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**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*



# REPORT

OF

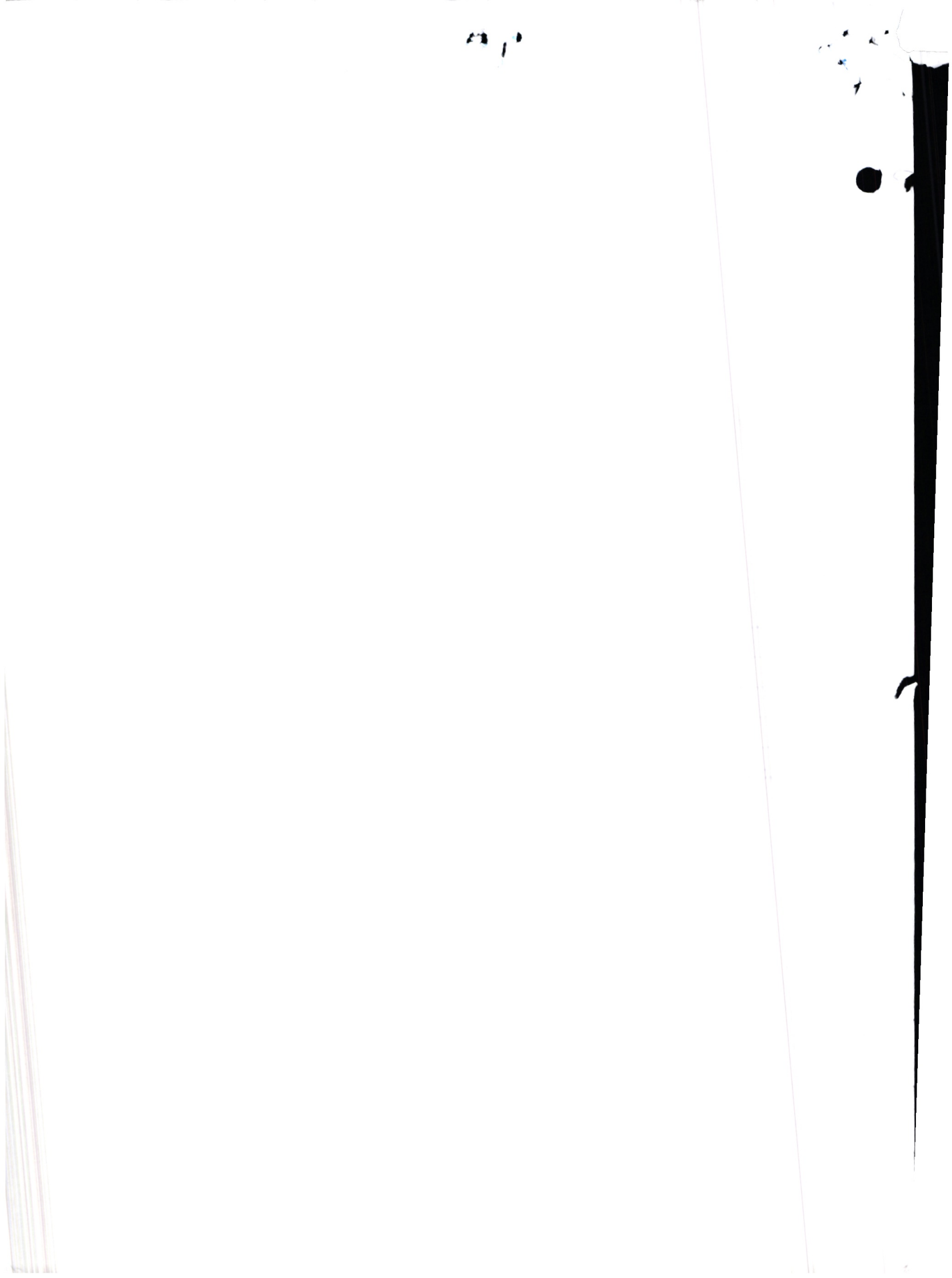
## THE AUDITOR-GENERAL

ON

PAPERS LAID	
DATE	14/10/2022.
TABLED BY	SEN. MAJORITY WHIP.
COMMITTEE	_____
CLERK AT THE TABLE	A. MACHARIA.

## COUNTY EXECUTIVE OF KWALE

### FOR THE YEAR ENDED 30 JUNE, 2021



**REPUBLIC OF KENYA**

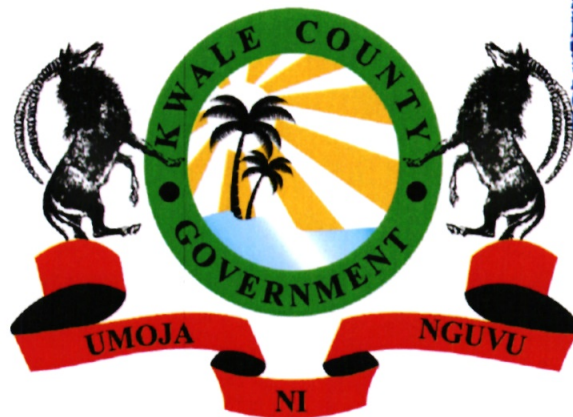
**COUNTY GOVERNMENT OF KWALE**

**THE COUNTY EXECUTIVE**

**OFFICE OF THE AUDITOR GENERAL  
P.O. BOX 65207 MOMBASA**

**30 SEP 2021**

**RECEIVED  
COAST REGIONAL OFFICE**



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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2021**

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

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**I. 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.

**b) Key Management**

The county’s Executive’s day -to-day management is under the following key organs:

- Office of the Governor
- County Executive Departments whose Names and CEC Members are as given below;

	<b>Name of the Department/ Office</b>	<b>Name</b>	<b>Designation</b>
1.	Office of the Governor	H.E. Salim Mvurya	Governor
2.	Office of the Governor	H.E Fatuma Achani	Deputy Governor
3.	County Secretary	Mr. Martin Mwaro	County Secretary
4.	Executive; Finance and Economic Planning	Hon. Bakari Sebe	CECM Executive; Finance and Economic Planning
5.	Agriculture, Livestock and Fisheries	Hon. Joanne Nyamasyo	CECM Agriculture, Livestock and Fisheries
6.	Environment And Natural Resources	Hon. Saumu Beja Mahaja	CECM Environment And Natural Resources
7.	Health Services	Hon. Francis Gwama	CECM Health Services

		Mwatsahu	
8.	Tourism, Trade and Enterprise Development	Hon. Nasib Nyanhi	CECM Tourism, Trade and Enterprise Development
9.	Community Development, Youth and Women Empowerment and Social Services	Hon. Ramadhan Bungale	CECM-Community Development, Youth and Women Empowerment and Social Services
10.	Education and Human Resource	Hon. Mangale Ndegwa	CECM Education and Human Resource
11.	Water Services	Hon. Martin Anyange	CECM -Water Services
12.	Roads and Public Works	Hon. Hemed Mwabudzo	CECM, Roads and Public Works
13.	Public Service and Administration	Hon. Sylvia Chidodo	CECM Public Service and Administration

**The County Executive team during the financial year consisted of:**



**H.E. SALIM MVURYA – GOVERNOR**

Salim Mvurya Mgala is a holder of Bachelor’s Degree in Agri-Business Management in 1996 from Egerton University.

He has a Master’s Degree in Participation, Power and Social Change from the Institute Of Development Studies, University of Sussex in England, UK. He also has further certificates in NGO management from MSTDC- Arusha, Tanzania. Mvurya possesses strong leadership and management skills. Salim Mvurya has over 20 years of social Development and leadership experience.

He is the current Governor of Kwale County and previously served as the Deputy Chair, Council of Governors for two consecutive terms. During his tenure as Governor he also served as the Chair of Resource Mobilization Committee of the Council of Governors for two terms.

In the year 2008, he had an opportunity to be the Acting Country Director for Plan Kenya. Other organizations he has worked for include Aga Khan Foundation and Tegemeo Institute of Agricultural Policy and Development (an institute of Egerton University).

His working experience has enabled him to gain experiences in staff management, program management, resource mobilization and fundraising, operational management, financial management as well

as influencing policy at local, national and international level. Over the years he has designed and implemented development programs in Education, Health, Livelihoods, Child Protection and Democratic Governance centred on citizens participation in decision making processes and policy advocacy.

**H.E FATUMA ACHANI - DEPUTY GOVERNOR**



Fatuma Mohamed Achani holds a Law Degree from Moi University and Diploma from Kenya School of Law.

She served as an associate advocate with the firm of Maina Njanga & Company Advocates from 2008 to 2009.

She also served as a Legal Counsel and Programme Officer for the Federation of Women Lawyers (FIDA Kenya) from 2009 to 2012.

She is a member of the Federation of Women Lawyers in Kenya and a member of the Law Society of Kenya.

She is a human rights advocate and devotes considerable time and energy to support the Girl Child education. She fights against early marriages and gender based violence and also a member of various community groups working towards empowering women in leadership.

**MR.MARTIN MWARO MANGI BAYA**  
**KULUWA: COUNTY SECRETARY**



**Professional information.**

He holds a master's of Science in Human Resource Management from Jomo Kenyatta University of Science and Technology.

Bachelor of Arts in Sociology from Kenyatta University.

Higher National Diploma in Human Resource Management from Kenya Institute of Management.

**Work Experience.**

He served as an information researcher with A.C.K. Church

In administration, he has served as a District Officer and District Commissioner for 15 years.

He was appointed the County secretary in February, 2014 after serving at an Interim position for one year (From February, 2013 to February, 2014).



**HON. BAKARI HASSAN SEBE - CECM  
EXECUTIVE, FINANCE AND ECONOMIC  
PLANNING**

**PAST WORK EXPERIENCE**

**Finance & Administration Manager**

Bluebird Aviation -Wilson Airport, Nairobi, Kenya

**Finance & Administrative Officer**

Kenya Alliance for Advancement of Children Rights (KAACR)

**Accountant**

National Fund for the Disabled of Kenya (NFDK)

**Education**

Eastern & Southern Africa Management Institute (ESAMI) and Maastricht School of Management (MsM), The Netherlands

**Master's in Business Administration (MBA)**

2005 – 2007

Kenyatta University

Bachelor of Commerce (Accounting) 1993 - 1997



**CPA ALEX ONDUKO - CHIEF OFFICER  
EXECUTIVE, FINANCE AND ECONOMIC  
PLANNING**

Qualification: Certified Public Accountant of Kenya.

Education: He holds a Masters of Business Administration (finance); He holds a Kenya advance certificate of education and also a Kenya certificate of education.

Experience: 2013 to-date chief officer finance and economic planning.

Senior Management course KSG Mombasa

Strategic Leadership Development Programme KSG Nairobi

2011-2013: Town treasurer  
Town council of Kajiado.

2010-2011: Town treasurer  
Municipal council of Migori

2005-2010: Town treasurer  
Municipal council of Busia.

1990-2005: Accountant  
County council of Nakuru



**HON. JOANNE NYAMASYO - CECM  
AGRICULTURE AND FISHERIES**

She holds a master's degree in Animal Science and Management from The University of Queensland - Australia and a Bsc in Animal Science from Egerton University as well as a Diploma in Animal Health from the same university. Joanne has also undertaken other professional courses which include a post diploma in Dairy Technology from the Netherlands and advance milk production systems from Israel. To add into her management skills, Joanne has taken several management courses which include Senior Management course, Conflict management course and public procurement among others.

Professionally, she is Animal Scientist and before joining the County Government of Kwale, was working with the National Government in the Ministry of Agriculture and Livestock Development under different capacities charged with administrative responsibilities as well as extension services. The latest post held before joining the County.

**DR SAGGAFU SALIM MASITO: CHIEF  
OFFICER AGRICULTURE LIVESTOCK AND  
FISHERIES.**

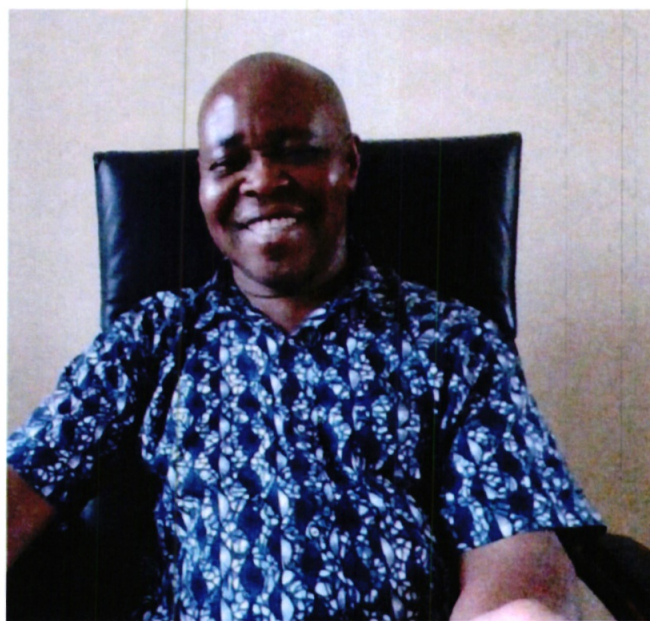
Qualification: Horticulturist and agronomist.

Education: He holds a PhD Degree in Horticulture (Pwani University), Masters Degree in Horticulture (JKUAT University); He holds a post graduate in Education (University of Nairobi) and also a Degree in Agriculture (Edgerton University).

Experience: 2006 to- May 2021 agricultural extension officer and currently chief officer agriculture livestock and fisheries.

Senior Management course KSG, Embu.

1993-2006: High school teacher.





**HON. SAUMU BEJA MAHAJA - CECM  
ENVIRONMENT AND NATURAL RESOURCES**

**Education and Professional Qualification:**

- Master's degree in Environmental Studies  
Community Development, 2014- Date
- Bachelor of Environmental Science, Kenyatta  
University, 2008 – 2012
- Kenya Certificate of Secondary Education,  
(KCSE), Mwasere Girls High School, 2004 –  
2007

**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

**PROFESSIONAL EXPERIENCE**

County Executive Committee Member  
Environment and Natural Resources  
Kwale County, November 2017 to Date

**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.



**NURU MOHAMED MBOGAH – CO**  
**ENVIRONMENT AND NATURAL RESOURCES**

**CAREER AND EDUCATION OVERVIEW:**

- June 2019 – Present – Chief Officer, Environment and Natural Resources at County Government of Kwale
- Jan 2018 – June 2019 - Water engineer and EIA associate at Manken Geohydrotech Consultants, Mombasa, Kenya.
- November 2017 – Present – PhD Candidate, University of Dar es Salaam
- 1st September 2015 – August 2016 - Director of Programs – PDF Tanzania.
- October 2013 – August 2015 (MSc.)- Masters in Water Resources Engineering at the University of Dar es Salaam- Tanzania
- MSc. Dissertation - Defining Onset and End of Rainy Seasons in Tanzania.
- 2007 – 2013 (BSc. Hons) - Bachelor of Science in Water and Environmental Engineering.

**QUALIFICATION**

- Master of Science in Water Resources Engineering University of Dar es Salaam – 2015
- Certificate in Computer Maintenance and Networking Technology – Technical University of Mombasa - March 2007.

**PROFESSIONAL EXPERIENCE**

Water Engineer, Draughtsman, AutoCAD expert at Aldis Engineering Consultants.

Responsible for the design of plumbing layouts for civil works, design of water treatment plants and waste water management systems for construction buildings. Also, sketch electrical and mechanical works for construction projects.

I also worked hand in hand with renown architects and Quantity Surveyors in Mombasa during this period.

Program Director at PDF (People's Development Forum) Tanzania.

Responsible for the management and support of project teams and reporting in achieving a better welfare for the community. Manage a mutually agreed upon portfolio of allies and donor relationships and advocating WASH strategies to policy makers to achieve organization goals and much more duties.



**HON. FRANCIS GWAMA MWATSAHU - CECM  
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 23<sup>rd</sup> 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. JUMAA SALIM MBETE: CHIEF OFFICER  
HEALTH SERVICES**

**Qualification:** Consultant Obstetrician/Gynaecologist. Holder of master degree of Medicine in Obstetrics and Gynaecology from Muhimbili University of Health and Allied Sciences.

**Experience:** 2011 to date: Experienced in participatory planning, implementation and evaluation techniques and right based approach of both clinical and health management work. Worked as :

- Medical Officer In charge at Aga Khan Hospital, Iringa, Tanzania
- Medical Superintendent at Kwale Sub county Hospital
- Obstetrician/Gynaecologist at Msambweni County Referral Hospital, Kwale Sub county Hospital and Kinango Sub county Hospital
- Resident Medical Officer at MEWA and Bomu Hospitals in Mombasa

Also a key player in research work.



**MR. NASSIB OMAR NYAHI CEC MEMBER**

**TOURISM AND ENTERPRISE DEVELOPMENT**

**Education and professional profile**

Graduated from Kenyatta University with a degree in hotel management and also did his masters in Hotel management from Kenyatta University.

**Work Experience**

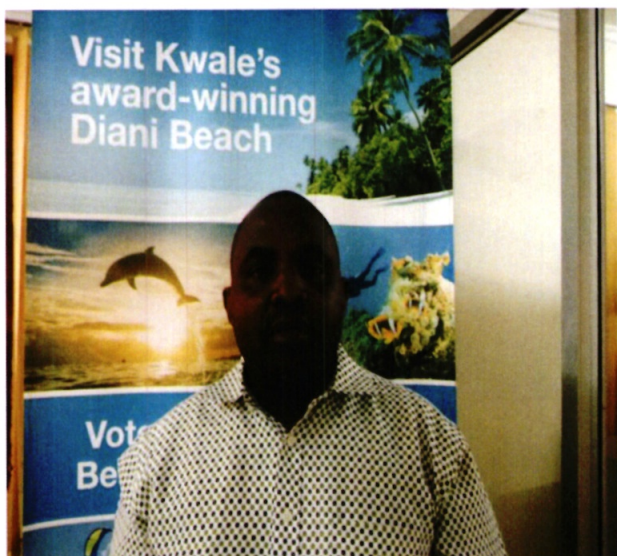
He has a wealth of experience in the tourism industry and also was a foreign language teacher at Waa High School before joining Kwale County as a CEC Member.



**CPA HASSAN NGALAA CHUPHI**  
**CHIEF OFFICER TRADE & ENTERPRISE**  
**DEVELOPMENT**

Mr 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 TOURISM AND INTORMATION TECHNOLOGY**

**Education and professional profile**

Graduated in 1999 with bachelor's degree in Information & Media Technology Moi University  
Attained ITIL (Information Technology Infrastructure Library)

Attained CCNA 2001

**Work Experience**

Deemberc 2014 to Present: Kwale County Government

Position: Chief Officer – Tourism, Investment & ICT

March 2008 to November 2014: Mombasa Water & Sewerage Company Limited

Position: Head of ICT

March 2006 to February 2008: Ansellia Holdings Limited /Playwin

Position: Head – Network Operations Center.

March 2004 to Feb 2006: Constitution of Kenya Review Commission – CKRC

Position: Programme Officer - ICT

January 2001 to February 2004: Pwani Telecomms Limited

Position: Head of Customer Support

May 1999 to December 2000: Swift Global Kenya Limited – Premier Internet Service Provider

Position: Customer Support Engineer.CHNOLOGY



**MR. RAMADHAN BUNGALE - CECM  
COMMUNITY DEVELOPMENT, YOUTH AND  
WOMEN EMPOWERMENT AND SOCIAL  
SERVICES**

He is a graduate from the university of Nairobi with a Master's in Business Administration and a Bachelor's Degree in Education Arts, Accounting and Economics. He has wealth of experience in Public Policy and Administration, Monitoring and Evaluation and Project Management. He is currently pursuing a course leading to a Certified Secretary through KASNEB. Prior to becoming a CECM, He served as Chief officer Trade and cooperative development, Regional Coordinator Coast and a Fund Manager under the now called National Government Constituency Development Fund Board.



**MS FRANCISCA KILONZO: CHIEF OFFICER  
COMMUNITY DEVELOPMENT, YOUTH AND  
WOMEN EMPOWERMENT**

Holds a bachelor of commerce degree (finance option) from the University of Busoga. Prior to the appointment as the chief officer social services, she served as the ward administrator Kubo south with wide experience in Administration and governance.

Ms. Francisca is also the acting livelihood coordinator for the world bank funded project Kenya water, security ,climate and resilience project( KWSCR) under the Mwache Dam.



**MR. MANGALE MUNGA NDEGWA - CEC,  
EDUCATION**

He is a holder of bachelor's degree in Education from Kenyatta University.

He attended teachers training college before joining the university and he has attended series of management courses all through his career.

Before appointment as the C.E.C in charge of Education in Kwale County Government he was the chairman Kenya National Union of Teachers (KNUT) coast region and executive secretary Kenya National Union of Teachers (KNUT) Kwale County.

Initially he was the executive Secretary Kenya National Union of Teachers (KNUT) Msambweni branch.

He has been in the education sector for seventeen years before the appointment and served as an administrator in education for more than five years.

He grew through the education system and promoted learning of Mathematics and Kiswahili in Msambweni Sub County.

Have also been promoting sports especially volleyball in Kwale County.



**MR. JUMA MWAGUTA NZAO – CHIEF OFFICER  
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. MARTIN K. ANYANGE:CECM WATER**

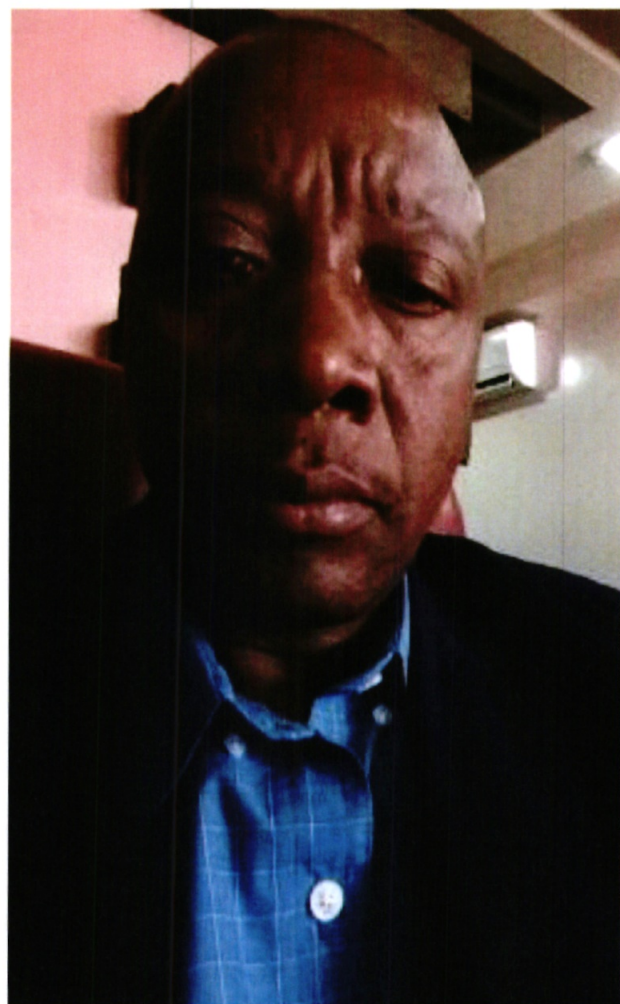
Martin K. Anyange holds a BSC degree in Mechanical Engineering from the university of Nairobi.

He has worked in various capacities over the last 26 years. Mainly in factory management, project execution and management but extensively in petroleum operations.

He has received vast training in petroleum operations and management both in Europe, Asia and other African Countries under the shell leadership and exchange programme.

Hon. Martin has also served as the East African logistics coordinator for Kenya Shell Ltd and acquired valuable experience in logistics and problem solving techniques.

He joined the Kwale County Government in July 2019 as the CEC member for water services.




**MR. MUNYAO MUSYOKI - CHIEF OFFICER WATER**

Munyao Musyoki Muthuka holds a Master degree in Science & degree in Geology and has had extensive experience in managing projects and programmes over the last twenty years.

He worked in administrative positions with Aga Khan Foundation-Coastal Rural Support Programme, Mariakani and Coast Development Authority as the head of Water Department. He developed Planning and design facilitation, coordination and implementation of water resources development and management programmes and projects in 8 districts, Kwale, Taita Taveta, Mombasa, Kilifi, Malindi, Tana River, Lamu and Ijara (in North Eastern Province). He oversaw day to day duties involve provision of technical and advisory support to communities, local CBOs and NGOs in the Region on issues regarding water development and capacity building

He was also the WASH manager consultant at Kwale School Wash Project. He has been responsible for Implement and evaluate the performance of the program, specifically developing, implementing and monitoring field-based WASH work plans; overseeing administrative and logistical support functions and

	<p>ensuring that appropriate supervision systems and protocols are in place and adhered to; compilation of Project Performance Reports, monthly and annual for both Aga Khan Foundation and the Donor/Funding Agency.</p>
	<p><b><u>HON. HEMED MWABUDZO - CECM ROADS AND PUBLICS WORKS</u></b></p> <p>Hemed Mwabudzo 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 the 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.</p>



**MR. ALI JOTO MWACHIRUMBI-CHIEF  
OFFICER ,ROADS AND PUBLICS WORKS**

**Professional information.**

Bachelor of Construction Management, Jomo Kenyatta University of Agriculture and Technology, Nairobi, Kenya, 2012 (Second class honours upper division)

Green Building Accredited Professional, Green Star, South Africa, Exams in August 2019

Microsoft Certified Professional, Microsoft corporation, February 2018

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

**Work Experience.**

He served as Projects Manager Wood stone Limited – Nanyuki, Kenya, June 2016 – October

He served as Assistant Project Manager at Trax Kenya Limited – Nairobi, Kenya, Jan 2015 –May

He also served as Project Cordinator at Trax Kenya Limited – Nairobi, Kenya, Projects Engineer

He also served as Project Engineer at JCB Ventures (K) Ltd – Mombasa, Kenya July 2012 to Feb 2013



**MR. FESTUS SOMBO MDZOMBA -  
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 15<sup>th</sup> October 2019 in conformity with Article 235(1) of the constitution of Kenya (2010) and section 57 and 58(1) (b) (c) (2) (3) and (4) of the county Government Act, 2012, and subsequent approval by the County Assembly for a period of six years non- renewable contract. 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, Kenya Secondary Schools heads Association Chairman Kwale County 2011- 2018, Chairman Kenya Secondary Schools heads Association Kinango Sub- County 2007- 2010, Member of the Kwale County Education Board 2014- 2018 and Chairman of the Kwale County Education Board 2019- to date.

