343	399,272,416
Supply of Services	176,069,907	1,035,099,099	422,553,070	788,432,936
Total	268,178,249	2,854,439,560	988,846,682	2,133,588,127

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2022- 2023	Additions for the year	Paid during the year	Balance c/f FY 2023- 2024
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2022- 2023	Additions for the year	Paid during the year	Balance c/f FY 2023- 2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Others (Payroll deductions)	153,496	15,094,078	153,496	15,094,078
Total	153,496	15,094,078	153,496	15,094,078

Other Important Disclosures

4. External Assistance

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023 - 2024	2022 - 2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
Total	-	-

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

d) Non-monetary external assistance

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e) Purpose and use of external assistance.

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

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

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

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures

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

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

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

	2023 - 2024	2022 - 2023
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

Other Important Disclosures

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2023 - 2024	2022 - 2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<u>Transfers To Related Parties</u>	-	-
Transfers to Other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
Total Transfers To Related Parties	-	-
<u>Transfers From Related Parties</u>	-	-
Transfers From the CRF	-	-
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	-	-

Other Important Disclosures

7. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Corporation			
Water and Sewerage Company	2014	Kwale County headquarters	Ag Managing Director – Erick Parmet.
Fund			
Bursary Fund	2014-2015	Kwale County headquarters	Chief Officer Education -Juma Nzao
Community Youth and Women Fund	2014	Kwale County headquarters	Chief Officer Social Services - Ms. Riziki Mwasoza
Trade Revolving Fund	2014	Kwale County headquarters	Chief Officer - Hassan Ngalaa
Kwale County Emergency Fund	2016	Kwale County headquarters	Chief Officer Finance -Alex Onduko
Car Loan and Mortgage Fund			
Project			
COF Health and MED SER GIZ Account		Kwale County headquarters	Chief Officer Health -Dr. Kitsao Mjimba Kalume.
Equity Kwale, County Health Management Team – Kepi Account, Kes		Kwale County headquarters	Chief Officer Health -Dr. Kitsao Mjimba Kalume.
KCB Bank - 1180460448 - Kwale County Water Security & Climate	2017	Kwale County headquarters	Chief Officer Water Services - Badruh Shikeli
Kwale County Locally Climate Change fund	2024	Kwale County headquarters	Chief Officer Lands Services - Ms. Neema Suya
Scheme			

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year, there was no allocation relating to leased medical equipment.

9. Contingent Liabilities

Contingent Liabilities	2023 - 2024	2022 - 2023
	Kshs	Kshs
Court Case Against the Entity	-	-
Njuca Construction co. Ltd- Governors Residence	61,972,096	
End To End Ltd- Kombani Market	10,419,612	
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Total	-	-

10. Program for Results (PforR) Disclosure


This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR:			Name of Financing Partners:			
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total						

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Misclassification of expenditure	The expenditure was incurred where it was budgeted for. The classificationsa have been corrected in the current budget.	Resolved	
2	Unexplained voided transactions	Most payments were cancelled because of wrong bank details and errors while processing but were reprocessed. This has been minised and request for voiding forms filled clearly stating the reasons for voiding.	Resolved	



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County Executive Committee Member – Finance and Economic Planning
Date: 6th December, 2024

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

12. Analysis of Domestic Payables (Note. 9)

	2023 - 2024
<u>Non- financial assets</u>	
	Kshs
Purchase of buildings	-
Construction of buildings	314,376,013
Refurbishment of buildings	-
Construction of roads	189,356,317
Construction and civil works	88,482,023
Overhaul and refurbishment of construction & civil works	-
Purchase of vehicles and other transport equipment	-
Overhaul of vehicles and other transport equipment	-
Purchase of household furniture and institutional equipment	-
Purchase of office furniture and general equipment	8,051,950
Purchase of specialized plant, equipment and machinery	58,887,600
Rehabilitation and renovation of plant, machinery and equip.	19,386,630
Purchase of certified seeds, breeding stock and live animals	10,523,800
Research, studies, project preparation, design & supervision	36,494,744
Rehabilitation of civil works	250,359,001
Acquisition of strategic stocks and commodities	-
Acquisition of ICT Equipment's	12,928,604
Acquisition of land	-
Acquisition of intangible assets	-
Total acquisition of non- financial assets	988,846,682

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2024

15. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period 20xx	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,564,000,077	1,894,536,845	1,459,480,555	3,419,967,670	8,337,985,147
Level 5 Hospitals	-	-	-	-	-
Road Maintenance Levy	-	-	-	-	-
Covid-19	-	-	-	-	-
Development of Youth Polytechnics-State Department of TVETS	-	-	-	-	-
User Fees Foregone - Ministry of Health	-	-	-	-	-
World Bank - Transforming Health Systems for Universal Care Project (THUSP)- Ministry of Health	-	-	-	-	-
World Bank-NARIGP- State Department of Crop Development	-	-	-	4,261,826	4,261,826
World Bank Kenya Climate Smart Agriculture (KCSAP) - State Department of Crop Development	-	-	-	-	-
DANIDA Grant - Primary Health care in	-	-	-	29,410,246	29,410,246

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Period 20xx	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
devolved context - Ministry of Health					
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation	220,003,130	-	-	414,432,672	634,435,802
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development		-	-	1,111,669	1,111,669
Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-	-	-	-
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	-	-	-	112,211,667	112,211,667
UNFPA-9th County Programme Implementation - Ministry of Health	-	-	-	-	-

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Period 20xx	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)- State Department of Devolution	-	-	-	-	-
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation	-	-	-	-	-
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	-	-	-	200,079,224	200,079,224
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of	11,000,000	-	-	117,811,728	128,811,728
TOTAL	1,795,003,207	1,894,536,845	1,459,480,555	4,299,286,702	9,448,307,309

Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds.

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2024

Annex 2 – Analysis Of Pending Accounts Payable

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction of buildings								
3062 - Agriculture								
Forth kijana		Perimeter Wall Fencing Of Kinango Slaughter House	432,659		432,659	-	432,659	Pending bill
Shirazi youth	2023/2024	Agriculture Office Tiling	996,628		996,628	-	996,628	Pending bill
Underseas merchants	2023/2024	Establishment Of Apiaries In Dzombo Ward	1,999,782		1,999,782	-	1,999,782	Pending bill
Rhalfam limited	2023/2024	Construction Of Mwangulu Slaughter House In Mwereni Ward	3,335,336		3,335,336	-	3,335,336	Pending bill
Rameba investments limited	2023/2024	Construction of a dip at stamili in tsimba golini ward	3,999,945		3,999,945	-	3,999,945	Pending bill
Shaika limited	2023/2024	Construction of a dip at mtsarani in mkongani ward	3,999,663		3,999,663	-	3,999,663	Pending bill
Le star limited	2023/2024	Construction of a dip at menza mwenye in dzombo ward	3,999,530		3,999,530	-	3,999,530	Pending bill

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Rasu transport logistics limited	2023/2024	Construction of a dip at danjal in ndavaya ward	2,364,092		2,364,092	-	2,364,092	Pending bill
Ainaba enterprises limited	2023/2024	Construction of a dip at chikuyu in kasemeni ward	3,999,055		3,999,055	-	3,999,055	Pending bill
Lenmic contractors limited	2023/2024	Construction of a dip at shirazi in ramisi ward	3,333,282		3,333,282	-	3,333,282	Pending bill
Rhalfam limited	2023/2024	Construction of tsunza landing site in kinango ward	1,000,000		1,000,000	-	1,000,000	Pending bill
Rhalfam limited	2023/2024	Construction Of Mwazaro Sea Weed Store In Pongwe Kikoneni Ward	3,289,354		3,289,354	-	3,289,354	Pending bill
Barrack holdings limited	2023/2024	Construction Of Kwale Slaughter House Perimeter Wall	5,879,760		5,879,760	-	5,879,760	Pending bill
Ninart enterprises	2023/2024	Renovation of kilimangodo cattle dip	1,705,366		1,705,366	-	1,705,366	Pending bill
Sub-Total			40,334,452	-	40,334,452	-	40,334,452	
3064 - Health Services								
Abestos Limited	30-Jan-23	Construction of lab at Waa Dispensary	1,456,266		1,456,266	864,124	592,142	
Petcon Agencies Limited	5/2/2023	Construction of a ward at Mwangulu dispensary	4,345,118		4,345,118	3,365,231	979,887	

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2024

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Karimu Limited	3/28/2024	Construction of water tower at Mkongani dispensary	1,482,598		1,482,598		1,482,598	
Garashiga Construction and supplies Co. Ltd	3/26/2024	Completion of X-ray block at Mnyenzi	5,256,922		5,256,922		5,256,922	
Aliavi Limited	8/1/2023	Construction and completion of a ward at Taru dispensary	8,190,043		8,190,043	4,552,271	3,637,772	
Gahila Limited	3/26/2024	Completion of twin staff house at Mbuluni	3,299,945		3,299,945		3,299,945	
Garashiga Construction and supplies Co. Ltd	3/4/2024	Proposed renovation of Kilolapwa Dispensary	2,997,388		2,997,388		2,997,388	
Gahila Limited	3/4/2024	Rehabilitation of Mkwakwani dispensary	3,098,157		3,098,157		3,098,157	
Asim Agency Limited	6/3/2024	Construction and completion of Mnyenzi theatre	5,535,497		5,535,497		5,535,497	
Shimoni Trading (K) Limited	5/22/2023	Completion of walkways and biodigester at Lungalunga Hospital	2,334,328		2,334,328	1,022,472	1,311,856	
Foxes Enterprises	5/2/2023	Completion of Magwasheni OPD	3,489,913		3,489,913	2,489,913	1,000,000	
Sham Hardware	30-Jan-24	Completion of X ray block at Kikoneni	9,470,367		9,470,367		9,470,367	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Trikaka Enterprises Ltd	11/6/2023	Supply of laparoscopy tower and urology accessories for Msambweni Hospital	36,825,000		36,825,000		36,825,000	
Ifata Engineering Services Ltd	3/22/2024	Construction of ICU and renal unit at Kinango Hospital	20,000,000		20,000,000	1,246,935	18,753,065	
Amaros ventures	5/2/2023	Purchase of generator for Lungalunga hospital	3,995,000		3,995,000		3,995,000	
Micraaj engineering	30-Jan-23	Rehabilitation of Mazumalume staff houses in Tsimba/Golini Ward	2,000,000		2,000,000	1,009,917	990,083	
Foxes Enterprises	30-Jan-23	construction of magwasheni OPD	1,000,000		1,000,000		1,000,000	
Garashiga Construction and supplies Co. Ltd	3/22/2024	Rehabilitation of Kilolapwa dispensary in ukunda ward	2,997,388		2,997,388		2,997,388	
Gahila Limited	3/22/2024	Construction of twin staff house at Mbuluni dispensary in Ndavaya ward	3,299,945		3,299,945		3,299,945	
Sub-Total			121,073,874	-	121,073,874	14,550,863	106,523,011	-
3066 - Trade								
Rusabe supply chain solutions	12/27/2023	Proposed Construction of Mshiu bodaboda shed in Pongwe-kikoneni ward	995,252		995,252		995,252	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Sub-Total			995,252	-	995,252	-	995,252	
3067 - Social Services								
Jaygon ltd	May-23	Construction of ngeyeni social hall	3,282,910	-	3,282,910	3,032,910	250,000	
Samburu chengoni power women	May-23	Construction of market stalls samburu	2,359,863	-	2,359,863	2,359,863	-	
Tarlem solutions	May-23	Construction of public library phase 3 kwale	3,192,750	-	3,192,750	708,375	2,484,375	
Nzonago mwenye	May-23	Constuction of toilet ngeyeni toilet	992,207	-	992,207		992,207	
Zeyban ltd	May-23	Construction of open amphitheatre kwale	2,503,200	-	2,503,200	2,503,200	-	
Asim Agency	May-23	Construction of library samburu	4,020,506	-	4,020,506	-	4,020,506	
Mabunians construction	May-23	Construction of kwale library phase 2	233,186	-	233,186	-	233,186	
Sub-Total			16,584,622	-	16,584,622	8,604,348	7,980,274	
3069 - Education								
Kisdan Enterprises Ltd	17/3/2023	Construction Of Kipinda Ecde	5,646,097		5,646,097	3,207,272	2,438,824	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Demoth Holdings Co. Ltd	8/11/2023	Construction And Completion Of Mwaruphesa Ecde	3,332,455		3,332,455	-	3,332,455	
Powerlead Ltd	20/12/2023	Construction And Completion Of Shauri Moyo Ecde	4,864,245		4,864,245	-	4,864,245	
Akiwaba Investments Ltd	17/3/2023	Construction And Completion Of Twin Workshop At Donje Vtc	6,791,614		6,791,614	4,648,909	2,142,706	
Powerlead Ltd	20/12/2023	Proposed Construction And Completion Of Mgalani Ecde	4,600,114		4,600,114	-	4,600,114	
Gahila Ltd	16/1/2024	Construction Of Two Toilets At Mkongani Vtc	2,599,847		2,599,847	-	2,599,847	
Jicram Investments Ltd	20/12/2023	Construction Of Dupharo Ecde	4,469,956		4,469,956	-	4,469,956	
Nurshah Suppliers	12/1/2024	Construction Of Chikola Ecde Toilet	1,300,000		1,300,000	632,730	667,270	
Kingjet Ventures	20/12/2023	Construction Of Ngoni Ecde	6,855,229		6,855,229	-	6,855,229	
Multleen And Sons Ltd	12/1/2024	Renovation Of Dokata Ecde	2,492,147		2,492,147	-	2,492,147	
Keby General Suppliers	9/1/2024	Construction Of Kajiwani Ecde	6,557,629		6,557,629	-	6,557,629	
Demoth Holdings Co. Ltd	20/12/2023	Construction Of Timboni Ecde	3,627,871		3,627,871	-	3,627,871	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Abestos Ltd	8/11/2023	Construction Of Nihutu Ecde	6,463,483		6,463,483	4,952,916	1,510,567	
Powerlead Ltd	20/12/2023	Construction Of Shauri Moyo Ecde	1,545,796		1,545,796	-	1,545,796	
Powerlead Ltd	20/12/2023	Construction Of Mgalani Ecde	1,461,035		1,461,035	-	1,461,035	
Rapid Investments Ltd	19/3/2024	Construction Of Bang` A Vtc Perimeter Wall	5,649,264		5,649,264	-	5,649,264	
Alhanan Investment	19/3/2024	Perimeter Wall At Ukunda Ward	2,883,616		2,883,616	-	2,883,616	
Munyjus Enterprises	15/3/2024	Renovations Of Mulima Ecde Centre	2,456,996		2,456,996	-	2,456,996	
Powerlead Ltd	8/11/2023	Construction Of Mtumwa Ecde	6,384,757		6,384,757	4,906,557	1,478,200	
Nifload Construction Co.	17/3/2023	Construction Of Pehoni Ecde	5,799,819		5,799,819	2,151,214	3,648,604	
Acentri Ltd	17/3/2023	Twin Workshop At Gandini	6,448,544		6,448,544	4,708,359	1,740,186	
Ajab Printers	30/5/2024	Office Tools Production Centre	1,997,762		1,997,762	-	1,997,762	
Hardif Investments	30/5/2024	Supply And Delivery Of Tools	2,827,000		2,827,000	-	2,827,000	
Ngoni Enterprises	15/3/2024	Renovation Of Kingwede Ecde	1,500,000		1,500,000	-	1,500,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Melwood Construction Co.Ltd	30/1/2024	Renovations And Fixing Of Guard Rails At Kibwaga Ecde	2,699,799		2,699,799	-	2,699,799	
Midadhu Ltd	9/1/2024	Construction Of Mafumoni Ecde	6,664,969		6,664,969	-	6,664,969	
Asimalia Investment	17/3/2023	Construction And Completion Of Mkwakwani Ecde Perimeter Wall	4,998,776		4,998,776	4,178,250	820,526	
Mkwanda International Ltd	2/4/2024	Marwa Ecde Renovation	1,433,092		1,433,092	-	1,433,092	
Rumaltex Enterprises Ltd	15/1/2024	Construction Of A Toilet At Diani Vtc	1,300,000		1,300,000	-	1,300,000	
Tamqis Company Ltd	2/2/2024	Construction Of A 3-Door Vip Latrine And A Urinal Block In Maloloni	1,295,112		1,295,112	-	1,295,112	
Martz Building And Constructors Ltd	18/1/2024	Construction And Completion Of Mwena Vtc Toilet In Mwereni Ward	1,300,000		1,300,000	-	1,300,000	
Musdhalifa Gen.Ltd	20/12/2023	Construction Of Nguluku Ecde	6,508,364		6,508,364	3,066,212	3,442,152	
Acentri Ltd	8/2/2024	Construction Of Maweni Ecde	2,671,561		2,671,561	-	2,671,561	
Ajab Printers	12/4/2024	Construction Of Fatihi Ecde	2,458,266		2,458,266	-	2,458,266	
Saryam Limited	17/3/2023	Construction Of Bumamani Ecde	6,298,550		6,298,550	2,030,070	4,268,480	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Gahila Ltd	8/2/2024	Construction Of Two Classrooms At Galu Primary	3,257,102		3,257,102	-	3,257,102	
Alman Co.Ltd	8/2/2024	Construction Of Mwamambi Ecde	2,499,550		2,499,550	-	2,499,550	
Resolute Ltd	12/4/2024	Renovation Of Mwachido Ecde	2,494,597		2,494,597	-	2,494,597	
Durud Management Solutions	18/1/2024	Construction And Completion Of Munje Pwani	5,950,430		5,950,430	3,653,580	2,296,850	
Rusabe Supply Chain Mgt Solutions	30/4/2024	Renovations Of Mwambani Ecde	1,343,779		1,343,779	-	1,343,779	
Dumbule Investments	27/2/2024	Supply And Delivery Of Water Harvesting	1,110,868		1,110,868	-	1,110,868	
Gauss East Africa Ltd	20/12/2023	Construction Of Swere Ecde	6,654,079		6,654,079	-	6,654,079	
Abestos Ltd	8/11/2023	Construction Of Nihutu Ecde	253,077		253,077	-	253,077	
Powerlead Ltd	20/12/2023	Construction Of Shauri Moyo Ecde	211,700		211,700	-	211,700	
Manyanani Investments	20/2/2024	Supply And Delivery Of Water Harvesting	1,358,290		1,358,290	-	1,358,290	
Daywind Investments	14/6/2024	Supply And Delivery Tools And Equipments Vtcs	600,000		600,000	-	600,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Kibandaongo Nzovuni Enterprises	27/2/2024	Supply And Delivery Of Water Harvesting	858,695		858,695	-	858,695	
Powerlead Ltd	20/12/2023	Construction And Completion Of Mgalani Ecde	560,338		560,338	-	560,338	
Jacibe Investments Ltd	8/11/2023	Construction Of Mrima Vtc	4,808,792		4,808,792	-	4,808,792	
Catequeen Enterprises Ltd	30/4/2024	Purchase Of Tools	2,680,000		2,680,000	-	2,680,000	
Tiwi Banati Ltd	18/3/2024	Waterharvesting Equipment	300,818		300,818	-	300,818	
Tiwi Banati Ltd	18/3/2024	Waterharvesting Equipment	242,013		242,013	-	242,013	
Yawezekana Ventures	27/2/2024	Waterharvesting Equipment	2,035,278		2,035,278	-	2,035,278	
Siwema Jikaze Shirazi Ltd	5/1/2024	Waterharvesting Equipment	505,835		505,835	-	505,835	
Sub-Total			173,909,005	-	173,909,005	38,136,069	135,772,936	-
3075 - Kwale Municipality								
Cloemart Co.Ltd	22/1/2024	Being Payment For Construction Of Perimeter wall and Tiolets.	17,828,165		17,828,165	9,825,345	8,002,820	
Sub-Total			17,828,165	-	17,828,165	9,825,345	8,002,820	-
3079 - Kinango Municipality								