Mr Sombo, was awarded Head of States Commendation (Civilian Division) by H.E the President and Commander in Chief of the armed forces of the Republic of Kenya H.E President Mwai Kibaki on 12<sup>th</sup> December 2009.

Mr. Sombo, is a holder of Bachelor's Degree in Education from Kenyatta University with Exemplary Performance, integrity and Commitment to assigned duties.



**MR. ALI MABRUKI MWAGUTA – ASSUMING  
DUTIES OF THE BOARD SECRETARY.**

Mr. Ali M. Mwaguta is a Kwale County Government employee attached to the County Public Service Board as an Office Administrator with effect from 1st October, 2014.

He was however deployed to perform the duties of the Board Secretary following the resignation of the substantive secretary Miss Victoria Tumaini from service with effect from 8th May, 2017.

Prior to his deployment at the Board, Mr. Ali Mwaguta worked as an Administrative Officer in the defunct Town council of Kwale between 15th October, 1997 to March, 2013.

During the new County Government dispensation, he was deployed as an Interim Sub-County Administrative Officer for Matuga, then as County Transport Manager and finally to the Human Resource department as a Human Resource officer before joining the Board.

He has a Bachelor of Science degree in Human Resource Management from Moi University.



**MS. SLYVIA CHIDODO: COUNTY EXECUTIVE  
MEMBER COMMITTEE MEMBER -PUBLIC  
SERVICE AND ADMINISTRATION**

Sylvia Chidodo Leli is the County Executive Member, in the Department of Public Service and Administration. She was born on the 20<sup>th</sup> February 1977 in Mombasa County.

**Qualifications**

1997 – 2000 Bachelor’s degree in International Relations at the United States International University (USIU).

She has a Master’s degree in International Relations accorded to her in 2005 in USIU. Sylvia also has certificates in performance contracting and management course and strategic leadership Development program both from the Kenya school of Government. In addition to that she also has a certificate on Mwongozo training from the state cooperation advisory committee.

	<p><b>Experience</b></p> <p>She has over 10 years’ experience in the public service in different capacities in Government institutions. - The Truth Justice and Reconciliation Commission as the Regional Coordinator Coast and also at the Constitution of Kenya Revenue Commission as District Coordinator Mombasa. Sylvia currently is also the acting livelihoods Co-coordinator for a World Bank funded project for the Kenya Water, Security, Climate and Resilience Project (KWSCR) under the Mwache Dam.</p> <p>Sylvia Chidodo also sits in various School boards in the County of Kwale and is also a board member of the Water Resources Authority.</p> <p>Within the board of management of WRA she chairs the Resource Mobilization Committee and is a member of the Finance and Administration Committee.</p> <p>Sylvia prides as being part of the formation of the new Constitution at the grassroots involvement and at the Bomas Conferences which eventually gave our County the new Constitution 2010.</p>
	<p><b><u>MEBAKARI ALI MWATABU – CHIEF OFFICER -PUBLIC SERVICE AND ADMINISTRATION</u></b></p> <p>M/s 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 partnersamong others,Plan International,Girl Child Network,Agakhan Foundation as a consultant and served as a Disability committee Member in Kwale county Government in 2016.</p>

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Executive, Finance and Economic Planning	Hon. Bakari Hassan Sebe
2.	Accounting Officer- Executive; Finance and Economic Planning	CPA Alex Onduko
3.	Accounting Officer- Agriculture, Livestock and Fisheries	Mr. Sagaffu Salim Masito
4.	Accounting Officer- Environment And Natural Resources	Ms. Nuru Mohamed Mbogah
5.	Accounting Officer- Health Services	Dr. Jumaa Mbet
6.	Accounting Officer- Trade and Enterprise Development	CPA Hassan Ngala Chuphi
7.	Accounting Officer- Community Development, Youth and Women Empowerment and Social Services	Ms. Francisca Kilonzo
8.	Accounting Officer- Education	Mr. Juma Mwanguta Nzao
9.	Accounting Officer- Water Services	Mr. Munyao Musyoki Muthuka
10.	Accounting Officer- Roads and Public Works	Mr. Ali Joto Mwachirumbi
11.	Accounting Officer- Public Service and Administration	Ms. Mebakari Ali Mwatabu
12.	Accounting Officer- Tourism And Information Technology	Mr. Anthony Mwamunga
13.	Accounting Officer- County Public Service Board	Ali Mabruki Mwanguta – Assuming duties of The Board Secretary.

**d) Fiduciary Oversight Arrangements**

The county government has an established audit committee which was gazetted 29<sup>th</sup> June 2020.

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;

- i. Obtain assurance from management that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- ii. Provide an independent review of an entity's reporting functions to ensure the integrity of financial reports.
- iii. Monitor the effectiveness of entity's performance management and performance information
- iv. Provide strong and effective oversight of an entity's internal audit function.
- v. Provide effective liaison and facilitate communication between management and external auditors.

- vi. Provide oversight of the implementation of accepted audit recommendations.
- vii. 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;**

<b>SRN</b>	<b>NAME</b>	<b>POSITION</b>
1.	CPA Leonard Jefa Kalama	Chairman
2.	CPA Alex Makanga Mbega	Secretary (Director Internal Audit)
3.	Mwanaidi Rama Mwang'ombe	Member
4.	Ndimiro Ngana Kakongo	Member
5.	CPA Kaamil Saidi Bokoko	Member

**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**

P.O. Box 4 – 80403  
Kwale County Headquarters  
Off Kwale – Kinango Road, Kwale

**f) County Executive Contacts**

Telephone: (254) 040-3206000  
E-mail: [info@kwale.go.ke](mailto:info@kwale.go.ke)  
Website: [www.kwale.go.ke](http://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.

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

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

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
NAIROBI, KENYA

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

## **2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING**

It is my pleasure to present the County Government of Kwale financial statements for the year ended 30<sup>th</sup> June 2021. 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.

### **Financing of the County Governments**

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

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Kwale County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include;

- 1) Automation of revenue collection system
- 2) Revaluing its valuation role with a hope to increase the tax payer's base and overall revenue from land rates.

### **Financial Performance**

#### **a) Revenue**

In the year ended 30<sup>th</sup> June 2021, the County had projected revenues of KShs 12,261,334,266 Consisting of KShs 365,641,316 from own sources and KShs 11,895,692,950 from other sources.

**A graphical representation of the revenue budget is as shown below:**

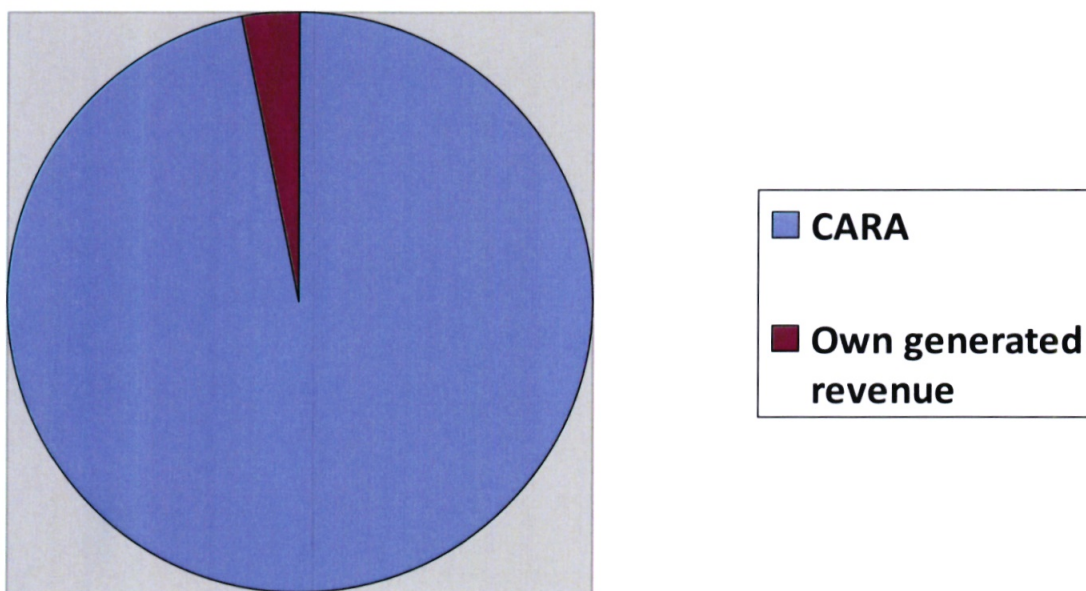
#### **Figure 1: KWALE County revenue sources in FY 20 20/2021**

CARA revenues continue to form the largest part of our revenue budget, contributing approximately 97% towards our budget. Our own generated revenues formed 3% of our budget.

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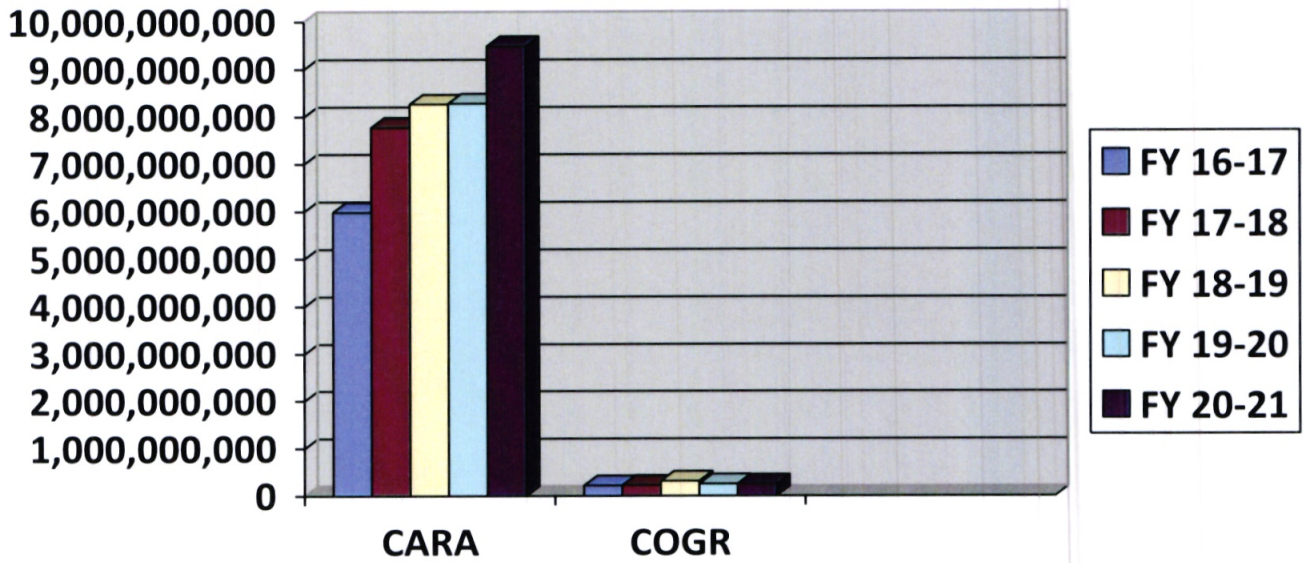
<b>CARA</b>	11,895,692,950	9,493,622,326	80%
<b>Own generated revenues</b>	365,641,316	250,090,346	68%
<b>Total</b>	<b>12,261,334,266</b>	<b>9,743,712,672</b>	<b>79%</b>

**Table 1: Revenue performance in FY 2020/2021**



**Revenue Performance in FY 2020/2021**

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**KEY**

- CARA-** County Allocation of Revenue Act
- COGR-** County Own Generated Revenue
- FY-** Financial Year

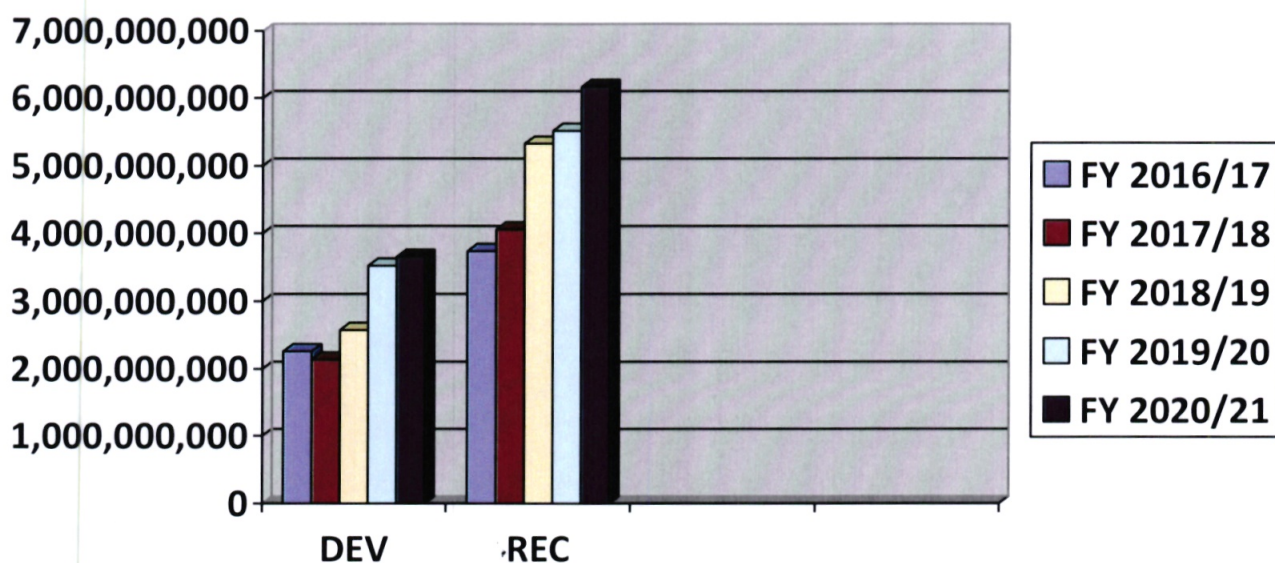
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**b) Payments**

The total expenditure for the year amounted to KShs 9,818,150,999. KShs 3,651,649,948 was spent on development expenditure while KShs 6,166,501,051 was spent on recurrent expenditure representing a ratio of 37:63 respectively.

	<b>2020-2021</b>	<b>2019-2020</b>	<b>2018-2019</b>	<b>2017-2018</b>	<b>2016-2017</b>
Development Expenditure	3,651,649,948	3,521,453,642	2,574,811,077	2,193,565,034	2,259,477,859
Recurrent Expenditure	6,166,501,051	5,518,807,485	5,327,593,484	4,586,465,109	3,745,250,953
<b>Total Expenditure</b>	<b>9,818,150,999</b>	<b>9,040,261,127</b>	<b>7,902,404,562</b>	<b>6,780,030,143</b>	<b>6,004,728,813</b>

**Expenditure Analysis graph**



**KEY**

**FY-** Financial year

**DEV-** Development expenditure

**REC-** Recurrent expenditure

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In the financial year 2020/2021, the county did a number of development projects in various sectors. Below is a sample of the projects;



A sample of newly crank beds for covid centre at Msambweni Covid Centre



Kwale County Stadium



Kwale Public Library



Administration Block - ECDE Training College (Phase 2) in Kinango



Hostel - ECDE Training College (Phase 2) in Kinango

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Shimba hills fruit processing plant



Chigombero Dam



Tarmacking of Jadini – Lotfa Road

**Other Flagship Project for the County includes;**

- 1) County ECDE Teacher Training College in Kinango sub- County.
- 2) Construction of Oncology centre.
- 3) Construction of fruit processing plant in Kubo South.
- 4) Construction of County Stadium Phase 3.
- 5) Construction of Roads - Flagship Project 1- Kona ya Jadini - Lotfa road, Flagship Project 2- Phase 3: Tarmacking of Kona Ya Musa – Mabokoni – Kona Ya Masai in Ukunda, Gombato/Bongwe wards and Flagship Project 3- Phase 2: Tarmacking of Mkilo to Kalalani Road in Mwavumbo ward.
- 6) Construction of Dams; Bofu Dam, Kazamoyo dam - Completion of earth works, fencing of dam, High lift solar pumps, T-Works Distribution lines, Storage tanks and water kiosks in Samburu Chengoni, Kizingo dam Phase 2: in Mackinon Road Ward, Dziweni Dam phase 3 in Ndavaya ward and Mwakalanga Dam phase 3: completion of distribution lines, installation of high lift solar pumps, storage tank at Kilimangodo and pipeline to Mwangulu in Mwereni ward

**c) Cash flows**

In the FY 2020/2021, we have had many liquidity disruptions. This was as a result of late disbursements by the National Treasury. The cash and cash equivalents decreased from KShs 2,532,888,232 as at 30<sup>th</sup> June 2020 to KShs 2,399,709,434 as at 30<sup>th</sup> June 2021.

**d) Accounts receivables**

Imprest management is a critical area of focus in Kwale County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that we have improved on imprest management and that we have no outstanding imprests as at 30<sup>th</sup> June, 2021.

**e) Pending Bills**

There were no pending bills for the year 2020 – 2021.

**f) Fixed assets**

Kwale County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. We are in the process of developing a comprehensive asset management policy, which we hope to finalize. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and maintenance of an asset register.

**Despite the notable achievements, we have experienced some challenges during the year. These include:**

- i. Late disbursement of funds by National Treasury due to the adverse economic conditions caused by the Covid-19 pandemic.
- ii. The delays in IFMIS system hence delaying the procurement procedures which subsequently affected the County's expenditure absorption rate.
- iii. The County experienced delays in project implementation due to government restrictions on movement of goods and people. Most contractors were either unable to access their sites or materials to execute the projects.
- iv. The county also had to reorganise the budget to raise funds for Covid-19 interventions through a supplementary budget.

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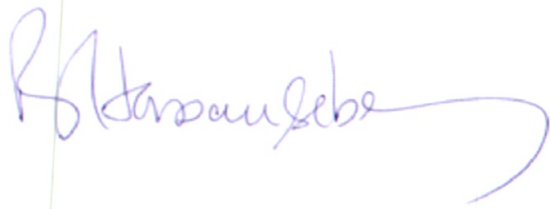
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**Conclusion**

FY 2020/2021 was a good year in general. Good progress was made and the momentum has been created to enable Kwale County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

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.



.....  
**HON. BAKARI SEBE**  
**County Executive Committee Member for Finance and Economic Planning**  
**County Government of Kwale**

### **3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES**

#### **Introduction**

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

The 2020-2021 budget was informed by the Kwale County Integrated Development Plan (CIDP 2018-2022), 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.

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

- a) Enhance good governance and active citizen participation in county programmes;
- b) Promote shared economic prosperity and transformation of citizens lives;
- c) Enhance provision of basic infrastructure for effective service delivery;
- d) Promote environmental conservation and sustainable use of natural resources;
- e) Improve productivity in agriculture and overall food and nutrition security;
- f) Promote accessible, quality and responsive health care services for all;
- g) Improve institutional development, transformation and innovation; and
- h) Promote prudent financial management, sustainability and resilience.

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for each of the Kwale County Executive departments.

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<b>Ref</b>	<b>Objective as per CIDP</b>	<b>Performance/Progress made up since 2018 up to date</b>	<b>Remarks (Explain</b>
<b>FINANCE AND ECONOMIC PLANNING</b>			
1.	Promote compliance with laws and policies of the county	Compliance with laws and policies of the county	Training of staff on laws and policies on the County
2.	Provide transformative leadership in policy formulation	Teamwork among departments and efficiency	Training of staff and teambuilding
3.	To enhance quality and timeliness of Assurance reports	Reduction in audit queries by county departments and good audit report	Formation of Audit Committee
4.	To broaden the revenue base through identification and classification of revenue sources.	Increase county own revenue of the total budget.	Availability of Revenue collection System and revenue collection points
5.	To develop efficient and effective internal control revenue management systems	Increase county own revenue of the total budget.	Availability of Revenue collection System and revenue collection points
6.	To develop and maintain an efficient inventory management system	Increase efficiency in acquisition and disposal of assets	Valuation of asset which was recently done
7.	To coordinate planning and budgeting process in the county	Citizen's participation forum held Increase Monitoring and Evaluation Reports Functional M and E unit with progress report produced	ADP Existence of CBEF members

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<b>AGRICULTURE</b>			
1.	Enhance agricultural productivity	Food security	Drought
2.	Promote livestock production and improve on livestock products and by products	Improved household income	Minimal funding and poor rains
3.	To improve fish production	Increase of income of fisher community	Poor adaptation of fishing method by fisher community
<b>LANDS</b>			
1.	To improve, conserve and protect natural resources	Trees planted in schools and other government institutions, and in community projects such as the Mwache dam project. Legislate, enforce and manage riparian land such as the Diani Chale marine park	- Effective community involvement in the tree planting and management. - Community involvement in the Diani chale marine management
2.	To ensure planned development		In adequate resource allocation,
3.	To resolve all land cases in the county	Several land disputes resolved, 2 ranches i.e Mwavumbo are being subdivided, registers of town ship plots maintained.	In adequate resource allocation,
4.	To improve service delivery	Community involvement in the development and service programs, legislation on environment and planning adhered to during program implementation, partnering with other stake holders well observed.	Has been continuously achieved.
<b>HEALTH</b>			
1	To Provide quality and affordable diagnostic and treatment services.	123 dispensaries constructed, 36 maternity wings constructed	Reduced maternal deaths in the county.
2	To reduce disease burded associated with unhealthy lifestyles and environmental health risk factors.	11 ODF Villages were achieved.	Lack of awareness posed a challenge for effective maintenance.
3	To improve provision of Essential Health Medical	Readily available of medical drugs and non	Continuity of service provision.