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Suken Builders Ltd	19/2/2024	Murrumming and Grading Of Timboni-Kirazini	14,407,780		14,407,780	4,322,334	10,085,446	
Ams Geoconsult Ltd	19/2/2024	Proposed Kinango Urban Planning Review	7,388,571		7,388,571		7,388,571	
Zeyban company Ltd	20/2/2024	Proposed Murrumming and Grading Of Soweto-Dzitenge	5,749,085		5,749,085		5,749,085	
Sub-Total			27,545,435	-	27,545,435	4,322,334	23,223,101	
3080 - Preventive Services								
Rusabe Supply Chain Solutions Limited		Construction of lab at Kinango Ndogo	1,540,932		1,540,932		1,540,932	
Rohak Properties		Construction of a toilet at Muhaka dispensary	1,431,233		1,431,233		1,431,233	
Janaan trading Limited		Construction of general ward at Mvindani	15,000,000		15,000,000	11,176,878	3,823,122	
Foxes Enterprises		Completion of Kafuduni OPD	7,000,000		7,000,000	4,054,586	2,945,414	
Gahila Limited		Construction of single staff house at Julani	4,400,000		4,400,000	2,661,819	1,738,181	
Melwood construction Company Limited		Construction of twin staff house at Gandini	3,720,451		3,720,451		3,720,451	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Sham hardware Limited		Construction of Chilumani Maternity wing	4,500,000		4,500,000	577,588	3,922,412	
Jacibe Investments Limited		Construction of Ndavaya X Ray block	15,000,000		15,000,000	5,272,241	9,727,759	
Zueda Zee Enterprises Limited		Construction of single staff house at Kinango Ndogo	4,195,102		4,195,102		4,195,102	
Suldanka Harti Ltd		Construction of single staff house at Mwangea	4,500,000		4,500,000	2,909,466	1,590,534	
Sejohtech Ventures Limited		Construction of perimeter wall at Vigurungani	6,151,765		6,151,765		6,151,765	
Elitepath		construction of milalani maternity wing	5,939,734		5,939,734		5,939,734	
Sub-Total			73,379,217	-	73,379,217	26,652,578	46,726,639	
Total			471,650,022	-	471,650,022	102,091,537	369,558,485	-
Construction of civil works								
3061 - Finance								
Wasbar Investments	12/13/2024	Parking Bay Old Ibiza Market	25,157,019		25,157,019	20,000,000	5,157,019	
Sub-Total			25,157,019	-	25,157,019	20,000,000	5,157,019	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
3067 - Social Services								
Tamquis ltd	May-24	Improvement of ramisi sports ground	9,884,268		9,884,268	5,469,388	4,414,880	
Shimoni trading	May-24	Levelling of kafuduni sports ground in mwavumbo ward	4,994,380		4,994,380	3,683,000	1,311,380	
The new cabin	May-24	Levelling of Dzombo sports field in mwavumbo ward	4,423,215		4,423,215		4,423,215	
Kwale capital supplies	May-24	Improvement of mvindeni sports field	10,000,000		10,000,000	3,800,280	6,199,720	
Starram ltd	May-24	Improvement of magutu sports field	4,907,032		4,907,032		4,907,032	
Feyman ltd	May-24	Construction of cultural sheds nyango	4,105,251		4,105,251		4,105,251	
Kyamu construction	May-24	Construction of Dziriphe stadium vanga	36,977,030		36,977,030	14,236,632	22,740,398	
Mayford ltd	May-24	Rehabilitation of mwangulu sports field	6,883,462		6,883,462		6,883,462	
Lestar ltd	May-24	Construction kwale stadium phase 3	80,000,000		80,000,000	41,987,473	38,012,527	
Wintech system	May-24	Construction of open terraces and dias mkekekeleni	10,000,000		10,000,000		10,000,000	
Ifata engineering	May-23	Construction kwale stadium phase 3	16,563,265	-	16,563,265	14,550,863	2,012,402	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Rasu ltd	May-24	Levelling of mudomo sports field	1,293,400		1,293,400		1,293,400	
Sub-Total			190,031,303	-	190,031,303	83,727,636	106,303,667	
3070 - Water Services								
Hoffina Agencies	23/2/2024	Drilling of a borehole at Kivuleni (Faraja) in Pongwe Kikoneni	774,231		774,231		774,231	
Janaan Trading Limited	2-Jan-24	Extension of Water pipeline from Bofu Dam Phase II in Kasemeni Ward	7,729,200		7,729,200		7,729,200	
Gahila Limited	2-Jan-24	Extension pipeline from Bengo to Mgome phase II in Gandini Village Unit, Dzombo ward	3,894,176		3,894,176		3,894,176	
Laga Investments Company Ltd	2-Jan-24	Augmentation and Improvement of Tsimba - Wanyutu Water Supply in Tsimba Golini Ward	6,989,006		6,989,006		6,989,006	
Evermap Business Solution	2-Jan-24	Extension of water pipeline with water tower at Ganjora B to the surrounding villages in Ramisi ward	2,000,000		2,000,000		2,000,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Diham Supplies & Construction Ltd	2-Jan-24	Pipeline extension from Deri borehole to Deri A and Deri B in Mkongani ward	4,999,890		4,999,890		4,999,890	
Joseree Enterprises Ltd	2-Jan-24	Expansion of Mabayani Dam in Mwereni Ward	15,000,000		15,000,000	1,660,256	13,339,744	
Asurena Enterprises	2-Jan-24	Drilling and Equiping of a borehole at Kombani Central Kwa Tsutsu in waa/Ngombeni ward	2,904,640		2,904,640		2,904,640	
Zinduka Ltd	2-Jan-24	Expansion of Kwa Kamanza Dam	5,621,376		5,621,376		5,621,376	
Zubeir Investments Ltd	22/4/2024	Rehabilitation of Dungumale borehole in Kinondo ward	1,998,386		1,998,386		1,998,386	
Rapid Investments Company Ltd	22/4/2024	Drilling and equipping of Mwaivu borehole with water tower in Kinondo ward	2,495,116		2,495,116		2,495,116	
Multitech Works Ltd	2-Jan-24	Drilling and equipping of aborehole at Kilindini in Mkongani ward	2,938,600		2,938,600		2,938,600	
Visdan Limited	2-Jan-24	Installation of solar powered pump at Mbilini dam in Puma ward	2,500,000		2,500,000		2,500,000	
Ekaya Construction Company Ltd	2-Jan-24	Construction of Kilibasi Dam Phase I in Mackinon Road Ward	42,900,000		42,900,000		42,900,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Kamora General Suppliers Ltd	2-Jan-24	Treatment facility/storage and piping of water at Bofu Dam in Kasemeni Ward	22,277,279		22,277,279		22,277,279	
Rusabe Supply Chain Solutions Ltd	22/4/2024	Maintenance of water pipeline from Tiwi Sokoni - Chirima in Tiwi ward	1,997,715		1,997,715		1,997,715	
Sub-Total			127,019,614		127,019,614	1,660,256	125,359,358	
3071 - Infrastructure								
Nutriscope Limited	08/01/24	Flagship Project 4: Upgrading to Bitumen Standard of Vinuni - Tiwi Sokoni Road - Phase II	35,000,000		35,000,000		35,000,000	
Evernote Consultants Limited	08/11/23	Cabro paving of Milalani - Vidungeni Rd in Ramisi ward	8,657,401		8,657,401		8,657,401	
Reflex Scales Limited	08/01/24	Grading and murraming of Eshu-Ganzore road with culverts in Ramisi ward	5,922,206		5,922,206		5,922,206	
Haneda Limited	29/02/24	Rehabilitation and murraming of Muhaka-Kigaleni road in Kinondo ward	5,996,864		5,996,864		5,996,864	
Desart Agencies Limited	19/02/2024	Murraming and culverting of Kidomaya to Lunga Lunga road vanga ward	7,250,696		7,250,696		7,250,696	

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2024

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Keby General Suppliers Limited	19/02/2024	Rehabilitation & Murraming Vitsangalaweni/Kwa Masai Road in Dzombo ward	7,469,620		7,469,620		7,469,620	
Rash International Limited	08/01/24	Murraming of Mamba-Nguluku road in Dzombo ward	4,000,000		4,000,000		4,000,000	
Keby General Suppliers Limited	19/02/2024	Grading and murraming of Mahoyo -Shamba Jipya road in Dzombo ward	9,329,880		9,329,880		9,329,880	
Gargar Enterprises Ltd	04/04/24	Opening and Grading of Chikuyu A to Chikuyu B Road in Kasemeni Road	3,997,476		3,997,476		3,997,476	
Kitobo construction limited	07/11/23	Cabro paving of Kigato-Mng'ongoni road in Waa/Ngo'mbeni ward	8,328,098		8,328,098		8,328,098	
Waveline Limited	10/11/23	Cabro-Paving of Waa Stage to Waa Dispensary road in Waa/Ngo'mbeni ward	6,480,237		6,480,237		6,480,237	
Reenah K Limited	07/11/23	Cabro paving and streetlighting from Waa-Mbweka road in Waa/Ngo'mbeni ward	20,000,000		20,000,000	6,169,927	13,830,073	
Wilsors Company Limited	19/04/2024	Installation of floodlight at Ngoto village in Tiwi ward	1,498,894		1,498,894		1,498,894	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Cadillac Tradelink Limited	08/01/24	Installation of solar powered from Kisimachande to Mwaembe Hospital in Ramisi ward	1,471,158		1,471,158		1,471,158	
White Girrafe Investments	08/01/24	Installation of 20 metres height floodlight at Kiuzini Kwa Naran in Kinondo ward	1,498,024		1,498,024		1,498,024	
Munyjus Enterprises	08/01/24	Opening, grading and construction of a drift at Masindeni to Magomani to Mtambwe Road in Kinondo ward	4,492,985		4,492,985		4,492,985	
Saisalaha Enterprises	25/09/2024	Installation of floodlight at Mshiu in Pongwe/Kikoneni ward	1,500,000		1,500,000		1,500,000	
Zubeir Investment Limited	08/11/23	Grading and Murraming of Tiribe - Mzinji - Mtsamviani Rd in Mkongani ward	6,102,760		6,102,760		6,102,760	
Sub-Total			138,996,298		138,996,298	6,169,927	132,826,371	
3072 - ICT								
Jehutsa Bodo Limited	24/4/2024	Cabro paving and landscapping of tourism centre at Shimoni in Pongwe Kikoneni ward	3,306,557	-	3,306,557		3,306,557	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Reflex Scales Limited	2/5/2024	Cabro paving of Canoe to Mvureni road in Kinondo Ward	8,415,550	-	8,415,550		8,415,550	
Stead Fast Group Group Ltd	11/3/2024	Cabro paving of Watatu Watano beach access Road in Ukunda Ward	11,497,859	-	11,497,859		11,497,859	
Nelten Company Limited	7/6/2024	Rehabilitation of Wasini women board walk (phase ii)	6,479,992	-	6,479,992		6,479,992	
New Links Supplies Limited	31/5/2024	Installation of County unified Wi Fi at County Headquarters(All offices and boardrooms)	3,490,440	-	3,490,440		3,490,440	
Stead Fast Group Group Ltd	10/4/2020	Completion of remaining works (Electrical and Water Reticulation) at majimoto eco-resort-phaseII	420,456	-	420,456		420,456	
Stead Fast Group Group Ltd	30/03/2021	Construction of maji-moto eco-resort phase III (Completion of Pathways and Eatery)	1,927,047	-	1,927,047		1,927,047	
Chalongo Building And Construction	21/03/2022	Construction of tourism information center at shimoni in pongwe/Kikoneni ward.)	181,358		181,358		181,358	
Ecobiz Ltd	31/05/2023	Web Development	4,128,500	-	4,128,500	3,096,375	1,032,125	
Sub-Total			39,847,759	-	39,847,759	3,096,375	36,751,384	

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2024

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
3075 - Kwale Municipality								
Suken Builders	27/10/2022	Being Payment for Construction of KFS-Godoni-Chitsanze Road	147,441,525		147,441,525	44,327,303	103,114,222	
Sub-Total			147,441,525	-	147,441,525	44,327,303	103,114,222	
3076 - Diani Municipality								
Tockal Limited	2/1/2024	Construction of Bus park phase 11	20,000,000	-	20,000,000	7,046,225	12,953,775	
Zeyban Company Limited	28-8-2023	Streetlights Beach Road (Swahili beach to Neptune)	14,589,341	-	14,589,341	-	14,589,341	
Roleko Kenya Limited	21-6-2024	Construction of Sign Board at Diani Municipality	2,237,950	-	2,237,950	-	2,237,950	
Sub-Total			36,827,291	-	36,827,291	7,046,225	29,781,066	
3078 - Lunga-lunga Municipality								
Tee Touch Limited	20/2/2024	Purchase of land for cemetery	9,400,000		9,400,000		9,400,000	
Abeid Limited	20-8-2023	Cabro paving of Lunga Lunga Market and Lungalunga Secondary road	17,434,512		17,434,512		17,434,512	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Nomad Link Solution	28-8-2023	Review of Lungalunga Urban Plan	14,566,700		14,566,700	4,370,010	10,196,690	
Sub-Total			41,401,212	-	41,401,212	4,370,010	37,031,202	
Total			746,722,021	-	746,722,021	170,397,731	576,324,289	-
Supply of goods								
3061 - Finance								
Kplc		Electricity	1,505,544		1,505,544		1,505,544	
Mwitixon Limited	24/11/2023	Printing Services	956,000		956,000		956,000	
Adlom Gen. Supplires	45293	Catering Services	336,600		336,600		336,600	
Anzazi Investments	26/4/2023	Catering Services	407,000		407,000		407,000	
Easy Express	45443	Office Furniture	504,600		504,600		504,600	
Gombu Merchants	28/11/2023	Tonnners	58,500		58,500		58,500	
Goldove Co.Ltd	45242	Supply And Delivery Of 1 No. Laptop- Bugdet	299,906		299,906		299,906	
Nchisi Limited	20/12/2023	Supply And Delivery Of Tonners Adminstration	990,880		990,880		990,880	
Binalay Enterprises Ltd	20/12/2023	Thermal Rolls	1,830,000		1,830,000		1,830,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Reinyoung Limited	15/4/2024	Supply & Installation Ac	299,400		299,400		299,400	
Chigalu Enterprises Ltd	18/3/2024	Supply Of Desktops	470,000		470,000		470,000	
Marebanda Merchants	19/4/2024	Supply Of Tyres	843,600		843,600		843,600	
Mullani Enterprises	18/3/2024	Supply Of Tonners	167,380		167,380		167,380	
Printoptions	23/3/2024	Printing Services	600,000		600,000		600,000	
Starpoint	18/3/2024	Stationery	1,607,500		1,607,500		1,607,500	
Adek	18/3/2024	Supply and fixing of Ac	290,000		290,000		290,000	
Ridman	25/6/2024	Licencing	6,540,000		6,540,000		6,540,000	
Calimela Ltd	19/4/2024	Supply of Furniture	2,996,700		2,996,700		2,996,700	
Binalay Enterprises Ltd	18/3/2024	Laptop And Printers	1,499,860		1,499,860		1,499,860	
Sub-Total			22,203,470	-	22,203,470	-	22,203,470	
3062 - Agriculture								
Trikaka enterprises	2023/2024	Purch. Of Certified Seeds - Promotion Of Food Crop- Maize	26,081,000		26,081,000	14,681,000	11,400,000	
Maali limited	2023/2024	Promotion Of Breeding Stock-Galla Bucks	21,355,000		21,355,000	18,148,750	3,206,250	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Biryaa merchants	2023/2024	Purchase Of Stunners(Four)	1,999,900		1,999,900	-	1,999,900	
Suken builders	2023/2024	Equipping Of Kwale Slaughter House-Tsimba Golini Ward	4,999,995		4,999,995	-	4,999,995	
Lily consultancy ltd	2023/2024	Purchase Of Fishing Boats &Accessories-Including Fish Finder & Gps	5,892,670		5,892,670	-	5,892,670	
Carrington supplies	2023/2024	Establishment & Operalization Of Zero Grazing &Poultry Units In Atc	3,999,289		3,999,289		3,999,289	
Chigato enterprises	2023/2024	Purchase Of Office Furniture And Fittings	999,225		999,225	-	999,225	
Zubshee enterprises	2023/2024	Supply of stationery	505,229		505,229	-	505,229	
Ninart enterprises	2023/2024	Supply and delivery of tyres	595,000		595,000	-	595,000	
Zibwe agencies	2023/2024	Supply and delivery of tyres	249,000		249,000	-	249,000	
Travage limited	2023/2024	Supply and delivery of tyres	249,980		249,980	-	249,980	
Habson company limited	2023/2024	Supply and delivery of tractor tyres 2022/2023	2,256,480		2,256,480	-	2,256,480	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Trikaka enterprises	2023/2024	Supply and delivery of tractor spares	8,189,742		8,189,742		8,189,742	
Reenak K limited	2023/2024	Supply and delivery of tractor batteries	598,500		598,500	-	598,500	
Grand petroleum	2023/2024	fuel expenses	15,000,000		15,000,000	14,000,000	1,000,000	
Travage limited	2023/2024	Supply and delivery of tractor tyres 2023/2024	1,594,500		1,594,500	-	1,594,500	
Sub-Total			94,565,510	-	94,565,510	46,829,750	47,735,760	
3063 - Lands								
Al Ruzuq Enterprises		Supply and delivery of office furniture	1,200,000		1,200,000	1,000,000	200,000	
Al Ruzuq Enterprises		Supply and delivery of computers	2,200,000		2,200,000	1,202,000	998,000	
CFAO		Purchase of 4 motor cycles	1,656,000		1,656,000	-	1,656,000	
Chimwenje Enterprises		Supply of T-shirts and other materials during National tree planting day	825,100		825,100	-	825,100	
Issack Sheikh Enterprises		Suppy and delivery of computers	1,197,500		1,197,500		1,197,500	
Jamgen Enterprises		Accessories for computers and printers	616,000		616,000	535,000	81,000	
Jihetusa Bodo		Supply and delivery of vehicle tyres	562,000		562,000		562,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Supremo Trading Ltd		Supply and delivery of office tonners	597,385		597,385		597,385	
Zashafy Agencies Ltd		Supply and delivery of vehicle tyres	508,500		508,500		508,500	
Zubshee Enterprises		Supply and delivery of office stationery	797,873		797,873		797,873	
Sub-Total			10,160,358	-	10,160,358	2,737,000	7,423,358	
3064 - Health Services								
MEDS	6-Apr-23	Supply Of Medical Drugs		28,783,896		28,783,896	-	
KEMSA	26-Jun-22	Supply Of Medical Drugs		55,270,496		55,270,496	-	
Jenibeh Enterprises	Jan-24	Provision Of Catering Services	671,475		671,475		671,475	
Amanimado Investments	Apr-24	Provision Of Catering Services	259,040		259,040		259,040	
Tsungani Enterprises	Dec-23	Provision Of Taxi Services	237,440		237,440		237,440	
Marhils Autosolv	Feb-24	Vehicle Maintenance	460,694		460,694		460,694	
Automotive Solutions Ltd	Feb-24	Vehicle Maintenance	79,750		79,750		79,750	
Halsa Solutions Ltd	Feb-24	Vehicle Maintenance	2,038,962		2,038,962		2,038,962	
Auto Point Ltd	Feb-24	Vehicle Maintenance	1,249,784		1,249,784		1,249,784	

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2024

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Seaside Automobile	Feb-24	Vehicle Maintenance	1,427,032		1,427,032		1,427,032	
Crom Auto Works	Feb-24	Vehicle Maintenance	334,790		334,790		334,790	
Achievers Travel Services	Feb-24	Air Ticketing	95,780		95,780		95,780	
Shabati Enterprise	Feb-24	Supply And Delivery Of Laptops	1,398,600		1,398,600		1,398,600	
Madison General Insurance Kenya Ltd	Sep-23	Provision Of Insurance Services	5,169,238		5,169,238		5,169,238	
Hitmeka Investments	May-24	Supply And Delivery Of Tyres	1,188,225		1,188,225		1,188,225	
Metisec Imaging Solutions Ltd	Oct-23	Servicing Of Ct Scan Machine Msambweni	1,646,000		1,646,000		1,646,000	
Metisec Imaging Solutions Ltd	Oct-23	Servicing Of Oxygen Plant In Msambweni Hospital	1,217,000		1,217,000		1,217,000	
Mission For Essential Drugs And Supplies	Mar-24	Provision Of Medical Drugs	12,605,479		12,605,479		12,605,479	
Mission For Essential Drugs And Supplies	Mar-24	Provision Of Medical Drugs	4,933,201		4,933,201		4,933,201	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Mission For Essential Drugs And Supplies	Mar-24	Provision Of Medical Drugs	5,281,472		5,281,472		5,281,472	
Mission For Essential Drugs And Supplies	Mar-24	Provision Of Medical Drugs	3,656,665		3,656,665		3,656,665	
Mission For Essential Drugs And Supplies	Mar-24	Provision Of Medical Drugs	3,819,898		3,819,898		3,819,898	
Mission For Essential Drugs And Supplies	Mar-24	Provision Of Medical Drugs	2,471,199		2,471,199		2,471,199	
Mission For Essential Drugs And Supplies	Mar-24	Provision Of Medical Drugs	13,398,015		13,398,015		13,398,015	
Mission For Essential Drugs And Supplies	Mar-24	Provision Of Medical Drugs	3,108,860		3,108,860		3,108,860	
Mission For Essential Drugs And Supplies	Mar-24	Provision Of Medical Drugs	5,000,360		5,000,360		5,000,360	
Mission For Essential Drugs And Supplies	Mar-24	Provision Of Medical Drugs	5,601,229		5,601,229		5,601,229	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Mission For Essential Drugs And Supplies	Mar-24	Provision Of Medical Drugs	3,543,925		3,543,925		3,543,925	
Kemsa	Mar-24	Provision Of Medical Drugs	195,719,766		195,719,766	128,352,014	67,367,752	
Jacaranda Beach Resort	Oct-23	Provision Of Conference Services	692,415		692,415	578,415	114,000	
Prideinn Flamingo	Oct-23	Provision Of Conference Services	55,000		55,000		55,000	
Coral Beach Resort	Oct-23	Provision Of Conference Services	250,000		250,000		250,000	
Dr. Ruwa Kazungu	Oct-23	Payment For College Fee	2,000,000		2,000,000		2,000,000	
Caleb & Joshua	Feb-24	Supply & Delivery Of Dressings & Nonpharmss	393,000		393,000		393,000	
Questnet Consolidate Ltd	Feb-24	Supply & Delivery Of Staff Uniform Material	42,000		42,000		42,000	
Mwamba Executive Solution	Feb-24	Supply & Delivery Of Office Supplies	199,000		199,000		199,000	
Swift Touch Enterprises	Feb-24	Supply & Delivery Of Dressings & Nonpharms	56,000		56,000		56,000	
Crown Healthcare	Feb-24	Supply & Delivery Of Maintenance Of Laboratory Machines	130,000		130,000		130,000	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Wejcom Enterprise	Feb-24	Supply & Delivery Of Medical Items	80,000		80,000		80,000	
Somiellink Services	Feb-24	Supply & Delivery Of Sanitary Items	419,000		419,000		419,000	
Singidya General Contractors	Feb-24	Supply & Delivery Of Other Fuel	50,000		50,000		50,000	
Kwale Prisons	Feb-24	Supply & Delivery Of Office Furniture	149,000		149,000		149,000	
Nurahib Universal Ltd	Feb-24	Supply & Delivery Of Radiology Supplies	246,960		246,960		246,960	
Shades Diagnostic Ltd	Feb-24	Supply & Delivery Of Laboratory Reagents	527,200		527,200		527,200	
Makaya Agencies	Feb-24	Supply & Delivery Of Disludging Services	395,800		395,800		395,800	
Biryaa Merchants	Feb-24	Supply & Delivery Of Maintenance Of Motor Vehicle Services	175,990		175,990		175,990	
Aliavi Limited	Apr-24	Supply & Delivery Of April 2024 Foodstuffs	276,643		276,643		276,643	
Nemo Investment & Gen Supplies	May-24	Supply & Delivery Of May 2024 Foodstuffs	546,905		546,905		546,905	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Nemo Investment & Gen Supplies	Jun-24	Supply & Delivery Of June 2024 Foodstuffs	527,859		527,859		527,859	
Zugen Company Limited	Mar-24	Supply & Delivery Of Office Stationery	280,500		280,500		280,500	
Zuusaed General Enterprises	Mar-24	Supply & Delivery Of Dressings & Non-Pharmaceuticals	497,000		497,000		497,000	
Mwamba Executive Solution	Mar-24	Supply & Delivery Of Sanitary Items	268,500		268,500		268,500	
Kiloman Investment	Mar-24	Supply & Delivery Of Laboratory Reagents	504,050		504,050		504,050	
Biryaa Travel Limited	Mar-24	Supply & Delivery Of Office Furniture	100,000		100,000		100,000	
Nemo Investment & Gen Supplies	Mar-24	Supply & Delivery Of Foodstuffs For March 2024(Balance)	120,000		120,000		120,000	
Gatithin Investment	Mar-24	Supply & Delivery Of Non Pharma	49,980		49,980		49,980	
Makazi Merchants	Mar-24	Supply And Delivery Of Hospital Patient Files	2,581,440		2,581,440		2,581,440	
Makazi Merchants	Mar-24	Supply And Delivery Of Fumigation Items	464,490		464,490		464,490	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Amani Mado Mountains Investments	Mar-24	Provision Of Outside Catering Services	79,160		79,160		79,160	
Wilsors Company Limited	Mar-24	Supply, Install, Testing Of Air Conditioner, Ceiling Fans	790,600		790,600		790,600	
Wise Brothers Contractors And General Supplies	Jan-24	Supply And Delivery Of Msambweni Staff Uniforms	347,500		347,500		347,500	
Kergen Inovatives	Jan-24	Repairs Of Computers And Printers	218,996		218,996		218,996	
Amani Mado Mountains Investments	Jan-24	Provision Of Outside Catering Services	44,080		44,080		44,080	
Amani Mado Mountains Investments	Jan-24	Provision Of Outside Catering Services	62,500		62,500		62,500	
Amani Mado Mountains Investments	Jan-24	Provision Of Outside Catering Services	38,000		38,000		38,000	
Amani Mado Mountains Investments	Jan-24	Provision Of Outside Catering Services	23,580		23,580		23,580	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Amani Mado Mountains Investments	Jan-24	Provision Of Outside Catering Services	133,160		133,160		133,160	
Philips East Africa	Jan-24	Supply And Delivery Of Icu Non Pharms	294,800		294,800		294,800	
Popico Supplies	Jan-24	Supply And Delivery Of Stationeries	363,370		363,370		363,370	
Thunu Supplies Limited	Jan-24	Supply And Delivery Of Fumigation Chemicals	450,490		450,490		450,490	
Amani Mado Mountains Investments	Jan-24	Provision Of Outside Catering Services	26,440		26,440		26,440	
Jorambo Limited	Jan-24	Supply And Delivery Of Printer, Computers And Laptop	988,000		988,000		988,000	
Jasem Limited	Jan-24	Supply And Delivery Of Sanitation Items	2,209,249		2,209,249		2,209,249	
Babubabu	Jan-24	Supply And Delivery Of Food And Ratios	315,695		315,695		315,695	
Natalim Trading Company	Jan-24	Supply And Delivery Of Households Appliances	489,535		489,535		489,535	
Didanass Investment	Jan-24	Supply And Delivery Of Plumbing And Electrical Items	899,466		899,466		899,466	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Roleko Kenya Limited	Jan-24	Renovations	500,000		500,000		500,000	
Tamarat Ventures	Jan-24	Provision Of Outside Catering Services	52,500		52,500		52,500	
Tamarat Ventures	Jan-24	Provision Of Outside Catering Services	52,500		52,500		52,500	
Tamarat Ventures	Jan-24	Provision Of Outside Catering Services	52,500		52,500		52,500	
Tamarat Ventures	Jan-24	Provision Of Outside Catering Services	52,500		52,500		52,500	
Tamarat Ventures	Jan-24	Provision Of Outside Catering Services	52,500		52,500		52,500	
Frontage	Jan-24	Servicing Of Hospital Laundry Machine	293,893		293,893		293,893	
Tunusuru Munje Ltd	Jan-24	Supply And Delivery Of Patient Uniforms	417,000		417,000		417,000	
Nelten Company Limited	Nov-23	Supply And Delivery Of X-Ray Films	471,312		471,312		471,312	
Habson Company Ltd	Nov-23	Payment For Supply &Delivery Of Electrical Items	275,016		275,016		275,016	
Gabrell Services Limited	Nov-23	Payment For Supply Of Stationery Items	110,350		110,350		110,350	
Al-Ruzuq Enterprises	Nov-23	Payment For Supply Of Tonners	209,728		209,728		209,728	