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	Drugs at the County level.	pharmaceuticals at the Hospital and Health facilities.	
<b>SOCIAL SERVICES</b>			
1	Regulated and guided cultural development	Achieved partially	Due to post election violence and inadequate funds
2	Improved conservation of County's cultural heritage	achieved	Achieved-artifacts collected for meuseum
3	Improved competitiveness and enhanced cultural development	Partially achieved	Inadequate funding
4	Contributing to conservation of information related to Kwale peoples history, culture and heritage.	Not achieved	Inadequate funding
5	Increased awareness on culture and improved cultural development	achieved	
6	Improved infrastructure for sports, arts and talent development	110% achieved	
7	Improved competitiveness	80% achieved	Covid 19 movement curfew halted our programs
8	Enhanced support to teams	140% achieved	More teams were supported
9	Enhanced empowerment	achieved	
10	Improved inclusivity in decision making	achieved	
11	Policy on gender issues developed	Partially achieved	Gender policy draft in place
12	Informed citizens	Achieved	
<b>EXECUTIVE SERVICES</b>			
1.	To enhance provision of efficient services to county department, agencies, and the public	Completion Construction of Governor's residence	The allocation in the budgets were not enough to complete the project in time
2.	To enhance provision of efficient services to county department, agencies, and the public	Signed Memorandum of understanding with Donors partners, National Government, and other stakeholders	The rural health facilities and water department has significance performance

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<b>EDUCATION</b>			
1.	Strengthen school governance and management.	BOM Established in each ECDEs centre and VTCs in the County	Effective community involvement in ECDEs and VTCs
2.	Support needy students	No of needy student supported through bursary 77,572.	Inadequate bursary Fund allocation
3.	Sensitize the community on the benefits of education and training;	16 BOM Sensitisation Forum done across the County	4 forums done in each sub county
4.	Provide adequate teaching/learning resources; and	914 ECDE Centres benefitted	Not Surpassed because of creation of more ECDE Centres
5.	Establish vocational training institutions and Ecde Centres in every ward.	<ul style="list-style-type: none"> <li>•229 ECDEs centre Constructed</li> <li>•1 Production Centre Constructed</li> <li>•31 Twin Workshop Constructed</li> <li>•3 Admin Block Constructed</li> </ul>	In adequate budget allocation. Land issues
<b>WATER</b>			
1	To increase access to safe and clean water to residents of Kwale from 35% to 50%.	54 pipelines constructed and 78 boreholes drilled	Limited surface water sources in those localities
2	To develop additional water harvesting, storage and distribution infrastructure.	40 rain water harvesting structures completed	Lack of awareness posed a challenge for effective maintenance.
3	To conserve and protect the water sources;	23 catchment areas water holding capacity Improved	Successful Adoption of Climate Smart construction technology
4	To engage communities in sustainable water resource utilization and management	Developed governance and planning frameworks	Minimal fund allocations for community groups capacity building
<b>INFRASTRUCTURE</b>			
1	Upgrading of existing county access roads to bitumen standards management.	Some pilot projects have been tarmacked in the Counties namely : Mkilo-Kalalani road, Jadini-Lotfa road and Kona Musa-Mabokoni Rd	Unavailability of funds
2	Maintenance of the existing county road network.	Regular maintenance and rehabilitation is always done to enhance passability.	Maintenance and Shortage of County Machinery
3	Provide cabro paving and	Cabro paving in several towns	Encroachment of Road

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	paths for non-motorized traffic and lanes	completed	network in the County
4	Develop transport policies, regulations and guidelines	Policy Guidelines have been developed in the Transport network	Unavailability of competent Personnel
5	Construction and rehabilitation of bridges and drifts	Bridges and drifts constructed to connect neighbourhoods and suburbs.	Resource availability
6	Provide adequate lighting along streets and estates	Majority of Towns and Trading Centers connected with electricity	Competing interest in resource allocation
7	Designing and construction of all infrastructural facilities & enforcing buildings regulations	The County Engineer has designed infrastructural facilities and established Building standards Protocol.	Unavailability of competent Personnel and law enforcement challenges
<b>ICT</b>			
1.	Promotion of the tourism sector in the county by creation of an enabling and conducive environment	<p>Development of necessary physical infrastructure for tourism promotion.</p> <p>Under performed because of the general challenges indicated.</p> <p>Exploration and development of tourist attraction sites</p> <p>Marketing and promotion of the county as a tourist destination. It started well but was affected by Covid-19</p> <p>Improvement on safety and security was done well but experiencing few challenges.</p>	<p>Insecurity (vandalism of solar lights);</p> <p>Land ownership conflicts;</p> <p>Stakeholders opposition to tourism bill;</p> <p>Construction above the highest watermark;</p> <p>Lack of county tourism development strategy;</p> <p>Poor coordination of stakeholders in the industry (synergy);</p> <p>Insufficient water rescue equipment;</p> <p>Low publicity of water rescue services;</p> <p>Inadequate mechanism of monitoring tourist harassment incidences;</p> <p>Inadequate</p>

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			information along the beach on relevant matters related to water safety tides, waste management and water quality; Ineffective strategies for getting tourism statistics; and Inadequate funds for marketing and promotional activities, and participation in promotional forums or expos.
2.	Development of ICT policy, data recovery and business continuity plan	A multi sectoral approach to development of the policy and plan	Done for the whole county
3.	Upgrading of county data recovery center	Installation of backups, CCTV, coolers, fire alarms and access control	Mvindeni data recovery centre.
4.	Local and wide area network development	Installation in hospitals and sub –county offices	Seventy percent (70%) of departmental offices covered with fibre optic cable.
5.	Setting up community ICT centres	Installation in Baraza park at Kwale, culture centre and Gombato	Only Gombato remaining because of budget cuts
6.	Establishment of Enterprise Resource Planners (ERPs) to automate key services	Design/acquire Health Enterprise resource architecture and interoperable operational ERP	Not yet achieved because the programme was taken over by the central government.
7.	Development of ICT policy, data recovery and business continuity plan	A multi sectoral approach to development of the policy and plan	Done for the whole county

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8.	Upgrading of county data recovery center	Installation of backups, CCTV, coolers, fire alarms and access control	Mvindeni data recovery centre.
<b>PUBLIC SERVICE AND ADMINISTRATION</b>			
1.	To coordinate the provision of efficient, effective and responsive services to the citizens	Establishment of governance structures ranging from the County, Sub county, Ward and village units	The department has devolved the services up to the village level
2.	To coordinate and mobilize citizens in public participation and civic education at the grassroots level.	Establishment of governance structures ranging from the County, Sub County, Ward and village units	Further devolve the administration to the Village councils
3.	To promote transparent, accountable and ethical public service delivery	The department coordinated the preparation of career progression guidelines, staff establishments and departmental organograms	Inadequate budgetary allocation
4.	To promote cordial working relations between the two levels of Government and other development partners	Improved relations with third party institutions i.e. SRC, pension schemes, banks, Saccos, Insurance firms etc	Lack of a departmental strategic plan
5.	To ensure enhanced understanding of disasters, adequate preparedness, timely response and effective management and recovery from possible disasters	Development of a Disaster management policy and Bill that is currently at the Approval stage by the County Assembly (CA	
6.	To ensure enforcement of the County by laws	Helped in enforcement with the Revenue Division which contributed to less defaulters of County payments	Lack of Dedicated staff designated to undertake DRM activities

**Progress on attainment of Strategic development objectives:**

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-

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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:

<b>FINANCE AND ECONOMIC PLANNING</b>				
<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Administration	Promote compliance with laws and policies of the county	Increased compliance with laws and policies of the county	Number of Manuals and Reports develop	Audit, accounting and procurement manuals reviewed and adopted
	Provide transformative leadership in policy formulation	Increased teamwork among departments and efficiency	Number of Mentees	Team building activities done
Internal Audit	To enhance quality and timeliness of Assurance reports	Increased efficiency in production of reports	Number of Policy and assignment reports	Quarterly reports done
Revenue	To broaden the revenue base through identification and classification of revenue sources.	Increased revenue collection	Number of bills	Revenue Automation System
	To develop efficient and effective internal control revenue management systems	Reduced revenue loopholes	% Revenue loss	Revenue Automation System
Procurement	To develop and maintain an efficient inventory management system	Increase efficiency in acquisition and disposal of assets	Number of survey reports	Market survey done
%Loss of departmental assets	Valuation of asset			Not done
Budget	To coordinate planning and budgeting process in the county	Increased in citizen participation in ADP	Number of ADP done	ADP
<b>AGRICULTURE</b>				
<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Agriculture livestock and fisheries	1.Enhance agricultural productivity	1.Food security 2. improved	Increased crop yield	Improved yield of maize, increased of acres

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	<p>2. Promote livestock production and improve on livestock products and by products</p> <p>3. To improve fish production</p>	<p>household income</p> <p>3. employment creation</p>	<p>Increase livestock productivity</p> <p>Increase fish area</p>	<p>ploughed, Drought tolerant seed tonnage distributed</p> <p>Improved beef stock quality, Increase honey production</p> <p>Increase in the number sea-weed farmers, Number of fishing boats with fishing accessories procured</p>
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**LANDS**

<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Environment and Natural resources management	To improve, conserve and protect natural resources	Increased conservation of trees and protected natural resources. Increased no. of households using energy saving jikos, reduced emission and respiratory illness, reduced consumption of firewood	15,000 trees planted in schools 3 sensitization meetings conducted in Matuga, Msambweni & Lungalunga sub counties. 1 water catchment area (Mkurumudzi) restored, 1 group sensitised on environmental conservation, 120 jikos distributed	In FY 19/20 we increased tree cover from 6.8% to 7%. Increased savings due to reduced firewood consumption. Increased no. of energy saving jikos distributed.

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	To ensure planned development	Increased public safety and security. Guided growth and development. Controlled development	A county spatial plan prepared 24 No. of sensitisation meetings for the 12 urban development plans prepared. 12 No. urban development plans prepared One GIS data base established	Increased revenue due to controlled development. Increased no. of investors. Increased planned urban centres
	To resolve all land issues in the county	Reduction of land related issues. Increased land ownership.	Arising land related conflicts resolved	Reduced land disputes
	To improve service delivery	Increased access to land information	An established GIS and land information management centre	Reduced time of access to land information

**HEALTH**

<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Health Services	a) To enhance quality and affordable diagnostic and treatment services.	Increased access to affordable services and diagnostic treatment.	% increase of access to affordable services	In FY 19/20 we increased Operational Dispensaries by 16%. Deri, Muungano, Miguneni and Chilumani have been operationalized.
	To Improve Community Strategy and health services.	Improved community health services.	% improve functional community health services.	Increased number of health work force by 3%. Doctors increased from 56 to 63.
	To improve Provision of Essential Health Medical Drugs at the County level.	Improved provision of Medical drugs to Hospitals and Facilities.	% improve of medical drugs to Hospitals and facilities.	County Received EMMS orders for the hospitals and facilities.

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		To improve Environmental health and Health Promotion.	Increased defecation free villages.	% increase Open Defecation Free (ODF) Villages.	Lukore Location was declared ODF and there has been 3% increase in ODF villages.
<b>TRADE</b>					
<b>Division</b>		<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Trade		To create a conducive environment for trade expansion and industrialization	Expansion of business opportunities	Review of the Loan Fund Act and the Number of beneficiaries of the loan fund	Ksh 123 million has been advanced to over 1200 loan beneficiaries
		Establishment of Biashara Centres (BDS) in all wards.	Expansion of training opportunities for business traits	No of businesses and people that are benefiting from the trainings	Five different business groups graduated this year and were Awarded certs
Investments		To promote industrial development, manufacturing and value addition	Enhanced value, increased job opportunities and increased incomes	Number of fruit processing plants constructed	The construction works for the fruit processing plant is at 30%
Markets		Construction /improvement of markets in order to increase the volume of goods traded	Increased access to market opportunities and Improved incomes for the people	Number of markets ,jua kali sheds and toilets constructed at the various markets	Quite a good number of markets & sheds have been done above 80%
Weights and measures		To promote fair trading practices and consumer protection within a conducive business environment	Fair trading practices implemented, Technicians trained and Inspections of trader's premises conducted.	% of traders premises inspected No of verification reports prepared	70% of traders premises were inspected while 1,250 verifications were conducted in various businesses
Cooperatives		Promotion of cooperative movement in kwale county.	Cooperative capacity build and improved mgt as well as reduction in conflicts	No of cooperatives which elected their management boards and Audited	70% of the cooperatives recorded an improved mgt through established boards of mgt

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			accounts	
<b>COMMUNITY</b>				
<b>PROGRAM</b>	<b>OBJECTIVE</b>	<b>OUTCOME</b>	<b>INDICATOR</b>	<b>PERFORMANCE</b>
Culture and Social Services	Draft laws to establish guidelines and best practices for programs in culture and social services	Regulated and guided cultural development	Existence of a sector action plan	Sector working plan established
			Policy and legal framework	Culture policy is at second reading in the county assembly
	To provide amenities and facilities for cultural and social development	Improved conservation of County's cultural heritage	Number of cultural centers developed	Indoor amphitheatre renovated
	To identify, nurture and manage talents on culture and heritage	Improved competitiveness and enhanced cultural development	Number of county wide competitions held	Culture competitions held and county teams participated in National Competitions .
			Number of studies undertaken and shared	Not achieved
	To preserve and protect our diverse positive culture and heritage for enhanced socio economic development	Increased awareness on culture and improved cultural development	Number of shows and exhibitions held	Not achieved
	To provide efficient and sustainable facilities and amenities for social development	Contributing to conservation of information related to Kwale peoples history, culture and heritage.	Number of community library developed	Matuga Library of Kshs 15,177,056 under constructions
			Number of parks and recreation centres developed	Cultural centre was renovated
Number of social halls developed			Mstamviani of Kshs 5,331,185 and Malomani social of Kshs 4,995,639	

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			Number public toilets	Rehab center toilet Kshs 991,684, Dzombo of Kshs 999,665, Mirihini of Kshs 991685 and Vanga Kshs 2,000,000
			Number of rehabilitation centers constructed	Not achieved
	To improve livelihoods of vulnerable and marginalized members of the community	Reduced dependency of the vulnerable groups (elderly, PWDs and orphans)	Number of rescue centers for gender based violence	Online rescue and social therapy established
			Number of households covered under universal health care (NHIF-Bima Afya)	Not achieved
	To empower women and youth to gain employment, education, become self-employed and agent of positive change	High transition for girls in education from primary to secondary	Number of sanitary towels procured and distributed	Not achieved
			Number of girls supplied with sanitary towels	Not achieved
Sports, Arts and Talent Development	To provide efficient and sustainable facilities and amenities for sports	Improved infrastructure for sports, arts and talent development	Number of stadiums established	County stadium of Kshs 119,259,841 under construction
			Number of sports fields rehabilitated	21 Sports fields were levelled at a cost of Kshs 58,637,325
			Number of academies established	Not achieved
	To identify, nurture, develop and manage talent at pro level	Improved competitiveness	Number of sports competitions held	Ballgames were held at a cost of Kshs 15,352,274
			Number of teams participated	Total number of 2540 teams engaged
			Number of disciplines involved	5 disciplines of football, volleyball, athletics, martial arts and rugby supported

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	To promote various sports disciplines	Enhanced support to teams	Amount of support in Kenya shillings	Total of Kshs 8,338,313 used in support
Community empowerment	To improve livelihoods of vulnerable and marginalized members of the community	Enhanced empowerment	Amount disbursed	Not disbursed
			Number of groups supported	No groups supported
	To ensure that County Departments and other institutions operating in the county adhere to policy and legislation on issues of Gender	Improved inclusivity in decision making	Number of groups sensitized on gender issues	Not achieved
			Number of gender based training done	Not achieved
			Number of policies formulated and approved	Not achieved
	To ensure that County Departments and other institutions operating in the county adhere to policy and legislation on issues of Disability mainstreaming	Improved inclusivity in decision making	Number of sensitization forum held	Not achieved
		Improved welfare	Number of wheelchairs procured	Not achieved
	To enhance involvement of the citizens in County and National Government programs.	Informed citizens	Number of policies formulated and approved on civic education	Not achieved
			Civic education units established	Not achieved
			Number of sensitization meetings held	Not achieved
Number of citizen feedback forums			Not achieved	
<b>EDUCATION</b>				
<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
	Strengthen school	Improved	% rates of	All BOM Members

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Education	governance and management.	administration and management of Ecde and youth training programmes	transition and enrolment	were trained on administration and Management of the VTCs and ECDE Centres
	Support needy students.	Bursaries provided to needy students	% Number of needy students transitioning from primary to Secondary and to Tertiary levels of education	324,551,685 was disbursed to needy students during the year.
	Sensitize the community on the benefits of education and training.	Increased community participation in ecde and VTCs programmes	Increased rate of community involvement in ecde and vtcs programme	More meetings and trainings were done for VTCs and ECDEs BOM members
	Provide adequate teaching/learning resources.	Instructional materials provided to ecdes and youth training centres	% Number of ECDE and VTCS centre benefitting	11million was spent to purchase instructional material for ECDEs Centres
	Establish vocational training institutions and Ecde Centres in every ward	ECDE and VTCS centres established and equipped	%Number of ECDE and VTCS centres established and equipped	30 were under construction as at 30 <sup>th</sup> June 2021 4 Centres were done to completion

<b>WATER</b>				
<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Water Services	To Assess, survey and design of water services. Supply systems.	Increased Design reports	15 No. of planned reports produced.	In FY 2020/21 there has been a 27% increase in designing reports.
	To Construction and maintenance of water pipeline systems.	Increased construction of Water pipelines	16 Number of kilometers of water pipeline constructed	There has been a 100% achievement in pipeline constructions.

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	To Develop borehole water supply systems.	Increased No. of Boreholes drilled.	19 No. of Boreholes Drilled.	There has been a 100% achievement in Boreholes drilled
	To Develop/ Construct of Surface water supply systems ( Springs, Dams and Water Pans)	Increased of Dams and Water Pans constructed.	22No. of Dams and Pans Constructed.	There has been a 80% achievement in Dams constructions.
	To Construct and maintenance of Rain Water Harvesting Systems in communities, schools and health facilities.	Increased of Rain water harvesting structures constructed.	1 no. of Rain water harvesting systems constructed.	There has been a 100 % achievement in Rain Water Harvest constructions.
<b>ROADS AND PUBLIC WORKS</b>				
<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Roads and Public Services	Upgrading of County Access Roads	Increased accessibility and connectivity	Kms of roads constructed / rehabilitation	Increased motorable and passable roads by 90%
	Regular Maintenance of County Roads Network	Improved and quality road network	kms of roads cabro paving	Improved in several kms of roads being cabro-paved
	Rehabilitation of Roads ,Drainage and Bridges	Improved county transport connectivity, improved drainage system	% of towns with improved drainage system	There has been a 90% achievement in drainage system improvement
	Designing , Supervision and Rehabilitation of County Government Buildings	Improved access and public service delivery	% of county Government buildings improved,	There has been a 100% in county Government buildings occupancy
	To provide adequate Lighting along county Streets	Functional Street lights and Floodlights installed	% of urban roads with Street lights and crime rate	There has been a 90 % street lighting leading to low crime rate

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<b>ICT</b>				
<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Tourism Promotion and ICT	To automate Service Delivery ,set up Fibre optic cable and Connectivity to global standards	Increased public use of internet in tendering process and Financial management	70%of automated systems developed and adopted. Most of county offices accessing Internet.	In FY 20/21 we increased connectivity to Hospitals in the subcounties by 80% the following Hospitals were Connected, Kwale ,Kinango Msambweni Lunga Lunga and SamburuTiwi Rural
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	60% reduction of crime	Street lighting was undertaken in UKUNDA ward and there has been 60% reduction in crime
	To market Kwale as an Ideal Tourism destination	Increased public awareness of the County both nationally and Internationally.	5% increase in Hotel Bed Occupancy	There was Covid 19 pandemic that affected the Tourism ecomic sector in the whole country

<b>CPSB</b>				
<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
County Public Service Board	Sustained and Motivated workforce	Prompt compensation for effective service delivery	Highly motivated workforce	Competent and motivated workforce in the County

<b>PUBLIC SERVICE AND ADMINISTRATION</b>				
<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Public service and Administration	To promote transparent, accountable and ethical public service delivery	Improved Service Delivery	% Increase of number of officers.	Total recruited was 130. 90 officers exited from services, mostly through natural

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				attrition.
	To coordinate and mobilize citizens in public participation and civic education at the grassroots level.	Public Forums held	% Number of public forums conducted	Public forums were affected by Corona Pandemic.
	To coordinate the provision of efficient, effective and responsive services to the citizens	Purchase of motorcycles	Number of motorcycles purchased	10 motorcycles were purchased for the remaining village administrators
	To ensure enforcement of the County by laws	Annual single business permit General Inspection.	No of single Business permits defaulting	Less % of Defaulters denotes success of paying for single permits The high defaulting rate in 2020 was due to corona pandemic
	To ensure enhanced understanding of disasters, adequate preparedness, timely response and effective management and recovery from possible disasters	Improved food security in the County	-Reduced Child Mortality -Yields/Acre	Drought is the most Common Disaster in Kwale county in terms of occurrence, spread and severity

*N/B Data and information provided here should be verifiable against the ADP*

#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

##### **1. Sustainability strategy and profile**

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. 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 the Covid -19 Pandemic in the first half of the year. Most of the County programs and projects were deferred and great focus given to fighting the pandemic. This has resulted in low Development budget absorption rate.

All the above Intervention affected the amount of county own source revenue generated by the County and the implementation of the Budget.

##### **2. Environmental performance**

As outlined in both the County 2018-2022 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 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.

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

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. 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.

**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.

## **5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

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

The CEC member for finance accepts responsibility for the 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, 2021, 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.

**KWALE COUNTY EXECUTIVE  
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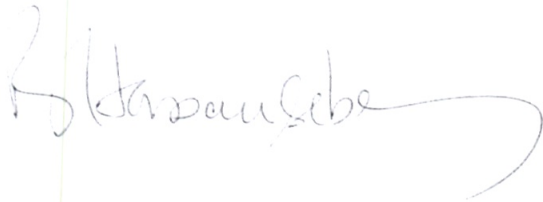
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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on 28th September, 2021.



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**County Executive Committee Member –  
Finance and Economic Planning**

# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KWALE FOR THE YEAR ENDED 30 JUNE, 2021**

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### PREAMBLE

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

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

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

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

## REPORT ON THE FINANCIAL STATEMENTS

### **Qualified Opinion**

I have audited the accompanying financial statements of County Executive of Kwale set out on pages 1 to 56, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statements appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Kwale as at 30 June, 2021, 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. Variance in the Amount Transferred to Municipalities**

The statement of receipts and as disclosed in Note 14 to the financial statements reflects transfers to other government entities amounting to Kshs.1,372,021,099. Included in the amount is Kshs.973,000 transferred to Kwale Municipality. However, records maintained by the Kwale and Diani Municipalities reflect transfers amounting to Kshs.1,208,766 and Kshs.41,730,000 respectively, resulting in a variance of Kshs.41,965,766 which was not explained.

Consequently, the accuracy and completeness of transfers to other government entities amounting to Kshs.1,372,021,099 for the year ended 30 June, 2021 could not be confirmed.

#### **2. Unsupported Expenditure on Construction of Mwakalanga Dam – Phase II**

The County Executive entered into a contract to construct Mwakalanga Dam Phase II at the contract sum of Kshs.33,561,560. Physical verification of the project conducted on 17 February, 2022 revealed that the project had been completed and a total of Kshs.32,768,560 had been paid. However, the supporting documents provided were inadequate.

Under the circumstances, the accuracy and the validity of the expenditure amounting to Kshs.32,768,560 could not be confirmed.

### **3. Lack of Ownership Documents for Land**

The County Executive entered in to a contract for improvement of Kombani Water Supply Distribution in Ngombeni Ward at a contract sum of Kshs.20,000,000. Physical verification of the project on 16 February, 2022 revealed that the construction works were complete and a total of Kshs.19,919,480 had been paid to the contractor. However, there was no evidence of periodic site inspection by the Project Engineer. Further, records provided indicated that the land on which the water tank sits is in the name of Coast Water Works Development Agency.

Under the circumstances, the ownership and security of the land on which the project was implemented could not be confirmed.

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

#### **Key Audit Matters**

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

#### **Other Matter**

##### **1. Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.12,261,334,266 and Kshs.9,743,712,672 respectively resulting in an under-funding of Kshs.2,517,621,594 or 21% of the budget. Similarly, the County Executive expended Kshs.9,818,150,999 against an approved budget of Kshs.11,354,583,928, resulting in an under-expenditure of Kshs.1,536,432,929 or 14% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

##### **2. Projects Implementation and Verification**

Review of the project implementation status report as at 30 June, 2021 revealed that the County Executive allocated a total of Kshs.4,514,544,888 for the implementation of 655 projects. However, 299 projects totalling Kshs.1,878,036,330 were complete, 192 projects totalling Kshs.1,914,961,383 were ongoing, 132 projects totalling

Kshs.548,460,539 had not been started while the remaining 32 projects totalling Kshs.173,086,636 had stalled.

### **3. Late Exchequer Releases**

During the year under review, the County Executive budgeted for exchequer releases of Kshs.10,554,190,576 but received a total of Kshs.8,455,487,400, out of which funds totalling Kshs.2,608,276,500 were received in the month of June, 2021.

The late exchequer releases of Kshs.2,608,276,500 together with the outbreak of the Covid-19 pandemic may have contributed to the under absorption of the budget by Kshs.1,536,432,929 or 14% of the budget.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Unutilized Assets**

The statement of receipts and payments and as disclosed in Note 17 to the financial statements reflects acquisition of assets amounting to Kshs.3,309,877,429. Included in the amount is an expenditure of Kshs.79,726,437 relating to purchase of motor vehicles and other transport equipment out of which an amount of Kshs.12,525,000 was used to purchase an Isuzu FVR compactor lorry.

However, audit verification conducted in November, 2021 revealed that the lorry was idle due to lack of skip bins which were procured but had not been delivered. Further, the dumping site was still under construction.

Similarly, the County Executive procured a CT Scan Machine for Kinango Sub-County Hospital at a cost of Kshs.60,000,000. However, physical verification conducted in November, 2021 confirmed that the machine was not in use. In addition, installation reports were not provided for audit verification and application training by the supplier had not been done.

Consequently, value for money in the procurement of the lorry and the CT Scan Machine has not been realized.

## **2. Lack of an Up to Date Valuation Roll**

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects county own generated receipts amounting to Kshs.250,090,346. Included in the amount is land rates receipt totalling Kshs.43,623,097 which was collected using the valuation roll that was developed in 2011 and therefore obsolete.

The audit noted that the County Executive entered into a twelve (12) months' contract on 16 June, 2017 for development of a new valuation roll at a contract price of Kshs.28,927,022 with a local company, out of which Kshs.23,861,616 or 83% of the contract sum was paid. However, as of November, 2021, the document had not been delivered to the County Government for use.

Consequently, the delay in the delivery and implementation of the new valuation roll may have affected the collection of county own generated revenue.

## **3. Delayed Completion of Projects**

### **3.1 Construction of Oncology Centre at Kwale Sub-County Hospital Phase 1**

The statement of receipts and payments and as disclosed in Note 17 to the financial statements reflects acquisition of assets amounting to Kshs.3,309,877,429. Included in the amount is an expenditure of Kshs.1,823,347,447 in respect to domestic payables from the previous years, out of which an amount of Kshs.17,025,298 was utilized in the construction of an Oncology Centre at the Kwale Sub-County Hospital. However, review of procurement records revealed the project was incomplete about four months after the end of the contract period and the contractor had been paid less retention money.

Further, the variation order to renegotiate the contract sum from Kshs.30,000,000 to Kshs.35,803,984 was not provided.

Under the circumstances, value for money in the expenditure of Kshs.17,025,298 has not been realized.

### **3.2 Tarmacking of Kona Musa Mabokoni - Kona Ya Maasai Road in Ukunda Ward**

The statement of receipts and payments and as disclosed in Note 17 to the financial statements reflects acquisition of assets amounting to Kshs.3,309,877,429. Included in the amount is an expenditure of Kshs.499,891,024 in respect to construction of roads, out of which an amount of Kshs.104,040,205 was paid to a contractor for tarmacking of 6.34 Kms Kona Musa Mabokoni - Kona Ya Maasai Road in Ukunda Ward. Review of procurement records revealed that the contract sum was Kshs.277,977,685 and the contract period was initially one year from 15 April, 2020 but it was extended to 15 July, 2021. However, at the time of audit inspection in November, 2021, the contractor was not on site and about 2.52 Km of the road was completed.

Under the circumstances, value for money in the implementation of the project has not been realized.

### **3.3 Construction of Governor's Residence**

The County Executive entered into a contract for the construction of the Governor's residence in the financial year 2017-2018 at a contract sum of Kshs.149,216,375 for a period of 12 months. However, at the time of project verification in November, 2021, the contractor was not on site and the contract sum had been increased by Kshs.34,186,702 to Kshs.183,403,077 which had exceeded the Salaries and Remuneration set ceiling of Kshs.45,000,000 by Kshs.138,403,077.