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2024

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Magnifique General Supplies	Nov-23	Payment For Supply Of Dressings And Non-Pharms	455,000		455,000		455,000	
Zugen Company Limited	Nov-23	Payment For Supply Of Stationery Items And Tonners	365,000		365,000		365,000	
Tamqis Company Ltd	Nov-23	Payment For Supply Of Food And Ration	488,371		488,371		488,371	
Mzaramo Enterprises Limited	Nov-23	Payment For The Supply Of Sanitary Items	884,055		884,055		884,055	
Foxes Enterprises	Nov-23	Payment For Supply &Delivery Of Hardware Materials	1,223,500		1,223,500		1,223,500	
Lamaric Enterprises	Nov-23	Payment For Maintenance Of Non-Residential Buildings	985,652		985,652		985,652	
Jastama Investments Limited	Nov-23	Payment For Accessories For Computer And Printers	441,090		441,090		441,090	
Jastama Investments Limited	Nov-23	Payment For Supply Of Sanitary Items	388,000		388,000		388,000	
Caleb And Josh Enterprises	Nov-23	Payment For Supply And Delivery Of Items For Maintenance Of Buildings	975,132		975,132		975,132	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Mwachigao Contractors Limited	Nov-23	Payment For Supply Of Items Maintenance Of Stand	129,920		129,920		129,920	
Swift Touch Enterprises Limited	Nov-23	Payment For Dressings And Non-Pharmaceuticals	257,400		257,400		257,400	
Nemo Investments And General Supplies	Nov-23	Payment For Supply Of Sanitary Items	258,500		258,500		258,500	
Swift Touch Enterprises Limited	Nov-23	Payment For Supply Of Non-Pharmaceutical Items	949,800		949,800		949,800	
Two Leaves Investments	Nov-23	Payment For Computer Accessories And Electric Items	432,167		432,167		432,167	
Maazu Company Limited	Dec-23	Payment For Supply Of Mika Multi-Food Processor, Lown Mower And Freezer	319,928		319,928		319,928	
Chlomarah Investments	Dec-23	Payment Fro Supply And Delivery Of Non-Pharmaceutical Items.	435,421		435,421		435,421	
Foxes Enterprises	Dec-23	Payment For Supply Of Hardware Items	1,123,550		1,123,550		1,123,550	
Mwitixon Limited	Dec-23	Payment For Supply Of Hospital Files	449,000		449,000		449,000	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Masalani Bookshop And Stationery	Dec-23	Payment For Supply Of Stationery Items	569,299		569,299		569,299	
Ansamey Investments	Dec-23	House Hold Items	38,800		38,800		38,800	
Ansamey Investments	Dec-23	Horse Pipes	28,200		28,200		28,200	
Gombu Merchants	Dec-23	Laboratory Items	298,100		298,100		298,100	
Birya Merchants	Dec-23	Brush Cutter And Lawnmower Line	10,350		10,350		10,350	
Tehold Holdings	Dec-23	Insulation Tapes,Floodlight And Other Electrical Items	48,900		48,900		48,900	
Chatsimba Investments Enterprises	Dec-23	Inno-Mero Int	30,160		30,160		30,160	
Nurshan Suppliers	Dec-23	Idp Soap	49,880		49,880		49,880	
Thunu Supplier Services	Dec-23	Idp Soap	78,300		78,300		78,300	
Mwissa Investments Enterprises	Dec-23	Idp Soap	48,000		48,000		48,000	
Dama Muhambi Agency	Dec-23	Tri-Circles, Sockets, Trimmerline	54,480		54,480		54,480	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Zuusaeed General Enterprises	Dec-23	Medical Items	364,000		364,000		364,000	
Dama Muhambi Agency	Dec-23	Handwashing Canisted	46,160		46,160		46,160	
Chatsimba Investments Enterprises	Dec-23	Pegler Lockable	43,030		43,030		43,030	
Gombu Merchants	Dec-23	Idp Soap	27,500		27,500		27,500	
Gombu Merchants	Dec-23	Servising Of Airconditions	40,000		40,000		40,000	
Gombu Merchants	Dec-23	Formalyne	39,750		39,750		39,750	
Biryra Merchants	Dec-23	Brush Cutter And Lawnmower Line	13,700		13,700		13,700	
Husnaina Enterprises	Dec-23	Supply Of Charcoal March 2024	175,200		175,200		175,200	
Husnaina Enterprises	Dec-23	Supply Of Charcoal April 2024	175,200		175,200		175,200	
Dallianz Holdings Ltd	Dec-23	Supply Of Charcoal December 2023	117,000		117,000		117,000	
Aliavi Limited	Mar-24	Supply Of Food Stuff March 2024	900,000		900,000		900,000	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Kergen Innovations Ltd	Mar-24	Supply And Delivery Of Hospital Tonners	74,000		74,000		74,000	
Tintoler General Suplies	Mar-24	Supply And Delivery Of Non-Pharms	243,000		243,000		243,000	
Aliavi Limited	Apr-24	Supply And Delivery Of Food Stuff April 2024	519,715		519,715		519,715	
Aliavi Limited	May-24	Supply And Delivery Of Food Stuffs May 2024	949,360		949,360		949,360	
Mwitixon Limited	May-24	Printing Of Maternity,Paediatic And Inpatient Files	789,600		789,600		789,600	
Nurshah Suppliers	Apr-24	Supply And Delivery Of Medical Equipments	480,620		480,620		480,620	
Dissons Solutions	Apr-24	Supply And Delivery Of Bp Battries	39,630		39,630		39,630	
Nurshah Suppliers	Apr-24	Supply And Delivery Of Maintenance Items	595,000		595,000		595,000	
Aliavi Limited	Jun-24	Supply And Delivery Of Food Stuffs For June 2024	1,000,700		1,000,700		1,000,700	
Mfi Managed Document Solution Limited	Jan-24	Supply And Delivery Of Coppier Machine	406,000		406,000		406,000	
Mwissa Investments Enterprises	Jan-24	Supply And Delivery Of General Supplies	36,000		36,000		36,000	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Dissons Solutions	Jan-24	Supply And Delivery Of Umbilical Cord Clamps	44,100		44,100		44,100	
Husnaina Enterprises	Jan-24	Supply And Delivery Of Wirefoods And Charcoal For May 2024	175,200		175,200		175,200	
Husnaina Enterprises	Jan-24	Supply And Delivery Of Wirefoods And Charcoal For June 2024	175,200		175,200		175,200	
Nemo Investments And General Supplies	Jan-24	Supply And Delivery Of Patients Uniforms	338,555		338,555		338,555	
Dama Muhambi Agency	Jan-24	Idp Soap,Breast Pump Feeds	45,610		45,610		45,610	
Gombu Merchants	Jan-24	Machine Tonner	27,600		27,600		27,600	
Chatsimba Investments Enterprises	Jan-24	Supply And Delivery Of Surgical Items	56,730		56,730		56,730	
Mfi Managed Document Solution Limited	Jan-24	Supply And Delivery Of Machine Tonners	30,976		30,976		30,976	
Aliavi Limited	Jan-24	Supply And Delivery Of Food Suppliments	76,800		76,800		76,800	
Biryra Merchants	Jan-24	Bp Machine	23,100		23,100		23,100	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Lyko Works Ltd	Jan-24	Supply & Delivery Of Disludging Services Done In The Month Of July 2023	350,000		350,000		350,000	
Lyko Works Ltd	Jan-24	Supply & Delivery Of Disludging Services Done In The Month Of October 2023	412,000		412,000		412,000	
Daddies And Sons Ltd	Jan-24	Supply And Delivery Of General Office Supplies For The Facility In The Month Of October 2023	280,944		280,944		280,944	
Noor Alla Noor	Jan-24	Supply & Delivery Of Renovation Materials To The Records Filing Area And Shelving Of The Same	183,158		183,158		183,158	
Nurshah Supplies	Jan-24	Supply & Delivery Of Laryngoscope For Theatre, Tonners For Taskalfa Printer And Anti-Virus	180,625		180,625		180,625	
Nurshah Supplies	Jan-24	Supply & Delivery Of General Office Supplies Supplied In The Facility In The Month Of October 2023	229,000		229,000		229,000	
Zugen Company Limited	Apr-24	Supply & Delivery Of Kyocera 3510I Taskalfa Printer And Tonners	309,486		309,486		309,486	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Nurshah Supplies	Apr-24	Payment For Renovation Of The Facility Burning Chamber .	245,690		245,690		245,690	
Zugen Company Limited	Apr-24	Supply & Delivery Of Household Items For The Facility Kitchen	179,596		179,596		179,596	
Mzungu Speednet Enterprises	Apr-24	Supply & Delivery Of Lunches During Board And Hmt Meetings In The Facility	199,200		199,200		199,200	
Lily Consultancy And General Supplies	Jan-24	Supply & Delivery Of Exhauster Services To The Facility	162,807		162,807		162,807	
Kactwaks Investments	Apr-24	Supply & Delivery Of Non Pharmaceutical Items In The Facility	357,400		357,400		357,400	
Catequeen Enterprises Ltd	Jul-23	Supply & Delivery Of General Office Supplies Supplied In The Facility In The Month Of July 2023	319,985		319,985		319,985	
Babubabu Commodities	May-24	Supply & Delivery Of Food And Rations For The Months Of May And June 2024	481,959		481,959		481,959	
Babubabu Commodities	May-24	Supply & Delivery Of Food And Rations For The Months Of May And June 2024	481,959		481,959		481,959	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Sub-Total			325,033,663	84,054,392	325,033,663	214,752,654	194,335,401	
3066 - Trade								
Birya travels ltd	11/21/2023	Being payment for supply and delivery of Tyres	644,970		644,970		644,970	
Ajab creative printers	11/21/2023	Being payment for supply and delivery of T-shirts	312,015		312,015		312,015	
Sub-Total			956,985	-	956,985	-	956,985	
3067 - Social Services								
Kenya literature beureau	1-May-24	Supply and delivery of library books	1,213,762		1,213,762	1,213,762	-	
Jommo kenytta foundation	1-May-24	Supply and delivery of library books	1,178,183		1,178,183	1,178,183	-	
Maali ltd	1-May-24	Supply and delivery of library equipment	8,860,000		8,860,000	8,860,000	-	
Witspark Ventures ltd	1-May-24	Proposed Supply And Delivery Of Sufurias And Sinias	983,200		983,200		983,200	
Garachiga construction ltd	1-May-24	Supply And Delivery Of Tools Of Trade For Kinond	799,800		799,800		799,800	
Kilakin ltd	1-May-24	Supply And Delivery Of Office Supplies	1,229,587		1,229,587		1,229,587	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Chimwenje enterprises	1-May-24	Supply And Delivery Of Sports Items For Mwavumbo	2,915,000		2,915,000		2,915,000	
Masuha ltd	1-May-24	Supply And Delivery Of Sports Items	1,996,000		1,996,000		1,996,000	
Hitmeka enterprises	1-May-24	Supply And Delivery Of Tonners	826,120		826,120		826,120	
Welnes sports centre	1-May-24	Supply And Delivery Of Sports Items	899,400		899,400		899,400	
Effah ltd	1-May-24	Supply And Delivery Of Plastic Chairs For Mwavumbo Social Hall	999,500		999,500		999,500	
Hadrif ltd	1-May-24	Supply And Delivery Of Cleaning Items	989,935		989,935		989,935	
Dzumbe women ltd	1-May-24	Purchase of Choir Uniforms	630,250		630,250		630,250	
CFAO LTD	1-May-24	Purchase of courtesy bus	15,320,000		15,320,000	9,500,000	5,820,000	
Lily consultancy	1-May-24	Supply of computers and printers	1,300,000		1,300,000	610,545	689,455	
Sub-Total			40,140,737	-	40,140,737	21,362,490	18,778,247	
3069 - Education								
Suken Builders	15/12/2022	supply and delivery of Ecde Furniture		6,568,500		6,568,500	-	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Catelyn Investments	6-Sep-23	supply and delivery of office Furniture		1,485,450		1,485,450	-	
Wilsors Company Ltd	18/112023	supply and delivery of porridge	16,058,700		16,058,700	-	16,058,700	
Cfao	5-May-24	purchase of motor vehicle	8,019,432		8,019,432	-	8,019,432	
Suken Builders		supply and delivery of plastic ecde chairs	7,337,460		7,337,460	-	7,337,460	
Sateg Investments	24/4/2024	supply and delivery of information, education and communication materials for vocational training	2,997,800		2,997,800	-	2,997,800	
Lily Consultancy And Gen.Suppliers	20/12/2023	supply and delivery of office toners	1,596,645		1,596,645	-	1,596,645	
Adlom General Suppliers Enterprises Ltd	11-Sep-23	Catering Services During Vtc Graduation Ceremonies	1,449,000		1,449,000	-	1,449,000	
Salitec Investments	29/02/2024	Supply And Delivery Of Plaques	1,361,000		1,361,000	-	1,361,000	
Kaya Buildres	5-Oct-24	Supply And Delivery Of Office Stationeries	995,000		995,000	-	995,000	
Sub-Total			39,815,037	8,053,950	39,815,037	8,053,950	39,815,037	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
3070 - Water Services								
Mzaramo Enterprises	15/2/2024	Being payment for partitioning of water department offices	1,911,956		1,911,956		1,911,956	
Gritmax Logistics	29/10/2023	Being payment for supply and delivery of stationery	399,500		399,500		399,500	
Safaricom	2-Feb-24	Being payment for office WIFI and internet	214,000		214,000		214,000	
Tsungani Enterprises	30/7/2023	Being payment for provision of taxi services	48,520		48,520		48,520	
Crom Auto Works	22/7/2023	Being payment for maintenance of motor vehicles	219,380		219,380		219,380	
Oceanscope Group Ltd	15/02/2024	Being payment for supply and delivery of litres of fuel	1,210,000		1,210,000		1,210,000	
The star publication ltd	7-Apr-23	Being payment for advertising services	220,864		220,864		220,864	
Auto point garage	13/7/2023	Maintenance of motor vehicles registration KCA017F	1,324,024		1,324,024		1,324,024	
Biryaa Travel Ltd	13/7/2023	Being payment for provision of taxi services	19,080		19,080		19,080	
Reenah Ltd	8-Aug-23	Being payment for provision of taxi services	3,300		3,300		3,300	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Kenya School of Government	15/7/2023	Being payment for training fees for Kibushi and Ali Mwatwenye	182,000		182,000		182,000	
New Ukunda Service station	3-Mar-24	Being payment for supply and delivery of litres of fuel	4,490,000		4,490,000		4,490,000	
CFAO Motors K Ltd	3-Apr-24	Maintenance of motor vehicles registration 02CG191A	105,125		105,125		105,125	
CFAO Motors K Ltd	3-Jan-24	Maintenance of motor vehicles registration KCA258F	711,681		711,681		711,681	
New Ukunda	13/01/2024	Being payment for supply and delivery of litres of fuel	1,500,000		1,500,000		1,500,000	
Sub-Total			12,559,430		12,559,430	-	12,559,430	
3071 - Infrastructure								
Mariam building solutions	31/05/2023	Supply of tyres	443,150		443,150		443,150	
Etso enterprises	25/01/2024	supply of tyres	2,554,000		2,554,000		2,554,000	
Mintdeals Limited	08/06/23	Hire of machinery for county roads	1,480,000		1,480,000		1,480,000	
Mintdeals Limited	31/05/2023	Hire of machinery for county roads	2,945,000		2,945,000		2,945,000	
Mintdeals Limited	31/01/2023	repair of highmast works	4,333,435		4,333,435		4,333,435	

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2024

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Safaricom ltd	12/02/24	Air time for County staff	85,500		85,500		85,500	
Safaricom ltd	12/02/24	Air time for County staff	85,500		85,500		85,500	
Safaricom ltd	12/02/24	Air time for County staff	85,500		85,500		85,500	
Zaituni & Mwanasha Ent.	25/01/2024	Supply of office stationery	699,999		699,999		699,999	
Zeyban limited	30/05/2023	Supply of fire equipments	2,049,320		2,049,320		2,049,320	
Sub-Total			14,761,404	-	14,761,404	-	14,761,404	
3072 - ICT								
Luqman Total investments	21/12/2023	Supply and delivery of branded items	495,000		495,000		495,000	
New Ukunda Service Station	2/2/2024	Fuel consumption	500,000		500,000		500,000	
Safaricom Ltd	20/6/2024	Suply and delivery of two phones	278,998		278,998		278,998	
Jamgen Enterprises	27/6/2024	Supply, Delivery And Installation Of Air Conditioner	233,500		233,500		233,500	
New Ukunda Service Station	7/6/2024	Fuel Consumption	722,129		722,129		722,129	
Golddove Company Ltd	31/05/2024	Installation of IP Telephone handsets	3,499,460		3,499,460	-	3,499,460	
Dao Star Enterprises	27/6/2024	Promotion materials	1,704,500	-	1,704,500	-	1,704,500	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Sub-Total			7,433,587	-	7,433,587	-	7,433,587	
3073 - County Public Service Board								
Somi link services		Stationaries	416,500		416,500		416,500	
Chimwenje enterprises		Tonnors	459,250		459,250		459,250	
N & M SQUARED		Furniture	430,000		430,000		430,000	
Nuelax enterprises		Mineral water	148,000		148,000		148,000	
Mackis logistics		Furniture	447,000		447,000		447,000	
Shabati enterprises		Laptop	399,600		399,600		399,600	
Catequeen enterprises ltd		Tyres	450,000		450,000		450,000	
Sub-Total			2,750,350		2,750,350	-	2,750,350	
3074 - Public Service and Administration								
Chatsimba Investment Enterprises	45,600	Supply And Delivery Of Desktop Computers Laptop And Printers	3,552,200		3,552,200		3,552,200	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Fimmo Company Limited	45,571	Supply And Delivery Of Security Gadgets	1,290,000		1,290,000		1,290,000	
Sub-Total			4,842,200	-	4,842,200	-	4,842,200	
3075 - Kwale Municipality								
Chatsimba Investment Enterprises		Being payment for Supply and Delivery of Solid Waste Management Equipments.	960,300		960,300		960,300	
Diham Supplies and construction ltd		Being Supply and delivery of office stationery	87,000		87,000		87,000	
Jumah Bedge Services		Being payment for supply and delivery of Laptops and other Accessories	1,240,900		1,240,900		1,240,900	
Mazuu Company Ltd		Being payment for Supply and Delivery of office furniture and fittings	1,099,500		1,099,500		1,099,500	
Leman Investment Ltd		Being Supply and Delivery of Office Tonners	245,600		245,600		245,600	
Gargar Enterprises		Being Payment for Supply and Delivery of Tonner	249,500		249,500		249,500	
Putech Ltd		Being Payment for Supply and Delivery of Electrical materials.	499,695		499,695		499,695	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
New Ukunda Service Station		Being Payment for Fuel Consumption for Kwale Municipality	815,722		815,722		815,722	
Sub-Total			5,198,217	-	5,198,217	-	5,198,217	
3077 - County Attorney								
Safaricom Ltd	25/1/2024	Supply Of Tablets And Mobile Phones	483,996		483,996		483,996	
Efficient Nest	27/3/2024	Purchase Of Computers	1,960,000		1,960,000		1,960,000	
Sub-Total			2,443,996	-	2,443,996	-	2,443,996	
3079 - Kinango Municipality								
Kimagaya Enterprises		Being payment for Supply and Delivery of Office Laptop	299,000		299,000		299,000	
Sub-Total			299,000	-	299,000	-	299,000	
3080 - Preventive Services								
Maali Limited		Equipping of Mamba Dispensary	7,331,500		7,331,500		7,331,500	
Trikaka Enterprises Ltd		Supply and delivery of ultrasound,full haemogram and urine analyser machines for Mackinon road dispensary	8,920,000		8,920,000		8,920,000	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Kibo africa Ltd		Supply and delivery of motorcycle	484,474		484,474		484,474	
Ocean scope group ltd		Supply and delivery of fuel and lubricants	1,000,000		1,000,000		1,000,000	
Sub-Total			17,735,974	-	17,735,974	-	17,735,974	
Total			600,968,417	92,108,342	600,968,417	293,804,343	399,272,416	-
Supply of services								
3061 - Finance								
Aar	1/3/2024	Medical Cover	535,000,000		535,000,000	400,000,000	135,000,000	
Marhills Autosolv	29/5/2024	Maintenance of Motor vehicle	1,189,133		1,189,133		1,189,133	
Tungani Enterprise	2/4/2024	Transport Serv	822,955		822,955		822,955	
West Coast Car Care	27/10/2023	Taxi Hire	755,560		755,560		755,560	
Ocean Beach	8/5/2024	Conference services	1,954,280		1,954,280		1,954,280	
Coral Beach	9/2/2024	Conference services	2,032,750		2,032,750		2,032,750	
Nayna Galstar	5/29/2024	Conference services	1,851,000		1,851,000		1,851,000	
Prideinn Hotel	24/6/2024	Conference services	256,000		256,000		256,000	
Jacaranda Hotel	18/5/2024	Conference services	9,102,700		9,102,700		9,102,700	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Awam Taxi Services	2/9/2024	Taxi Hire	989,900		989,900		989,900	
Crom Auto Works	3/4/2024	Maintenance of Motor vehicle	217,830		217,830		217,830	
Dydede Enterprises	28/5/2024	Taxi Hire	405,000		405,000		405,000	
Amanimado Mountains	25/6/2024	Catering Service	227,710		227,710		227,710	
Reyka Solutions	26/7/2023	Catering Service	778,500		778,500		778,500	
Kism	3/5/2024	Training Fees	189,000		189,000		189,000	
Mediamax Network Ltd	30/11/2023	Advertisement Serv	208,800		208,800		208,800	
Birya Travels	13/6/2024	Taxi Services	309,400		309,400		309,400	
Reena (K) Ltd	18/5/2024	Taxi Services	32,495		32,495		32,495	
Standard Group	1/2/2024	Advertisement Service	168,000		168,000		168,000	
Star Publications	28/11/2023	Advertisement Service	2,163,913		2,163,913		2,163,913	
Access Business Mgnt	5/31/2024	Training Fees	379,418		379,418		379,418	
Safaricom Ltd	6/20/2024	Rms Internet Fibre	419,909		419,909		419,909	
Nemoco Enterprises	4/3/2024	Printing & Binding	50,420		50,420		50,420	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Northcoast Beach Hotel	6/3/2024	Conference services	953,500		953,500		953,500	
Ridman	3/1/2023	Maintenance of system	1,299,200		1,299,200		1,299,200	
Seaside Automobile Services	14/5/2024	Maintenance of Motor vehicle	546,360		546,360		546,360	
Isoken Consulting Group	6/25/2024	Training Fees	452,400		452,400		452,400	
University Of Nrb	5/31/2024	Tuition Fees	304,500		304,500		304,500	
Amanimado Mountains	25/6/2024	Catering Service	34,200		34,200		34,200	
Safaricom Ltd	5/31/2024	Airtime	30,000		30,000		30,000	
Iia	20/4/2024	Training Fees	84,400		84,400		84,400	
Amanimado Mountains	5/14/2024	Catering Service	20,000		20,000		20,000	
June Gross Salary	6/30/2024	June Gross Salary	287,919,937		287,919,937		287,919,937	
Diani Forest Investments	28/6/2024	Conference services	512,000		512,000		512,000	
Sub-Total			851,661,171	-	851,661,171	400,000,000	451,661,171	
3062 - Agriculture								