Further, it was observed that the contract period was extended by 4 months to August, 2019. However, the approval for extension of the contract was not provided. In addition, the Contractor's Performance Bond expired on 4 March, 2019 and there was no evidence that it had been renewed. There was no signage at the construction site even though it had an allocation amounting to Kshs.50,000.

Consequently, value for money has not been realized on the project.

### **3.4 Construction of Kwale Stadium**

The statement of receipts and payments and as disclosed in Note 17 to the financial statements reflects acquisition of assets amounting to Kshs.3,309,877,429. Included in the amount is an expenditure of Kshs.397,894,051 relating to rehabilitation of civil works out of which an amount of Kshs.38,036,919 was paid for the construction of Kwale stadium. The contract was awarded at a sum of Kshs.119,259,841 for a period of 18 months from 6 April, 2020. However, physical verification of the project in November, 2021 revealed that the project was incomplete.

Consequently, value for money in the implementation of the project has not been realized.

### **3.5 Expansion of COVID-19 Facility in Msambweni Hospital**

The County Executive undertook works to expand the Covid-19 facility in Msambweni Referral Hospital with a budget of Kshs.30,513,000. However, the Management opted to use community participation procurement method to source for materials for construction contrary to Section 45(3)(b) of the Public Procurement and Asset Disposal Act, 2015 and the Second Schedule of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates that the maximum value for the use of community participation procurement for goods is Kshs.30,000,000. Physical verification at the facility conducted in November, 2021 revealed that the construction was still ongoing and no explanation was given for the failure to tender for the project.

Consequently, the County Executive Management is in breach of the Law.

### **3.6 Construction of Kombani Fresh Produce Wholesale Market**

The County Executive entered into a contract to construct Kombani Fresh Produce Wholesale Market at a contract sum of Kshs.105,911,142. Review of records provided revealed that a total of Kshs.96,907,640 had been paid save for the retention money.

Further, the records indicated that the site was handed over to the contractor on 4 April, 2019 with the expected contract duration of forty-five (45) weeks ending in March, 2020. However, the contractor did not finish the works by the end of the stipulated period, occasioning an extension by about eleven (11) months.

The work remained incomplete prompting the County Engineer (Project Manager) to issue a default notice on 13 September, 2021 mainly due to slow progress and abandonment of site. Consequently, the contract was terminated on 02 November, 2021. Further, it was found that the performance guarantee expired on 07 March, 2021 but evidence of renewal was not provided. Physical verification of the project on 16 February, 2022 was not done due to denial of access.

Under the circumstances, the value for money in the implementation of the project has not been realized.

### **3.7 Construction of Dziweni Dam – Phase II**

The County Executive entered into a contract for construction of Dziweni Dam - Phase II at a contract sum of Kshs.20,157,500. Physical verification conducted on 17 February, 2022 confirmed that the project was incomplete and the contractor had been paid a total of Kshs.12,177,500.

Under the circumstances, the value for money in the implementation of the project has not been realized.

### **3.8 Development of Medium Size Dam in Kizingo Phase I**

The County Executive entered in to a contract for construction of a medium size dam in Kizingo Phase I at a contract sum of Kshs.89,628,560. Physical verification conducted on 17 February, 2022 confirmed that the contractor had been paid Kshs.89,500,937. In addition, the dam, four cattle troughs and one watering point had been constructed. However, the audit confirmed two kilometres of the distribution line had been done out of the planned twelve kilometers. Further, the water treatment plant was not working because of leakages and there was no evidence of site handing over.

Under the circumstances, value for money in the implementation of the project has not been realized.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Lack of Risk Management Policy**

As previously reported, the County Executive Management had not put in place a risk management policy, strategies and risk register to mitigate against risk. This is in contravention to Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to ensure that the county government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations.

Consequently, the County Executive is exposed to losses and interruption of operations due to failure to formulate a risk management policy.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, 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 Management and those Charged with Governance**

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

08 June, 2022

**KWALE COUNTY EXECUTIVE**  
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**7. FINANCIAL STATEMENTS**

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2021.**

	Notes	2020-2021 KShs	2019-2020 KShs
<b>RECEIPTS</b>			
Exchequer releases	1	8,455,487,400	7,116,312,600
Proceeds from Domestic and Foreign Grants	2	1,038,134,926	985,429,922
Transfers from Other Government Entities	3	-	179,742,000
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	250,090,346	254,445,870
Returned CRF issues	10	-	-
<b>TOTAL RECEIPTS</b>		<b>9,743,712,672</b>	<b>8,535,930,392</b>
<b>PAYMENTS</b>			
Compensation of Employees	11	2,966,546,996	2,760,502,380
Use of goods and services	12	1,764,854,355	1,419,163,291
Subsidies	13	-	-
Transfers to Other Government Units	14	1,372,021,099	1,183,449,888
Other grants and transfers	15	404,500,000	619,038,201
Social Security Benefits	16	-	-
Acquisition of Assets	17	3,309,877,429	3,057,683,614
Finance Costs, including Loan Interest	18	351,121	423,753
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	-
<b>TOTAL PAYMENTS</b>		<b>9,818,150,999</b>	<b>9,040,261,127</b>
<b>SURPLUS/DEFICIT</b>		<b>(74,438,327)</b>	<b>(504,330,735)</b>

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 28<sup>th</sup> September, 2021 and signed by:



**Chief Officer**

Name: CPA Alex Onduko, ICPAK No.4481



**Head of Accounting Services**

Name: CPA Vincent Mbito, ICPAK No. 7692

**KWALE COUNTY EXECUTIVE**  
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**7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

		2020-2021	2019-2020
	Notes	KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	21A	2,396,793,342	2,532,873,044
Cash Balances	21B	600	15,188
<b>Total Cash and cash equivalent</b>		<b>2,396,793,942</b>	<b>2,532,888,232</b>
Accounts Receivables - Outstanding Imprests & Advances	22	11,239,165	9,190,136
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,408,033,107</b>	<b>2,542,078,368</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables –Deposits and retentions	23	67,691,666	127,298,599
<b>NET FINANCIAL ASSETS</b>		<b>2,340,341,442</b>	<b>2,414,779,769</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	24	2,414,779,769	2,919,110,503
Prior year adjustments	25	-	-
Surplus/Deficit for the year		(74,438,327)	(504,330,735)
<b>NET FINANCIAL POSITION</b>		<b>2,340,341,442</b>	<b>2,414,779,768</b>

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 28<sup>th</sup> September, 2021 and signed by:



**Chief Officer**

Name: CPA Alex Onduko Thomas

ICPAK No. 4481



**Head of Treasury**

Name: CPA Vincent Mbito

ICPAK No. 7692

**7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021.**

		<b>2020-2021</b>	<b>2019-2020</b>
	<b>Notes</b>	<b>KShs</b>	<b>KShs</b>
<b>Receipts from operating income</b>			
Exchequer Releases	1	8,455,487,400	7,116,312,600
Proceeds from Domestic and Foreign Grants	2	1,038,134,926	985,429,922
Transfers from Other Government Entities	3	-	179,742,000
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	250,090,346	254,445,870
Returned CRF issues	10	-	-
<b>Payments for operating expenses</b>			
Compensation of Employees	11	(2,966,546,996)	(2,760,502,380)
Use of goods and services	12	(1,764,854,355)	(1,419,163,291)
Subsidies	13	-	-
Transfers to Other Government Units	14	(1,372,021,099)	(1,183,449,888)
Other grants and transfers	15	(404,500,000)	(619,038,201)
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	(351,121)	(423,753)
Other Payments	20	-	-
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts Receivables	26	(2,049,029)	(939,483)
Increase/(Decrease) in Accounts Payables	27	(59,606,934)	93,447,433
Other Adjustments-Prior year Adjustments	25	-	-
<b>Net cash flow from operating activities</b>		<b>3,173,783,139</b>	<b>2,645,860,829</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(3,309,877,429)	(3,057,683,614)
<b>Net cash flows from Investing Activities</b>		<b>(3,309,877,429)</b>	<b>(3,057,683,614)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(136,094,290)</b>	<b>(411,822,785)</b>
<b>Cash and cash equivalents at BEGINNING of the year</b>	21	<b>2,532,888,232</b>	<b>2,944,711,016</b>

**KWALE COUNTY EXECUTIVE**  
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<b>Cash and cash equivalents at END of the year</b>		<b>2,396,793,942</b>	<b>2,532,888,2</b>
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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 28<sup>th</sup> September, 2021 and signed by:



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**Chief Officer**

Name: CPA Alex Onduko Thomas

ICPAK No. 4481



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**Head of Treasury**

Name: CPA Vincent Mbito

ICPAK No. 7692

**7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
<b>RECEIPTS</b>						
Exchequer releases	10,554,190,576		10,554,190,576	8,455,487,400	2,098,703,176	80%
Proceeds from Domestic and Foreign Grants	1,341,502,374	-	1,341,502,374	1,038,134,926	303,367,448	77%
Transfers from Other Government Entities	-	-	-	-	-	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
County Own Generated receipts	365,641,316	-	365,641,316	250,090,346	115,550,970	68%
Return issues to CRF	-	-	-	-	-	
<b>TOTAL</b>	<b>12,261,334,266</b>	<b>-</b>	<b>12,261,334,266</b>	<b>9,743,712,672</b>	<b>2,517,621,594</b>	<b>79%</b>
<b>PAYMENTS</b>						
Compensation of Employees	2,706,645,080	278,316,350	2,984,961,430	2,966,546,996	18,414,434	99%
Use of goods and services	1,461,870,048	386,518,678	1,848,388,726	1,764,854,355	83,534,371	95%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	835,222,455	123,226,352	958,448,807	1,372,021,099	(413,572,292)	143%
Other grants and transfers	404,500,000	-	404,500,000	404,500,000	-	100%
Social Security Benefits	-	-	-	-	-	

**KWALE COUNTY EXECUTIVE  
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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 %
Acquisition of Assets	5,690,255,319	(536,970,354)	5,153,284,965	3,309,877,429	1,843,407,536	64%
Finance Costs, including Loan Interest	-	-	-	351,121	(351,121)	
Repayment of principal on borrowings	-	-	-	-	-	
Other Payments	5,000,000	-	5,000,000	-	5,000,000	0%
<b>TOTAL</b>	<b>11,103,492,902</b>	<b>251,091,026</b>	<b>11,354,583,928</b>	<b>9,818,150,999</b>	<b>1,536,432,929</b>	<b>86%</b>
<b>SURPLUS/(DEFICIT)</b>				<b>(74,438,327)</b>		

- (a) Transfer to Other Government Units: The budget for transfers to other government entities excludes transfer to Assembly as it is not a voted provision in the executive budget. However the Actual transfer of kshs 1,372,021,099 presented in the appropriation combined includes kshs.731,020,516 transferred to the Assembly. This results in the overutilization of 143%
- (b) Underutilization of Acquisition of assets and Other payments was as a result of late disbursement of funds and delays in implementation of projects due to the effects of COVID-19.

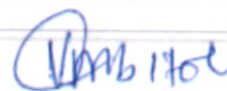
The changes between the original and final are as a result of supplementary budgets passed during the year.

The County Executive's financial statements were approved on 28<sup>th</sup> September, 2021 and signed by:



**Chief Officer**

Name: CPA Alex Onduko Thomas  
ICPAK No. 4481



**Head of Treasury**

Name: CPA Vincent Mbito  
ICPAK No. 7692

**KWALE COUNTY EXECUTIVE  
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**7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases						
Proceeds from Domestic and Foreign Grants						
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated receipts						
Return CRF issues						
<b>TOTAL</b>						
<b>PAYMENTS</b>						
Compensation of Employees	2,706,645,080	278,316,350	2,984,961,430	2,966,546,996	18,414,434	99%
Use of goods and services	1,350,400,048	444,641,606	1,795,041,654	1,721,163,780	73,877,874	96%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	117,549,593	87,354,154	204,903,747	859,389,932	(654,486,185)	
Other grants and transfers	404,500,000	-	404,500,000	404,500,000	-	100%
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	306,546,317	(41,883,961)	264,662,356	214,549,222	50,113,134	81%
Finance Costs, including Loan	-	-	-	351,121	(351,121)	

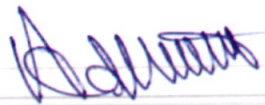
**KWALE COUNTY EXECUTIVE  
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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Interest						
Repayment of principal on borrowings	-	-	-	-	-	
Other Payments	5,000,000	-	5,000,000	-	5,000,000	0%
<b>TOTAL</b>	<b>4,890,641,038</b>	<b>768,428,149</b>	<b>5,659,069,187</b>	<b>6,166,501,051</b>	<b>(507,431,864)</b>	<b>109%</b>
<b>SURPLUS/(DEFICIT)</b>				<b>(6,166,501,051)</b>		

- (a) Transfer to Other Government Units: The budget for transfers to other government entities excludes transfer to Assembly as it is not a voted provision in the executive budget. However the Actual transfer of kshs 859,389,932 presented in the appropriation recurrent includes kshs.660,940,626 transferred to the Assembly.
- (b) Underutilization of Acquisition of Assets and Other payments was as a result of late disbursement of funds and delays in implementation of projects due to the effects of COVID-19.

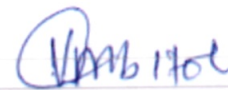
The changes between the original and final are as a result of supplementary budgets passed during the year.

The County Executive's financial statements were approved on 28<sup>th</sup> September, 2021 and signed by:



**Chief Officer**

Name: CPA Alex Onduko Thomas  
ICPAK No. 4481



**Head of Treasury**

Name: CPA Vincent Mbito  
ICPAK No. 7692

**KWALE COUNTY EXECUTIVE**  
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**7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases						
Proceeds from Domestic and Foreign Grants						
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated receipts						
<b>TOTAL</b>						
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	111,470,000	(58,122,928)	53,347,072	43,690,575	9,656,497	82%
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	717,672,862	35,872,198	753,545,060	512,631,167	240,913,893	68%
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	5,383,709,002	(495,086,393)	4,888,622,609	3,095,328,207	1,793,294,403	63%

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<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% of Utilisation</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other Payments	-	-	-	-	-	
<b>TOTALS</b>	<b>6,212,851,864</b>	<b>(517,337,123)</b>	<b>5,695,514,741</b>	<b>3,651,649,948</b>	<b>2,043,864,793</b>	<b>64%</b>
<b>SURPLUS/(DEFICIT)</b>				<b>(3,651,649,948)</b>		

- a) Underutilization of Use of goods of 82% and Acquisition of assets of 63% was as a result of late disbursement of funds and delays in implementation of projects due to the effects of COVID-19.
- b) Transfer to Other Government Units: The budget for transfers to other government entities excludes transfer to Assembly as it is not a voted provision in the executive budget. However the Actual transfer of kshs 512,631,167 presented in the appropriation development includes an amount of Kshs 70,079,890 transferred to the Assembly.

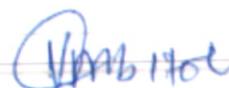
The changes between the original and final are as a result of supplementary budgets passed during the year

The County Executive's financial statements were approved on 28<sup>th</sup> September, 2021 and signed by:



**Chief Officer**

Name: CPA Alex Onduko Thomas  
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**Head of Treasury**

Name: CPA Vincent Mbito  
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**7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2021		2021	30 <sup>th</sup> June, 2021	
	KShs	KShs	KShs	KShs	KShs
<b>101003060</b>	-	-	-	-	-
101023060	-	-	-	-	-
<b>102003060</b>	<b>547,059,496</b>	<b>(6,091,134)</b>	<b>540,968,362</b>	<b>481,133,713</b>	<b>59,834,649</b>
102013060	-	-	-	-	-
102053060	370,386,383	<b>(46,699,821)</b>	323,686,562	276,577,360	47,109,202
<b>102063060</b>	<b>176,673,113</b>	<b>(7,218,163)</b>	<b>169,454,950</b>	<b>168,969,863</b>	<b>485,087</b>
102073060	-	47,826,850	47,826,850	35,586,490	12,240,360
<b>104003060</b>	<b>21,480,000</b>	<b>(9,400,000)</b>	<b>12,080,000</b>	<b>5,105,450</b>	<b>6,974,550</b>
104013060	21,480,000	(9,400,000)	12,080,000	5,105,450	6,974,550
105003060	58,181,207	67,900,000	126,081,207	115,522,513	10,558,694
105013060	45,281,207	23,000,000	68,281,207	66,372,513	1,908,694
<b>105033060</b>	<b>12,900,000</b>	<b>44,900,000</b>	<b>57,800,000</b>	<b>49,150,000</b>	<b>8,650,000</b>
106003060	50,600,000	(21,100,000)	29,500,000	8,793,750	20,706,250
106023060	50,600,000	(21,100,000)	29,500,000	8,793,750	20,706,250
107003060	316,538,968	12,795,498	329,334,466	144,477,264	184,857,202
<b>107013060</b>	<b>268,738,968</b>	<b>9,204,370</b>	<b>277,943,338</b>	<b>96,830,408</b>	<b>181,112,930</b>
107023060	3,665,000	-	3,665,000	963,675	2,701,325
107033060	44,135,000	3,591,128	47,726,128	46,683,181	1,042,947
<b>108003060</b>	<b>130,269,000</b>	<b>(18,916,397)</b>	<b>111,352,603</b>	<b>72,043,330</b>	<b>39,309,273</b>
108013060	1,395,000	-	1,395,000	1,211,860	183,140
<b>108023060</b>	<b>57,180,000</b>	<b>(10,226,414)</b>	<b>46,953,586</b>	<b>41,760,586</b>	<b>5,193,000</b>
108033060	71,694,000	(8,689,983)	63,004,017	29,070,883	33,933,134
<b>109003060</b>	<b>21,237,294</b>	<b>(940,454)</b>	<b>20,296,840</b>	<b>7,173,251</b>	<b>13,123,589</b>

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<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>2021</b>		<b>2021</b>	<b>30<sup>th</sup> June, 2021</b>	
109013060	2,605,000	-	2,605,000	2,184,466	420,534
<b>109023060</b>	<b>18,632,294</b>	<b>(940,454)</b>	<b>17,691,840</b>	<b>4,988,785</b>	<b>12,703,055</b>
111003060	57,056,358	(1,310,880)	55,745,478	38,086,774	17,658,704
<b>111013060</b>	<b>57,056,358</b>	<b>(1,310,880)</b>	<b>55,745,478</b>	<b>38,086,774</b>	<b>17,658,704</b>
112003060	43,580,000	(1,850,000)	41,730,000	26,346,359	15,383,641
112013060	43,580,000	(1,850,000)	41,730,000	26,346,359	15,383,641
202003060	721,232,335	(99,829,300)	621,403,035	443,389,804	178,013,231
<b>202013060</b>	<b>721,232,335</b>	<b>(99,829,300)</b>	<b>621,403,035</b>	<b>443,389,804</b>	<b>178,013,231</b>
203003060	43,016,877	(73,454)	42,943,423	28,179,540	14,763,883
<b>203013060</b>	<b>43,016,877</b>	<b>(73,454)</b>	<b>42,943,423</b>	<b>28,179,540</b>	<b>14,763,883</b>
301003060	35,467,411	(12,500,000)	22,967,411	17,239,545	5,727,866
<b>301013060</b>	<b>13,718,987</b>	<b>(1,500,000)</b>	<b>12,218,987</b>	<b>7,788,693</b>	<b>4,430,294</b>
301023060	10,000,000	(10,000,000)	-	-	-
301043060	11,748,424	(1,000,000)	10,748,424	9,450,852	1,297,572
<b>302003060</b>	<b>7,230,348</b>	<b>(2,000,000)</b>	<b>5,230,348</b>	<b>3,338,055</b>	<b>1,892,293</b>
302023060	7,230,348	(2,000,000)	5,230,348	3,338,055	1,892,293
304003060	53,385,338	(10,164,761)	43,220,577	14,306,944	28,913,633
<b>304013060</b>	<b>53,385,338</b>	<b>(10,164,761)</b>	<b>43,220,577</b>	<b>14,306,944</b>	<b>28,913,633</b>
305003060	791,824,527	(16,050,179)	775,774,348	652,856,378	122,917,970
<b>305013060</b>	<b>127,604,522</b>	<b>(11,117,837)</b>	<b>116,486,685</b>	<b>113,056,264</b>	<b>3,430,421</b>
305023060	664,220,005	(4,932,342)	659,287,663	539,800,114	119,487,549
<b>306003060</b>	<b>51,352,856</b>	<b>38,089,083</b>	<b>89,441,939</b>	<b>68,216,641</b>	<b>21,225,298</b>
306013060	5,763,500	550,000	6,313,500	5,257,499	1,056,001
306023060	45,589,356	37,539,083	83,128,439	62,959,142	20,169,297
<b>307003060</b>	<b>83,856,000</b>	<b>(30,003,033)</b>	<b>53,852,967</b>	<b>41,001,716</b>	<b>12,851,251</b>
307013060	83,856,000	(30,003,033)	53,852,967	41,001,716	12,851,251

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Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2021		2021	30 <sup>th</sup> June, 2021	
706043060	30,481,935	7,604,797	38,086,732	25,625,662	12,461,070
<b>706053060</b>	<b>1,400,000</b>	<b>1,280,000</b>	<b>2,680,000</b>	<b>2,642,412</b>	<b>37,588</b>
706063060	1,300,000	300,000	1,600,000	1,599,950	50
707003060	13,372,460	(84,000)	13,288,460	11,443,001	1,845,459
707013060	2,386,000	650,000	3,036,000	2,240,287	795,713
707033060	10,986,460	(734,000)	10,252,460	9,202,714	1,049,746
<b>708003060</b>	<b>19,422,200</b>	<b>1,122,000</b>	<b>20,544,200</b>	<b>19,538,027</b>	<b>1,006,173</b>
708033060	19,422,200	1,122,000	20,544,200	19,538,027	1,006,173
<b>710003060</b>	<b>32,605,598</b>	<b>15,089,033</b>	<b>47,694,631</b>	<b>36,932,083</b>	<b>10,762,548</b>
710013060	32,605,598	15,089,033	47,694,631	36,932,083	10,762,548
<b>711003060</b>	<b>18,570,704</b>	<b>18,560,226</b>	<b>37,130,930</b>	<b>35,856,458</b>	<b>1,274,472</b>
711013060	7,606,609	11,191,826	18,798,435	18,708,864	89,571
711023060	5,517,065	3,506,400	9,023,465	8,616,683	406,782
711033060	5,447,030	3,862,000	9,309,030	8,530,911	778,119
<b>712003060</b>	<b>50,420,028</b>	<b>(4,297,522)</b>	<b>46,122,506</b>	<b>45,828,069</b>	<b>294,437</b>
712013060	11,222,000	(1,499,000)	9,723,000	8,071,752	1,651,248
<b>712023060</b>	<b>13,152,000</b>	<b>(1,024,522)</b>	<b>12,127,478</b>	<b>12,280,075</b>	<b>(152,597)</b>
712033060	11,378,000	1,432,000	12,810,000	12,697,288	112,712
712043060	14,668,028	(3,206,000)	11,462,028	12,778,954	(1,316,926)
713003060	15,361,568	1,141,099	16,502,667	18,586,423	(2,083,756)
<b>713013060</b>	<b>15,361,568</b>	<b>1,141,099</b>	<b>16,502,667</b>	<b>18,586,423</b>	<b>(2,083,756)</b>
714003060	17,958,000	(9,315,000)	8,643,000	8,509,517	133,483
714013060	17,958,000	(9,315,000)	8,643,000	8,509,517	133,483
<b>901003060</b>	<b>1,020,000</b>	-	<b>1,020,000</b>	<b>1,007,075</b>	<b>12,925</b>
901023060	1,020,000	-	1,020,000	1,007,075	12,925
902003060	-	-	-	-	-

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<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>2021</b>		<b>2021</b>	<b>30<sup>th</sup> June, 2021</b>	
902043060	-	-	-	-	-
903003060	91,787,056	(21,340,004)	70,447,052	30,651,253	39,795,799
<b>903013060</b>	<b>54,587,056</b>	<b>(8,840,404)</b>	<b>45,746,652</b>	<b>24,951,318</b>	<b>20,795,334</b>
903023060	34,200,000	(11,999,600)	22,200,400	3,199,935	19,000,465
903033060	3,000,000	(500,000)	2,500,000	2,500,000	0
<b>904003060</b>	<b>30,414,943</b>	<b>(11,943,200)</b>	<b>18,471,743</b>	<b>6,545,867</b>	<b>11,925,877</b>
904013060	30,414,943	(11,943,200)	18,471,743	6,545,867	11,925,877
905003060	144,523,958	20,706,575	165,230,533	101,482,256	63,748,277
905013060	34,000,000	(6,199,900)	27,800,100	27,798,061	2,039
905023060	106,750,000	26,906,475	133,656,475	69,910,385	63,746,090
905033060	3,773,958	0	3,773,958	3,773,810	148
906003060	170,959,015	(21,634,560)	149,324,455	133,257,551	16,066,904
906013060	34,059,376	773,611	34,832,987	34,618,867	214,120
906023060	136,899,639	(22,408,171)	114,491,468	98,638,685	15,852,784
1001003060	441,053,271	(96,838,291)	344,214,980	218,717,682	125,497,298
1001023060	101,500,000	480,241	101,980,241	54,689,731	47,290,510
1001033060	83,082,966	(5,272,965)	77,810,001	51,694,304	26,115,697
1001043060	235,426,042	(119,924,267)	115,501,775	69,324,395	46,177,380
1001063060	21,044,263	27,878,700	48,922,963	43,009,252	5,913,711
1002003060	833,867,708	(3,158,808)	830,708,900	657,089,394	173,619,506
<b>1002013060</b>	<b>40,992,416</b>	<b>(12,774,669)</b>	<b>28,217,747</b>	<b>28,317,511</b>	<b>(99,764)</b>
1002023060	792,875,292	9,615,861	802,491,153	628,771,883	173,719,270
<b>TOTAL</b>	<b>11,103,492,902</b>	<b>251,091,026</b>	<b>11,354,583,928</b>	<b>9,087,810,483</b>	<b>2,266,773,445</b>

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

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<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>2021</b>		<b>2021</b>	<b>30<sup>th</sup> June, 2021</b>	
<b>308003060</b>	<b>46,406,063</b>	<b>(5,450,522)</b>	<b>40,955,541</b>	<b>39,491,768</b>	<b>1,463,773</b>
308013060	46,406,063	(5,450,522)	40,955,541	39,491,768	1,463,773
401003060	3,350,000	151,143,877	154,493,877	109,477,916	45,015,961
401023060	0	152,493,877	152,493,877	107,380,726	45,113,151
<b>401053060</b>	<b>3,350,000</b>	<b>(1,350,000)</b>	<b>2,000,000</b>	<b>2,097,190</b>	<b>(97,190)</b>
402003060	220,000,000	97,000,000	317,000,000	315,518,179	1,481,821
<b>402043060</b>	<b>220,000,000</b>	<b>97,000,000</b>	<b>317,000,000</b>	<b>315,518,179</b>	<b>1,481,821</b>
403003060	2,170,372,038	257,832,594	2,428,204,632	2,110,526,730	317,677,902
<b>403013060</b>	<b>763,164,425</b>	<b>(42,065,585)</b>	<b>721,098,840</b>	<b>404,197,492</b>	<b>316,901,348</b>
403043060	4,530,000	-	4,530,000	4,236,872	293,128
<b>403053060</b>	<b>1,402,677,613</b>	<b>299,898,179</b>	<b>1,702,575,792</b>	<b>1,702,092,365</b>	<b>483,427</b>
405003060	44,276,733	16,030,000	60,306,733	57,080,319	3,226,414
<b>405013060</b>	<b>44,276,733</b>	<b>16,030,000</b>	<b>60,306,733</b>	<b>57,080,319</b>	<b>3,226,414</b>
406003060	30,125,186	(2,700,000)	27,425,186	26,336,612	1,088,574
<b>406013060</b>	<b>30,125,186</b>	<b>(2,700,000)</b>	<b>27,425,186</b>	<b>26,336,612</b>	<b>1,088,574</b>
407003060	59,030,000	(2,722,600)	56,307,400	22,778,523	33,528,877
<b>407013060</b>	<b>59,030,000</b>	<b>(2,722,600)</b>	<b>56,307,400</b>	<b>22,778,523</b>	<b>33,528,877</b>
408003060	5,104,000	(150,000)	4,954,000	4,888,295	65,705
<b>408013060</b>	<b>5,104,000</b>	<b>(150,000)</b>	<b>4,954,000</b>	<b>4,888,295</b>	<b>65,705</b>
409003060	22,045,200	(4,727,475)	17,317,725	6,593,071	10,724,654
<b>409013060</b>	<b>22,045,200</b>	<b>(4,727,475)</b>	<b>17,317,725</b>	<b>6,593,071</b>	<b>10,724,654</b>
410003060	14,898,200	3,940,000	18,838,200	18,066,885	771,315
410013060	14,898,200	3,940,000	18,838,200	18,066,885	771,315
<b>412003060</b>	<b>390,343,554</b>	<b>(106,018,705)</b>	<b>284,324,849</b>	<b>124,121,091</b>	<b>160,203,758</b>
412013060	390,343,554	(106,018,705)	284,324,849	124,121,091	160,203,758
413003060	-	1,120,000	1,120,000	1,073,714	46,286

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<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>2021</b>		<b>2021</b>	<b>30<sup>th</sup> June, 2021</b>	
<b>413013060</b>	-	<b>1,120,000</b>	<b>1,120,000</b>	<b>1,073,714</b>	<b>46,286</b>
501003060	423,325,500	(1,647,334)	421,678,166	205,363,724	216,314,442
501013060	73,250,000	1,442,666	74,692,666	65,832,980	8,859,686
<b>501043060</b>	<b>350,075,500</b>	<b>(3,090,000)</b>	<b>346,985,500</b>	<b>139,530,744</b>	<b>207,454,756</b>
502003060	1,088,558,950	(129,949,192)	958,609,758	827,960,259	130,649,499
<b>502013060</b>	<b>572,232,925</b>	<b>(42,848,217)</b>	<b>529,384,708</b>	<b>399,406,387</b>	<b>129,978,321</b>
502023060	516,326,025	(87,100,975)	429,225,050	428,553,873	671,177
<b>503003060</b>	<b>215,426,561</b>	<b>(26,148,955)</b>	<b>189,277,606</b>	<b>126,951,872</b>	<b>62,325,734</b>
503013060	22,800,000	(4,137,840)	18,662,160	8,769,189	9,892,971
503023060	192,626,561	(22,011,115)	170,615,446	118,182,683	52,432,763
<b>504003060</b>	<b>404,500,000</b>	-	<b>404,500,000</b>	<b>404,500,000</b>	-
504013060	404,500,000	-	404,500,000	404,500,000	-
701003060	-	-	-	-	-
701013060	-	-	-	-	-
701033060	-	-	-	-	-
703003060	38,347,427	67,441,535	105,788,962	105,729,117	59,845
<b>703023060</b>	<b>38,347,427</b>	<b>67,441,535</b>	<b>105,788,962</b>	<b>105,729,117</b>	<b>59,845</b>
703033060	-	-	-	-	-
703063060	-	-	-	-	-
<b>704003060</b>	<b>961,076,175</b>	<b>149,930,469</b>	<b>1,111,006,644</b>	<b>1,040,897,757</b>	<b>70,108,887</b>
704013060	377,830,080	88,251,407	466,081,487	465,322,591	758,896
<b>704023060</b>	-	-	-	-	-
704043060	583,246,095	61,679,062	644,925,157	575,575,166	69,349,991
<b>706003060</b>	<b>51,602,791</b>	<b>9,604,797</b>	<b>61,207,588</b>	<b>47,798,969</b>	<b>13,408,619</b>
706013060	16,720,856	(580,000)	16,140,856	15,233,712	907,144
706023060	1,700,000	1,000,000	2,700,000	2,697,233	2,767

## **7.8. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

### **2. Reporting entity**

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

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

The County Executive recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Executive. The County Executive recognises its own generated revenue once they are swiped to CRF account. Revenue collection accounts have been disclosed under 8 – Disclosure of balances in revenue collection accounts.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

**ii) Transfers from the Exchequer**

Transfer from Exchequer 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 notified to the receiving Executive

**iii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

**iv) County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

**v) Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

**b) Recognition of payments**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

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

**v) Acquisition of fixed assets**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**4. In-kind contributions**

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

**a) Third Party Payments**

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

**5. Cash and cash equivalents**

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

**a) Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to KShs 67,691,666 compared to KShs 127,298,599 in prior period as indicated on note 23.

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Accounts Receivable**

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.

**7. Accounts Payable**

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.

**8. 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.

**9. 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.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

**10. Contingent Liabilities**

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

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - 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. Annex 7 of this financial statement shows that there are no contingent liabilities in the year.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**11. 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.

**12. 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 30<sup>th</sup> June, 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. There were 3 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.

**13. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation. Comparative figures for Note Number 9, 14 and 15 have changed in line with IFMIS classification.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**14. 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.

**15. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**16. Related party transactions**

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

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**7.9. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

	2020-2021	2019-2020
	KShs	KShs
Total Exchequer Releases for quarter 1	669,587,400	1,354,746,000
Total Exchequer Releases for quarter 2	1,284,673,500	1,401,462,000
Total Exchequer Releases for quarter 3	1,946,475,000	2,841,853,500
Total Exchequer Releases for quarter 4	4,554,751,500	1,518,251,100
<b>Total</b>	<b>8,455,487,400</b>	<b>7,116,312,600</b>

*The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals. (Provide a brief explanation and explain significant change from prior period)*

**1A. Equitable Share**

Description	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	669,587,400	1,354,746,000
Total Equitable Share for quarter 2	1,284,673,500	1,401,462,000
Total Equitable Share for quarter 3	1,946,475,000	2,841,853,500
Total Equitable Share for quarter 4	4,554,751,500	1,518,251,100
<b>Total</b>	<b>8,455,487,400</b>	<b>7,116,312,600</b>

*(Provide a brief explanation and explain significant change from prior period)*

**1B: Level 5 Hospitals Allocation**

Description	2020-2021	2019-2020
	KShs	KShs
Transfers for level 5 hospitals	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*(Provide a brief explanation and explain significant change from prior period)*

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Proceeds from Domestic and foreign grants received through exchequer</b>		
DANIDA - Universal Healthcare in Devolved Units Programme	49,771,955	30,900,000
World Bank – THUSCP	33,752,242	147,037,619
National Agricultural & Rural Inclusive Growth Project (NARIGP)	132,572,461	241,448,671
Kenya Devolution Support Programme	147,491,953	30,000,000
Youth Polytechnic support grant	56,299,894	59,793,298
Abolishment of user fees in health centres and dispensaries		15,209,593
Kenya Urban Support Programme		
Agriculture Sector Development Support Project (ASDSP)	14,233,371	18,540,528
Kenya Climate Smart Agriculture Project (KCSAP)		
KRB(Road Maintenance levy fund)	228,285,028	221,007,940
NATIONAL GOVERNMENT(Medical Equipment)		131,914,893
Water Sanitation Development Program(WSDP)	282,505,197	45,015,440
European Development Fund -IDEAS	48,984,766	
Urban institutional Grant(UIG)		8,800,000
Urban Development Grant(UDG)	14,238,060	35,761,940
<b>Sub total</b>	<b>1,008,134,926</b>	<b>985,429,922</b>
<b>Proceeds from domestic and foreign grants received directly by the county</b>		
Covid-19 Donations		
Others	30,000,000	-
<b>Sub total</b>	<b>30,000,000</b>	<b>-</b>
<b>Grand Total</b>	<b>1,038,134,926</b>	<b>985,429,922</b>

*Note: These are grants received through Exchequer*

*(Provide a brief explanation and explain significant change from prior period)*

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	KShs	KShs
<b>Transfers from Central Government entities</b>		
Road maintenance levy fund		
Covid-19 Fund		179,742,000
<b>Transfers from Counties</b>		
<b>TOTAL</b>		<b>179,742,000</b>

*(Give a brief description of what the transfers relate to and from whom they were received)*

**4. PROCEEDS FROM DOMESTIC BORROWINGS**

	2020-2021	2019-2020
	KShs	KShs
Borrowing within General Government		
Borrowing from Monetary Authorities (Central Bank)		
Other Domestic Depository Corporations (Commercial Banks)		
Borrowing from Other Domestic Financial Institutions		
Borrowing from Other Domestic Creditors		
Domestic Currency and Domestic Deposits		
<b>Total</b>		

*(Give a brief description of the nature and sources of borrowings including any assets pledged as security)*

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5. PROCEEDS FROM FOREIGN BORROWINGS**

	2020-2021	2019-2020
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer		
Foreign Borrowing - Direct Payments		
Foreign Currency and Foreign Deposits		
<b>Total</b>		

**6. PROCEEDS FROM SALE OF ASSETS**

	2020-2021	2019-2020
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment		
Receipts from Sale of Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from Sale of Strategic Reserves Stocks		
Receipts from Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
<b>Total</b>		

*(Provide a brief explanation and explain significant change from prior period)*

**7. REIMBURSEMENTS AND REFUNDS**

	2020-2021	2019-2020
	KShs	KShs
Refund from World Food Programme (WFP)		
Reimbursement of Audit Fees		
Reimbursement on Messing Charges (UNICEF)		
Reimbursement from World Bank – ECD		
Reimbursement from Individuals & Private organizations		
Reimbursement from Local Government Authorities		
Reimbursement from Statutory Organizations		
Reimbursement within Central Government		
Reimbursement Using Bonds		
<b>Total</b>		

*(Give a brief description on what the refunds relate to. Provide a brief explanation and explain significant change from prior period)*

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**8. RETURNS OF EQUITY HOLDINGS**

	2020-2021	2019-2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations		
Returns of Equity Holdings in International Organisations		
<b>Total</b>		

*(State briefly from which entities dividends or interest is derived from. Provide a brief explanation and explain significant change from prior period)*

**9. COUNTY OWN GENERATED RECEIPTS**

	2020-2021	2019-2020
	KShs	KShs
Interest Received	-	-
Profits and Dividends	-	-
Withdrawals from Income of Quasi-corporations	-	-
Rents on land, houses and buildings	-	-
Other Property Income collected as AIA	-	-
Sales of Market Establishment	-	-
Administrative Fees and Charges	285,500	303,000
Administrative Fees and Charges collected as AIA	-	-
Incidental Sales by Non-Market Establishments	-	-
Incidental Sales by Non-Market Establishments Collected as AIA	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties, Forfeitures and other Charges	-	-
Current Grants from International NGOs paid through Exchequer	-	-
Capital Grants from International NGOs paid through Exchequer	-	-
Current Grants from International NGOs collected as AIA	-	-
Capital Grants from International NGOs collected as AIA	-	-
Other Voluntary Transfers for Current purposes	-	-
Other Voluntary Transfers for Capital purposes	-	-
Land rates	43,623,097	40,250,310
Business Permits	57,529,955	38,859,344
Cesses	7,376,177	8,357,506
Poll Rates	-	-
Plot Rents	4,996,515	3,318,971
Other Local Levies	-	-

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	<b>2020-2021</b>	<b>2019-2020</b>
Administrative Services Fees	11,349,374	13,193,968
Various Fees	-	-
Council'S Natural Resources Exploitation	18,808,304	17,588,107
Sales Of Council Assets	-	-
Lease / Rental Of Council'S Infrastructure Assets	991,000	1,012,600
Other Miscellaneous Revenues	-	-
Other Miscellaneous Revenues	114,000	95,000
Insurance Claims Recovery	-	-
Medium Term Loans (1-3 Yr Repayment)	-	-
Long Term Loans (Over 3 Yr Rpayment)	-	-
Transfers From Reserve Funds	-	-
Donations	-	-
Fund Raising Events	-	-
Other Revenues From Financial Assets Loan	-	-
Market/Trade Centre Fee	7,701,796	4,103,641
Vehicle Parking Fees	15,009,137	14,308,227
Housing	700,500	393,200
Social Premises Use Charges	-	-
School Fees	-	-
Other Education-Related Fees	-	-
Other Education Revenues	-	-
Public Health Services	6,927,495	3,999,500
Public Health Facilities Operations	59,998,982	91,619,840
Environment & Conservancy Administration	80,000	-
Slaughter Houses Administration	500,761	473,174
Water Supply Administration	-	-
Sewerage Administration	-	-
Other Health & Sanitation Revenues	-	-
Technical Services Fees	14,097,753	16,569,482
External Services Fees	-	-
Receipts from Sale of Incidental Goods	-	-
Receipts from Sales by Non-Market Establishments	-	-
Rents {house and stall rent}	-	-
Receipts from Sales by Non-Market Establishments	-	-
Rents {house and stall rent}	-	-
<b>TOTAL</b>	<b>250,090,346</b>	<b>254,445,870</b>

*(Classification of own generated revenues in the financial year 2020/2021 have been re-classified according to the IFMIS System. As a result the opening balance figures have been re-stated in line with IPSAS Cash paragraph 1.4.19 for comparability purposes)*

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**10. RETURNED CRF ISSUES**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Recurrent account- County Assembly		
Development account- County Assembly		
<b>Total</b>		

*(State what the refunds relate to and when they were appropriated for use) Note: The amount swept back to CRF from the County Executive will form part of balance brought forward from the previous financial year*

**11. COMPENSATION OF EMPLOYEES**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Basic salaries of permanent employees	2,965,632,596	2,760,309,380
Basic wages of temporary employees	214,400	143,000
Personal allowances paid as part of salary	700,000	50,000
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	-	
<b>Total</b>	<b>2,966,546,996</b>	<b>2,760,502,380</b>

*(Give brief explanation including the comparative number of employees. Explain what other personnel costs relate to, explain significant change from prior period)*

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**12. USE OF GOODS AND SERVICES**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Utilities, supplies and services	45,566,029	39,333,399
Communication, supplies and services	12,859,562	15,481,093
Domestic travel and subsistence	289,986,071	256,088,060
Foreign travel and subsistence	921,900	2,813,378
Printing, advertising and information supplies & services	32,349,189	44,849,900
Rentals of produced assets	26,064,792	31,675,035
Training expenses	20,961,515	38,962,172
Hospitality supplies and services	116,111,008	133,809,032
Insurance costs	311,149,535	222,252,531
Specialized materials and services	434,092,920	259,310,801
Office and general supplies and services	84,908,714	48,151,300
Fuel, oil and lubricants	140,706,764	144,657,416
Other operating expenses	59,853,856	44,375,531
Routine maintenance – vehicles and other transport equipment	96,789,938	80,690,874
Routine maintenance – other assets	92,532,562	56,712,769
<b>Total</b>	<b>1,764,854,355</b>	<b>1,419,163,291</b>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**13. SUBSIDIES**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Subsidies to Public Corporations		
Subsidies to Private Enterprises		

*(Give explanation of the nature of subsidies and the kind of services that have been subsidised, explain significant change from prior period)*

**14. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020 - 2021	2019 - 2020
	KShs	KShs
<b>Transfers to County Government entities</b>		
Transfer to County Assembly	731,020,516	743,449,888
Bursary	-	440,000,000
Grant To Youth polytechnics {VTCs Grant}	90,582,386	
Lands	-	
KDSP	17,990,680	
Kwale Water Sewerage and Company.	292,505,197	
Kwale Municipality		
Trade {EU ideas}		
Community	3,999,940	
Health	176,458,686	
Agriculture {NARIGP}	58,490,694	
Kwale Municipality	973,000	
Other grants and transfers	-	
<b>Transfers to Other Counties</b>	-	
	-	
<b>Transfers to National Government entities</b>	-	
Transfer to the Council of Governors	-	
<b>TOTAL</b>	<b>1,372,021,099</b>	<b>1,183,449,888</b>

*(Provide the nature and purpose of transfers and are these transfers to be recovered. The transfers under this note should be that done to self-reporting entities, explain significant change from prior period)*

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15. OTHER GRANTS AND PAYMENTS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Scholarships and other educational benefits (Bursary)	404,500,000	
Grant To Youth polytechnics {VTCs Grant}		28,772,160
Lands		685,200
KDSP		62,969,437
Kwale Water Sewerage and Company.		54,591,440
Kwale Municipality		11,861,970
Trade {EU ideas}		54,557,366
Community		8,338,313
Health		152,071,268
Agriculture {NARIGP}		245,191,047
Other grants and transfers		
Emergency relief and refugee assistance	-	
Subsidies to small businesses, cooperatives, and self employed	-	
<b>Total</b>	<b>404,500,000</b>	<b>619,038,201</b>

*(Provide explanation as to what other grants and payments relate to and who is the beneficiary explain significant change from prior period)*

**16. SOCIAL SECURITY BENEFITS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits		
Social security benefits		
Employer Social Benefits		
<b>Total</b>		

*(Explain where the benefits are remitted and who the beneficiaries are , explain significant change from prior period)*

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**17. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Purchase of Buildings	-	-
Construction of Buildings	265,425,725	210,446,353
Refurbishment of Buildings	-	-
Construction of Roads	499,891,024	218,160,426
Construction and Civil Works	37,581,279	39,020,519
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	79,726,437	105,382,010
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	3,106,994
Purchase of Office Furniture and General Equipment	55,856,055	40,369,009
Purchase of Specialized Plant, Equipment and Machinery	28,529,111	50,792,649
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	53,234,250	51,610,250
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	397,894,051	392,759,778
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	49,150,000	-
Acquisition of Intangible Assets	-	-
Purchase of Specialised Plant	19,242,050	131,914,893
<b>Total acquisition of non- financial assets</b>	<b>1,486,529,982</b>	<b>1,243,562,881</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Domestic Payables - From Previous Years	1,823,347,447	1,814,120,733
<b>Total acquisition of financial assets</b>	<b>1,823,347,447</b>	<b>1,814,120,733</b>
<b>Total acquisition of assets</b>	<b>3,309,877,429</b>	<b>3,057,683,614</b>

**NOTES TO THE FINANCIAL STATEMENTS ( continued)**

**18. FINANCE COSTS, INCLUDING LOAN INTEREST**

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank Charges	351,121	423,753
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	-	-
<b>Total</b>	<b>351,121</b>	<b>423,753</b>

*(Explain significant change from prior period)*

**19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON -LENDING**

	2020 - 2021	2019 - 2020
	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		
<b>Total</b>		

*(Explain significant change from prior period)*

**20. OTHER PAYMENTS**

	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves		
Civil Contingency Reserves		
Other payments		

*(Provide explanation as to what each component of other expenses relate to, explain significant change from prior period)*

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**NOTES TO THE FINANCIAL STATEMENTS ( Continued)**

**21. CASH AND BANK BALANCES**

**21A. BANK BALANCES**

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2020 - 2021	2019 - 2020
			KShs	KShs
KCB Kwale, Chief Officer Finance, Kes	1140750674	Recurrent	515	
National Bank Ukunda, Kwale County United Nations Food And Agric Account, Kes	1001068083300			
National Bank Ukunda, Kwale County Narigp Account, Kes	1041212084800	Development	43,650,251	98,083,878
Equity Bank Kwale, Chief Officer Agriculture Imprest Account, Kes	1580262364648	Recurrent	120	-
National Bank Ukunda, Kwale Asdsp Iiaccount, Kes	1040207184000	Development	13,905,253	12,715,811
National Bank Ukunda, Kwale County Lands Physical Planning And Natural Resources Development A/C, Kes	01001068080600	Development		2,246,223
Equity Bank Kwale, Chief Officer Lands Imprest A/C, Kes	1580262364715	Recurrent	-	5,000,000
SBM, Kwale County UIG Account, Kes	67236625001	Recurrent	36,022,128	39,026,850
KCB Kwale, Chief Officer Health, Kes	1171164890	Recurrent	2,166	4,592
KCB Kwale, Kinango Hospital, Kes	1146764049	Recurrent	1,652	1,318
KCB Kwale, Kwale Hospital, Kes	1146697198	Recurrent	1,524	5,320
KCB Kwale, Lunga Lunga Sub County Hospital, Kes	1107465605	Recurrent	850	3,410
KCB Kwale, Msambweni Hospital, Kes	1147035164	Recurrent	1,239	14,863
KCB Kwale, County Health Management Team - Hssf, {CHMT} Kes	1147926840	Recurrent	7,865,980	3,680,324
Equity Kwale, County Health Management Team – Kepi Account, Kes	1580261652795	Recurrent	-	3,611,314
KCB Kwale, Kwale County Covid 19 Imprest Account, Kes	1281415073	Development	5,858,782	
National Bank Ukunda, Kwale County Medical And Public Health Development Account, Kes	1001068087400	Development	72	-
Equity Bank Kwale, Chief Officer Trade Imprest A/C , Kes	1580262364612	Recurrent	-	0
National Bank Ukunda, Kwale County Ideas Led Project, Kes	1020211582500	Development	5,242,867	3,735,466
Equity Bank Kwale, Chief Officer	1580262364674	Recurrent	-	0

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Community Development Imprest A/C, Kes				
National Bank Ukunda, Kwale County Community Development A/C, Kes	1001068076500	Development	-	-
Equity Bank Kwale, Chief Officer Executive Services, Kes	15080262720863	Recurrent	16,784	1
Equity Bank Kwale, Chief Officer Education & Hr Development A/C, Kes	15080262720511	Recurrent		
Equity Bank Kwale, Chief Officer Water Services, Kes	1580262720291	Recurrent	-	1
National bank Ukunda, Kwale County Water Services Development	01001068083100	Recurrent	-	-
Equity Bank Kwale, Chief Officer Infrastructure, Kes	1580262720374	Recurrent	1,156	6,663
National Bank Ukunda, Kwale County Road Maintenance Levy Fund Account, Kes	1001068082700	Development		
National Bank, Kwale County Infrastructure Devt Bank, Kes	1001068082900	Development		
Equity Bank Kwale, Chief Officer Tourism And Information Technology, Kes	1580262720406	Recurrent	1	1
Equity Bank Kwale, County Public Service Board, Kes	1580262720914	Recurrent	-	-
Equity Bank Kwale, Chief Officer Decentralised Units, Kes	1580262364693	Recurrent	1,142	4,760
KCB Kwale, Kwale Municipality, KES	1262607582	Recurrent	350,871	
Co-operative Ukunda, Diani Municipality, KES	1141839229400	Recurrent	16,655	
CBK, Kwale County Development , KES	1000170476	Development	12,639,600	20,104,470
CBK, Kwale County Recurrent , KES	1000170441	Recurrent	44,179	4,938,627
CBK, Kwale County Revenue Fund, KES	1000170697	CRF	1,853,367,960	1,814,221,200
CBK, Kwale County Special Purpose, KES	1000282223	Recurrent	51,968,962	111,180,145
CBK, Kwale County Deposit , KES	1000230649	Deposit	67,691,666	127,298,599
CBK, Kwale County Narig , KES	1000366807	Development	-	-
CBK, Kwale County Village Polytechnic Project , KES	1000370114	Development	2,013,059	36,295,551
CBK, Kwale County Road Maintenance Levy Fund , KES	1000325526	Development	163,300,855	151,197,737
CBK, Kwale County Agriculture Sector Developme , KES	1000366818	Development	3,000	7,616,211
CBK, Kwale County Gratuity , KES	1000335912	Recurrent	3,483	154,219
CBK, Kwale County IDEAS LED Project, KES	1000399918	Development	16,169,706	1,378,601
CBK, Kwale Devolution Support Programme , KES	1000440527	Recurrent	35,600,620	30,000,000
CBK, Kwale Municipality UDG , KES	1000385863	Development	31,055,373	60,346,889