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Madison insurance	2023/2024	Being insurance expenses	2,762,667		2,762,667	-	2,762,667	
Amanimado mountain investment	2023/2024	Catering expenses	12,000		12,000	-	12,000	
ICPAK	2023/2024	Seminar registration	246,000		246,000	-	246,000	
postal corporation	2023/2024	Postal box expenses	18,900		18,900	-	18,900	
coral beach	2023/2024	Conference expenses	149,500		149,500	-	149,500	
Sub-Total			3,189,067	-	3,189,067	-	3,189,067	
3063 - Lands								
Achievers Travel Services		Provision of air ticketing services	198,145		198,145	-	198,145	
Anzazi Investment Ltd		provision of catering services	48,000		48,000	-	48,000	
Auto Point		Provision of vehicle maintenance services	408,320		408,320		408,320	
Biryaa Travel Ltd		Provision of car hire services	75,200		75,200		75,200	
Crom Auto works		Provision of vehicle maintenance services	605,050		605,050		605,050	
Flamingo Beach resort		Provision of conferencing services	540,000		540,000		540,000	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Gombu Merchants		Provision of building maintenance services	61,800		61,800		61,800	
Jacaranda Indian Ocean Beach Resort		Provision of conferencing services	3,212,800		3,212,800		3,212,800	
Jenibeh Enterprises		provision of catering services	15,140		15,140		15,140	
Marhils Autosolv Ltd		Provision of vehicle maintenance services	448,920		448,920		448,920	
Nation Media Group		Provision of advertising and publication services	449,848		449,848		449,848	
Nation Media Group PLC		Provision of advertising and publication services	413,080		413,080		413,080	
Nayna Galstar Ltd		Provision of conferencing services	682,000		682,000		682,000	
Nozama Travel Solution		Provision of air ticketing services	655,640		655,640		655,640	
Pacis Insurance company Ltd		Provision of motor vehicle insurance services	800,000		800,000		800,000	
Reyka Solution Ltd		provision of catering services	989,300		989,300		989,300	
Seaside Automobile Services Ltd		Provision of vehicle maintenance services	58,000		58,000		58,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Supremo Trading Ltd		Supply and delivery of tonners	597,385		597,385		597,385	
The standard Group		Provision of advertising and publication services	429,200		429,200		429,200	
Tumel Enterprises		Provision of conferencing services	292,260		292,260		292,260	
The standard Group		Provision of advertising and publication services	88,160		88,160		88,160	
Mediamax Network		Provision of advertising and publication services	69,600		69,600		69,600	
Geodev (K) Ltd		Consultancy for preparation of Diani municipality land use and zoning plan	9,749,000		9,749,000		9,749,000	
AMS Geoconsult Ltd		Consultancy for preparation of Shimoni development plan	376,200		376,200		376,200	
Hadirf investment		Supply and delivery of tree seedlings	625,000		625,000		625,000	
Geosurvey Engineering		Consultancy for mutation survey of mwereni group ranch kwale/mwereni 1/4 in kwale county lunga lunga sub county.	4,260,000		4,260,000		4,260,000	
Sub-Total			26,148,048	-	26,148,048	-	26,148,048	
3066 - Trade								

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Awam taxi services	10/8/23,6/7/23	Being payment for provision of taxi services	38,580		38,580		38,580	
Crom Auto works	5/28/2023	Being payment for provision of Maintenance services	251,130		251,130		251,130	
Kwale water and sewerage	1/12/2024	Being payment for provision of sanitation services	30,000		30,000		30,000	
Tsungani enterprises	22/11/23,27/10/23	Being payment for provision of Taxi Services	31,740		31,740		31,740	
Nozama travel solution	10/9/2023	Being payment for provision of Airticketing services	30,100		30,100		30,100	
Safaricom Limited	3/12/2024	Being payment for provision of airtime for quarter 3	234,000		234,000		234,000	
Jacaranda Indian beach	1/13/2024	Being payment for provision of conference services	282,020		282,020		282,020	
Birya travels ltd	30/11/23,29/11/23	Being payment for provision of Taxi Services	89,380		89,380		89,380	
Coral Beach Resort Limited	3/26/2024	Being payment for provision of conference services	237,500		237,500		237,500	
Madison insurance	11/14/2023	Being payment for provision of Motor vehicle and motor cycle insurance	439,087		439,087		439,087	
Amanimado mountains	15/10/23,15/4/24	Being payment for provision of catering services	261,520		261,520		261,520	
Coral Beach Resort Limited	5/7/2024	Being payment for provision of conference services	116,000		116,000		116,000	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Reenah (k) ltd	12/27/2024	Being payment for provision for Taxi services	344,380		344,380		344,380	
Crom Auto works	3/27/2023	Being payment for provision of Maintenance services	335,600		335,600		335,600	
Seaside Automobile services	4/30/2024	Being payment for provision of Maintenance services	103,356		103,356		103,356	
Seaside Automobile services	5/18/2024	Being payment for provision of Maintenance services	267,264		267,264		267,264	
Auto point ltd	11/20/2023	Being payment for provision of Maintenance services	115,188		115,188		115,188	
Safaricom Limited	11/23/2023	Being payment for provision of airtime allowance	244,000		244,000		244,000	
Amanimado mountains	11/10/23,5/12/23	Being payment for provision of catering services	258,100		258,100		258,100	
Safaricom Limited	4/3/2024	Being payment for provision of Airtime allowance for Quarter 4	219,000		219,000		219,000	
Reenah (k) ltd	12/15/2023	Being payment for provision of Taxi services	408,900		408,900		408,900	
West Coast Car care Enterprises	4/6/2022	Being Payment for provision of taxi services	172,910		172,910		172,910	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Raekim & brothers Agencies	5/19/2023	Being payment for Provision of taxi services	111,425		111,425		111,425	
Raekim & brothers Agencies	11/17/2022	Being payment for Provision for hire of transport	750,000		750,000		750,000	
Reenah (k) Ltd	11/27/2023	Being payment for Provision of taxi services	1,041,745		1,041,745		1,041,745	
Birya Travel	5/1/2023	Being payment for Provision of taxi services	263,360		263,360		263,360	
Tsungani Enterprises	15/6/23,13/4/22	Being payment for Provision of taxi service	212,110		212,110		212,110	
Le Star Limited	11/15/2021	Being payment for Provision of hire of machinery	676,911		676,911		676,911	
Sub-Total			7,565,306	-	7,565,306	-	7,565,306	
3067 - Social Services								
Ammanimado mountains	45413	Payment For Catering Services	392,495		392,495		392,495	
Tsungani Enterprises	45413	Provision of transport services	10,260		10,260		10,260	
Tsungani Enterprises	45413	Provision of transport services	26,440		26,440		26,440	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Tsungani Enterprises	45413	Payment For Transport Services During County Cultural Festivals	3,420,000		3,420,000		3,420,000	
Trunkroad driving institute	45413	Provision Of Training Service - Driving	998,000		998,000		998,000	
Trunkroad driving institute	45413	Provision Of Training Service - Driving	2,450,000		2,450,000		2,450,000	
Trunkroad driving institute	45413	Provision Of Training Service - Driving	1,000,000		1,000,000		1,000,000	
Diani forest ltd.	45413	Provision of accomodation and conference services	1,365,000		1,365,000		1,365,000	
Coral beach resort ltd	45413	Provision of accomodation and conference services	62,500		62,500		62,500	
REENAH (K) LTD	45413	Provision of transport services	17,270		17,270		17,270	
Dydede enterprises ltd	45413	Provision of transport services	360,000		360,000		360,000	
Dydede enterprises ltd	45413	Provision of transport services	80,000		80,000		80,000	
Dydede enterprises ltd	45413	Provision of transport services	13,960		13,960		13,960	
Garashi tours and taxi	45413	Provision of transport services	82,660		82,660		82,660	
Awam taxi services	45413	Provision of transport services	101,800		101,800		101,800	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Diani occasions ltd	45413	Hire of tents and public address services	218,500		218,500		218,500	
Achievers travel services	45413	Provision of air travel services	259,340		259,340		259,340	
Achievers travel services	45413	Provision of air travel services	56,990		56,990		56,990	
Auto point ltd	45413	Maintenance of motor vehicles	55,420		55,420		55,420	
Auto point ltd	45413	Maintenance of motor vehicles	241,744		241,744		241,744	
Auto point ltd	45413	Maintenance of motor vehicles	126,400		126,400		126,400	
Auto point ltd	45413	Maintenance of motor vehicles	110,300		110,300		110,300	
Auto point ltd	45413	Maintenance of motor vehicles	52,100		52,100		52,100	
Auto point ltd	45413	Maintenance of motor vehicles	280,550		280,550		280,550	
Neyna galstar ltd	45413	Provision of conferencing services	194,000		194,000		194,000	
Institute of certified public Accountants	45413	Provision of training services	236,000		236,000		236,000	
Reyka Solutions ltd	45444	Provision of catering services	709,475		709,475		709,475	
Ammanimado mountains	45444	Provision of catering services	633,720		633,720		633,720	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Technical university of mombasa	45413	Provision of catering services	104,500		104,500		104,500	
Technical university of mombasa	45413	Provision of catering services	549,695		549,695		549,695	
Corporate insurance	45413	Provision of insurance services	101,243		101,243		101,243	
Madison insurance ltd	45413	Provision of insurance services	187,882		187,882		187,882	
Coral beach resort ltd	45413	Provision of accomodation and conference services	2,399,000		2,399,000		2,399,000	
Kenya school of government	45413	Provision of accomodation and conference services	892,879		892,879		892,879	
Sub-Total			17,790,123	-	17,790,123	-	17,790,123	
3068 - Executive								
Rentokil Initial	1/5/2023	Sanitary Services	259,681		259,681		259,681	
Kakala Ventures Ltd	16/9/2023	Bulk Photocopying	576,212		576,212		576,212	
Lotfa Resort	10/1/2024	Conferencing Services	31,500		31,500		31,500	
Jacaranda Hotels	15/5/2023	Accomodation	1,052,400		1,052,400		1,052,400	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Audio Visual Engineering Kenya	25/1/2024	Supply And Delivery Of Microphones	705,280		705,280		705,280	
Qilian Ventures Ltd	4/1/2024	Supply And Delivery Of Branded Stationery	800,000		800,000		800,000	
Marhils Autosolv Limited	1/4/2023	Motor Vehicle Maintenance	236,478		236,478		236,478	
Birya Travels	28/11/2023	Hire Of Transport Services	4,260		4,260		4,260	
Grey Impala	30/10/2023	Airticketing Services	207,635		207,635		207,635	
Tsungani Enterprises	26/9/2023	Hire Of Transport Services	47,030		47,030		47,030	
The Standard	26/10/2023	Advertising Space	216,920		216,920		216,920	
The Star	31/10/2023	Advertising Space	342,014		342,014		342,014	
Technical University Of Mombasa Enterprises Ltd	16/9/2023	Catering Services	15,000		15,000		15,000	
Diani Reef Beach Resort And Spa	8/9/2023	Accomodation	498,000		498,000		498,000	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Southern Palms Beach Resort		Accomodation	233,000		233,000		233,000	
Council Of Governors	22/1/2024	Equity Participation	3,000,000		3,000,000		3,000,000	
Global Pest	1/2/2024	Sundry Items	377,600		377,600		377,600	
Kwale Water	25/1/2024	Water & Sewerage	40,000		40,000		40,000	
Achievers Travel Services	9/1/2024	Airticketing Services	412,665		412,665		412,665	
Autopoint Limited	18/3/2024	Motor Vehicle Maintenance	75,516		75,516		75,516	
Mwanakali Investments Limited	1/4/2024	Motor Vehicle Maintenance	90,248		90,248		90,248	
Sea-Side Automobile Services	12/3/2024	Motor Vehicle Maintenance	896,292		896,292		896,292	
Halsa Solutions Limited	18/04/2024	Motor Vehicle Maintenance	49,926		49,926		49,926	
Cfao Motors Kenya Limited	9/2/2024	Maintenance Of Generator	403,982		403,982		403,982	
Car General Trading Ltd	15/11/2023	Motor Vehicle Maintenance	2,168,508		2,168,508		2,168,508	
Travage Limited	4/6/2024	Supply And Delivery Of Tyres (17Pcs)	1,184,500		1,184,500		1,184,500	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Nozama Travel Solutions	8/2/2024	Airticketing Services	193,700		193,700		193,700	
Sub-Total			14,118,347	-	14,118,347	-	14,118,347	-
3069 - Education								
Trident Insurance	19/04/2024	Insurance Services	800,387		800,387		800,387	
Reyka Solutions Ltd	18/12/2023	Catering Services	597,500		597,500		597,500	
Anzazi Investments Ltd	18/07/2023	Catering Services	429,900		429,900		429,900	
Technical University Of Mombasa	5/4/2024	Catering Services	375,970		375,970		375,970	
Tsungani Enterprises	29/11/2023	Taxi Services	300,000		300,000		300,000	
Marhils Autosolv Ltd	15/4/2024	Maintenance of M/Vehicles	285,186		285,186		285,186	
Tsungani Enterprises	16/01/2024	Taxi Services	284,340		284,340		284,340	
Sub-Total			3,073,283	-	3,073,283	-	3,073,283	
3071 - Infrastructure								

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Dydede Enterprise	17/01/2024	Taxi hire services	21,700		21,700		21,700	
Dydede Enterprise	20/06/2023	Taxi hire services	26,080		26,080		26,080	
Reenah K Limited	24/08/2023	Taxi hire services	37,975		37,975		37,975	
Reenah K Limited	2/2/2024	Taxi hire services	31,855		31,855		31,855	
Tsungani Enterprises	17/01/2024	Taxi hire services	20,220		20,220		20,220	
Amanimado Mountains	17/10/2024	Catering Services	75,595		75,595		75,595	
Sub-Total			213,425		213,425	-	213,425	
3072 - ICT								
ICPAK	31/08/2023	11th Annual tax Convention 2023 Seminar	118,000	-	118,000		118,000	
AWAK	31/01/2024	Annual fee conference	65,000	-	65,000	-	65,000	
Safaricom Ltd	01/02/2024	Airtime for October, November, December and January 2024	124,000	-	124,000	-	124,000	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Kenya School Of Government	23/06/2023	Senior management course training for philip Mabango	120,640	-	120,640	-	120,640	
Dydede Enterprises	44934	Taxi hire service	21,160	-	21,160	-	21,160	
Dydede Enterprises	45053	Taxi hire service	50,000	-	50,000	-	50,000	
Biryaa Travels Ltd	21/08/2023, 31/07/2023 & 28/09/2023	Taxi hire service	18,700	-	18,700	-	18,700	
Biryaa Travels Ltd	24/10/2023	Taxi hire service	50,000	-	50,000	-	50,000	
Sarit exhibitions and promotions ltd	45119	Stand fee for Sarit exhibition	96,193	-	96,193	-	96,193	
Liquid intelligent technologies ltd	12/06/2024	Provision of bandwidth capacity in Kwale County Government	4,811,920	-	4,811,920	-	4,811,920	
Dimension Data Solutions East Africa Limited	10/09/2023	Payment to facilitate provision of internet to KCG upto Deember	320,160	-	320,160	-	320,160	
West Coast car care enterprises	45159	Payment for taxi hire	147,500	-	147,500	-	147,500	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Garashi Tours and Taxi	24/7/23 & 26/7/23	Payment for taxi hire	21,880	-	21,880	-	21,880	
Garashi Tours and Taxi	4/08/23 & 24/08/23	Payment for taxi hire	102,540	-	102,540	-	102,540	
Dydede Enterprises	12/10/2023 and 15/11/2023	Payment for taxi hire	40,000	-	40,000	-	40,000	
Amanimado Mountains Investments	05/12/2023	Provision of Taxi Hire	18,865	-	18,865	-	18,865	
Jacaranda Indian Ocean Beach Resort	16/11/2022	Boards & conferences	1,800,000	-	1,800,000	-	1,800,000	
Coral Beach Reasort Ltd	45610	Boards & conferences	44,000	-	44,000	-	44,000	
Jacaranda Indian Ocean Beach Resort	45610	Boards & conferences	4,023,450	-	4,023,450	-	4,023,450	
Woodmore Enterprises Ltd	30/5/2023	data centre physical security items	613,130	-	613,130	-	613,130	
Symphony Technologies Ltd	5/13/2024	Maintainance of power back up at data centre	394,400	-	394,400	-	394,400	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Perfect Events	2195045 & 215046	Boards & conferences	350,000	-	350,000	-	350,000	
Dimension Data Solutions East Africa Limited	2195011, 2195048 & 2195040	31/03/2024, 10/09/2023 & 31/12/2023	960,480	-	960,480	-	960,480	
Achievers Travel Services	3/1/2024	Payment for the provision of air travel	367,740	-	367,740	-	367,740	
Liquid Intelligent Technologies Ltd	12/06/2024	Payment For Bandwidth Subscription-Hq And Remote Offices	15,043,330	-	15,043,330	-	15,043,330	
Diani Networx Limited	2/1/2024	Maintenance Of Communication Masts	2,074,820	-	2,074,820	-	2,074,820	
Dimension Data Solutions East Africa Limited	31/03/2024,	Redundancy Internet Connectivity For County Headquarters	320,160	-	320,160	-	320,160	
							-	
Starpoint It Solution	45444	Maintenance Of Computer Networks	490,000	-	490,000	-	490,000	
Golddove Company Limited	5/31/2024	Supply And Installation Of Remote Access Software At Msambweni Radiology Centre	324,960	-	324,960	-	324,960	
Elite Paths Limited	6/20/2024	Maintenance Of Communication Masts	262,500	-	262,500	-	262,500	

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2024

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Singidya General Contractors Ltd	6/27/2024	Maintenance Of Communication Masts	2,075,590	-	2,075,590	-	2,075,590	
Starpoint It Solution	6/27/2024	Maintenance Of Data Centre Systems	434,000	-	434,000	-	434,000	
Reenah K Limited	29/3/2024	Hire Of Tax Service	1,903,940	-	1,903,940	-	1,903,940	
Reenah K Limited	diverse dates	Hire Of Tax Service	1,258,565	-	1,258,565	-	1,258,565	
West Coast Car Care Enterprises	21/04/2023 and 6/07/2023	Hire Of Tax Service	88,500	-	88,500	-	88,500	
Dydede Enterprises	45172	Hire Of Tax Service	133,500	-	133,500	-	133,500	
Marhils Autosolve Ltd	2/19/2024	Maintenance Of Motor Vehicle	130,790	-	130,790	-	130,790	
Adlom General Supplies Enterprises Ltd	5/6/2024	Outside Catering Services During Tour Drivers Training	1,800,000	-	1,800,000	-	1,800,000	
Cmc Motors Group Ltd	14/05/2023	Maintenance Of Motor Vehicle	141,970	-	141,970	-	141,970	
Milele Occaassions Ltd	45435	Outside Catering Services At Majimoto	181,540	-	181,540	-	181,540	
Autopoint	27/7/23 & 21/9/23	Maintenance Of Motor Vehicle	589,435	-	589,435	-	589,435	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Goldove ltd	12/06/2023	Supply of Fierwall	3,150,300	-	3,150,300	3,150,300	-	
Sub-Total			45,083,658	-	45,083,658	3,150,300	41,750,358	-
3073 - County Public Service Board								
Kenya Institute of Supply and Management(KISM)		KISM Conference fees	46,400		46,400		46,400	
Anzazi Investment Ltd		Catering services	163,760		163,760		163,760	
Safaricom ltd		Aitime	96,000		96,000		96,000	
Dydede Enterprises		Tax Services	43,200		43,200		43,200	
Dydede Enterprises		Tax Services	43,140		43,140		43,140	
Dydede Enterprises		Tax Services	43,140		43,140		43,140	
Tsungani Enterprises		Tax Services	48,220		48,220		48,220	
Tsungani Enterprises		Tax Services	46,280		46,280		46,280	
Birya Travel Ltd		Tax Services	45,000		45,000		45,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Birya Travel Ltd		Tax Services	47,980		47,980		47,980	
Birya Travel Ltd		Tax Services	25,000		25,000		25,000	
Airtel Networks Kenya ltd		Aitime	42,000		42,000		42,000	
Telkom Kenya		Aitime	6,000		6,000		6,000	
Kenya Association of records managers and Arcvits		KARMA Conference fees	80,736		80,736		80,736	
Sanlam		Insurance services	105,529		105,529		105,529	
Tsungani enterprises		Tax Services	417,000		417,000		417,000	
Dydede enterprise		Tax Services	879,320		879,320		879,320	
Garashi tours & taxi		Tax Services	28,360		28,360		28,360	
Reenah (k) ltd		Tax Services	157,375		157,375		157,375	
Awam taxi		Tax Services	139,240		139,240		139,240	
Pride inn		Conference services	1,856,000		1,856,000		1,856,000	
Jacaranda		Conference services	361,000		361,000		361,000	
Coral beach resort		Conference services	636,000		636,000		636,000	