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CBK, Kwale County Water Sanitation And Development , KES	1000438509	Recurrent	-	
CBK, Kwale County Covid19 Special Purpose , KES	1000454989	Recurrent	49,994,871	
<b>Total</b>			<b>2,396,793,342</b>	<b>2,532,873,044</b>

*Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held.*

*These balances do not include bank balances for self-reporting entities and revenue collection accounts as at reporting date.*

**21B. CASH IN HAND**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Cash in Hand – Held in domestic currency	600	15,188
Cash in Hand – Held in foreign currency		
<b>Total</b>	<b>600</b>	<b>15,188</b>

Cash in hand should also be analysed as follows:

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Health Dept-Kinango Hospital		59
Health Dept-Kwale Hospital		26
Health Dept-Chief Officer health Administration		90
Msambweni Hospital		13,362
Lunga lunga Hospital		1,651
Infrastructure	600	
<b>Total</b>	<b>600</b>	<b>15,188</b>

*[Provide cash count certificates for each]*

**22. ACCOUNTS RECEIVABLE**

<b>Description</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Government Imprests	-	-
Salary Advance	11,239,165	9,190,136
Clearance accounts		
<b>Total</b>	<b>11,239,165</b>	<b>9,190,136</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

<i>Breakdown of imprest and salary advance per department</i>	2020 - 2021	2019 - 2020
<i>Imprest</i>	KShs	KShs
Finance		
Agriculture		
Lands		
Health		
Trade		
Community		
Executive		
Education		
Water		
Infrastructure		
ICT		
CPSB		
Public Service and Administration		
Kwale Municipality		
Diani Municipality		
<b>Sub-Total</b>	-	-
<i>Salary Advances</i>		
Finance	3,444,316	2,275,655.00
Agriculture	250,654	198,822.00
Lands	40,750	34990
Health	3,307,333	2031783
Trade	116,663	625,575
Community	370,924	500314
Executive	958,726	5,392
Education	198,800	432,000
Water	29,162	12,000
Infrastructure	417,320	419,360
ICT		30,000
CPSB	1,122,498	950,000
Public Service and Administration	982,019	1,674,245
Kwale Municipality		
Diani Municipality		
<b>Sub-Total</b>	<b>11,239,165</b>	<b>9,190,136</b>
<b>Grand Total</b>	<b>11,239,165</b>	<b>9,190,136</b>

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

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**23. ACCOUNTS PAYABLE**

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits		
Retention monies	67,691,666	127,298,599
<b>Total</b>	<b>67,691,666</b>	<b>127,298,599</b>

*[Provide short appropriate explanations as necessary]*

**24. FUND BALANCE BROUGHT FORWARD**

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	2,532,873,044	2,944,505,344
Cash in hand	15,188	205,672
Accounts Receivables	9,190,136	8,250,653
Accounts Payables	(127,298,599)	(33,851,167)
<b>Total</b>	<b>2,414,779,769</b>	<b>2,919,110,503</b>

*[Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year's closing balances]*

**25. PRIOR YEAR ADJUSTMENTS**

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

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Others ( <i>specify</i> )			
<b>Total</b>			

*\*\* (The adjusted balances are not carried down on the face of the financial statement. County Executive to provide disclosure on the adjusted amounts) (Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy. Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the County Executive).*

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**26. (INCREASE)/ DECREASE IN ACCOUNT RECEIVABLES**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>KShs</b>	<b>KShs</b>
Receivables as at 1 <sup>st</sup> July (a)	9,190,136	8,250,653
Receivables as at 30 <sup>th</sup> June (b)	11,239,165	9,190,136
(Increase)/ Decrease in Receivables (c=(b-a))	<b>(2,049,029)</b>	<b>(939,483)</b>

*(Receivable as at 1<sup>st</sup> July for FY 2020/21 should be the same as receivable as at 30<sup>th</sup> June for FY 2019/20)*

**27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLE S**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Payables as at 1 <sup>st</sup> July (a)	127,298,599	33,851,167
Payables as at 30 <sup>th</sup> June (b)	67,691,666	127,298,599
Increase/ (Decrease) in payables c= b-a	<b>(59,606,934)</b>	<b>93,447,433</b>

*(Payables as at 1<sup>st</sup> July for FY 2020/21 should be the same as Payable as at 30<sup>th</sup> June for FY 2019/20)*

**7.10. OTHER IMPORTANT DISCLOSURES**

**1. Pending Accounts Payable (See Annex 2)**

	<b>Balance b/f FY 2019/2020</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2020/2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings				
Construction of civil works				
Supply of goods				
Supply of services				
<b>Total</b>				

**2. Pending Staff Payables (See Annex 3)**

	<b>Balance b/f FY 2019/2020</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2020/2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Senior management				
Middle management				
Unionisable employees				
Others				
<b>Total</b>				

**OTHER IMPORTANT DISCLOSURES (Continued)**

**3. Other Pending Payables (See Annex 4)**

	<b>Balance b/f FY 2019/2020</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2020/2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
<b>Total</b>				

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

**4. External Assistance**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
<b>Total</b>		

**OTHER IMPORTANT DISCLOSURES (Continued)**

**a) External assistance relating to loans and grants**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as loans		
External assistance received as grants		
<b>Total</b>		

**b) Undrawn external assistance**

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn external assistance - loans			
Undrawn external assistance - grants			
<b>Total</b>			

**c). Classes of providers of external assistance**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

*(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc.)*

**OTHER IMPORTANT DISCLOSURES (Continued)**

**d. Non-monetary external assistance**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods		
Services		
<b>Total</b>		

*This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.*

*N/B: Disclose the basis on which the value of goods and services were determined ( This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.*

**e. Purpose and use of external assistance.**

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
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 and Foreign borrowing		
Other Payments		
<b>TOTAL</b>		

*N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.*

**OTHER IMPORTANT DISCLOSURES (Continued)**

**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.*

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

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

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

**5.1 Classification by Source**

	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

**OTHER IMPORTANT DISCLOSURES (Continued)**

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

<b>PAYMENTS MADE BY THIRD PARTIES</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
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 and Foreign borrowing		
Other Payments		
<b>TOTAL</b>		

*N/B The above subclassification will be adopted based on the appropriate county's operations*

**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.

**OTHER IMPORTANT DISCLOSURES (Continued)**

**Related party transactions**

	20xx- 20xx	20xx- 20xx
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)		
<b><u>Transfers to related parties</u></b>		
Transfer to the County Assembly		
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		
<b>Total Transfers to re lated parties</b>		
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer		
Transfers from MDAs		
Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received)		
<b>Total Transfers from related parties</b>		

**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.

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**OTHER IMPORTANT DISCLOSURES (Continued)**

<b>Entity</b>	<b>Date Established/Date taken over</b>	<b>Location</b>	<b>Accounting Officer responsible</b>	<b>Balance as at 30th June 2021</b>
<b>Corporation</b>				
Water and Sewerage Company	2014	Kwale - KWAWASCO	Ag Managing Director – Erick Parmet.	
<b>Fund</b>				
Bursary Fund	2014-2015	County Headquarters	Chief Officer Education -Juma Nzao	105,789,591
Community Youth and Women Fund		County Headquarters	Chief Officer Social Services - Ms Francisca Kilonzo	20,365,865
Trade Revolving Fund	2014	Kwale headquarters	Chief Officer - Hassan Ngala	26,510,631
Kwale County Disaster Management Fund		County Headquarters	Chief Officer PSA -Juma Nzao	414,480
<b>Board</b>				
<b>Project</b>				
COF Health and MED SER GIZ Account		Kwale County headquarters	Chief Officer Health -Alex Onduko	-
Equity Kwale, County Health Management Team – Kepi Account, Kes		Kwale County headquarters	Chief Officer Health -Alex Onduko	630,934
Kcep Cral Account Kwale		Kwale County headquarters	Chief Officer Agriculture -Alex Onduko	986,528
KCB Bank - 1180460448 - Kwale County Water Security & Climate		Kwale County headquarters	Chief Officer Water Services - Musyoki Muthuka	11,441,492
<b>Scheme</b>				

**8. Disclosure of Balances in Revenue Collection Accounts**

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

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			KShs	KShs
KCB A/C No. 1169373496 Kwale County Government Hospital Account	kes	Revenue	11,920,838	16,884,713
KCB A/C No. 1169372139 Kwale County Government Single Business Permit Sbp	kes	Revenue	(937,641)	27,529,676
KCB A/C No. 1140770241 Kwale County Government Revenue Account {Land Rates}	kes	Revenue	(13,285,343)	(94,743,934)
KCB A/C No. 1169373348 Kwale County Government Liquor Account	kes	Revenue	-	-
KCB A/C No. 1169373054- CESS Kwale County Government Cess Royalties Mkt	kes	Revenue	(1,038,984)	45,012,573

During the year outstanding land arrears amounted to Ksh. 10,003,642,122

**9. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2020/21 amounts relating to leased medical equipment was Kshs 0 (2019/2020 Kshs 131,914,893)

**10. Contingent Liabilities**

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case against the entity		
Bank guarantees in favour of subsidiary		
contingent liabilities arising from PPPs		
<b>Total</b>		

(Give details- Update ANNEX 8 Contingent liabilities register)

**OTHER IMPORTANT DISCLOSURES (Continued)**

**11. Covid- 19 Funds**

<b>Covid -19 Funds</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Receipts</b>		
Receipts from the National Government to fight (Note 3)		179,742,000
Other donations for Covid-19 received directly (Note 2)		
Others (Bal b/f)	179,742,000	
<b>Total Receipts</b>	<b>179,742,000</b>	<b>179,742,000</b>
<b>Payments</b>		
Purchase of Covid 19 materials- masks, sanitizers etc	15,160,760	-
Purchase of beds and ICU units	4,838,200	-
Subsidies to the community		-
Payment of hospital bills	56,893,618	-
Donations to schools and other institutions		-
Other expenses (specify)	4,017,260	-
<b>Total payments</b>	<b>80,909,838</b>	<b>-</b>
<b>Balance in the covid 19 Fund</b>	<b>98,832,162</b>	<b>179,742,000</b>

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**12. Analysis of Domestic Payables (See Note No. 17)**

<b>Non Financial Assets</b>	<b>2020 - 2021</b>
	<b>KShs</b>
Purchase of Buildings	16,054,649
Construction of Buildings	449,710,007
Refurbishment of Buildings	-
Construction of Roads	333,647,878
Construction and Civil Works	481,075,678
Overhaul and Refurbishment of Construction and Civil Works	-
Purchase of Vehicles and Other Transport Equipment	-
Overhaul of Vehicles and Other Transport Equipment	-
Purchase of Household Furniture and Institutional Equipment	32,059,153
Purchase of Office Furniture and General Equipment	4,502,115
Purchase of ICT Equipment	33,400,549
Purchase of Specialized Plant, Equipment and Machinery	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	4,748,000
Research, Studies, Project Preparation, Design & Supervision	30,000,000
Rehabilitation of Civil Works	288,233,505.65
Acquisition of Strategic Stocks and commodities	-
Acquisition of Land	-
Acquisition of Intangible Assets	148,165,912
Specialised Materials and Supp	1,750,000
<b>Total</b>	<b>1,823,347,446</b>

**7.11. 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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.0	Reconciliation of Cash and Cash Equivalents Balances		Resolved	
2.0	Wrongly Charged Accounts – Use of goods and services		Resolved	
3.0	Acquisition of Assets		Resolved	
3.1	Rehabilitation of Civil Works		Resolved	
3.2	Overstatement of Domestic Payables (Pending Bills)		Resolved	

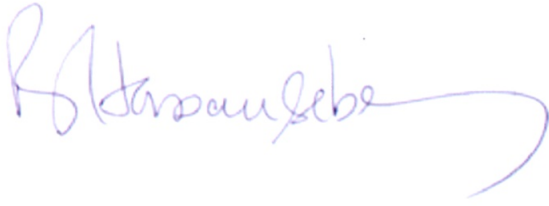
**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

CEC, County Treasury

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Sign.....

Date: 28<sup>th</sup> September, 2021

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**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

<b>Period (2020/21)</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	669,587,400	1,284,673,500	1,946,475,000	4,554,751,500	<b>8,455,487,400</b>
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme				49,771,955	<b>49,771,955</b>
World Bank – THUSCP					
National Agricultural & Rural Inclusive Growth Project (NARIGP)					
Kenya Devolution Support Programme			45,000,000	102,491,953	<b>147,491,953</b>
Youth Polytechnic support grant			28,149,947	28,149,947	<b>56,299,894</b>
Abolishment of user fees in health centres and dispensaries					
Kenya Urban Support Programme					
Agriculture Sector Development Support Project (ASDSP)					
Kenya Climate Smart Agriculture Project (KCSAP)					
Water and Sanitation Development Project					
Construction of County Headquarters					
KENYA ROAD BOARD { Road mainatenace levy fund}		57,071,257	57,071,257	114,142,514	<b>228,285,028</b>
Health Sector Support Project (HSSP)					-
Transforming health systems for Universal Health Care Project (THS)			17,007,407	16,744,835	<b>33,752,242</b>
National Urban Transport Improvement Project (NUTRIP)					-

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<b>Period (2020/21)</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
National Agriculture and Rural Inclusive Growth Project { NARIGP}		110,779,303		21,793,158	<b>132,572,461</b>
Agricultural Sector Development Support Programme (ASDSP)			14,026,530	206,841	<b>14,233,371</b>
Water and Sanitation Development Project (WSDP)		107,214,642		175,290,555	<b>282,505,197</b>
KUSP - UDG		14,238,060			<b>14,238,060</b>
European Development Fund - IDEAS			48,984,766		<b>48,984,766</b>
<b>TOTAL</b>	<b>669,587,400</b>	<b>1,573,976,761</b>	<b>2,156,714,907</b>	<b>5,063,343,258</b>	<b>9,463,622,326</b>

*Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.*

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**ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Construction of buildings							
Sub-Total							
Construction of civil works							
Sub-Total							
Supply of goods							
Sub-Total							
Supply of services							
Sub-Total							
<b>GRAND TOTAL</b>							

*Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments*

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**ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES**

<b>Name of Staff</b>	<b>Job Group</b>	<b>Date Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2020/2021</b>	<b>Outstanding Balance 2019/2020</b>	<b>Comments</b>
			<b>a</b>	<b>b</b>	<b>c=a-b</b>		
<b>Senior Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Amounts due to County Govt Entities</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Amounts due to Third Parties</b>							
5.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
6.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**ANNEX 5 –ANALYSIS OF ACCOUNTS REC EIVABLES**

*(a)Government Imprest*

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
Finance				
<b>Sub-Total</b>				
Agricult.				
<b>Sub-Total</b>				
Lands				
<b>Sub-Total</b>				
Health				
<b>Sub-Total</b>				
Trade				
<b>Sub-Total</b>				
Community				
<b>Sub-Total</b>				
Executive				
<b>Sub-Total</b>				
Education				
<b>Sub-Total</b>				
Water				
<b>Sub-Total</b>				
Infrastructure				
<b>Sub-Total</b>				
ICT				
<b>Sub-Total</b>				

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County Public Service Board				
<b>Sub-Total</b>				
Public Service and Administration				
<b>Sub-Total</b>				
Kwale Municipality				
<b>Sub-Total</b>				
Diani Municipality				
<b>Sub-Total</b>				
<b>Grand Total</b>		-	-	-

*(b) Salary Advance*

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<b>Finance</b>				
Mbito Vincent Chirima	7/1/2020	125,000	125,000	-
Mgunya Musa Rai	7/1/2020	60,200	60,200	-
Mwazewe Mwanamisi Kassim	7/1/2020	9,980	9,980	-
Meri Stephen Tayari	7/1/2020	200,000	200,000	-
Miraj Bakari Chimbombo	7/1/2020	200,000	183,700	16,300
Amani Mwinyi	7/1/2020	1,500	1,500	-
Boi Lillahi	7/1/2020	120,000	110,000	10,000
Saumu Burashi	7/1/2020	12,500	12,500	-
Hamadi Suleiman Kibwebwe	7/1/2020	100,000	100,000	-
Juma Ndurya	7/1/2020	200,000	200,000	-
Khalfan Ndurya	7/1/2020	100,000	100,000	-
Chiroro Jira	8/10/2020	120,000	100,000	20,000

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Abdalla Mwachai	31-Mar-21	312,500	137,500	175,000
Bakari sebe	8/02/2021	1,751,660	941,660	810,000
Asha Omar Dzivwa	8/27/2020	90,000	90,000	-
Cecilia Leja	30-Sep-20	270,000	202,500	67,500
Anita Nzioka	1-Oct-20	300,000	225,000	75,000
Kassim Said Zondo	4-Nov-20	24,000	16,000	8,000
Mwalimu Chea	4-Nov-20	178,325	138,325	40,000
Yusuf Swaleh Surayan	4-Dec-20	100,000	58,338	41,662
Mwanaisha Juma Masemo	4-Dec-20	60,000	35,000	25,000
Alex Mbega Makanga	4-Dec-20	180,000	105,000	75,000
Harrison Mwambire Koi	4-Dec-20	60,000	60,000	-
Alex Onduko	31-Dec-20	500,000	250,002	249,998
Sihiana Ali	9-Feb-21	194,400	205,200	-10,800
Swaleh Matano Ndzovu	9-Feb-21	158,325	100,000	58,325
Faith Kyalo Kanini	3-Mar-21	479,665	279,665	200,000
Chari Gakurya	31-Mar-21	525,000	300,000	225,000
Ruwaida Hassan	31-Mar-21	1,000,000	625,001	374,999
Mariam Mashobo	1-Apr-21	400,000	175,000	225,000
Siamini Mwacheo	9-Apr-21	52,500	17,500	35,000
Linah Mwarabu		40,000	6,668	33,332
Rumba Mazera	21-May-21	240,000	-	240,000
Kassim Karoyo	30-Jun-21	450,000	-	450,000
		<b>8,615,555</b>	<b>5,171,239</b>	<b>3,444,316</b>
<b>Agriculture</b>		-		
Ann Muthoni kague	8/10/2020	100,000	83,340	16,660
Fatuma B Gakurya	8/10/2020	50,000	50,000	-
Francis Muchoki kangunu	30-Sep-20	250,000	187,506	62,494
Saumu Salim Mwasera	4-Nov-20	126,000	102,000	24,000

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Bett Kipkorir Hillary	31-Mar-21	150,000	37,500	112,500
Japheth Kipkorir	31-Mar-21	50,000	15,000	35,000
Jeffa Mwanajuma Mlunga	7/1/2020	38,500	22,000	-
Gathonga Joseph Kanyaa	7/1/2020	49,990	49,990	-
Chang'andu Robert Njule	7/1/2020	81,000	81,000	-
		<b>895,490</b>	<b>628,336</b>	<b>250,654</b>
<b>Lands</b>		-		
Kombo Hassan Kombo	9-Feb-21	104,990	64,240	40,750
Hassan Mrumwengu Ali	9-Feb-21	30,000	30,000	-
		<b>134,990</b>	<b>94,240</b>	<b>40,750</b>
<b>Health</b>		-		
Matole Patrick	7/1/2020	7,700	7,700	-
Mariam Mwakondoo Ali	7/1/2020	19,332	19,332	-
Omolo Adams	7/1/2020	80,000	80,000	-
Tima bwana Bwanadi	7/1/2020	240,000	240,000	-
Kisia Samuel Ngumu	7/1/2020	275,000	275,000	-
Mushira Lilian Marita	7/1/2020	200,000	183,337	16,663
Tanui Lawrence Kipkembo	7/1/2020	87,500	87,500	-
Chiphoro Ramadhan Damau	7/1/2020	49,990	49,990	-
Shee Matano Alii	7/1/2020	150,000	150,000	-
Tsanuo Ali Mohamed	7/1/2020	166,666	166,666	-
Mwanamvua Musa Suleiman	7/1/2020	126,000	126,000	-
Mwanaisha Kassim Shikeli	7/1/2020	2,300	2,300	-
Mahu Mwanasha Suleiman	7/1/2020	58,325	58,325	-
Kanzere halima	7/1/2020	33,328	33,328	-
Fungo Mohamed Nzalla		60,000	55,000	5,000
Mwamasare mohamed Said	7/1/2020	200,000	187,000	13,000
Boi Zuleikha Ramadhan	7/1/2020	110,000	110,000	-

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Judith Gitau Njeri	8/10/2020	400,000	333,340	66,660
Roselyne Achieng Oloo	8/27/2020	100,000	75,006	-
Faith Salama Karisa	30-Sep-20	208,000	156,006	51,994
Elizabeth Chomba	30-Sep-20	800,000	603,000	197,000
Charles Maina Kabonoki	30-Sep-20	150,000	112,500	37,500
Mary Muthoni Mukanda	30-Sep-20	100,000	75,006	24,994
Juma Hussein Fujo	4-Nov-20	100,000	66,680	33,320
Emilly Lango Adhiambo	5-Nov-20	450,000	300,000	150,000
Martin Nyamawi	9-Nov-20	100,000	66,720	33,280
Hamisi GoreGore	4-Dec-20	40,000	35,000	5,000
Sylvester Kimathi	4-Dec-20	67,500	41,669	20,831
Ibrahim Rashid Zimbu	4-Dec-20	100,000	70,000	30,000
Hamisi Rama Mwangana	4-Dec-20	120,000	70,000	50,000
Yusra Yusuf Abubakar	4-Dec-20	120,000	84,000	36,000
Linah Kwewe Nyota	4-Dec-20	20,000	14,000	6,000
Raphael Kaplich	24-Dec-20	281,000	183,000	98,000
Jumaa S. Mbete	24-Dec-20	200,000	100,002	99,998
Isabel Odera Akoth	24-Dec-20	100,000	8,334	-
Francis Mumo Mute	30-Dec-20	61,000	41,400	19,600
Grace Ounda	9-Feb-21	120,000	50,000	70,000
Mwanaidi Burashi Mwaburashi	3-Mar-21	50,000	16,668	33,332
Biuba Mohamed Kheri	3-Mar-21	300,000	100,000	200,000
Shamilla Mesalimu Kassim	31-Mar-21	350,000	87,501	262,499
Mwanajuma Mbale Nassoro	31-Mar-21	816,650	291,652	524,998
Carolyne Muendi		54,000	9,000	45,000
Juma Mambo Zani		100,000	16,668	83,332
Mwanahalifa Bakari		1,000,000	166,668	833,332
Kassim Mwalimu Bilo	21-May-21	60,000		60,000

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Yasmin Hassan Derow	21-May-21	100,000		100,000
Mary Ngendo Mburu	11-Jun-21	100,000		100,000
		<b>8,434,291</b>	<b>5,005,298</b>	<b>3,307,333</b>
<b>Trade</b>		-		
Samson Charo Nyamawi	7/1/2020	420,000	400,000	-
Mwakulola swaleh Hamisi	7/1/2020	200,000	183,337	16,663
Jacob Mwinzi Mutua	8/10/2020	60,000	50,000	10,000
Salim Swaleh Chipenda	10-Feb-21	16,075	9,075	7,000
Bibi Hassan Mwazoa	31-Mar-21	24,000	6,000	18,000
Mebakari Juma Kahiri	21-May-21	30,000		30,000
Mazera Kolo	30-Jun-21	35,000		35,000
		<b>785,075</b>	<b>648,412</b>	<b>116,663</b>
<b>Community</b>		-		
Waithaka Lucy wambui	7/1/2020	16,660	16,660	-
suleiman Mwanalawi Juma	7/1/2020	100,000	91,674	8,326
Ramadhani Masudi Bungale	15-feb-21	916,660	541,692	249,998
Said Ndurya Meri	3-Feb-21	34,664	19,664	15,000
Susan Nyamawi	11/Jun/21	90,000	50,000	40,000
Hamisi Apuli	31-Mar-21	76,800	19,200	57,600
		<b>1,234,784</b>	<b>738,890</b>	<b>370,924</b>
<b>Executive Services</b>		-		
Daniel Tsuma Nyassy	8/27/2020	100,000	100,000	-
Eric Parmet Melubo	4-Nov-20	450,000	300,000	150,000
Francis Ndiege	8/10/2020	200,000	166,670	33,330
Joseph Thoya Chea	11-JUN-21	479,000	359,000	120,000
Juddy Chizi Kengo	4-Nov-20	145,392	98,992	46,400
Mangi Martin Mwaro	5-May-21	500,000	83,334	416,666

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Neema Omar Mwachome	8/27/2020	500,000	416,670	83,330
Nshauri Tundo	8/10/2020	30,000	30,000	-
Salim Yawa Mrina	24-Dec-20	150,000	75,000	75,000
Shee Kemu	8/27/2020	24,000	20,000	4,000
Mejumaa Gasare	8-Jun-20	30,000	-	30,000
		<b>2,608,392</b>	<b>1,649,666</b>	<b>958,726</b>
<b>Education</b>		-		
Mangale Munga Ndegwa	8/10/2020	1,100,000	950,000	150,000
Mwanaisha Said Idd	4-Nov-20	100,000	67,200	32,800
Hassan Ndaro Hamisi	7/1/2020	96,000	80,000	16,000
		<b>1,296,000</b>	<b>1,097,200</b>	<b>198,800</b>
<b>Water</b>		-		
Mwachenda Chityeke	30/11/2020	52,000	35,338	16,662
Nimando Kibwana Ali	30/11/2020	30,000	17,500	12,500
		<b>82,000</b>	<b>52,838</b>	<b>29,162</b>
<b>Infrastructure</b>		-		
Mnyeto salim Suleiman	7/1/2020	13,332	13,332	-
Hemed Mwabudzo	9-Oct-20	1,333,328	1,000,008	333,320
Caroline Ngina Daudi	7/1/2020	50,000	30,000	-
Betsotso Ali Fundi	7/1/2020	30,000	30,000	-
Mwasauti Hamisi Mwalimu	7/1/2020	75,000	75,000	-
Ndurya Hassan Mkalla	7/1/2020	96,000	80,000	16,000
Mkaha Jimmy Mwamba	7/1/2020	15,000	15,000	-
Bejira Athman Dalu	11-Jun-21	60,000		60,000
Fredrick Zani Tembe	8/27/2020	48,000	40,000	8,000
		<b>1,720,660</b>	<b>1,283,340</b>	<b>417,320</b>
<b>ICT</b>		-		
Musila Paul	7/1/2020	30,000	30,000	-

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		30,000	30,000	-
<b>County Public Service Board</b>		-		
Hassan Kombo Mwadzugwe	7/1/2020	300,000	300,000	-
Sarah Mueni Nzioka	12-Nov-20	2,000,000	1,625,001	374,999
George Lugogo Chombo	9-Feb-21	690,000	375,000	315,000
Siti Gakurya	9-Feb-21	700,000	350,000	350,000
Athman Ali Mukumu	31-Mar-21	110,000	27,501	82,499
		<b>3,800,000</b>	<b>2,677,502</b>	<b>1,122,498</b>
<b>Public Service and Administration</b>		-		
Mwatsuphiro Abdalla Kassim	7/1/2020	65,000	65,000	-
Mwatondo Hassan Juma	7/1/2020	600,000	600,000	-
Nimusimu Mwasina	7/1/2020	112,500	112,500	-
Azizi Vumbi Salim	7/1/2020	100,000	91,685	8,315
Chidzangi Juma Gwidi	7/1/2020	15,000	15,000	-
Shee Mwanasiti Swaleh	7/1/2020	21,000	21,000	-
Budzo Abdulhafidh Bakari	7/1/2020	14,000	5,835	-
Mganga Rashid Mayeko	7/1/2020	8,328	8,328	-
Mendoro Mealii Juma	7/1/2020	23,325	23,325	-
Mary Owano Makutwa	11-Jun-21	200,000	110,000	50,000
Said Salim Mwasserah	5-May-21	439,990	89,990	350,000
Mwatime Njama	8/10/2020	50,000	50,000	-
Hamisi Jackson	8/10/2020	20,000	17,000	3,000
Mwanamkuu Mshee	8/10/2020	15,000	12,500	2,500
Daniel Ndambo	3-Dec-20	60,000	17,200	42,800
Fatuma Salim Mwarasi	8/27/2020	78,000	45,500	-
Aisha Mwachibibo	30-Sep-20	170,000	170,000	-
Hamisi Ramadhan Gasambi	31-May-21	221,000	136,000	85,000
Asha Hamisi Nenga	4-Dec-20	30,000	17,500	12,500

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Zainab Njira Lugogo	31-Mar-21	25,664	19,665	5,999
Said Mwachinalo Dosho	24-Dec-20	100,000	50,004	49,996
Abdalla Hamad Mdeka	24-Dec-20	11,000	5,544	5,456
Chinyavu Gwede	3-Feb-21	40,000	16,675	23,325
Fatuma Ali Daba	9-Feb-21	101,010	66,010	35,000
Jangaa Nyondo Jangaa	9-Feb-21	30,000	12,500	17,500
Mohamed Said Mwishima	3-Mar-21	11,000	3,772	7,228
Mwanamisi Mshimu Mohammed	3-Mar-21	15,000	15,000	-
Mwanamgeni Omar Mazuri	31-Mar-21	40,000	15,000	25,000
Mwanajuma Rashid Yeya	31-Mar-21	30,000	9,000	21,000
Hassan Bakari Mwakesi	31-Mar-21	60,000	10,000	50,000
Tima Hamadi Mwaduka	31-Mar-21	20,000	6,000	14,000
Abdalla Hamadi Kibiriti		10,000	2,000	8,000
Shee Kemu	21-May-21	17,400		17,400
Ibrahim Mdune Nyamawi	21-May-21	12,000		12,000
Abdalla Swaleh Mwarandani	11-Jun-21	100,000		100,000
Mwanasiti Swaleh	11-Jun-21	24,000		24,000
Tambaa Salim Bakari	7/1/2020	53,332	53,332	-
Mwinyi Salim Foro	24-Dec-20	35,120	23,120	12,000
		<b>2,978,669</b>	<b>1,915,985</b>	<b>982,019</b>
<b>TOTAL ADVANCES</b>		<b>32,615,906</b>	<b>20,992,946</b>	<b>11,239,165</b>

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**ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs ) 2019/2020</b>	<b>Additions during the year (KShs )</b>	<b>Disposals during the year (KShs )</b>	<b>Transfers in/(out) during the year (KShs)</b>	<b>Historical Cost c/f (KShs ) 2020/2021</b>
Land	39,744,441	49,150,000	-	-	88,894,441
Buildings and structures	7,102,858,106	1,683,982,712	-	-	8,786,840,818
Transport equipment	318,790,838	86,528,375	-	-	405,319,213
Office equipment, furniture and fittings	212,208,567	91,548,854	-	-	303,757,421
ICT Equipment	263,644,620	61,929,660	-	-	325,574,280
Machinery and Equipment	697,701,179	49,714,053	-	-	747,415,232
Heritage and cultural assets	47,021,132	5,048,000	-	-	52,069,132
Biological assets	152,207,990	50,992,000	-	-	203,199,990
Intangible assets	245,715,247	225,188,990	-	-	470,904,237
Infrastructure assets- Roads, Rails	415,614,946	878,270,544	-	-	1,293,885,489
Work in progress	389,935,140	127,524,242	-	-	517,459,382
Specialised Materials and supp	56,424,650	-	-	-	56,424,650
Research and Designs	292,199,865	-	-	-	292,199,865
<b>Total</b>	<b>10,234,066,721</b>	<b>3,309,877,430</b>	<b>-</b>	<b>-</b>	<b>13,543,944,151</b>


*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 17 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury. The historical cost b/f have been re-stated due to wrong balances b/f financial year 2019 – 2020.*

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**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	111,061,533	206,402,754	165,428,500	248,127,729	731,020,516			
2	Kwale County Bursary Fund	200,000,000		204,500,000		404,500,000			
	<b>Total</b>								

**Director of Finance  
County Executive**



**Director of Finance  
County Assembly/fund/project**

(NB: This appendix must be agreed and signed by the issuing and receiving party)

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**ANNEX 8 - CONTINGENT LIABILITIES REGISTER**

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Currency</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

**KWALE COUNTY EXECUTIVE  
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**ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT**

F.O. 30

**REPUBLIC OF KENYA  
BANK RECONCILIATION**

Page 1 of 2

From Date : 01-JUL-20 To : 30-JUN-21 Too Many row  
Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000170697

<b>Balance as per bank certificate</b>	1,630,132,326.30
<b>Less –</b>	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
<b>Add –</b>	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	73,662,963.30
<b>Bank Balance as per Cash Book</b>	<b>1,703,795,289.60</b>
Reconciled by: ..... Signature: ..... Date: .....	
Reviewed by : ..... Signature: ..... Date: .....	
Approved by: ..... Signature: ..... Date: .....	

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**REPUBLIC OF KENYA**  
**BANK RECONCILIATION**

Page 2 of 2

F.O. 30

From Date : 01-JUL-20 To : 30-JUN-21 Too Many row  
 Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000170697

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		
FT201846R6HF	02-JUL-20	2,246,223.35	
FT20198Y2NCF	16-JUL-20	102,186.00	
FT2019925V5HMSA	21-JUL-20	383,239.00	
FT2019958B8MMS	21-JUL-20	284,785.65	
A			
FT20205B381H	23-JUL-20	4,160.40	
FT202123QD8Y	30-JUL-20	20,104,470.55	
FT20212MM3WT	30-JUL-20	4,938,627.25	
FT21042634BV	11-FEB-21	30,000,000.00	
FT212103V6MB	30-JUN-21	44,178.60	
FT2121082K0N	30-JUN-21	12,639,600.25	
FT211871QN3P	30-JUN-21	626,401.00	
FT211872ZMG2	30-JUN-21	1,943,054.00	
FT21183Y9HF4	30-JUN-21	346,037.25	
		Total :	
		73,662,963.30	

**KWALE COUNTY EXECUTIVE**  
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**ANNEX 10 – ANALYSIS OF OUTSTANDING COMMITMENTS**

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
<b>Construction of buildings</b>							
<b>Finance</b>							
Zodiac Logistics Ltd		16,218,973	9,051,031		8,812,687	238,344	
Untendered		8,414,457		8,414,457		8,414,457	
<b>Sub-Total</b>		24,633,430	9,051,031	8,414,457	8,812,687	8,652,801	
<b>Agriculture</b>							
construction of cattledip at mkongani ward	2019-2020	3,691,154	3,691,154		3,691,154	-	
Construction of kinango livestock market	2019-2020	6,436,689	288,489		288,488	-	
Construction of majoreni landing site	2019-2020	7,996,616	448,121		109,282	338,839	
Establishment of two apiaries	2019-2020	1,999,842	1,999,842		1,999,842	-	
Construction of hostels and electricity installation (ATC MKONGANI)	2019-2020	16,500,000	16,500,000		16,109,967	390,033	
Construction of cattle dips-lukakani cattledip-puma	2020-2021			4,000,000	-	4,000,000	
Construction of cattle dips-kinagoni cattle dip(samburu wards)	2020-2021			4,000,000	3,992,961	7,039	
Construction of cattle dipsMtumwa cattel dip	2020-2021			3,993,643	-	3,993,643	
Construction of cattle dips-mivumoni	2020-2021			3,995,941	-	3,995,941	
Construction of cattle dips-mwabovo - dzombo	2020-2021			4,000,000	-	4,000,000	
Construction of cattle dips-mbweleni - ndavaya	2020-2021			3,984,839	-	3,984,839	
construction of slaughter house	2020-2021			9,000,000	-	9,000,000	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
<b>Sub-Total</b>		36,624,301	22,927,606	32,974,423	26,191,693	29,710,335	
<b>Health</b>							
Supremo trading ltd	17/06/2020	2,540,000	2,540,000	-	2,540,000	-	
Sasil Investments	13/02/2017	1,289,154	1,289,154	-		1,289,154	
Sobrososns Enterprises	13/04/2017	2,530,850	2,530,850	-		2,530,850	
Not Awarded		500,000	500,000	-		500,000	
Maribe Group		1,128,297	1,128,297	-	1,128,297	0	
Pacific Coast	27/03/2018	355,591	355,591	-		355,591	
Britex Enterprises	19/02/2018	422,468	422,468	-	422,549	-81	
Denrach Ventures	19/02/2018	1,461,187	1,461,187	-		1,461,187	
Denrach Ventures	19/02/2018	2,358,093	2,358,093	-	2,358,093	-	
Dziwe constrtuction limited	31/03/2021	2,577,218	2,577,218	-	1,139,781	1,437,437	
Native Construction		2,665,327	2,665,327	-		2,665,327	
Not Awarded		4,960,637	4,960,637	-		4,960,637	
Southcoast Consortium Ltd	9/7/2020	5,493,159	5,500,000	-6,841	4,992,984	500,175	
Robhami Traders		2,998,794	2,998,794	-		2,998,794	
Richport Services	23/02/2018	3,387,921	3,387,921	-	3,172,957	214,964	
M/S Hambe Enterprises	31/05/2018	1,395,910	1,395,910	-	1,395,910	-	
Manon Buildings	21/03/2018	337,047	337,047	-		337,047	
Kawanggi Building		2,099,225	2,099,225	-		2,099,225	
Maribe Group		1,500,000	1,500,000	-	1,339,880	160,120	
Aridzone Trading co. ltd		342,380		342,380	342,380	-	
Madinat trading			2,835,650	-2,835,650		-	
Not Awarded		1,500,000	1,500,000	-		1,500,000	
Zenneth Holdings Ltd	13/4/2018	318,246	318,246	-	307,168	11,078	
Jomaki Enterprises	17/09/2018	1,667,128	1,667,128	-	1,667,128	-0	
Native construction	29/04/2019	240,062		240,062	240,062	-	
madinat		2,000,000	2,000,000	-		2,000,000	
Kisdan Enterprises Ltd		3,976,712	3,976,712		3,976,000	712	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Alfat Investments Limited	12/3/2021	3,478,230	3,478,230		3,422,593	55,637	
Alfat Investments Limited	12/3/2021	2,000,000	2,000,000		1,501,988	498,012	
Madinat trading		1,503,263	1,503,263			1,503,263	
Not Awarded		5,040,000	5,040,000			5,040,000	
Not Awarded		3,600,000	3,600,000			3,600,000	
Not Awarded		3,600,000	3,000,000	600,000		3,600,000	
Reenah K. Ltd		5,509,131	5,800,000	-290,869	5,398,082	111,049	
Accenture trading co.ltd	30/06/2021	5,500,000	5,500,000			5,500,000	
Not Awarded		1,000,000	1,000,000			1,000,000	
Not Awarded		2,000,000	2,000,000			2,000,000	
Rusabe Supply Chain Solution Mngement		1,000,000	1,000,000		999,913	87	
Saazaa Trading Ltd	18/06/2019	1,945,261	1,945,261		1,945,261	-	
Milvered Limited		4,800,000	4,800,000		4,800,000	-	
Not Awarded		3,000,000	3,000,000			3,000,000	
Saazaa Trading Ltd		3,403,829	3,403,829			3,403,829	
Shimoni Trading		3,403,998	3,500,000	-96,002	3,403,200	799	
Etso Enterprises		2,000,000	2,000,000		1,931,098	68,902	
Kuleen investments		4,796,703	5,041,222	-244,519	2,596,977	2,199,726	
Alhuda holdings limited		737,361	800,000	-62,639	737,361	-0	
Marcon General Services Ltd	15/10/2021	3,800,000	3,800,000			3,800,000	
Nemo invstments and general supplies	26/3/2021	2,984,000	3,500,000	-516,000		2,984,000	
Not Awarded			2,940,000	-2,940,000		-	
Laseifins enterprises			4,897,999	-4,897,999		-	
Mutleen and sons Ltd		2,000,000	2,000,000			2,000,000	
Alfat Investment		462,181	462,181		462,180	1	
Not Awarded		1,000,000		1,000,000		1,000,000	
Not Awarded		2,500,000	2,500,000			2,500,000	
Ndogo Ventures		1,770,899		1,770,899	1,770,899	-	

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Chilongola enterprises		4,736,290	4,736,290		4,563,486	172,805	
Not Awarded		2,500,000	2,500,000			2,500,000	
Zenneth holdings limited	30/3/2021	5,304,146	5,500,000	-195,854		5,304,146	
Not Awarded		1,000,000	1,000,000			1,000,000	
Etso Enterprises		1,000,000	1,000,000			1,000,000	
Etso Enterprises		5,171,338	5,171,338			5,171,338	
Classic building works limited	26/3/2021	5,700,000	5,700,000		1,803,310	3,896,690	
Not Awarded		3,000,000	3,000,000			3,000,000	
Etso Enterprises	4/5/2021	2,957,151	3,000,000	-42,849	2,286,607	670,544	
Zenneth Holdings		659,359	659,359		659,359	-	
Zenneth Holdings		411,684		411,684	411,684	-	
Richlinks Services	4/5/2021	1,480,753	1,500,000	-19,247		1,480,753	
Faiary Company		915,843	1,000,000	-84,157		915,843	
Rakimun Company		1,021,999	1,072,003	-50,004	1,021,999	-	
Alfat Investment		2,810,737	2,810,737		2,810,736	1	
Zeiff Investments		2,779,325	2,779,325		997,947	1,781,378	
Advanced Enterprises		1,313,683	1,313,683		1,057,954	255,729	
Not Awarded		4,000,000	4,000,000			4,000,000	
Chatsimba Investments Ltd	4/5/2021	2,995,033	3,000,000	-4,967		2,995,033	
Keyde enterprises ltd	30/3/2021	1,915,623	2,000,000	-84,377		1,915,623	
Not Awarded		500,000	500,000			500,000	
Nemo investments and general supplies	26/03/2021	971,371	1,000,000	-28,629		971,371	
Reenah K. Ltd		298,120		298,120	298,120	-	
Etso Enterprises		1,972,250	1,972,250		1,972,250	-	
Wilsors company ltd		11,925,560	11,467,750	457,810	11,925,560	-	
chawani general supplies ltd	2/7/2021	5,633,052	4,000,000	1,633,052		5,633,052	
Not Awarded		1,008,000	1,008,000			1,008,000	
Not Awarded		420,000	420,000			420,000	
Kwale County Government		35,513,000	30,513,000	5,000,000	13,858,900	21,654,100	

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Laseifins Enterprises		5,992,792	6,000,000	-7,208	4,589,192	1,403,600	
Not Awarded		2,100,000	2,200,000	-100,000		2,100,000	
Wintech System	17/6/2020	9,700,000	12,600,000	-2,900,000	6,452,035	3,247,965	
Hoffina Agencies Ltd	13/07/2021	1,680,000	1,680,000			1,680,000	
Not Awarded		6,720,000	6,720,000			6,720,000	
Not Awarde d		800,000	800,000			800,000	
Bemaich construction & general supplies		1,000,000	1,000,000		996,208	3,792	
Shimoni Trading Ltd		1,343,280		1,343,280	1,343,280	-	
Wise brothers ltd		2,000,000	1,500,000	500,000		2,000,000	
spascon		1,898,000	1,500,000	398,000	1,898,000	-	
Not Awarded		1,700,000	1,700,000			1,700,000	
Tindo investmet Limited		2,999,800	2,999,800		1,037,678	1,962,122	
Ndogo Ventures	29/06/2021	2,483,831	3,000,000	-516,169		2,483,831	
Not Awarded		1,700,000	1,700,000			1,700,000	
Rapid investments	8/4/2021	5,395,960	5,500,000	-104,040		5,395,960	
Final enterprises		1,775,410	2,000,000	-224,590	1,775,410	0	
Not Awarded		800,000	800,000			800,000	
Not Awarded		2,000,000	2,000,000			2,000,000	
zenneth holding ltd		680,797	800,000	-119,203	680,797	0	
Cloemart co.Ltd	2/6/2021	5,614,423	5,513,333	101,090		5,614,423	
Masedar company ltd		534,360		534,360	534,360	0	
Kuleen Invesment L.t.d		1,630,008	1,630,008		1,596,555	33,453	
Not Awarded		1,420,000	1,420,000			1,420,000	
Not Awarded		5,500,000	5,500,000			5,500,000	
Not Awarded		3,420,000	3,420,000			3,420,000	
Not Awarded		5,800,000	5,800,000			5,800,000	
Tindo Investment l.t.d	5/2/2020	844,985	844,985		704,865	140,120	
Cloemart Company Ltd	13/07/2021	9,000,000	8,000,000	1,000,000		9,000,000	
Jaygon Agencies Co.Ltd	4/5/2021	7,000,000	7,000,000			7,000,000	

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Killi Enterprises	25/03/2021	4,908,804	5,710,242	-801,437	1,814,020	3,094,785	
Zenneth Holdings L.T.D		1,082,959	1,082,959		1,079,395	3,564	
Kisua Enterprises	16/04/2021	5,900,000	6,000,000	-100,000	1,419,927	4,480,073	
Glowing Star Investments		5,563,800	6,000,000	-436,200	5,562,752	1,048	
Garashiga Construction And Supplies	4/5/2021	2,650,800	2,800,000	-149,200	1,662,628	988,172	
Tindo Investment L.T.D	5/2/2020	4,265,282	4,265,282		568,052	3,697,230	
Captec Berry K Limited	18/5/2021	3,296,829	3,600,000	-303,171	1,547,809	1,749,020	
Not Awarded		1,000,000	1,000,000			1,000,000	
Not Awarded		2,000,000	2,000,000			2,000,000	
Alfat Investments Limited	15/07/2020	6,000,000	6,000,000		5,754,874	245,126	
Not Awarded		1,000,000	1,000,000			1,000,000	
Pekele Agency Ltd	4/5/2021	3,000,000	3,000,000		1,868,737	1,131,263	
Kergen Innovations Ltd	8/7/2021	3,500,000	2,000,000	1,500,000		3,500,000	
Zapes Trading Company Limited	10/2/2021	5,313,710	5,600,000	-286,290	1,285,477	4,028,233	
Multleen and sons limited	5/2/2020	246,367	246,367			246,367	
Mayfort Limited company		3,547,111	3,600,000	-52,889	3,547,111	-	
Not Awarded		1,400,000	1,400,000			1,400,000	
Dziwe Contractors	8/4/2021	1,298,468	1,298,468			1,298,468	
Tindo Investment l.t.d	31/3/2021	3,643,811	3,643,811		3,643,295	516	
Not Awarded		1,000,000	1,000,000			1,000,000	
Zapes Trading Company Limited	20/5/2020	5,600,000	5,600,000		612,132	4,987,868	
Sasil Investments LTD		5,500,000	5,900,000	-400,000	1,339,215	4,160,785	
Kuleen Invesment L.t.d		6,155,476	6,213,335	-57,859	5,068,410	1,087,066	
Advanced Enterprises limited		5,855,702	6,213,335	-357,633	5,855,701	1	
Ndogo ventures	25/3/2021	5,400,000	5,600,000	-200,000	3,311,336	2,088,664	
Native Construction ltd	17/06/2020	7,400,342		7,400,342	6,684,963	715,379	
Alhuda Holding ltd		689,657	750,000	-60,343	689,657	-	
Not Awarded		3,000,000	3,000,000			3,000,000	
Chilongola Holding Ltd		2,704,805	2,704,805		2,495,242	209,563	

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Abdun properties	24/3/2021	4,900,000	5,500,000	-600,000		4,900,000	
Multleen and Sons Limited	20/3/2020	778,903	778,903		676,137	102,766	
Goodbboy enterprises limited	1/4/2021	3,036,481	3,500,000	-463,519		3,036,481	
Multleen and Sons Limited		3,348,751	3,500,000	-151,249	3,278,752	69,999	
Not Awarded		2,100,000	2,100,000			2,100,000	
Not Awarded		2,520,000	2,520,000			2,520,000	
Asim Agency Limited	31/5/2021	5,600,000	5,600,000		2,152,481	3,447,519	
Not Awarded		1,000,000	1,000,000			1,000,000	
Sham Hardware ltd	24/3/2021	4,995,359		4,995,359	3,719,389	1,275,970	
Cloemart co.Ltd	14/6/2021	5,700,000	5,900,000	-200,000		5,700,000	
Rhalfam limited	25/03/2021	3,500,000		3,500,000	1,061,765	2,438,235	
Dhurud Mngt Solutions	12/3/2021	5,441,623		5,441,623	3,711,600	1,730,023	
Asim Agency Limited	12/3/2021	4,799,390		4,799,390	1,254,754	3,544,636	
Nemo invstments and general supplies	12/3/2021	5,291,670		5,291,670	1,614,952	3,676,718	
Not Awarded		3,600,000	4,000,000	-400,000		3,600,000	
Rhalfam limited	25/03/2021	3,500,000		3,500,000	1,786,673	1,713,327	
Accenture trading co.ltd	4/5/2021	2,500,000		2,500,000	920,924	1,579,076	
Mabuniaas construction company limited	11/3/2021	7,697,093		7,697,093	7,074,645	622,448	
Not Awarded			564,280	-564,280		-0	
Not Awarded			486,098	-486,098		-0	
Garashiga Construction And Supplies		3,500,000	4,200,000	-700,000		3,500,000	
Suken Builders Ltd	21/05/2021	5,198,296		5,198,296		5,198,296	
Not Awarded		4,000,000	4,000,000			4,000,000	
Emacon Ventures	13/07/2021	6,900,000		6,900,000		6,900,000	
Pable Construction Co. Ltd	29/6/2021	3,500,000		3,500,000		3,500,000	
Spascon International	8/2/2021	5,152,104		5,152,104	1,950,141	3,201,963	
Mwangoni Holdings K.Ltd		2,743,079		2,743,079		2,743,079	
Tredo Investments Ltd		5,752,478		5,752,478	2,099,328	3,653,151	
Ndogo Ventures	25/3/2021	3,228,607		3,228,607	2,305,748	922,859	

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Not Awarded		5,000,000	5,000,000			5,000,000	
Classic Building Works Ltd	11/3/2021	5,200,110		5,200,110	1,927,154	3,272,956	
Rhalfam Limited		4,853,085		4,853,085	4,853,085	0	
Not Awarded		5,800,000		5,800,000		5,800,000	
Pendavy Enterprises	24/3/2021	3,221,899		3,221,899	1,193,744	2,028,154	
Spascon International	8/2/2021	5,152,104		5,152,104	1,950,141	3,201,963	
Abberville Limited	2/6/2021	5,800,000	5,493,159	306,841		5,800,000	
Ndogo Ventures	25/3/2021	3,228,607		3,228,607		3,228,607	
Not Awarded		2,800,000		2,800,000		2,800,000	
Mwangonii Holdings (K) Limited	31/3/2021	5,737,387		5,737,387	2,202,457	3,534,930	
Accenture Trading Co.Ltd		3,082,926		3,082,926		3,082,926	
Ramas Enterprises Ltd	10/2/2021	3,593,945		3,593,945		3,593,945	
Desert Flowers Investments	8/7/2021	3,600,000		3,600,000		3,600,000	
Multleen & Sons	24/3/2021	3,444,344		3,444,344	1,337,943	2,106,401	
Suken Builders Limited	29/1/2021	5,528,521		5,528,521	1,564,260	3,964,261	
Kisdan Enterprises	16/04/2021	5,159,286		5,159,286	1,603,020	3,556,265	
Abujal Business Supplies Ltd	21/5/2021	5,286,190		5,286,190		5,286,190	
Multleen & Sons	2/3/2021	3,375,299		3,375,299	1,337,943	2,037,357	
Kenasia Consultants Ltd	10/2/2021	5,752,478		5,752,478	1,872,301	3,880,177	
Tracon Limited	11/3/2021	5,253,000		5,253,000	1,378,693	3,874,307	
Accenture Trading Co.Ltd	18/3/2021	5,399,461		5,399,461	1,401,164	3,998,297	
Ahlimco Onstruction Ltd	12/3/2021	7,846,841		7,846,841		7,846,841	
Cloemart Company Ltd	22/6/2021	3,500,000		3,500,000		3,500,000	
Glowing Star Investments	10/9/2021	3,500,000		3,500,000		3,500,000	
Advanced Enterprises Ltd	10/5/2021	10,000,000		10,000,000		10,000,000	
Doxil K Ltd		5,590,481	6,000,000	-409,519		5,590,481	
Tifalito Investments Limited	18/2/2021	3,500,000		3,500,000		3,500,000	
Not Awarded		1,720,000	2,000,000	-280,000		1,720,000	
Ahlimco International Construction	25/03/2021	30,000,000		30,000,000	17,025,299	12,974,701	