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2024

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Achievers travel		Airticket Services	181,880		181,880		181,880	
Seaside automobile services		Motor vehicle repairs	169,012		169,012		169,012	
Tunu link investments		Computer repairs	80,000		80,000		80,000	
Icpak		ICPAK Conference fees	118,000		118,000		118,000	
Marhills		Conference services	223,996		223,996		223,996	
Nayna galstar limited		Conference services	356,000		356,000		356,000	
Pacis Insurance Company ltd		Insurance services	199,147		199,147		199,147	
Jenibeh enterprises		Catering services	219,705		219,705		219,705	
Kwawasco		Water bills	1,666		1,666		1,666	
Biryaa enterprises		Tax Services	545,080		545,080		545,080	
Institute of hrm		HRM Renewal fees	170,800		170,800		170,800	
Adlom investments		Catering services	225,500		225,500		225,500	
Northcoast beach hotel		Conference services	280,000		280,000		280,000	
Sub-Total			8,127,466		8,127,466	-	8,127,466	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
3074 - Public Service and Administration								
The Standard Group Plc	12/6/2023	Advertising Space	638,928		638,928		638,928	
Pride Inn Beach Resort	11/10/2023	Accommodation	90,000		90,000		90,000	
Lassins Access Limited	4/1/2024	Supply And Delivery Of Branded Diaries	1,185,000		1,185,000		1,185,000	
Nemo Investments And General Supplies	5/1/2024	Supply Of Toiletries	1,981,000		1,981,000		1,981,000	
Tsungani Enterprises	4/11/2023	Hire Of Transport Services	192,360		192,360		192,360	
Coral Beach Resort Ltd	3/6/2023	Accommodation	455,000		455,000		455,000	
West Coast Car Care		Hire Of Transport Services	10,000		10,000		10,000	
Kenya School Of Government-Lower Kabete	29/8/2022	Training Fee	92,000		92,000		92,000	
Academy Of Certified Hr	23/10/2023	Training Fee	69,000		69,000		69,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Institute Of Human Resource Mgt	17/11/2023	Training Fee	71,920		71,920		71,920	
Kenya Institute Of Highways And Bui	23/10/2023	Training Fee	58,240		58,240		58,240	
Storm Nvestment	2/4/2024	Supply And Delivery Of Tyres	1,399,750		1,399,750		1,399,750	
Pajijo Investment	12/2/2024	Supply And Delivery Of Tyres	1,310,000		1,310,000		1,310,000	
Qwetu Elite	3/4/2024	Supply And Delivery Of Tonners	2,603,500		2,603,500		2,603,500	
Halsa Solution Limited	25/3/2024	Motor Vehicle Maintenance	892,014		892,014		892,014	
Lenzo Ventures Ltd	8/8/2023	Event Management	1,689,772		1,689,772		1,689,772	
Mileje Occasions	4/9/2023	Event Management	2,047,690		2,047,690		2,047,690	
Diani Occasions	21/2/2023	Event Management	210,000		210,000		210,000	
Sea-Side Automobile Services Limited	4/4/2024	Motor Vehicle Maintenance	172,956		172,956		172,956	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Dao Star Enterprises Limited	6/6/2024	Supply And Delivery Of Supervisor Workbooks	315,000		315,000		315,000	
Technical University Of Mombasa Enterprises Limited	10/6/2024	Catering Services	75,000		75,000		75,000	
Edrose Limited	11/4/2024	Supply And Delivery Of Uniforms For Enforcement Officers	4,482,370		4,482,370		4,482,370	
Southern Palms Beach Resort	4/5/2024	Accomodation	144,000		144,000		144,000	
Sub-Total			20,185,500	-	20,185,500	-	20,185,500	
3075 - Kwale Municipality								
Green sense international limited	25/3/2024	Being Payment for Environmental Impact Assement for Kwale Godoni road	944,133		944,133		944,133	
West Coast Car hire Enterprises		Being payment for Provision of Taxis Services	30,660		30,660		30,660	
Reenah (K) ltd		Being payment for Provision of Taxis Services	66,610		66,610		66,610	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Garashi Tours&Taxi		Being payment for Provision of Taxis Services	11,520		11,520		11,520	
Kakala (EA) Ventures Ltd		Being Payment for Bulky Photocopying, Binding and box files.	39,440		39,440		39,440	
Technical University Of Mombasa Enterprises		Being payment for Provision of catering services	74,525		74,525		74,525	
Technical University Of Mombasa Enterprises		Being payment for Provision of catering services	76,160		76,160		76,160	
Kenya Schhol of Government Mombasa		Being Payment for Symposium Charges	75,000		75,000		75,000	
Kenya Schhol of Government Matuga		Being payment for Induction charges	402,966		402,966		402,966	
Jacaranda Indian ocean Beach Resort		Being payment for Provision of catering and conferencing services	136,800		136,800		136,800	
Mwanakali Investment Ltd		Being Payment for Motor Vehicle Repairs and Maintence	118,784		118,784		118,784	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Jenibeh Enterprises		Being payment for Provision of catering services	166,280		166,280		166,280	
Reenah (K) ltd		Being payment for Provision of Taxis Services	4,125		4,125		4,125	
Amanimado Mountains		Being payment for Provision of catering services	194,160		194,160		194,160	
Awam Taxi Services		Being payment for Provision of Taxis Services	30,740		30,740		30,740	
Auto point ltd		Being Payment for Motor Vehicle Repairs and Maintence	191,748		191,748		191,748	
Achievers Travel Services		Being for Airticketing Services	128,160		128,160		128,160	
Matuga Youth Enterprise		Being Renovation of Kwale Municipality Annex Buliding	598,325		598,325		598,325	
Technical University Of Mombasa Enterprises		Being payment for Provision of catering services	36,470		36,470		36,470	
Sub-Total			3,326,607	-	3,326,607	-	3,326,607	
3076 - Diani Municipality								
Zuu General Supplies		Supply and delivery of Office Furniture	1,770,600		1,770,600		1,770,600	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Two Leaves Investment		Supply and delivery of Tyres	1,036,000		1,036,000		1,036,000	
Grand Petroleum		Supply of Fuel	1,500,000		1,500,000		1,500,000	
Achievers Travel Services		Provision of Air Ticketing	63,260		63,260		63,260	
Nayna Galstar		Provision of Conference Facilities	21,000		21,000		21,000	
Nayna Galstar		Provision of Conference Facilities	209,000		209,000		209,000	
Lily Consultancy		Supply of Computers	588,120		588,120		588,120	
Bahari Yetu Gen Supp		Supply of Office Stationery	219,700		219,700		219,700	
Sub-Total			5,407,680	-	5,407,680	-	5,407,680	
3077 - County Attorney								
Muturi Gakuo & Kibara Advocates	4/11/2022	Hccc No. 591 Of 2011 [J.R.] At Msa Mount Robbin Limited =Vs= The Clerk Of The County Council Of Kwale & Others.						
Muturi Gakuo & Kibara Advocates	4/11/2022	Issack Gitau Vs-The Governor, County Of Kwale & Anor.		68,000			68,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Muturi Gakuo & Kibara Advocates	4/11/2022	Srmcc No. 10 Of 2013 At Kwale Mohamed Said Fungo =Vs= Town Council Of Kwale		68,000			68,000	
Muturi Gakuo & Kibara Advocates	4/11/2022	Jumaa Abdalla Vitu -Vs- County Government Of Kwale & Kwawasco Hc E&L Case No. 124 Of 2012 At Msa		69,600			69,600	
John Bwir & Associates Advocates	4/11/2022	Kwale Cmcc Land Case No. 68/2019 Jabeen Manan Abdul Wahab Vs Baharini Plaza Ld Vs County Government Of Kwale		118,953			118,953	
Muturi Gakuo & Kibara Advocates		Saumu Said Nyanya Vs Jumaa Athman Nyevu & 2 Others Pmcc 93/2014		149,200			149,200	
Madzayo Mrima & Jadi Advocates	4/11/2022	Msa Pet No. 61,45,39 And 63 Of 2014 Coast Calcium Ltd, Milly Glassworks Ltd, Diani Business Welfare Association, Charpanel Enterprises Ltd Vs County Government Of Kwale		200,000			200,000	
John Bwir & Associates Advocates	4/11/2022	Kwale Cmcc No 566/2016 Charpanel Enterprises Ltd Vs County Government Of Kwale		338,935			338,935	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
John Bwir & Associates Advocates	4/11/2022	Kwale Cmcc No.151/2020 County Government Of Kwale Vs Concord Motors Ltd (Mombasa) Resolution Health Insurance		397,660			397,660	
Madzayo Mrima & Jadi Advocates	4/11/2022	Msa Misc Appl No. 18 Of 2016 Kenya Airports Authority Vs County Government Of Kwale		992,384			992,384	
Madzayo Mrima & Jadi Advocates	4/11/2022	Msa Elc No. 129/15 Buttercuo Properties Ltd Vs Kwale County Government , Governor, Kwale County Assembly Kwale		1,168,000			1,168,000	
John Bwir & Associates Advocates	4/11/2022	Civil Suit No. E15/2021 Greatcom Limited Vs County Government Of Kwale, Chief Officer, Environment & Natural Resources, Kwale County		1,180,500			1,180,500	
Muthee Kihiko Soni & Ass0ciates Llp Advocates	4/11/2022	Mombasa Hcca 169 Of 2021 County Government Of Kwale Vs Ryanja Enterprises		1,220,000			1,220,000	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Muthee Kihiko Soni & Associates Llp Advocates	4/11/2022	Elc Cause No 122 Of 2016 Mombasa Rebecca Mwakisha Vs County Government Of Kwale ,Joseph Chale Machache & Kenya Railways Corporation		1,300,000			1,300,000	
Madzayo Mrima & Jadi Advocates	4/11/2022	Msa Judicial Review Appln No. 60 Of 2014republic Vs County Government Of Kwale Exparte Mbaruk Hamisi And Ziredi Mbaruk Mohamed		1,326,000			1,326,000	
Muturi Gakuo & Kibara Advocates	4/11/2022	Hc L&E Case No. 294 Of 2014 At Msa Said Suleiman Mraja & 7 Others =Vs= The County Government Of Kwale & Others		1,700,000			1,700,000	
John Bwir & Associates Advocates	4/11/2022	Kwale Cmcc No. 47/2019 Kamau Muchua Vs County Government Of Kwale		1,743,697			1,743,697	
John Bwir & Associates Advocates	4/11/2022	Mombasa High Court Judicial Review Application No. E020/2021		1,749,120			1,749,120	
Mkj Advocates Llp	4/11/2022	Mambo Tungwa Vs County Government And Medical Officer Of Health E002 Of		1,969,000			1,969,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		2022. Public Health Matter On Exhumation On A Public Works Project						
John Bwir & Associates Advocates	4/11/2022	Kwale Cmcc No. 86/2018 Rudiger Kastilan Vs David Njuguna & Others Land Registrar Kwale The Attorney General County Government Of Kwale The National Land Commission		2,052,300			2,052,300	
Madzayo Mrima & Jadi Advocates	4/11/2022	Kwale Pmcc No.59 Of 2018 County Government Of Kwale Vs Emfil Ltd		2,534,060			2,534,060	
Madzayo Mrima & Jadi Advocates	4/11/2022	Msa Hcc No 80/2016 County Government Of Kwale Vs Samburu Youth Group		2,750,000			2,750,000	
John Bwir & Associates Advocates	4/11/2022	Kwale Elc (Os) No.33/2021 Baya Mkaha Zuma & 54 Others Vs Tahir Mohamed, Osman Said & 8 Others		2,769,200			2,769,200	
John Bwir & Associates Advocates	4/11/2022	Kwale Elc Case No. 48/2021 Arico Odero Ochola Vs County Government Of Kwale Hamis Mandaro		3,064,002			3,064,002	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Munyao, Muthama And Kashindi Advocates	4/11/2022	Mombasa Elc Constitutional Petition No. 43 Of 2019; Brookshill Limited And Ashbrook Limited Vs. County Government Of Kwale & 3 Others And Suleiman Ali Mwadzugwe& 2 Others (Interested Parties).		3,100,000			3,100,000	
Mkj Advocates Llp	4/11/2022	The County Government Of Kwale Vs End To End Ltd Green County Arbitration Matter		3,132,000			3,132,000	
Mkj Advocates Llp	4/11/2022	Kwale Majoreni And Fraud Matter On 32 Acres Of Beach Property		3,855,000			3,855,000	
Madzayo Mrima & Jadi Advocates	4/11/2022	Msa Elc Petition No. 43 Of 2019 Brookshill Ltd & Another Vs The County Government Of Kwale & Others		4,050,300			4,050,300	
Muthee Kihiko Soni & Ass0ciates Llp Advocates	4/11/2022	Mombasa Hc Jr No.E013 Of 2020 The County Government Of Kwale Vs Director National Museums Of Kenya		4,100,000			4,100,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
John Bwir & Associates Advocates	4/11/2022	Mombasahigh Court Jr Misc Civil Appl No. 3/2021 Republic & County Government Of Kwale, Chief Officer Enviroment & Greatcom Limited		4,217,304			4,217,304	
Madzayo Mrima & Jadi Advocates	4/11/2022	Msa Hcc No.65 Of 2011 Kassim Ali Kama Vs Kwale International Sugar Company County Government Of Kwale		4,297,600			4,297,600	
Mkj Advocates Llp	4/11/2022	Prabat Kassim Velji Matter 1400 Acres		4,459,720			4,459,720	
Munyao, Muthama And Kashindi Advocates	4/11/2022	Kwale Elc Case No. 14 Of 2021 (Formerly Msa No. 169 Of 2021); Kombo Kopakiruwa& Another Vs. James Muteleweindaba& 7 Other		5,000,000			5,000,000	
Munyao, Muthama And Kashindi Advocates	4/11/2022	Mombasa Civil Appeal No. 75 Of 2020; County Government Of Kwale & Another Vs. Abdulkadir Ahmed Rahimkhan& 5 Others		5,000,000			5,000,000	
Munyao, Muthama And		Mombasa Elc No. 135 Of 2020; Jumajuma Kanga & 299		5,000,000			5,000,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Com ments
Kashindi Advocates		Others Vs. Abdulkadir Ahmed Rahimkhan& 9 Others.						
Mkj Advocates Llp		Petition No.5 Of 2021 The County Government Of Kwale Vs National Land Commision Greatcom and others		5,223,200			5,223,200	
Munyao, Muthama And Kashindi Advocates		Mombasa Elc Constitutional Petition No. 1 Of 2018; Joseph Gichurimararo Vs. Khamis Omar Mwandaro& Others		6,536,000			6,536,000	
Munyao, Muthama And Kashindi Advocates		Kwale Elc No. 1 Of 2018 (Formerly Mombasa Elc No. 13 Of 2018); Edge Gear Investments Limited Vs. Khamis Omar Mwandaro		6,536,000		14,000	6,522,000	
Muthee Kihiko Soni & Ass0ciates Llp Advocates		Kwale Elc Petition No 10 Of 2021 (Formely Mombasa Elc Pet No.36 Of 2020 County Government Of Kwale & 2 Others Vs Patria Properties Ltd & 6 Others		9,355,000			9,355,000	
Munyao, Muthama And Kashindi Advocates		Mombasa Elc No. 137 Of 2017; Abdulkadir Ahmed Rahimkhan& Another Vs.		10,986,000		10,986,000	-	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		County Government Kwale & 5 Others						
Munyao, Muthama And Kashindi Advocates		Mombasa Elc No. 196 Of 2017; County Government Of Kwale Vs. Pasini Investments/Elc No 187 of 2018/ Elc no 194 of 2019/ Elc 195 of 2017		13,920,000			13,920,000	
Munyao, Muthama And Kashindi Advocates		Mombasa Elc 36 Of 2018 Narriman Khan Brunlehner Vs. Khamis Omar Mwandaro& 4 Others		14,348,000			14,348,000	
Madzayo Mrima & Jadi Advocates		Nairobi Hcc No. 478 Of 2014 Tacno International Ltd Vs County Government Of Kwale & Others		15,955,868			15,955,868	
Munyao, Muthama And Kashindi Advocates		Inquiries And Investigations On Public Land In Kwale County By The National Land Commission.		18,069,305			18,069,305	
Vanco V A Nyamodi And Company Advocates	14/6/2024	Boundary Disputes Betwwen Kwale& Taita Taveta County Nlc/Hli/3670/21:Nlc Dispute Between Okiya Omtatah Okoiti V. County Government	5,000,000		5,000,000	3,402,770	1,597,230	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Of Kwale And The County Government Of Makueni						
Mwawasaa& Co. Advocates	14/6/2024	Elc In The Matter:Articles 2,10,19,20,21,23,25©29,31,35,40,48,165(3) Of The Constitution Of Kenya 2010;Kwale Diani Complex Scheme :The Land Adjudication Act Cap 284,Land Act No.6 Of 2012,Land Registration Act,Act No.3 Of 2012,National Land Commission Of Act No.Of 2012	17,236,000		17,236,000	5,000,000	12,236,000	
Nayna Galstar Ltd	18/12/2023	Accomodation	254,000		254,000		254,000	
Birya Travels	15/10/2023	Hire Of Transport Services	1,310,000		1,310,000		1,310,000	
Grey Impala	8/11/2024	Airticketing Services	54,845		54,845		54,845	
Reenah (K) Ltd	16/5/2023	Hire Of Transport Services	463,485		463,485		463,485	
Neymar Investments Traders	25/1/2024	Supply And Delivery Of Office Stationery	1,998,200		1,998,200		1,998,200	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Achievers Travel	10/1/2024	Airticketing Services	133,750		133,750		133,750	
Leads Limited	7/6/2024	Supply And Delivery Of Office Tonners	1,198,000		1,198,000		1,198,000	
Nozama Travel Solutions	10/1/2024	Airticketing Services	99,600		99,600		99,600	
Sub-Total			27,747,880	176,069,907	27,747,880	19,402,770	184,415,017	
3078 - Lunga-lunga Municipality								
Amanimado Mountains		Provision of outside careting	52,500		52,500		52,500	
Jenibeh Enterprises		Provision of outside careting	73,500		73,500		73,500	
Reenah K Ltd		Provision of car hire services	25,000		25,000		25,000	
Dziwe Agencies		Supply and Delivery of Tonners	476,634		476,634		476,634	
Sub-Total			627,634	-	627,634	-	627,634	
3079 - Kinango Municipality								
Technical University Of Mombasa Enterprises		Being payment for Provision of catering services	42,000		42,000		42,000	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Amanimado Mountains Investment		Being payment for Provision of catering services	157,160		157,160		157,160	
Awam Taxi Services		Being payment for Provision of Taxis Services	225,920		225,920		225,920	
West Coast Car hire Enterprises			40,000		40,000		40,000	
Technical University Of Mombasa Enterprises		Being payment for Provision of catering services	12,000		12,000		12,000	
Kenya School of Government Mombasa		Being Payment for Symposium Charges	45,000		45,000		45,000	
Jacaranda Indian ocean Beach Resort		Being payment for Provision of catering and conferencing services	68,400		68,400		68,400	
Reenah (K) ltd		Being payment for Provision of Taxis Services	10,000		10,000		10,000	
Amanimado Mountains Investment		Being payment for Provision of catering services	100,285		100,285		100,285	
Birya Travels Ltd		Being payment for Provision of Taxis Services	4,980		4,980		4,980	

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Supplier or Goods or Services	Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Achievers Travel Services		Being for Air ticketing Services	128,160		128,160		128,160	
Sub-Total			833,905	-	833,905	-	833,905	
Total			1,035,099,099	176,069,907	1,035,099,099	422,553,070	788,432,936	-
Grand Total			2,854,439,560	268,178,249	2,854,439,560	988,846,682	2,133,588,127	

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2024

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2023-2024	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
Sub-Total							
Amounts Due To County Govt Entities							
Sub-Total							
Amounts Due To Third Parties							
Sub-Total							
Others (Payroll deductions)							
Finance							
Staff Welfare		30-Jun-24	1,810	-	1,810	-	
Insurances		30-Jun-24	9,471	-	9,471	-	
Union Dues		30-Jun-24	17,520	-	17,520	-	
Co-operatives		30-Jun-24	28,560	-	28,560	-	

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2023-2024	Comments
House Rent		30-Jun-24	44,000	-	44,000	-	
Mortgages / Bank Loans		30-Jun-24	65,300	-	65,300	-	
Sub-Total			166,661	-	166,661	-	
Agriculture							
Loans		30-Jun-24	286,348	14,900	271,448	14,900	
House Rent		30-Jun-24	40,800	-	40,800	-	
Co-operatives		30-Jun-24	59,913	-	59,913	-	
Employee Contribution to PSSS		30-Jun-24	90,800	-	90,800	-	
Provident Fund		30-Jun-24	330,222	-	330,222	-	
Sub-Total			808,083	14,900	793,183	14,900	
Lands							
Insurances		30-Jun-24	13,260	5,489	7,771	5,489	
Union Dues		30-Jun-24	3,660	-	3,660	-	
Co-operatives		30-Jun-24	3,840	-	3,840	-	
Mortgages / Bank Loans		30-Jun-24	29,300	-	29,300	-	
House Rent		30-Jun-24	42,000	-	42,000	-	
Staff Welfare		30-Jun-24	2,160	1,040	1,120	1,040	
Sub-Total			94,220	6,529	87,691	6,529	
Health							
Staff Welfare Associations		30-Jun-24	73,980		73,980		
Co-operatives		30-Jun-24	166,650		166,650		

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2024

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2023-2024	Comments
Insurances		30-Jun-24	243,131		243,131		
Union Dues		30-Jun-24	341,740		341,740		
House Rent		30-Jun-24	405,800		405,800		
Provident Fund		30-Jun-24	10,101,174		10,101,174		
Bank Loan		30-Jun-24	758,213		758,213		
	Sub-Total		12,090,689		12,090,689		
Trade							
PSSS		30-Jun-24	3,517	3,517	-	3,517	
Staff Welfare Associations		30-Jun-24	60		60	-	
Save As You Earn (SAYE)		30-Jun-24	60		60	-	
NSSF		30-Jun-24	400		400	-	
Union Dues		30-Jun-24	2,240		2,240	-	
Insurances		30-Jun-24	2,471		2,471	-	
Co-operatives		30-Jun-24	5,340		5,340	-	
House Rent		30-Jun-24	19,200		19,200	-	
Provident Fund		30-Jun-24	221,998		221,998	-	
Commission - Bank Loan		30-Jun-24	39,238	1,000	38,238	1,000	
	Sub-Total		294,524	4,517	290,007	4,517	
Social Services							

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2023-2024	Comments
Hire Purchases		30-Jun-24	22	-	22	-	
Union Dues		30-Jun-24	1,640	-	1,640	-	
Co-operatives		30-Jun-24	1,960	-	1,960	-	
House Rent		30-Jun-24	6,000	-	6,000	-	
Mortgages / Bank Loans		30-Jun-24	7,801	-	7,801	-	
Commission on insurance		30-Jun-24	420	75	345	75	
Sub-Total			17,843	75	17,768	75	
Executive Services							
Sacco		30-Jun-24	6,700	2,280	4,420	2,280	
Staff Welfare Associations		30-Jun-24	60	-	60	-	
Mortgages / Bank Loans		30-Jun-24	8,100	-	8,100	-	
Insurances		30-Jun-24	8,203	-	8,203	-	
House Rent		30-Jun-24	70,000	-	70,000	-	
Union		30-Jun-24	1,200		1,200		
Sub-Total			94,263	2,280	91,983	2,280	
Education							
Insurance		30-Jun-24	27,384	4,164	23,220	4,164	
Staff Welfare Associations		30-Jun-24	360	-	360		
House Rent		30-Jun-24	12,000	-	12,000		
Union Dues		30-Jun-24	15,840	-	15,840		
Co-operatives		30-Jun-24	133,840	-	133,840		

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2024

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2023-2024	Comments
Mortgages / Bank Loans		30-Jun-24	337,804	-	337,804		
Sub-Total			527,228	4,164	523,064	4,164	
Water							
Welfare		30-Jun-24	240		240	-	
Union Dues		30-Jun-24	1,220		1,220	-	
Mortgages / Bank Loans		30-Jun-24	22,800		22,800	-	
Co-operatives		30-Jun-24	25,294		25,294	-	
House Rent		30-Jun-24	162,568		162,568	-	
Sub-Total			212,122	-	212,122	-	
Infrastructure							
Provident fund		30-Jun-24	14,652	7,326	7,326	7,326	
Welfare		30-Jun-24	5,255	2,608	2,648	2,608	
Insurance		30-Jun-24	4,349	1,069	3,280	1,069	
Union Dues		30-Jun-24	5,280	-	5,280		
Co-operatives		30-Jun-24	7,580	-	7,580		
Mortgages / Bank Loans		30-Jun-24	50,415	-	50,415		
House levy		30-Jun-24	63,200	-	63,200		
NSSF		30-Jun-24	108,000	-	108,000		
Housing Levy		30-Jun-24	140,657	-	140,657		
Sub-Total			399,387	11,003	388,385	11,003	
ICT							

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2023-2024	Comments
Insurance		30-Jun-24	4,240	-	4,240		
Union Dues		30-Jun-24	2,880	-	2,880		
Co-operatives		30-Jun-24	4,920	-	4,920		
Mortgages / Bank Loans		30-Jun-24	12,400	-	12,400		
Housing Levy		30-Jun-24	55,162	-	55,162		
Sub-Total			79,602	-	79,602	-	
County Public Service Board							
Cooperative		30-Jun-24	87,335	82,645	4,690	82,645	
Laptrust		30-Jun-24	7,474	7,474	-	7,474	
Staff Welfare Associations		30-Jun-24	540	-	540	-	
Union Dues		30-Jun-24	780	-	780	-	
Mortgages / Bank Loans		30-Jun-24	2,000	-	2,000	-	
HELB Deductions		30-Jun-24	3,461	-	3,461	-	
Insurances		30-Jun-24	3,954	-	3,954	-	
House Rent		30-Jun-24	48,500	-	48,500	-	
Sub-Total			154,044	90,119	63,925	90,119	
Public Service and Administration							
Sacco		30-Jun-24	38,440	220	38,220	220	
Staff Welfare Associations		30-Jun-24	460		460		
Insurances		30-Jun-24	8,400		8,400		

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance 2023-2024	Comments
Union Dues		30-Jun-24	23,420		23,420		
House Rent		30-Jun-24	81,200		81,200		
Mortgages / Bank Loans		30-Jun-24	156,990	19,690	137,300	19,690	
	Sub-Total		308,910	19,910	289,000	19,910	
Grand Total			15,247,574	153,496	15,094,078	153,496	

Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at 30th June, 2023
		Kshs	Kshs	Kshs
Total				

(b) Salary Advance

Name Of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance as at 30th June, 2023

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
3061-Finance				
Sakyna Mkuta	7/1/2023	45,000	45,000	-
Boi Lillahi	7/1/2023	220,000	203,700	16,300
Chiroro Jira	7/1/2023	88,900	88,900	-
Abdalla Mwachai	7/1/2023	120,000	110,000	10,000
Bakari sebe	7/1/2023	1,210,000	960,000	250,000
Mwalimu Chea	7/1/2023	240,000	41,130	198,870
Mwanaisha Juma Masemo	7/1/2023	-5,000	-	-5,000
Swaleh Matano Ndzovu	7/1/2023	-1,664	-	-1,664
Faith Kyalo Kanini	7/1/2023	360,000	330,000	30,000
Mariam Said Mashobo	7/1/2023	160,000	160,000	-
Vincent Mbito	7/1/2023	380,000	180,000	200,000
Riziki Mwamzandi	7/1/2023	13,700	13,700	-
Rumba Mazera	7/1/2023	60,000	60,000	-
Mohammed Nassoro Mwarasi	27/2/2024	78,000	48,500	29,500
Hamisi Mwalimu Juma	7/1/2023	40,000	40,000	-
Joseph Omwenga	7/1/2023	175,000	175,000	-
Mongo Mbito Mongo	7/1/2023	120,000	110,000	10,000
Assumpter Omwomo	7/1/2023	291,666	291,666	-
Mvurya Ndegwa Mongo	7/1/2023	50,000	50,000	-
Athman Musa Chembea	7/1/2023	60,000	55,000	5,000
Sammy Hamisi	7/1/2023	300,000	275,000	25,000
Ammar Bati Chuphi	7/1/2023	100,000	100,000	-

The County Executive Annual Reports And Financial Statements For The Year Ended June 30, 2024

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Mwasauti Hamisi Mwalimu	7/1/2023	112,900	112,500	400
Samuel Letisia	8/2/2023	300,000	250,000	50,000
Ruwaida Hassan	8/11/2023	500,000	416,670	83,330
Sub-total		5,018,502	4,116,766	901,736
3062-Agriculture				
Saumu Salim Mwasera	7/1/2023	36,000	36,000	-
Salim Bakari Tamba	7/1/2023	3,000	3,000	-
Roman Sherah	7/1/2023	200,000	200,000	-
Bett K. Hillary	7/1/2023	55,000	55,000	-
Jillo Hiribae	7/1/2023	100,000	100,000	-
Asha Maisha Mwanganyika	8/2/2023	60,000	50,000	10,000
Rissasi Juma Risasi	27/02/2024	90,000	7,500	82,500
Zakaria Salim	27/02/2024	38,000	5,000	33,000
Sub-total		582,000	456,500	125,500
3063-Lands		-	-	-
Kombo Hassan Kombo	8/2/2023	93,000	79,670	13,330
Khamis Omar Mwandaro	7/1/2023	62,500	62,500	-
Hassan Ali Mrumwengu	7/1/2023	50,000	50,000	-
Salim Foro	27/02/2024	19,900	-	19,900
Sub-total		225,400	192,170	33,230
3064-Health Currative				
Mwanapili Hamisi Mwarachuma	7/1/2023	25,500	17,125	8,375
Peter Siema Msunzaji	7/1/2023	152,000	152,000	-
Racheal Kahindi	7/1/2023	240,000	240,000	-

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2024

Fungo Mohamed Nzalla	7/1/2023	25,000	25,000	-
Elizabeth Chomba	7/1/2023	462,005	462,000	5
Hamisi GoreGore	7/1/2023	5,000	-	5,000
Raphael Kaplich Tuitolek	7/1/2023	12,600	12,600	-
Francis Mumo Mute	7/1/2023	37,490	37,490	-
Grace Ounda Abongo	8/2/2023	180,000	155,000	25,000
Biuba Mohamed Kheri	7/1/2023	216,000	198,000	18,000
Mwanajuma Mbale Nassoro	7/1/2023	760,000	468,331	291,669
Kassim Mwalimu Bilo	7/1/2023	189,000	189,000	-
Samuel Ngumu Kisia	27/2/2024	603,000	504,917	98,083
Ali Mohamed Tsanuo	7/1/2023	150,000	150,000	-
Feda Mwazuma	27/2/2023	217,000	133,000	84,000
Rashid Mayeko	7/1/2023	5,000	5,000	-
Mwanahalifa Bakari	7/1/2023	166,660	166,660	-
Gibson Waweru	7/1/2023	99,700	86,370	13,330
Ali Abdulahi Musa	7/1/2023	180,000	171,674	8,326
Ndurya Zani	7/1/2023	24,000	24,000	-
Juma Mambo Zani	7/1/2023	50,000	50,000	-
Phylis Muli Mutemi	7/1/2023	200,000	200,000	-
Mesalimu Kusema	7/1/2023	33,331	33,331	-
Salim Njemo Nyamawi	7/1/2023	162,000	162,000	-
Stanley Kalinga M.	7/1/2023	100,000	100,000	-
Ruth Joan Mkamburi	7/1/2023	60,000	55,000	5,000
Bidalla Nassoro Chuphi	7/1/2023	43,800	43,800	-

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Halima Abdalla Kaka	7/1/2023	37,800	37,800	-
Jastine Jepchirchir Kigen	7/1/2023	49,000	55,500	-6,500
Uba Salim Ngozi	7/1/2023	200,000	200,000	-
Kahonzi Mungaro Katana	7/1/2023	98,000	98,000	-
Tima Bwana Bwanadi	7/1/2023	522,000	522,000	-
Mohamed W. Matano	7/1/2023	151,200	151,200	-
Omar Ali Tsozi	7/1/2023	90,000	90,000	-
Adams Omollo	7/1/2023	30,000	30,000	-
Emily Kurera	7/1/2023	83,332	83,332	-
Mwanasiti Pafu	7/1/2023	250,000	250,000	-
Francis Gwama	7/1/2023	500,000	458,337	41,663
Kitenga C. Hamisi	7/1/2023	150,000	137,500	12,500
Mwanguta Mohamed	7/1/2023	3,840	3,520	320
Allan Kombo Chibu	7/1/2023	100,000	92,400	7,600
Mwaleso Kishindo	7/1/2023	300,000	300,000	-
Judith Njeri Gitau	7/1/2023	500,000	462,000	38,000
Benedict Tsimba Elisha	7/1/2023	250,000	229,174	20,826
Nimuno Hassan G.	7/1/2023	81,000	81,000	-
Peter Thoya Baya	7/1/2023	60,000	-	60,000
Mwanamvua Suleiman	8/2/2023	200,000	106,670	93,330
Redempta Muendo	8/2/2023	440,000	366,670	73,330
Nancy Nzalambi Kutto	8/2/2023	200,000	200,000	-
Janet Pascal Okwara	8/2/2023	150,000	130,000	20,000
Hellen Barongo	8/2/2023	240,000	200,000	40,000

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Sindi Habeni Sindi	8/11/2023	40,000	33,340	6,660
Mwanasha Suleiman	8/11/2023	50,000	35,000	15,000
Justus Masila	27/10/2023	50,000	50,000	-
Hassan Arafat	27/10/2023	28,000	16,331	11,669
Mwanaidi Burashi	27/10/2023	26,000	10,000	16,000
Emilly Lang'o	27/10/2023	120,000	40,000	80,000
Asma Shee Koja	27/10/2023	70,000	23,332	46,668
Caroline Nguya	27/02/2024	30,000	3,000	27,000
Kassim Mkala	27/02/2024	20,000	3,000	17,000
Sub-total		9,519,258	8,341,404	1,177,854
3066-Trade				
Salim Swaleh Chipenda	7/1/2023	11,500	11,500	-
Harrison Musembi Mbaluto	7/1/2023	25,000	25,000	-
Kassim Athman Dzombo	7/1/2023	52,500	52,500	-
Ali Rama Mwero	7/1/2023	4,500	4,180	320
Sub-total		93,500	93,180	320
3067-Social Services		-	-	-
Susan Nyamawi	7/1/2023	90,000	105,000	-
Sub-total		90,000	105,000	-
3068-Executive Services		-	-	-
Mangi Martin Mwaro	7/1/2023	83,330	-	-
Omar Mwagao	7/1/2023	59,900	59,900	-
Salim Gombeni	7/1/2023	748,000	748,000	-
Zulfar Athman S.	7/1/2023	163,600	163,600	-

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Anthony Yama	7/1/2023	-50,000	-	-50,000
Michael Mingi	7/1/2023	175,000	175,000	-
Mourice Mmbetsa	7/1/2023	116,500	116,500	-
Jangaa Nyondo Jangaa	8/2/2023	200,970	200,970	-
Ali Haji Kipapuro	7/1/2023	108,000	99,000	9,000
Chigamba Mwenda	7/1/2023	45,000	45,000	-
Paul Ndimiro	7/1/2023	100,000	100,000	-
Mohamed Mbwana	27/10/23	60,000	60,000	-
Francis Ndiege	27/10/23	300,000	100,000	200,000
Sub-total		2,110,300	1,867,970	159,000
3069-Education		-	-	-
Mishi Mwakaole	7/1/2023	500,000	500,000	-
Munga Mumbo	8/2/2023	72,000	60,000	12,000
Sub-total		572,000	560,000	12,000
3070-Water Services	7/1/2023	-	-	-
Mwachenda Chityeke	7/1/2023	34,960	34,960	-
Nimando Kibwana Ali	7/1/2023	32,000	32,000	-
Josphat Almasa Fedha	27/2/2024	36,660	9,160	27,500
Lipi Hassan Sebe	7/1/2023	4,700	4,700	-
Hemed Mwabudzo	7/1/2023	1,000,000	916,674	83,326
Benedict Nyiro	8/2/2023	130,000	108,340	21,660
Wilberforce Cosmas	8/2/2023	100,000	84,000	16,000
Muhammad Bakari	27/10/2023	26,000	26,000	-
William Wanini	27/10/2023	20,000	4,000	16,000

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Sub-total		1,384,320	1,219,834	164,486
3071-Infrastructure		-	-	-
Ruwa Tsuma Chidanga	7/1/2023	3,600	3,300	300
Ali Joto	27/10/2023	1,000,000	583,338	416,662
Rajab Yawa	27/10/2023	20,000	20,000	-
Sub-total		1,023,600	606,638	416,962
3072-ICT		-	-	-
Emmanuel Nduni	7/1/2023	50,000	50,000	-
Sub-total		50,000	50,000	-
3073-County Public Service Boa		-	-	-
Sarah Mueni Nzioka	7/1/2023	208,332	208,332	-
George Lugogo Chombo	7/1/2023	600,000	550,000	50,000
Siti Gakurya	7/1/2023	240,000	120,000	120,000
Athman Ali Mukumu	7/1/2023	-5,000	-	-5,000
Ali Mwanguta	7/1/2023	300,000	275,000	25,000
Sub-total		1,343,332	1,153,332	190,000
3074-Public Service and Administration		-	-	-
Dismus Chengo Mango	7/1/2023	57,328	57,328	-
Azizi Vumbi Salim	7/1/2023	8,330	8,330	-
Mary Owano Makutwa	7/1/2023	64,000	64,000	-
Said Salim Mwasserah	7/1/2023	670,000	670,000	-
Daniel Ndago Ndambo	7/1/2023	2,500	2,500	-
Hamisi Ramadhan Gasambi	7/1/2023	70,000	50,000	20,000
Asha Hamisi Nenga	27/2/2024	51,995	31,995	20,000

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Said Mwachinalo Dosho	7/1/2023	83,200	83,200	-
Abdalla Hamad Mdeka	7/1/2023	11,700	11,700	-
Mohamed Said Mwishima	7/1/2023	3,600	3,600	-
Mwanamgeni Omar Mazuri	7/1/2023	10,000	10,000	-
Abdalla Swaleh Mwarandani	27/2/2024	67,490	47,490	20,000
Mwinyi Salim Foro	7/1/2023	87,500	87,500	-
Ann Chizi Mwanzika	7/1/2023	115,000	115,000	-
Joseph Kalu Mwalewa	27/02/2024	39,700	9,500	30,200
Nshauri Mariaka Tundo	7/1/2023	33,332	33,332	-
Linah Kwewe Nyota	7/1/2023	6,000	6,000	-
Mohamed Ali Mwakutunza	7/1/2023	57,600	52,800	4,800
Omar Mwakuza	7/1/2023	16,664	16,664	-
Musa Abdallah Koja	7/1/2023	60,000	60,000	-
Nimosi Hassan	7/1/2023	187,500	187,500	-
Abdalla Hamad Kibiriti	7/1/2023	22,000	4,900	17,100
Abdallah Hassan Dira	7/1/2023	74,995	74,995	-
Kwekwe Katambo	7/1/2023	12,500	12,500	-
Swalehe F. Mwadzivia	7/1/2023	25,000	25,000	-
Shumi Shauri	7/1/2023	300,000	300,000	-
Jumaa C Nyanje	19/9/2023	30,000	-	30,000
Mwakinda Mwagasambi	8/2/2023	100,000	100,000	-
Mebakari Mwatabu	8/2/2023	600,000	500,000	100,000
Mejumaa Omar Mbungo	8/2/2023	30,000	25,000	5,000
Justus Mzungu Ngala	8/2/2023	45,000	48,750	-3,750

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Tima Hamadi Mwaduka	27/10/2023	20,000	11,669	8,331
Mwakutunza Ali Abdallah	27/10/2023	10,000	3,352	6,648
Joseph Yama	27/10/2023	3,348	1,953	1,395
Makau Kiilu	27/02/2024	24,000	2,000	22,000
Mwanasha Bakari	27/02/2024	10,000	1,000	9,000
Sub-total		3,010,282	2,719,558	290,724
TOTAL		25,022,094	21,441,222	3,471,812

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2022 - 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023 - 2024
Land	114,650,064	14,006,460	-	-	128,656,524
Buildings and structures	11,763,517,366	1,073,738,275	-	-	12,837,255,641
Transport equipment	482,346,232	9,500,000	-	-	491,846,232
Office equipment, furniture and fittings	461,319,792	20,982,772	-	-	482,302,564
ICT Equipment	339,787,601	12,928,604	-	-	352,716,205
Machinery and Equipment	800,299,252	161,406,290	-	-	961,705,542
Heritage and cultural assets	56,639,507	-	-	-	56,639,507
Biological assets	289,431,394	-	-	-	289,431,394
Intangible assets	519,962,838	-	-	-	519,962,838
Infrastructure assets- Roads, Rails	2,061,005,584	424,944,529	-	-	2,485,950,113
Work in progress	967,772,106	-	-	-	967,772,106
Specialised Materials and supp	143,167,257	42,021,750	-	-	185,189,007
Research and Designs	391,401,487	39,475,944	-	-	430,877,431
Others	9,847,791	-	-	-	9,847,791
Total	18,401,148,272	1,799,004,624	-	-	20,200,152,896

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to **note 9** on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30 2024

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	County Assembly	69,487,439	280,843,046	77,259,769	363,626,657	791,216,911	791,216,911		Partly disbursed
2.	Kwale County Bursary Fund	200,000,000	-	240,000,000	66,210,000	506,210,000	506,210,000		Fully funded
3.	Kwale Water and Sewerage company Corporation	220,003,130			414,432,672	634,435,802	634,435,802	-	Partly disbursed
4.									
5.									
6.									
7.									
	Total	489,490,569	280,843,046	317,259,769	844,269,329	1,931,862,713	1,931,862,713		



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Chief Officer Finance
County Executive

Annex 8 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Proposed Construction and Completion of Governor's Residence in Kwale	Njuka Consolidated Co. Ltd	Kshs	61,972,096		The parties agreed to settle the dispute amicably and an Arbitrator was to be appointed.
2	Proposed Construction and Completion of Kombani Market	End To End Ltd	Kshs	10,419,612		
3						
4						
5						
6						
7						
8						

Annex 9 - Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

Annex 10 - Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Annex 11- Bank Reconciliation

F.O. 30

**REPUBLIC OF KENYA
BANK RECONCILIATION**

Page 1 of 2

From Date : 01-JUL-23 To : 30-JUN-24

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000370114

Balance as per bank certificate	771.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	771.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

REPUBLIC OF KENYA

Page 2 of 2

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-23 To : 30-JUN-24

Too Many row

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000370114

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
		Total	
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Amount	
No	Date		
		Total :	
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Amount	
No	Date		
		Total	
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Amount	
No	Date		
		Total :	

Annex 12 - IFMIS Generated Reports

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024



Statement of Receipts and Payments - County Executives

Entity: 3060-Kwale County

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
RECEIPTS			
Exchequer releases	1	9,448,307,309.00	8,654,341,690.00
Proceeds from Domestic and Foreign Grants	2	0.00	0.00
Transfers from Other Government Entities	3	0.00	0.00
Proceeds from Domestic Borrowings	4	0.00	0.00
Proceeds from Foreign Borrowings	5	0.00	0.00
Proceeds from Sale of Assets	6	0.00	0.00
Reimbursements and Refunds	7	0.00	0.00
Returns of Equity Holdings	8	0.00	0.00
County Own Generated Receipts	9	0.00	0.00
Returned CRF issues	10	0.00	0.00
TOTAL RECEIPTS		9,448,307,309.00	8,654,341,690.00
PAYMENTS			
Compensation of Employees	11	3,534,133,544.65	3,066,505,880.60
Use of goods and Services	12	2,144,786,137.40	2,308,790,564.60
Subsidies	13	0.00	0.00
Transfers to Other Government Units	14	1,401,382,525.95	721,916,459.85
Other Grants and Transfers	15	506,210,000.00	420,000,000.00
Social Security Benefits	16	0.00	18,395,896.95
Acquisition of Assets	17	1,800,982,628.50	2,246,291,022.50
Finance Costs, including Loan Interest	18	204,053.30	353,807.95
Repayment of Principal on Domestic and Foreign Borrowing	19	0.00	0.00
Other payments	20	5,000,000.00	0.00
TOTAL PAYMENTS		9,392,698,889.80	8,782,253,632.45
SURPLUS/ (DEFICIT)		55,608,419.20	(127,911,942.45)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ and signed by:

Chief Officer
Name:

Head of Treasury
Name:

ICPAK Member Number:

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024



Statement of Assets and Liabilities - County Executives

Entity: 3060-Kwale County

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	368,021,578.90	307,859,466.75
Cash Balances	21B	210,247.00	9,600.00
Total Cash And Cash Equivalents		368,231,825.90	307,869,066.75
Accounts Receivables - Outstanding Imprest and Clearance Accounts	22	3,471,812.00	17,727,901.00
TOTAL FINANCIAL ASSETS		371,703,637.90	325,596,967.75
Financial Liabilities			
Accounts Payables - Deposits	23	41,515,858.40	49,745,343.20
NET FINANCIAL ASSETS		330,187,779.50	275,851,624.55
REPRESENTED BY			
Fund Balance b/fwd	24	275,851,624.55	409,510,339.05
Prior year adjustments	25	(1,272,264.25)	(5,746,772.05)
Surplus/Deficit for the Year		55,608,419.20	(127,911,942.45)
NET FINANCIAL POSITION		330,187,779.50	275,851,624.55

The Explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2024 and signed by:

Chief Officer
Name:

Head of Treasury
Name:

ICPAK Member Number:

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024



Statements of Cash Flow - County Executives

Entity: 3060-Kwale County
 Current Period: JUL-23 To JUN-24
 Compare With: JUL-22 To JUN-23

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts from operating income			
Exchequer releases	1	9,448,307,309.00	8,654,341,690.00
Proceeds from Domestic and Foreign Grants	2	0.00	0.00
Transfers from Other Government Entities	3	0.00	0.00
Reimbursements and Refunds	7	0.00	0.00
Returns of Equity Holdings	8	0.00	0.00
County Own Generated Receipts	9	0.00	0.00
Returned CRF issues	10	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	11	3,534,133,544.65	3,066,505,880.60
Use of goods and Services	12	2,144,786,137.40	2,308,790,564.60
Subsidies	13	0.00	0.00
Transfers to Other Government Units	14	1,401,382,525.95	721,916,459.85
Other Grants and Transfers	15	506,210,000.00	420,000,000.00
Social Security Benefits	16	0.00	18,395,896.95
Finance Costs, including Loan Interest	18	204,053.30	353,807.95
Other payments	20	5,000,000.00	0.00
Adjusted for :			
Adjustments during the year		6,026,604.20	(88,255,551.75)
Net Cash From Operating Activities	A	1,862,617,651.90	2,030,123,528.30
Cash Flow From Investing Activities			
Proceeds from Sale of Assets	6	0.00	0.00
Acquisition of Assets	17	1,800,982,628.50	2,246,291,022.50
Net Cash Flow From Investing Activities	B	(1,800,982,628.50)	(2,246,291,022.50)
Cash flow from borrowing activities			
Proceeds from Domestic Borrowings	4	0.00	0.00
Proceeds from Foreign Borrowings	5	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	19	0.00	0.00
Net cash flow from financing activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	61,635,023.40	(216,167,494.20)
Cash and Cash Equivalent at BEGINNING of The Year		307,869,066.75	529,783,333.00
Cash and Cash Equivalent at END of The Year	21A+21B	368,231,825.90	307,869,066.75

The Explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2024 and signed by:

! Chief Officer
 Name:

Head of Treasury
 Name:

ICPAK Member Number:

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024



Summary Statement of Appropriation : County Executive : Recurrent and Development Combined

Kwale County Ledger
Entity: 3060-Kwale County

Period: JUL-23 To JUN-24

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Exchequer releases	0.00	0.00	0.00	9,448,307,309.00	-9,448,307,309.00
Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00
Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00
Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00
Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00
Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00
County Own Generated Receipts	0.00	0.00	0.00	0.00	0.00
Returned CRF issues	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	0.00	0.00	0.00	9,448,307,309.00	-9,448,307,309.00
PAYMENTS					
Compensation of Employees	3,480,886,347.00	224,275,718.00	3,705,162,065.00	3,534,133,544.65	171,028,520.35
Use of goods and Services	1,999,724,262.00	722,805,603.00	2,722,529,865.00	2,144,774,937.40	577,754,927.60
Subsidies	0.00	0.00	0.00	0.00	0.00
Transfers to Other Government Units	1,017,860,861.00	1,116,836,144.00	2,134,697,005.00	1,401,382,525.95	733,314,479.05
Other Grants and Transfers	500,000,000.00	6,210,000.00	506,210,000.00	506,210,000.00	0.00
Social Security Benefits	0.00	0.00	0.00	0.00	0.00
Acquisition of Assets	3,096,249,307.00	992,813,955.00	4,089,063,262.00	1,800,982,628.50	2,288,080,633.50
Finance Costs, including Loan Interest	0.00	0.00	0.00	204,053.30	-204,053.30
Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00
Other payments	5,000,000.00	5,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
TOTAL PAYMENTS	10,099,720,777.00	3,067,941,420.00	13,167,662,197.00	9,392,687,689.80	3,774,974,507.20
SURPLUS/ (DEFICIT)				55,619,619.20	

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024



Summary Statement of Appropriation : County Executive : Recurrent

Kwale County Ledger
 Entity: 3060-Kwale County

Period: JUL-23 To JUN-24

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Exchequer releases	0.00	0.00	0.00	6,376,927,613.00	-6,376,927,613.00
Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00
Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00
Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00
Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00
Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00
County Own Generated Receipts	0.00	0.00	0.00	0.00	0.00
Returned CRF issues	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	0.00	0.00	0.00	6,376,927,613.00	-6,376,927,613.00
PAYMENTS					
Compensation of Employees	3,480,886,347.00	224,275,718.00	3,705,162,065.00	3,534,133,544.65	171,028,520.35
Use of goods and Services	1,805,234,289.00	794,833,982.00	2,600,068,271.00	2,071,047,008.40	529,021,262.60
Subsidies	0.00	0.00	0.00	0.00	0.00
Transfers to Other Government Units	33,901,875.00	390,461,531.00	424,363,406.00	291,394,180.55	132,969,225.45
Other Grants and Transfers	500,000,000.00	6,210,000.00	506,210,000.00	506,210,000.00	0.00
Social Security Benefits	0.00	0.00	0.00	0.00	0.00
Acquisition of Assets	62,710,005.00	27,906,716.00	90,616,721.00	23,276,352.00	67,340,369.00

COUNTY GOVERNMENT OF KWALE

KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Finance Costs, including Loan Interest	0.00	0.00	0.00	204,053.30	-204,053.30
Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00
Other payments	5,000,000.00	5,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
TOTAL PAYMENTS	5,887,732,516.00	1,448,687,947.00	7,336,420,463.00	6,431,265,138.90	905,155,324.10
SURPLUS/ (DEFICIT)				-54,337,525.90	

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024



Summary Statement of Appropriation : County Executive :Development

Kwale County Ledger
 Entity: 3060-Kwale County
 Period: JUL-23 To JUN-24

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Exchequer releases	0.00	0.00	0.00	3,071,379,696.00	-3,071,379,696.00
Proceeds from Domestic and Foreign Grants	0.00	0.00	0.00	0.00	0.00
Transfers from Other Government Entities	0.00	0.00	0.00	0.00	0.00
Proceeds from Domestic Borrowings	0.00	0.00	0.00	0.00	0.00
Proceeds from Foreign Borrowings	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00
Reimbursements and Refunds	0.00	0.00	0.00	0.00	0.00
Returns of Equity Holdings	0.00	0.00	0.00	0.00	0.00
County Own Generated Receipts	0.00	0.00	0.00	0.00	0.00
Returned CRF Issues	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	0.00	0.00	0.00	3,071,379,696.00	-3,071,379,696.00
PAYMENTS					
Compensation of Employees	0.00	0.00	0.00	0.00	0.00
Use of goods and Services	194,489,973.00	(72,028,379.00)	122,461,594.00	73,727,929.00	48,733,665.00
Subsidies	0.00	0.00	0.00	0.00	0.00
Transfers to Other Government Units	983,958,986.00	726,374,613.00	1,710,333,599.00	1,109,988,345.40	600,345,253.60
Other Grants and Transfers	0.00	0.00	0.00	0.00	0.00
Social Security Benefits	0.00	0.00	0.00	0.00	0.00
Acquisition of Assets	3,033,539,302.00	964,907,239.00	3,998,446,541.00	1,777,706,276.50	2,220,740,264.50

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Finance Costs, including Loan Interest	0.00	0.00	0.00	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	0.00	0.00	0.00	0.00	0.00
Other payments	0.00	0.00	0.00	0.00	0.00
TOTAL PAYMENTS	4,211,988,261.00	1,619,253,473.00	5,831,241,734.00	2,961,422,550.90	2,869,819,183.10
SURPLUS/ (DEFICIT)				109,957,145.10	

Prepared By: _____
 Reviewed By: _____
 Approved By: _____

Date: _____
 Date: _____
 Date: _____

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024



NOTES TO THE FINANCIAL STATEMENTS - COUNTY EXECUTIVES

Kwale County Ledger
 Entity: 3060-Kwale County
 Current Period: JUL-23 To JUN-24
 Compare With: JUL-22 To JUN-23

1 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	1,795,003,207.00	1,537,075,431.00
Exchequer Releases/ Provisioning Account for Q2	9910201	1,894,536,845.00	1,723,266,722.00
Exchequer Releases/ Provisioning Account for Q3	9910201	1,459,480,555.00	1,555,590,743.00
Exchequer Releases/ Provisioning Account for Q4	9910201	4,299,286,702.00	3,838,408,794.00
TOTAL		9,448,307,309.00	8,654,341,690.00

2 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Govts. - Cash through Exchequer	1310100	0.00	0.00
Grants from Foreign Govts. - Direct Payments treated as AIA	1310200	0.00	0.00
Grants from International Organizations - Cash through Exchequer	1320100	0.00	0.00
Grants from International Organizations - Direct Payments AIA	1320200	0.00	0.00
TOTAL		0.00	0.00

3 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

4 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00
TOTAL		0.00	0.00

5 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Sale of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Item Description	Item Code	Current Period	Previous Period
Receipts from the Sale of Fixed Assets	3510000	0.00	0.00
Receipts from Sales of Inventories	3520000	0.00	0.00
Disposal and Sale of Non - Produced Assets	3540000	0.00	0.00
Repayment from Domestic Lending and On-Lending	4510000	0.00	0.00
Repayment of Principal from Foreign Lending & On - Lending	4520000	0.00	0.00
Sales and Disposals of Equity Holdings	4530000	0.00	0.00
TOTAL		0.00	0.00

7 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Reimbursements and Refund	4540100	0.00	0.00
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

8 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

9 County Own Generated Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00

me 30, 2024

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Item Description	Item Code	Current Period	Previous Period
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
TOTAL		0.00	0.00

10 Returned CRF issues

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Remittances to Exchequer Miscellaneous Revenue	9910209		
TOTAL			

11 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	3,527,857,554.65	3,062,681,938.00
Basic Wages - Temporary Employees	2110200	0.00	335,943.60
Personal Allowances paid as part of Salary	2110300	6,275,990.00	3,487,999.00
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		3,534,133,544.65	3,066,505,880.60

12 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	37,421,530.00	87,164,237.45
Communication, Supplies and Services	2210200	41,128,250.20	30,434,932.60
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	309,200,935.75	310,333,127.25
Foreign Travel and Subsistence, and other transportation costs	2210400	10,426,253.00	4,473,983.20
Printing, Advertising and Information Supplies and Services	2210500	31,782,151.95	30,531,729.20
Rentals of Produced Assets	2210600	27,147,302.20	41,747,337.80
Training Expenses	2210700	17,485,263.20	37,301,733.00
Hospitality Supplies and Servi	2210800	144,694,881.35	163,078,795.15
Insurance Costs	2210900	527,514,240.90	507,722,528.65
Specialised Materials and Supp	2211000	550,843,871.00	516,296,047.45
Office and General Supplies and Services	2211100	38,502,223.60	91,045,161.20
Fuel Oil and Lubricants	2211200	189,217,892.60	151,581,264.20
Other Operating Expenses	2211300	78,460,439.00	103,252,688.15
Routine Maintenance - Vehicles	2220100	98,020,573.45	124,199,404.75
Routine Maintenance - Other Assets	2220200	42,940,329.20	109,627,594.55
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		2,144,786,137.40	2,308,790,564.60

June 30, 2024

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

13 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

14 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	0.00
Other Current Transfers, Grants and Subsidies	2640400	1,065,641,710.50	88,178,586.60
Other Capital Grants and Trans	2640500	335,740,815.45	633,737,873.25
TOTAL		1,401,382,525.95	721,916,459.85

15 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	506,210,000.00	420,000,000.00
TOTAL		506,210,000.00	420,000,000.00

16 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	0.00	18,395,896.95
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		0.00	18,395,896.95

17 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	66,337,171.75	217,643,392.85
Refurbishment of Buildings	3110300	0.00	0.00
Construction of Roads	3110400	121,521,760.80	124,970,585.20
Construction and Civil Works	3110500	25,584,428.15	45,461,968.15
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	11,478,005.45	23,971,160.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	514,912.00
Purchase of Office Furniture and General Equipment	3111000	12,930,822.00	48,295,375.20
Purchase of Specialised Plant, Equipment and Machinery	3111100	56,442,380.00	14,591,404.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	31,497,950.00	45,225,104.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	2,981,200.00	3,498,676.00
Rehabilitation of Civil Works	3111500	442,666,088.35	468,189,676.15
Purchase of Specialised Plant	3112200	26,689,680.00	90,307,257.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Item Description	Item Code	Current Period	Previous Period
Acquisition of Land	3130100	14,006,460.00	9,000,000.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	986,846,682.00	1,154,621,511.95
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	2,000,000.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		1,800,982,628.50	2,246,291,022.50

18 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Bank Charges	2211301	204,053.30	353,807.95
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		204,053.30	353,807.95

19 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

20 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	5,000,000.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		5,000,000.00	0.00

21A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	226,362.25	12,340,475.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	140,826.50	11,018,739.00
Development Bank Accounts	6540000	128,778,924.20	107,137,435.00
Deposit Bank Account	6550000	51,165,288.50	133,434,967.00
Project Specific Bank Accounts	6570000	187,710,177.45	43,927,850.75
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		368,021,578.90	307,859,466.75

21B Cash Balances

June 30, 2024

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	210,247.00	9,600.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		210,247.00	9,600.00

22 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	3,471,812.00	17,788,901.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	0.00	(61,000.00)
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		3,471,812.00	17,727,901.00

23 Accounts Payable

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	0.00	0.00
Other Liabilities	7320000	60,520,053.05	50,114,113.70
Other General Liabilities	7330000	0.00	0.00
Revolving Funds	7350000	0.00	0.00
Withholding Taxes	7380000	0.00	211,735.75
System Required Liabilities A/cs	7390000	(19,004,194.65)	(580,506.25)
TOTAL		41,515,858.40	49,745,343.20

24. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Bank Balances	21A	307,859,466.75	529,779,633.00
Cash Balances	21B	9,600.00	3,700.00
Accounts Receivables - Outstanding Imprest and Clearance Accounts	22	17,727,901.00	12,144,246.00
Accounts Payable	23	49,745,343.20	132,417,239.95
TOTAL		275,851,824.55	(5,258,804,547.75)

25 PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	1,272,264.25	0.00
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	1,272,264.25	0.00
County Transfers	9910300	0.00	0.00
TOTAL		2,544,528.50	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024



Trial Balance Comparison Report

Entity: 3060-Kwale County

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To ADJ2-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1110104 Cess Receipts - Local Authority Tax	0.00	0.00	0.00	0.00
1110100 Receipt of Income Tax from Individuals	0.00	0.00	0.00	0.00
1110000 Taxes on Income, Profits and Capital Gains	0.00	0.00	0.00	0.00
1420102 Other Revenues	0.00	0.00	0.00	0.00
1420100 Sales of Market Establishment	0.00	0.00	0.00	0.00
1420206 Transit Toll Charges	0.00	0.00	0.00	0.00
1420207 Auctioneers Registration Fees	0.00	0.00	0.00	0.00
1420200 Administrative Fees and Charges	0.00	0.00	0.00	0.00
1420405 Market Fees	0.00	0.00	0.00	0.00
1420400 Incidental Sales by Non-Market Establishments	0.00	0.00	0.00	0.00
1420000 Sales of Goods and Services	0.00	0.00	0.00	0.00
1450101 Sundry Revenue	0.00	0.00	0.00	0.00
1450100 Paid to Exchequer	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
1520101 Land Rates Current Year	0.00	0.00	0.00	0.00
1520102 Land Rates Penalties	0.00	0.00	0.00	0.00
1520103 Land Rates Other Years	0.00	0.00	0.00	0.00
1520100	0.00	0.00	0.00	0.00
1520201 Business Permits Current Year	0.00	0.00	0.00	0.00
1520202 Business Permits Late Payment Penalties Current Year	0.00	0.00	0.00	0.00
1520203 Business Permits Other Years (Including Penalties)	0.00	0.00	0.00	0.00
1520200 Business Permits	0.00	0.00	0.00	0.00
1520304 Wheat & Maize Cess	0.00	0.00	0.00	0.00
1520311 Fruits & Vegetables / Produce Cess	0.00	0.00	0.00	0.00
1520313 Wattle Bark Cess	0.00	0.00	0.00	0.00
1520314 Log Cess	0.00	0.00	0.00	0.00
1520315 Charcoal Cess	0.00	0.00	0.00	0.00
1520321 Livestock Cess	0.00	0.00	0.00	0.00
1520300 Cesses	0.00	0.00	0.00	0.00
1520501 Ground Rent - Current Year	0.00	0.00	0.00	0.00
1520502 Ground Rent - Other Years	0.00	0.00	0.00	0.00
1520503 Stand Premium	0.00	0.00	0.00	0.00
1520500 Plot Rents	0.00	0.00	0.00	0.00
1520000	0.00	0.00	0.00	0.00
1530102 Application Fee	0.00	0.00	0.00	0.00
1530104 Plot Subdivision Fee	0.00	0.00	0.00	0.00
1530105 Business Subletting / Transfer Fee	0.00	0.00	0.00	0.00
1530100 Administrative Services Fees	0.00	0.00	0.00	0.00
1530202 Court Fines	0.00	0.00	0.00	0.00
1530203 Impounding Charges	0.00	0.00	0.00	0.00
1530205 Tender Documents Sale	0.00	0.00	0.00	0.00
1530200 Various Fees	0.00	0.00	0.00	0.00
1530301 Sand Fees	0.00	0.00	0.00	0.00
1530303 Mineral Extraction Royalties (Cement Silic	0.00	0.00	0.00	0.00
1530321 Garbage Dumping Fee	0.00	0.00	0.00	0.00
1530300 Council'S Natural Resources Exploitation	0.00	0.00	0.00	0.00
1530512 Council Premises Occasional Hire (Offices etc.)	0.00	0.00	0.00	0.00
1530500 Lease / Rental Of Council'S Infrastructure Assets	0.00	0.00	0.00	0.00
1530000 Miscellaneous Fees & Charges	0.00	0.00	0.00	0.00
1540206 Workman's Compensation Claims Recovery	0.00	0.00	0.00	0.00
1540200 Insurance Claims Recovery	0.00	0.00	0.00	0.00
1540000 Financial Assets Loan	0.00	0.00	0.00	0.00
1550101 Market Entrance / Gate Fee	0.00	0.00	0.00	0.00
1550105 Market Stalls Rent	0.00	0.00	0.00	0.00
1550121 Produce Inspection Fee	0.00	0.00	0.00	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
1550100 Market/Trade Centre Fee	0.00	0.00	0.00	0.00
1550221 Street Parking Fee	0.00	0.00	0.00	0.00
1550200 Vehicle Parking Fees	0.00	0.00	0.00	0.00
1550000 Market/Trade Centre & Vehicle Parking Fees	0.00	0.00	0.00	0.00
1560101 Housing Estates Monthly Rent	0.00	0.00	0.00	0.00
1560104 Advertisement Charges Recovery	0.00	0.00	0.00	0.00
1560100 Housing	0.00	0.00	0.00	0.00
1560000 Housing & Social Premises Use	0.00	0.00	0.00	0.00
1570101 Nursery Schools Fee	0.00	0.00	0.00	0.00
1570100 School Fees	0.00	0.00	0.00	0.00
1570000 Education Fees	0.00	0.00	0.00	0.00
1580112 Food Preparation Premises Hygenization Services Fee	0.00	0.00	0.00	0.00
1580100 Public Health Services	0.00	0.00	0.00	0.00
1580211 Health Centres Services Fee	0.00	0.00	0.00	0.00
1580241 Burial Fees	0.00	0.00	0.00	0.00
1580200 Public Health Facilities Operations	0.00	0.00	0.00	0.00
1580401 Slaughtering Fee	0.00	0.00	0.00	0.00
1580402 Hides & Skins Fee	0.00	0.00	0.00	0.00
1580403 Manure Sale	0.00	0.00	0.00	0.00
1580411 Slaughter Houses Inspection Fee	0.00	0.00	0.00	0.00
1580400 Slaughter Houses Administration	0.00	0.00	0.00	0.00
1580000 Public Health & Sanitation Services Fees	0.00	0.00	0.00	0.00
1590112 Buildings Plan Approval Fee	0.00	0.00	0.00	0.00
1590132 Sign Boards & Advertisement Fee	0.00	0.00	0.00	0.00
1590100 Technical Services Fees	0.00	0.00	0.00	0.00
1590000 Technical Assistance Fees	0.00	0.00	0.00	0.00
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	3,252,029,120.80	0.00	2,825,267,349.40	0.00
2110117 Basic Salaries County Executive Service	131,245,359.95	0.00	109,944,828.85	0.00
2110199 Basic Salaries - Permanent - Others	144,583,073.90	0.00	127,469,759.75	0.00
2110100 Basic Salaries - Permanent Employees	3,527,857,554.65	0.00	3,062,681,938.00	0.00
2110201 Contractual Employees	0.00	0.00	0.00	0.00
2110202 Casual Labour - Others	0.00	0.00	335,943.60	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	335,943.60	0.00
2110302 Horaria	450,000.00	0.00	50,000.00	0.00
2110303 Acting Allowance	0.00	0.00	0.00	0.00
2110315 Extreuous Allowance	0.00	0.00	0.00	0.00
2110316 Security Allowance	5,825,990.00	0.00	3,437,999.00	0.00
2110399 Personal Allowances paid - Oth	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	6,275,990.00	0.00	3,487,999.00	0.00
2110000 Wages and Salary Contributions	3,534,133,544.65	0.00	3,066,505,880.60	0.00
2210101 Electricity	36,547,919.00	0.00	76,498,462.45	0.00
2210102 Water and Sewarage Charges	445,263.00	0.00	9,887,960.00	0.00
2210103 Gas expenses	0.00	0.00	0.00	0.00
2210104 Electricity expenses(Pending Bills)	0.00	0.00	0.00	0.00
2210105 Water and Sewarage expenses(Pending Bills)	17,500.00	0.00	0.00	0.00
2210106 Utilities, Supplies- Other (410,848.00	0.00	777,815.00	0.00
2210100 Utilities, Supplies and Services	37,421,530.00	0.00	87,164,237.45	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	5,571,497.00	0.00	12,476,398.00	0.00
2210202 Internet Connections	20,000.00	0.00	1,340,284.00	0.00
2210203 Couner & Postal Services	136,676.00	0.00	164,473.00	0.00
2210205 Satellite Access Services	0.00	0.00	0.00	0.00
2210206 Licencing fees for Communication	14,200,000.00	0.00	7,600,000.00	0.00
2210207 Purchase of Bandwidth Capacity	0.00	0.00	6,511,919.60	0.00
2210299 Communication, Supplies - Othe	21,200,077.20	0.00	2,341,858.00	0.00
2210200 Communication, Supplies and Services	41,128,250.20	0.00	30,434,932.60	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	24,993,433.75	0.00	31,877,049.30	0.00
2210302 Accommodation - Domestic Travel	34,945,601.00	0.00	34,852,139.00	0.00
2210303 Daily Subsistance Allowance	118,073,654.00	0.00	139,739,872.95	0.00
2210304 Sundry Items (e.g airport tax, taxis, etc?)	399,080.00	0.00	1,099,930.00	0.00
2210306 Repatriation Costs	0.00	0.00	0.00	0.00
2210307 Passage & Transfer Expenses	0.00	0.00	0.00	0.00
2210309 Field Allowance	13,485,292.00	0.00	14,498,153.00	0.00
2210310 Field Operational Allowance	74,294,580.00	0.00	81,945,213.00	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210399 Domestic Travel and Subs. - Others	43,009,295.00	0.00	6,320,770.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	309,200,935.75	0.00	310,333,127.25	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	3,453,950.00	0.00	999,949.60	0.00
2210402 Accommodation	0.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	5,902,168.00	0.00	1,499,949.60	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	779,100.00	0.00
2210499 Foreign Travel and Subs. - Others	1,070,135.00	0.00	1,194,984.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	10,426,253.00	0.00	4,473,983.20	0.00
2210502 Publishing & Printing Services	17,384,053.20	0.00	21,148,960.70	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	453,392.00	0.00	527,973.50	0.00
2210504 Advertising, Awareness and Publicity Campaigns	11,745,166.75	0.00	8,176,925.00	0.00
2210505 Trade Shows and Exhibitions	2,030,180.00	0.00	169,360.00	0.00
2210599 Printing, Advertising - Other	169,360.00	0.00	508,510.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	31,782,151.95	0.00	30,531,729.20	0.00
2210602 Payment of Rents and Rates - Residential	0.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	468,000.00	0.00	998,000.00	0.00
2210604 Hire of Transport, Equipment	16,233,741.00	0.00	29,700,732.80	0.00
2210606 Hire of Equipment, Plant and Machinery	10,445,561.20	0.00	11,048,605.00	0.00
2210600 Rentals of Produced Assets	27,147,302.20	0.00	41,747,337.80	0.00
2210701 Travel Allowance	0.00	0.00	0.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	0.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	0.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	0.00	0.00	1,000,000.00	0.00
2210706 Book Allowance	0.00	0.00	0.00	0.00
2210708 Trainer Allowance	0.00	0.00	1,000,000.00	0.00
2210710 Accommodation Allowance	506,310.30	0.00	0.00	0.00
2210711 Tuition Fees Allowance	75,000.00	0.00	2,070,128.00	0.00
2210712 Trainee Allowance	0.00	0.00	0.00	0.00
2210713 Physical Fitness and Aptitude Assessment and Training	1,211,000.00	0.00	949,800.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	0.00	0.00
2210715 Kenya School of Government	0.00	0.00	0.00	0.00
2210716 Human Resource Reforms	0.00	0.00	1,134,000.00	0.00
2210799 Training Expenses - Other (Bud	15,692,952.90	0.00	31,147,805.00	0.00
2210700 Training Expenses	17,485,263.20	0.00	37,301,733.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	30,727,128.35	0.00	64,431,738.25	0.00
2210802 Boards, Committees, Conferences and Seminars	113,907,753.00	0.00	98,697,856.90	0.00
2210805 National Celebrations	0.00	0.00	0.00	50,800.00
2210808 Purchase of Coffins	60,000.00	0.00	0.00	0.00
2210809 Board Allowance	0.00	0.00	0.00	0.00
2210810 Conference of African Ministers of Public/Civil Service	0.00	0.00	0.00	0.00
2210899 Hospitality Supplies - other (0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	144,694,881.35	0.00	163,129,595.15	50,800.00
2210901 Group Personal Insurance	107,917.00	0.00	0.00	0.00
2210902 Building Insurance	0.00	0.00	0.00	0.00
2210903 Plant, Equipment and Machinery Insurance	5,172,039.00	0.00	5,329,593.00	0.00
2210904 Motor Vehicle Insurance	8,938,536.90	0.00	19,101,099.00	0.00
2210910 Medical Insurance	512,121,938.00	0.00	480,334,110.65	0.00
2210999 Insurance Costs - Other (Budge	1,173,810.00	0.00	2,957,726.00	0.00
2210900 Insurance Costs	527,514,240.90	0.00	507,722,528.65	0.00
2211001 Medical Drugs	156,882,838.00	0.00	195,709,512.75	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	129,923,775.00	0.00	28,183,658.75	0.00
2211003 Veterinarian Supplies and Materials	0.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	0.00	0.00	503,960.00	0.00
2211005 Chemicals and Industrial Gases	0.00	0.00	7,945,372.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	9,480,573.00	0.00	4,302,400.00	0.00
2211008 Laboratory Materials, Supplies and	195,719,754.00	0.00	165,378,333.00	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Small Equipment				
2211009 Education and Library Supplies	23,367,740.00	0.00	22,450,035.00	0.00
2211010 Supplies for Broadcasting and Information Services	3,706,130.00	0.00	4,200,000.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0.00	0.00	1,200,000.00	0.00
2211015 Foods and Rations	13,469,509.00	0.00	68,862,844.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	7,157,502.00	0.00	4,779,300.00	0.00
2211019 Purchase of Uniforms and Clothing - Patients	0.00	0.00	1,065,920.00	0.00
2211021 Purchase of Bedding and Linen	0.00	0.00	1,165,125.00	0.00
2211023 Supplies for Production	0.00	0.00	0.00	0.00
2211024 Purchase of Election materials- Ballot Boxes, Polling Booths, Security Rivets and Security Seals	0.00	0.00	0.00	0.00
2211026 Purchase of Vaccines and Sera	9,936,350.00	0.00	6,133,800.00	0.00
2211028 Purchase of X-Rays Supplies	0.00	0.00	2,222,895.95	0.00
2211029 Purchase of Safety Gear	1,199,700.00	0.00	2,192,891.00	0.00
2211031 Specialised Materials - Other	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	550,843,871.00	0.00	516,296,047.45	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	22,523,827.65	0.00	52,161,575.05	0.00
2211102 Supplies and Accessories for Computers and Printers	10,186,094.45	0.00	24,207,804.45	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	5,792,301.50	0.00	14,675,781.70	0.00
2211199 Office and General Supplies -	0.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	38,502,223.60	0.00	91,045,161.20	0.00
2211201 Refined Fuels and Lubricants for Transport	88,982,715.80	0.00	64,695,458.25	0.00
2211202 Refined Fuels and Lubricants for Production	37,872,449.40	0.00	19,975,245.80	0.00
2211203 Refined Fuels and Lubricants - Other	9,641,561.20	0.00	3,000,000.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	340,000.00	3,055,925.00	0.00
2211299 Fuel Oil and Lubricants - Othe	53,061,166.20	0.00	60,854,635.15	0.00
2211200 Fuel Oil and Lubricants	189,557,892.60	340,000.00	151,581,264.20	0.00
2211301 Bank Service Commission and Charges	204,053.30	0.00	353,807.95	0.00
2211304 Medical Expenses	0.00	0.00	19,394.00	0.00
2211305 Contracted Guards and Cleaning Services	219,000.00	0.00	5,195,300.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,698,800.00	0.00	1,979,280.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	0.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	46,902,770.00	0.00	64,999,700.00	0.00
2211310 Contracted Professional Services	9,757,066.00	0.00	13,603,294.00	0.00
2211311 Contracted Technical Services	0.00	0.00	1,654,860.00	0.00
2211313 Security Operations	0.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	611,930.00	0.00	3,332,472.00	0.00
2211322 Binding of Records	1,267,351.00	0.00	2,119,900.00	0.00
2211324 Registration of Land	0.00	0.00	0.00	0.00
2211329 HIV AIDS Secretariat workplace Policy Development	0.00	0.00	0.00	0.00
2211399 Other Operating Expenses - Oth	18,003,522.00	0.00	10,348,488.15	0.00
2211300 Other Operating Expenses	78,664,492.30	0.00	103,606,496.10	0.00
2210000 Goods and Services	2,004,369,288.05	340,000.00	2,075,368,173.25	50,800.00
2220101 Maintenance Expenses - Motor Vehicles	78,331,978.15	0.00	102,648,753.95	0.00
2220103 Maintenance Expenses - Boats and Ferries	0.00	0.00	2,200.00	0.00
2220105 Routine Maintenance - Vehicles	19,688,595.30	0.00	21,548,450.80	0.00
2220100 Routine Maintenance - Vehicles	98,020,573.45	0.00	124,199,404.75	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	22,885,425.60	0.00	41,799,051.45	0.00
2220202 Maintenance of Office Furniture and Equipment	164,600.00	0.00	13,476,987.45	0.00
2220203 Maintenance of Medical and Dental Equipment	0.00	0.00	3,806,808.90	0.00
2220204 Maintenance of Buildings -- Residential	0.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and	13,506,047.60	0.00	28,848,008.35	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Stations – Non-Residential				
2220206 Maintenance of Civil Works	5,198,270.00	0.00	1,118,911.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	0.00	0.00	2,000,000.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	0.00	0.00	179,628.00	0.00
2220210 Maintenance of Computers, Software, and Networks	502,140.00	0.00	3,851,917.40	0.00
2220212 Maintenance of Communications Equipment	647,396.00	0.00	346,572.00	0.00
2220299 Routine Maintenance - Other As	36,450.00	0.00	14,199,710.00	0.00
2220200 Routine Maintenance - Other Assets	42,940,329.20	0.00	109,627,594.55	0.00
2220000 Routine Maintenance	140,960,902.65	0.00	233,826,999.30	0.00
2510118 Grants to Youth Polytechnics	0.00	0.00	0.00	0.00
2510100 Subsidies to Non-Financial Public Enterprises	0.00	0.00	0.00	0.00
2510000 Subsidies to Public Corporations	0.00	0.00	0.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	0.00	0.00	0.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	0.00	0.00	0.00	0.00
2630000 Grants & Transfer To Other Govt. Units	0.00	0.00	0.00	0.00
2640103 Educational Allowance	0.00	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	0.00	0.00	0.00	0.00
2640299 Emergency Relief and Ref - Ot	0.00	0.00	0.00	0.00
2640200 Emergency Relief and Refugee Assistance	0.00	0.00	0.00	0.00
2640301 Ferry Services	0.00	0.00	0.00	0.00
2640303 Co-operative Societies	0.00	0.00	0.00	0.00
2640300 Grants to Small Businesses, Cooperatives, and Self Employed	0.00	0.00	0.00	0.00
2640402 Donations	19,603,573.00	0.00	0.00	0.00
2640499 Other Current Transfers - Othe	1,046,038,137.50	0.00	88,178,586.60	0.00
2640400 Other Current Transfers, Grants and Subsidies	1,065,641,710.50	0.00	88,178,586.60	0.00
2640503 Other Capital Grants and Trans	335,740,815.45	0.00	633,737,873.25	0.00
2640505 Micro Finance Youth Programme	0.00	0.00	0.00	0.00
2640599 Other Capital Grants and Trans	0.00	0.00	0.00	0.00
2640500 Other Capital Grants and Trans	335,740,815.45	0.00	633,737,873.25	0.00
2649999 Scholarships and Other Educ. -	506,210,000.00	0.00	420,000,000.00	0.00
2649900	506,210,000.00	0.00	420,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	1,907,592,525.95	0.00	1,141,916,459.85	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	18,395,896.95	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	18,395,896.95	0.00
2710000 Social Security Benefits	0.00	0.00	18,395,896.95	0.00
2810205 Emergency Fund	5,000,000.00	0.00	0.00	0.00
2810200 Civil Contingency Reserves	5,000,000.00	0.00	0.00	0.00
2810000 Budget Contingency Reserve	5,000,000.00	0.00	0.00	0.00
2990105 Expenses	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2990000 System Required Expense A/cs	0.00	0.00	0.00	0.00
3110201 Residential Buildings (including hostels)	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	66,337,171.75	0.00	165,312,322.45	0.00
3110299 Construction of Buildings - Ot	0.00	0.00	52,331,070.40	0.00
3110200 Construction of Building	66,337,171.75	0.00	217,643,392.85	0.00
3110301 Refurbishment of Residential Buildings	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
3110399 Refurbishment of Buildings - Oth	0.00	0.00	0.00	0.00
3110300 Refurbishment of Buildings	0.00	0.00	0.00	0.00
3110402 Access Roads	121,521,760.80	0.00	124,970,584.80	0.00
3110499 Construction of Roads - Other	0.00	0.00	0.40	0.00
3110400 Construction of Roads	121,521,760.80	0.00	124,970,585.20	0.00
3110502 Water Supplies and Sewerage	0.00	0.00	0.00	0.00
3110504 Other Infrastructure and Civil Works	9,802,189.35	0.00	31,868,563.30	0.00
3110599 Other Infrastructure and Civil Works	15,782,238.80	0.00	13,593,404.85	0.00
3110500 Construction and Civil Works	25,584,428.15	0.00	45,461,968.15	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110702 Purchase of Boats	0.00	0.00	9,591,160.00	0.00
3110704 Purchase of Bicycles and	0.00	0.00	3,890,000.00	0.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Motorcycles				
3110705 Purchase of Trucks and Trailers	0.00	0.00	0.00	0.00
3110706 Purchase of Tractors	1,978,005.45	0.00	0.00	0.00
3110707 Purchase of Ambulances	0.00	0.00	10,490,000.00	0.00
3110708 Purchase of Minibuses and Buses	9,500,000.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	11,478,005.45	0.00	23,971,160.00	0.00
3110801 Overhaul of Vehicles	0.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	0.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	0.00	0.00	0.00	0.00
3110902 Purchase of Household and Institutional Appliances	0.00	0.00	514,912.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	0.00	0.00	514,912.00	0.00
3111001 Purchase of Office Furniture and Fittings	1,807,850.00	0.00	31,130,328.50	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	8,122,972.00	0.00	13,363,000.00	0.00
3111003 Purchase of Airconditioners, Fans and Heating Appliances	0.00	0.00	1,543,252.00	0.00
3111004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	0.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	1,246,010.30	0.00
3111010 Purchase of Weights and Measures Equipments	3,000,000.00	0.00	1,012,784.40	0.00
3111011 Purchase of Lighting Equipment	0.00	0.00	0.00	0.00
3111099 Purch. of Office Furn. & Gen. - Other (Budget)	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	12,930,822.00	0.00	48,295,375.20	0.00
3111101 Purchase of Medical and Dental Equipment	1,995,580.00	0.00	472,504.00	0.00
3111102 Purchase of Boilers, Refrigeration and Air-conditioning Plant	0.00	0.00	0.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	0.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	0.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	9,048,800.00	0.00	0.00	0.00
3111110 Purchase of Generators	0.00	0.00	3,999,900.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	1,298,000.00	0.00	0.00	0.00
3111112 Purchase of Software	0.00	0.00	10,119,000.00	0.00
3111114 Purchase of Survey Equipment	0.00	0.00	0.00	0.00
3111116 Purchase of Graders	32,000,000.00	0.00	0.00	0.00
3111120 Purch. of Specialised Plant. -	12,100,000.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	56,442,380.00	0.00	14,591,404.00	0.00
3111299 Rehabilitation & Revation -	0.00	0.00	0.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3111301 Purchase of Certified Crop Seed	1,880,000.00	0.00	1,999,904.00	0.00
3111302 Purchase of Animals and Breeding Stock	14,938,750.00	0.00	14,165,250.00	0.00
3111305 Purchase of tree seeds and seedlings	0.00	0.00	0.00	0.00
3111399 Purch. of Certified Seeds - Ot	14,679,200.00	0.00	29,059,950.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	31,497,950.00	0.00	45,225,104.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
3111402 Engineering and Design Plans	0.00	0.00	0.00	0.00
3111403 Research	0.00	0.00	0.00	0.00
3111404 Research Allowance	0.00	0.00	0.00	0.00
3111499 Research, Feasibility Studies	2,981,200.00	0.00	3,498,676.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	2,981,200.00	0.00	3,498,676.00	0.00
3111502 Water Supplies and Sewerage	192,539,129.70	0.00	205,897,628.25	0.00
3111503 Aerodromes and Airstrips	0.00	0.00	0.00	0.00
3111504 Other Infrastructure and Civil Works	250,126,958.65	0.00	262,292,047.90	0.00
3111500 Rehabilitation of Civil Works	442,666,088.35	0.00	468,189,676.15	0.00
3112299 Purchase of Specialised Plant	26,689,680.00	0.00	90,307,257.00	0.00
3112200 Purchase of Specialised Plant	26,689,680.00	0.00	90,307,257.00	0.00
3110000 Acquisition of Fixed Capital Assets	798,129,486.50	0.00	1,082,669,510.55	0.00
3130101 Acquisition of Land	14,006,460.00	0.00	9,000,000.00	0.00

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3130199 Acquisition of Land - Other (B	0.00	0.00	0.00	0.00
3130100 Acquisition of Land	14,006,460.00	0.00	9,000,000.00	0.00
3130000 Acquisition of Land and Intangible Assets	14,006,460.00	0.00	9,000,000.00	0.00
4130201 Domestic Payables - from Previous Financial Years	986,846,682.00	0.00	1,154,621,511.95	0.00
4130200 Payables from Previous Financial Periods	986,846,682.00	0.00	1,154,621,511.95	0.00
4130000 Other Domestic Accounts Receivable	986,846,682.00	0.00	1,154,621,511.95	0.00
4150199 Equity Participation - Other (Budget)	2,000,000.00	0.00	0.00	0.00
4150100 Equity Participation in International Instns.	2,000,000.00	0.00	0.00	0.00
4150000 Foreign Equity Participation	2,000,000.00	0.00	0.00	0.00
6510280 Water and Sanitation Dev PRJ (WSDP)	0.00	0.00	0.00	0.00
6510200 01-010-E418-UNICEF PROGRAMME-M	0.00	0.00	0.00	0.00
6510305 Village Polytechnic Project Funds	771.00	0.00	771.00	0.00
6510307 Kenya Devolution Support Programme	33,473.00	0.00	8,748,623.00	0.00
6510323 COVID 19 EMERGENCY RESPONSE PROJECT ACCOUNT	192,118.25	0.00	3,591,081.00	0.00
6510300	226,362.25	0.00	12,340,475.00	0.00
6510000 Special Accounts	226,362.25	0.00	12,340,475.00	0.00
6520101 Exchequer Account/CRF Account	0.00	0.00	0.00	0.00
6520100 Treasury Bank Accounts	0.00	0.00	0.00	0.00
6520000 Treasury Bank Accounts (Exchequer and CRF Accounts)	0.00	0.00	0.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	140,826.50	0.00	18,739.00	0.00
6530102 Revenue Deposit E-312 A/C	0.00	0.00	0.00	0.00
6530117 Locally Led Climate Action	0.00	0.00	11,000,000.00	0.00
6530100 Recurrent Bank Accounts	140,826.50	0.00	11,018,739.00	0.00
6530000 Recurrent Bank Accounts	140,826.50	0.00	11,018,739.00	0.00
6540101 Ministry HQ Development Bank A	113,772,853.65	0.00	1,253,525.00	0.00
6540102 DEVELOPMENT DEPARTMENT BANK AC 06-FEB-09	0.00	0.00	0.00	0.00
6540100 Development Bank Accounts	113,772,853.65	0.00	1,253,525.00	0.00
6541115 County Road Maintenance levy fund	5,054.50	0.00	60,674,542.00	0.00
6541120 National Agricultural and Rural Inclusive Growth (NARIG)	1.00	0.00	23,481,629.00	0.00
6541125 Instruments for Devolution and Support (IDEAS) Project	1.00	0.00	10,187,987.00	0.00
6541129 County Kenya Urban Support Program Account	520.40	0.00	11,462,876.00	0.00
6541130 County Agriculture Sector Development Support Programme	0.00	0.00	0.00	0.00
6541142 County Primary Health Care (PHC) Support Program	15,000,493.65	0.00	76,876.00	0.00
6541100	15,006,070.55	0.00	105,883,910.00	0.00
6540000 Development Bank Accounts	128,778,924.20	0.00	107,137,435.00	0.00
6550101 Ministry HQ Deposit Bank A/C	45,425,975.45	0.00	49,861,801.00	0.00
6550105 Special Purpose Account	735,830.05	0.00	16,376,954.00	0.00
6550148 County Gratuity account	3,483.00	0.00	3,483.00	0.00
6550152 County National Agriculture Value Chain Dev Project (IAVCDP)	5,000,000.00	0.00	67,192,729.00	0.00
6550100 Deposit Bank Accounts	51,165,288.50	0.00	133,434,967.00	0.00
6550000 Deposit Bank Account	51,165,288.50	0.00	133,434,967.00	0.00
6570101 Co-Operative Bank of Kenya (He	187,710,177.45	0.00	43,927,850.75	0.00
6570100 Project Specific Bank Accounts	187,710,177.45	0.00	43,927,850.75	0.00
6570000 Project Specific Bank Accounts	187,710,177.45	0.00	43,927,850.75	0.00
6580101 Cash	210,247.00	0.00	9,600.00	0.00
6580103 Cash in Other Bank (for Missio	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580105 CASH IN DEPARTMENT 06-FEB-09	0.00	0.00	0.00	0.00
6580100 Cash in Hand	210,247.00	0.00	9,600.00	0.00
6580000 Cash in Hand	210,247.00	0.00	9,600.00	0.00
6710103 Salary advance	3,471,812.00	0.00	17,788,901.00	0.00
6710100 Debtors & Advances - Employees	3,471,812.00	0.00	17,788,901.00	0.00
6710000 Domestic Debtors & Advances	3,471,812.00	0.00	17,788,901.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	61,000.00
6760100 Imprests	0.00	0.00	0.00	61,000.00
6760000 Government Imprests	0.00	0.00	0.00	61,000.00

**COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE**

Annual Report and Financial Statements for the year ended June 30 2024

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310107 10% Retention Money	0.00	0.00	0.00	0.00
7310108 Professional Fees (Survey)	0.00	0.00	0.00	0.00
7310113 Students Welfare	0.00	0.00	0.00	0.00
7310116 Project/ Examination Fee	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	0.00	0.00	0.00
7310000 Deposits	0.00	0.00	0.00	0.00
7320001 PAYE	0.00	0.00	0.00	0.00
7320002 NHIF	0.00	0.00	0.00	0.00
7320003 House Rent	0.00	0.00	0.00	0.00
7320006 NISSF	0.00	0.00	0.00	0.00
7320007 Co-operatives	0.00	0.00	0.00	0.00
7320008 Insurances	0.00	0.00	0.00	0.00
7320009 Hire Purchases	0.00	0.00	0.00	0.00
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320011 WCPS	0.00	0.00	0.00	0.00
7320012 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320013 HELB Deductions	0.00	0.00	0.00	0.00
7320014 Union Dues	0.00	0.00	0.00	0.00
7320016 Mortgages	0.00	0.00	0.00	0.00
7320017 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.35	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	995,268.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NISSF	0.00	108,400.00	0.00	0.00
7320107 Co-operatives	0.00	485,226.00	0.00	2,279.40
7320108 Insurances	0.00	314,485.35	0.00	6,633.40
7320109 Hire Purchases	0.00	22.40	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	81,257.50	0.00	3,867.50
7320113 HELB Deductions	0.00	3,461.00	0.00	0.00
7320114 Union Dues	0.00	417,420.00	0.00	19,690.00
7320115 Save As You Earn (SAYE)	0.00	80.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	1,741,118.10	0.00	102,708.90
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	10,660,720.45	0.00	14,799.60
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	90,800.25	0.00	3,516.75
7320127 Housing Levy	0.00	195,818.30	0.00	0.00
7320199 Salary Control Account	0.10	0.00	0.05	0.00
7320100 Salary Deductions	0.10	15,094,077.70	0.05	153,495.55
7320201 Contractors Retention Money	0.00	45,425,975.45	0.00	49,960,618.20
7320200 Other General Liabilities	0.00	45,425,975.45	0.00	49,960,618.20
7320000 Other Liabilities	0.10	60,520,053.15	0.05	50,114,113.75
7380101 General Withholding Tax	0.00	0.00	0.00	168,753.15
7380102 VAT Withholding	0.00	0.00	0.00	42,982.60
7380100	0.00	0.00	0.00	211,735.75
7380000 Withholding Taxes	0.00	0.00	0.00	211,735.75
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	490,966.25	0.00
7390100 System Required Liabilities	0.00	0.00	490,966.25	0.00
7399999 Cash Clearing A/c	19,030,604.65	0.00	115,950.00	0.00
7399900	19,030,604.65	0.00	115,950.00	0.00
7390000 System Required Liabilities A/cs	19,030,604.65	0.00	606,916.25	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	74,069,734,848.40	0.00	64,621,427,539.40
9910209 Remittances to Exchequer	1,171,830,613.80	0.00	1,170,558,349.55	0.00
Miscellaneous Revenue	1,171,830,613.80	74,069,734,848.40	1,170,558,349.55	64,621,427,539.40
9910200 Exchequer Provisions	1,171,830,613.80	74,069,734,848.40	1,170,558,349.55	64,621,427,539.40
9910000 Provisions	0.00	372,481,363.65	0.00	372,481,363.65
9990101 Opening Balance Bank	0.00	372,481,363.65	0.00	372,481,363.65
9990100 Opening Balance Bank	0.00	372,481,363.65	0.00	372,481,363.65
9990201 Opening Balance Cash	0.00	0.00	0.00	0.00
9990200 Opening Balance Cash	0.00	0.00	0.00	0.00
9990301 Opening Balance Receivables -	0.00	19,607,194.00	0.00	19,607,194.00

COUNTY GOVERNMENT OF KWALE
KWALE COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30 2024

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Imprest and Clearance Accounts				
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	19,607,194.00	0.00	19,607,194.00
9999998 Vote Control Account	0.00	0.00	0.00	0.00
9999999 Consolidated Fund	63,567,079,712.95	0.00	54,784,826,080.50	0.00
9999900	63,567,079,712.95	0.00	54,784,826,080.50	0.00
9990000 Opening Balance Reserves	63,567,079,712.95	392,088,557.65	54,784,826,080.50	392,088,557.65
Total	74,522,683,459.20	74,522,683,459.20	65,063,953,746.55	65,063,953,746.55

The Statement has been prepared, reviewed and approved by the following

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____