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Co.Ltd							
Rakimun Co.Ltd	19/5/2021	3,440,000		3,440,000		3,440,000	
Advanced Enterprises Ltd	10/5/2021	7,752,525		7,752,525	2,779,249	4,973,277	
Not Awarded		1,700,000	1,700,000			1,700,000	
Not Awarded		21,500,000		21,500,000		21,500,000	
Not Awarded		2,000,000	2,000,000			2,000,000	
Not Awarded		8,155,932	8,966,272	-810,340		8,155,932	
Not Awarded		800,000		800,000		800,000	
Not Awarded		800,000		800,000		800,000	
Not Awarded		1,800,000		1,800,000		1,800,000	
<b>Sub-Total</b>		749,410,404	499,106,618	250,303,786	251,113,506	498,296,898	
<b>Trade</b>							
Mwangoni Holdings	02/06/2020	1,191,290	1,191,290		987,560	203,730	W.I.P
Ahlimco Construction	8/2/2021	84,891,738	28,190,411		27,980,766	209,645	W.I.P
End to End ltd	15/4/2019	5,078,601	5,078,601		-	1,586,709	
		5,699,980	5,699,980		-	5,699,980	Tenderin
Kuuza Cosntruction	27/07/2020	3,000,000	2,999,500		1,641,325	1,358,675	W.I.P
mackcity Investment	17/07/2020	568,000	568,000		-	568,000	W.I.P
End to End ltd	15/4/2019	59,985,774	59,985,774		49,101,667	10,884,107	W.I.P
		265,858	265,858			265,858	W.I.P
Ready Go Ltd	30/08/2019	5,261,165	5,261,165	19,996,967	16,050,815	9,207,317	W.I.P
Ifata Engineering Services LTd	03/07/2020	61,562,268	59,752,679	1,809,589	43,462,580	18,099,689	W.I.P
Sasil Investments		586,665	586,665		-	586,665	W.I.P
Saelfa Construction Co ltd	17/03/2021	3,313,772	3,313,772		1,724,294	1,589,478	W.I.P
Asurena Enterprises	01/01/2021	4,000,000	4,000,000		1,567,496	2,432,504	W.I.P
Le star	26/03/2021	1,500,000	1,500,000		-	1,500,000	
Ahlimco Construction	1/7/2021	14,160,000	14,160,000	5,964,320	-	20,124,320	W.I.P
Halsa solution ltd	15/06/2020	3,000,000	2,979,521		2,979,521	20,479	Complete
Adiman Limited	1/12/2020	2,000,000	2,000,000		-	2,000,000	

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<b>Sub-Total</b>		256,065,112	197,533,216	27,770,876	145,496,023	76,337,156	
<b>Community</b>							
Dissons investment		600,000	34,800	-	34,800	-	
Ndogo ventures		5,478,291	173,501	-	-	173,501	
Smart joba		991,684	991,684	-	-	991,684	
Edross investment		5,331,185	1,356,789	-	1,286,789	70,000	
Kisua construction		2,998,918	2,998,918	-	2,998,918	-	
Moma heritage		1,015,568	371,029	-	341,448	29,581	
Reenah ltd		14,862,945	2,544,173	-	-	2,544,173	
Moma heritage		12,781,150	12,781,150	-	11,392,694	1,388,456	
Mabunians construction		7,113,133	7,113,133	-	6,672,407	440,726	
Asim agency		7,175,519	7,175,519	-	5,040,271	2,135,248	
Kisdan enterprises		4,564,398	4,564,398	-	-	4,564,398	
Hamurahan enterprises		1,497,966	1,497,966	-	-	1,497,966	
Shabat ltd		992,792	992,792	-	-	992,792	
Nemo investments		977,292	977,292	-	-	977,292	
Ndogo ventures		3,988,544	3,988,544	-	-	3,988,544	
Rhalfam ltd		10,591,705	10,591,705	-	-	10,591,705	
Crome		1,000,000	1,000,000	-	413,000	587,000	
<b>Sub-Total</b>		<b>81,961,089</b>	<b>59,153,392</b>	<b>-</b>	<b>28,180,327</b>	<b>30,973,066</b>	
<b>Executive</b>							
Ahlimco international CO. LTD	3/9/2014	462,376,631	4,279,427		1,999,827	2,279,600	
Njuca Consolidated CO.LTD	5/4/2018	183,403,077	78,054,747		13,665,096	64,389,651	
<b>Sub-Total</b>		<b>645,779,708</b>	<b>82,334,174</b>	<b>-</b>	<b>15,664,923</b>	<b>66,669,251</b>	
<b>Education</b>							
Ahlimco Construction International Limited	27 /1 /2021	109,000,000		109,416,280	53,667,725	55,748,555	W.I.P
Ahlimco Construction International Limited	27 /1 /2021	7,000,000		6,050,269	1,963,045	4,087,224	W.I.P

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Ahlimco Construction International Limited	27 /1 /2021	6,200,000		5,846,712	1,478,400	4,368,312	W.I.P
Keby General Suppliers Ltd	21 /1 /2021	8,000,000		7,967,888	7,967,888	-	Complete
Reenah (K) Ltd	19 /3 /2021	7,000,000		6,363,309	3,138,287	3,225,022	W.I.P
Emacon Ventures	21 /1 /2021	6,200,000		6,317,303	4,194,386	2,122,917	W.I.P
Reenah (K) Ltd	19 /3 /2021	6,200,000		5,984,904	-	5,984,904	W.I.P
Tredo Investment Limited	27 /1 /2021	7,000,000		6,018,769	1,965,829	4,052,940	W.I.P
Tredo Investment Limited	27 /1 /2021	7,000,000		6,010,894	2,850,120	3,160,774	W.I.P
Tredo Investment Limited	27 /1 /2021	6,200,000		5,833,797	-	5,833,797	W.I.P
Tredo Investment Limited	27 /1 /2021	6,200,000		5,780,273	-	5,780,273	W.I.P
Le Star Limited	21 /1 /2021	6,200,000		6,470,406	5,792,457	677,950	W.I.P
Richlinks Services	15 /2 /2021	1,500,000		1,499,334	1,499,334	-	W.I.P
Kyamco Limited	21 /1 /2021	5,300,000		5,277,681	2,937,520	2,340,161	W.I.P
Jeza Investments	21 /1 /2021	1,856,855		1,822,386	1,822,386	0	Complete
Women Of Galilee General Contractors Limited	21 /1 /2021	5,041,222		5,299,992	1,679,195	3,620,797	W.I.P
Maazu Company Limited	21 /1 /2021	1,249,445		1,249,445	1,249,445	-	Complete
Bettods Investments Ltd	21 /1 /2021	2,788,412		3,101,410	-	3,101,410	W.I.P
Salu Solutions Limited	21 /1 /2021	1,744,724		1,727,025	1,326,762	400,264	W.I.P
Asim Agency Ltd	21 /1 /2021	1,888,672		1,885,115	1,885,115	0	Complete
Mosmok General Suppliers Limited	21 /1 /2021	2,253,083		2,200,166	2,200,166	0	Complete
Mintdeals Co. Limited	21 /1 /2021	1,872,449		1,886,352	1,997,845	-111,493	Complete
Tamarat Ventures Supplies& Catering Services	21 /1 /2021	5,300,000		5,271,455	1,821,200	3,450,255	W.I.P
Ribu Services Kenya	21 /1 /2021	5,300,000		5,289,353	4,207,177	1,082,176	W.I.P
Joschea Investments	21 /1 /2021	5,300,000		5,299,750	2,693,334	2,606,416	W.I.P
Al Man Company Limited	28 /12 /202	5,300,000		5,298,909	2,866,221	2,432,688	W.I.P
Maazu Company Limited	12/3/2021	1,975,000		2,795,658	2,795,658	-	Complete
Asmalia Investments	12/3/2021	1,000,000		990,600	-	990,600	W.I.P

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Etso Enterprises	17 /3 /2021	1,856,855		1,997,845	-	1,997,845	W.I.P
Lanix Holdings Limited	24 /3 /2021	6,000,000		5,677,620	-	5,677,620	W.I.P
Niflod Construction And Supplies Limited	24 /3 /2021	6,200,000		5,800,000	-	5,800,000	W.I.P
Niflod Construction And Supplies Limited	24 /3 /2021	6,200,000		5,742,000	-	5,742,000	W.I.P
Shimoni Trading (K) Limited	20 /4 /2021	6,200,000		6,172,891	6,172,891	0	C
Lisac Limited	29 /3 /2021	6,200,000		5,988,477	2,995,077	2,993,400	W.I.P
Lanix Holdings Limited	24 /3 /2021	6,200,000		5,742,000	-	5,742,000	W.I.P
Lessud Supplies Limited	25 /3 /2021	6,200,000		5,742,000	-	5,742,000	W.I.P
Etso Enterprises	21 /3 /2021	6,200,000		5,822,956	5,822,956	-	Complete
Lessud Supplies Limited	25 /3 /2021	6,200,000		5,684,000	2,217,537	3,466,463	W.I.P
Lessud Supplies Limited	29 /3 /2021	6,200,000		5,800,000	-	5,800,000	W.I.P
Lanix Holdings Limited	24 /3 /2021	5,800,000		5,742,000	-	5,742,000	W.I.P
Kisua Enterprises	22 /3 /2021	6,200,000		5,709,648	1,544,946	4,164,702	W.I.P
Mafazara Enterprises	19 /3 /2021	7,000,000		5,753,786	1,607,380	4,146,407	W.I.P
Reenah K Ltd	19 /3 /2021	6,200,000		5,694,022	5,694,022	-	Complete
Mafazara Enterprises	19 /3 /2021	6,200,000		5,653,786	1,747,364	3,906,422	W.I.P
Reenah K Ltd	19 /3 /2021	6,300,000		5,688,802	-	5,688,802	W.I.P
Reenah K Ltd	19 /3 /2021	6,200,000		5,694,020	-	5,694,020	W.I.P
Yunusu Enterprises Limited	22 /3 /2021	6,200,000		6,199,823	1,948,406	4,251,417	W.I.P
Abestos Limited	29 /3 /2021	6,200,000		6,184,914	2,777,092	3,407,822	W.I.P
Yunusu Enterprises Limited	22 /3 /2021	6,200,000		6,199,823	3,282,058	2,917,765	W.I.P
Acebay Limited	29 /3 /2021	6,200,000		6,191,543	3,674,600	2,516,944	W.I.P
Desert Flowers Investments	9/4/2021	5,600,000		5,939,828	2,347,716	3,592,112	W.I.P
Etso Enterprises	9/4/2021	1,300,000		1,291,921	1,291,921	-	Complete
Wilsors Company Limited	9/4/2021	1,500,000		1,499,032	1,427,632	71,400	Complete
Joramok Investment	9/4/2021	800,000		799,919	799,919	-	Complete
Niflod Construction And Supplies	9/4/2021	3,500,000		3,500,000		3,500,000	W.I.P

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Limited							
Asim Agency Limited	16 /4 /2021	6,000,000		5,899,863	-	5,899,863	W.I.P
Jamarat Holdings Limited	7/5/2021	2,500,000		2,482,649	-	2,482,649	W.I.P
Garashiga Construction And Supplies Company Limited	7/5/2021	3,000,000		2,906,293	2,674,305	231,988	W.I.P
Asim Agency Limited	2/6/2021	4,000,000		3,982,604	-	3,982,604	W.I.P
Aldem General Supplies	2/6/2021	800,000		1,050,922	-	1,050,922	W.I.P
Fatumi Enterprises	2/6/2021	800,000		1,029,338	-	1,029,338	W.I.P
Mintdeals Company Limited	2/6/2021	1,500,000		1,565,069	-	1,565,069	W.I.P
Mosmok General Suppliers Limited	2/6/2021	1,500,000		1,490,770	-	1,490,770	W.I.P
Steadfast Group Limited	2/6/2021	800,000		1,076,360	-	1,076,360	W.I.P
Jeza Investments	2/6/2021	1,800,000		1,697,297	-	1,697,297	W.I.P
Takoza Investment	22 /6 /2021	1,000,000		1,391,611	-	1,391,611	W.I.P
Shimoni Trading (K) Limited	2/6/2021	7,800,000		7,794,189	-	7,794,189	W.I.P
Suken Builders Limited		2,100,000		2,007,989	-	2,007,989	W.I.P
Shimoni Trading (K) Limited	2/6/2021	1,870,000		1,789,897	-	1,789,897	W.I.P
Suken Builders Limited	2/6/2021	1,540,000		1,513,655	-	1,513,655	W.I.P
Tifalito Investments Limited		800,000		794,673	-	794,673	W.I.P
Kergen Innovations Limited	22 /6 /2021	500,000		1,300,000	-	1,300,000	W.I.P
Yamudzini Investments		1,500,000		1,648,386	-	1,648,386	W.I.P
Keyde Supplies Limited		11,180,000		10,800,000	10,800,000	-	Complete
Cloemart Company Limited	11/6/2021	11,180,000		10,960,000	10,960,000	-	Complete
Richlinks Services		1,000,000		999,916	999,916	-	Complete
Zinduka Limited	11/12/2020	2,580,000		2,506,507	2,506,507	-0	Complete
Al Man Co. Ltd	2019/2020	5,300,000	5,299,147		2,866,221	2,432,926	W.I.P
Lyson Logistics	2019/2020	3,548,249	3,513,982			3,513,982	W.I.P
Desert Flower Investments	2019/2020	5,300,000	5,277,913		5,177,913	100,000	W.I.P
Ahlimco Co.Intl.Ltd	2019/2020	4,116,000	3,902,562		3,902,562	-	
Kisua Enterprises	2019/2020	5,300,000	5,299,599		5,234,599	65,000	W.I.P

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Optec Ventures	2019/2020	5,300,000	5,299,305		4,335,057	964,248	W.I.P
Majda Enterprises	2019/2020	5,300,000	5,248,270		2,512,508	2,735,762	W.I.P
Gait- Jel Enterprises	2019/2020	1,084,504	1,084,504		980,771	103,734	W.I.P
Joyang Enterprises	2019/2020	800,000	797,350		797,350	-	
Ahlimco Co.Intl.Ltd	2019/2020	5,300,000	5,237,782		4,694,518	543,265	W.I.P
Gait- Jel Enterprises	2019/2020	1,084,505	1,084,505		904,535	179,969	W.I.P
Cleomart	2019/2020	1,491,609	1,591,609		1,591,609	0	Complete
Chilongola Holding	2019/2020	3,678,515	3,574,426		3,541,946	32,480	Complete
Addepa Ltd	2019/2020	3,563,909	3,526,829		3,526,829	-	Complete
Chinga Engineering	2019/2020	2,145,915	2,015,909		1,943,785	72,124	Complete
Bettods Investments	2019/2020	5,300,000	5,287,385		5,287,385	-	Complete
Gulanze Homes	2019/2020	5,300,000	5,280,169		4,727,766	552,403	W.I.P
Multleen And Sons	2019/2020	2,531,944	2,451,863		2,347,463	104,400	W.I.P
Adiman Limited	2019/2020	5,300,000	5,267,386		1,808,365	3,459,021	W.I.P
Habsa Construction	2019/2020	3,215,283	3,178,481		1,978,589	1,199,893	W.I.P
Chastimba Ivestment	2019/2020	5,270,638	5,270,638		5,210,565	60,073	Complete
Juliero Enterprises Services	2019/2020	5,250,000	5,232,253		4,004,854	1,227,399	W.I.P
Chastimba Ivestment	2019/2020	3,000,000	2,991,666		2,991,662	4	Complete
Chizicomp	2019/2020	3,000,000	2,963,643		1,613,734	1,349,909	W.I.P
Wise Brothers	2019/2020	2,498,674	2,498,674			2,498,674	W.I.P
Nextlucky	2019/2020	4,161,547	4,135,959		4,050,959	85,000	Complete
Al-Hudah Holdings	2019/2020	5,300,000	5,298,909		5,109,787	189,122	W.I.P
Multleen And Sons	2019/2020	2,897,987	2,897,987		2,897,987	-0	Complete
Ecobiz Limited	2019/2020	800,000	793,208		793,208	-	Complete
Alfat Investiments	2019/2020	3,063,740	2,988,264		2,913,264	75,001	Complete
Herujajo Enterprises	2019/2020	1,269,102	1,235,882		1,235,881	1	Complete
Libiin Logistics Ltd	2019/2020	5,300,000	5,295,661		5,135,661	160,000	W.I.P
Braym Contractors	2019/2020	3,045,523	2,985,493		2,985,493	0	Complete
Lyson Construction	2019/2020	5,300,000	5,265,733		3,196,092	2,069,641	W.I.P

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Joschea Investments	2019/2020	5,299,750	5,299,750		5,299,750	-	Complete
Pable Construction	2019/2020	2,530,581	2,463,922		2,463,922	-	Complete
Amey Coand Transporters	2019/2020	5,300,000	5,271,318		5,223,718	47,600	Complete
Jahjul Enterprises	2019/2020	1,611,350	965,520		965,520	0	Complete
Fransa Agencies	2019/2020	3,413,573	3,413,573		3,413,573	-	Complete
Libhan	2019/2020	895,753	895,753		630,596	265,157	W.I.P
Advance Enterprises	2019/2020	5,300,000	5,282,965		5,172,965	110,000	W.I.P
Smart Joba	2019/2020	883,297	883,297		883,297	-	Complete
Mwarakaya Holdings	2019/2020	800,000	799,990		799,990	-	Complete
Advance Enterprises	2019/2020	5,300,000	5,292,916			5,292,916	W.I.P
Desert Flower Investments	2019/2020	5,300,000	5,298,909		5,108,909	190,000	W.I.P
Tirah Investments	2019/2020	5,300,000	5,273,853		5,083,853	190,000	W.I.P
Adiman Limited	2019/2020	3,526,522	3,457,455		3,457,455	-	Complete
Ndogo Ventures	2019/2020	4,644,603	4,259,354		4,259,353	1	Complete
Lanix Holdings	2019/2020	5,300,000	5,278,200		5,248,200	30,000	Complete
Herujajo Enterprises	2019/2020	1,162,143	1,128,923		1,094,253	34,670	Complete
Sham Hardware	2019/2020	461,211	400,610			400,610	Complete
Jahjul Enterprises	2019/2020	5,300,000	5,254,713		5,141,397	113,316	W.I.P
Rusabe Supply Chain	2019/2020	5,300,000	5,293,592		5,293,592	0	Complete
Rakimun Company Ltd	2019/2020	4,106,743	4,106,743		3,929,459	177,284	W.I.P
Chinga Engineering	2019/2020	755,608	617,101			617,101	Complete
Al Man	2019/2020	3,237,810	3,236,719		3,054,661	182,058	W.I.P
Mwangoni Holdings Kenya Ltd	2019/2020	800,000	796,071			796,071	W.I.P
Manemane General Ltd	2019/2020	5,300,000	5,300,000		4,818,251	481,749	W.I.P
Lanix Holdings	2019/2020	3,115,989	3,083,526		2,946,518	137,008	W.I.P
Beilandos Ventures	2019/2020	140,000	140,000			140,000	W.I.P
Dhurud Management Solutions	2019/2020	5,300,000	5,242,199		4,987,002	255,197	W.I.P
Mwangoni Holdings Kenya Ltd	2019/2020	2,983,445	2,983,445		2,118,065	865,380	W.I.P
Le Star	2019/2020	10,000,000	9,500,000		9,469,085	30,915	Complete

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Etso Enterprises	2019/2020	3,175,286	3,175,286		3,153,135	22,151	Complete
Jienga Investments	2019/2020	4,131,948	4,102,303			4,102,303	W.I.P
Kaya Kwale	2019/2020	5,300,000	5,291,601			5,291,601	W.I.P
Kyamko Constructions	2019/2020	783,179	714,953		714,953	0	Complete
Superb Company Ltd	2019/2020	5,300,000	5,242,199		5,192,271	49,928	Complete
Glowing Star	2019/2020	3,082,051	2,804,489		2,676,889	127,600	W.I.P
Tockal Ltd	2019/2020	1,788,468	1,788,468		1,684,068	104,400	W.I.P
Reenah (K) Co. Ltd	2019/2020	2,542,384	2,323,602		2,323,602	-	W.I.P
Jienga Investments	2019/2020	5,300,000	5,270,356		5,173,496	96,860	W.I.P
Yalfarshid	2019/2020	5,300,000	5,289,757		2,283,321	3,006,436	W.I.P
Maazu Company	2019/2020	800,000	778,853		778,853	-	Complete
Westros Construction	2019/2020	5,300,000	5,298,851			5,298,851	W.I.P
Nextlucky	2019/2020	3,468,389	3,442,801		3,442,801	-	Complete
Mabunians Constr.	2019/2020	10,589,215	9,490,378		9,490,378	-	Complete
Herujajo Enterprises	2019/2020	13,850,000	13,577,417		9,800,841	3,776,576	W.I.P
Keby General Supplies	2019/2020	6,400,000	6,399,489		6,388,870	10,619	Complete
Herujajo	2018/2019	1,370,561	1,370,561		1,370,561	0	Complete
Flexcom	2018/2019	1,097,648	1,097,648		1,047,648	50,000	Complete
Saazaa Trading	2018/2019	3,232,781	3,232,781		3,172,781	60,000	Complete
Kiujax	2018/2019	1,542,199	1,542,199		1,484,199	58,000	Complete
Madinat	2018/2019	1,084,417	1,084,417		1,002,869	81,548	Complete
Jomiste Agencies	2018/2019	2,849,577	2,899,002		2,834,002	65,000	Complete
End To End Limited	2018/2019	1,070,230	1,070,230		970,231	99,999	Complete
Ifata General	2018/2019	9,783,253	9,783,253		8,564,775	1,218,478	W.I.P
Fransa	2018/2019	140,111	140,111			140,111	W.I.P
Advanced	2018/2019	1,611,350	1,611,350		1,611,350	-	Complete
Reenah K Ltd	2018/2019	5,257,596	5,305,335		5,305,335	-	Complete
Jirani Mwema	2018/2019	2,550,187	2,550,187		2,552,187	-2,000	Complete
Denkavo	2018/2019	2,788,413	2,788,413			2,788,413	W.I.P

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Juliero Enterprises Services	2018/2019	196,295	196,295			196,295	W.I.P
Braym Contractors	2018/2019	684,304	684,304			684,304	Complete
Ndogo Ventures	2018/2019	2,042,279	2,042,279		1,897,453	144,826	W.I.P
Ndogo Ventures	2018/2019	1,273,755	-			-	Complete
Jirani Mwema	2018/2019	2,849,577	2,849,577		2,745,184	104,393	W.I.P
Rakimuni	2018/2019	3,863,852	3,863,852		3,862,502	1,350	Complete
Al Maqaam	2018/2019	2,950,559	2,950,559		2,857,759	92,800	W.I.P
Mwangoni Holdings	2018/2019	822,389	822,389			822,389	W.I.P
Alfat Investment	2018/2019	1,881,627	1,881,627		1,881,627	-	Complete
Shimoni Trading	2018/2019	4,428,439	-			-	Complete
Fransa Agencies	2018/2019	3,799,534	3,799,534		3,798,490	1,044	Complete
Advanced Enterprises	2018/2019	3,243,250	3,243,250		3,118,428	124,822	W.I.P
Samoaw Contractors	2017/2018	154,224	154,224			154,224	W.I.P
Halsa Solution	2017/2018	146,160	146,160			146,160	W.I.P
Kisua Enterprises	2017/2018	140,121	140,121			140,121	W.I.P
Daeco Construction Ltd	2017/2018	1,928,728	1,878,728		1,871,059	7,669	Complete
Malindi Comtech Ltd	2017/2018	163,114	163,114			163,114	W.I.P
Jomiste Agencies	2017/2018	302,638	302,638		302,638	0	Complete
Tirah Investment Ltd	2017/2018	133,000	133,000			133,000	W.I.P
Kwangi Building Construction Co. Ltd	2017/2018	130,000	130,000			130,000	W.I.P
Oncord	2017/2018	874,466	874,466		336,326	538,140	W.I.P
Damalin Enterprises Ltd	2017/2018	171,065	171,065			171,065	W.I.P
Rumaisah Holdings Ltd	2017/2018	5,190,791	5,190,791			5,190,791	W.I.P
Advanced Enterprises	2017/2018	113,907	113,907			113,907	W.I.P
Reenah K Ltd	2017/2018	577,230	577,230			577,230	W.I.P
Eaglerock Consortium Limited	2017/2018	110,432	110,432			110,432	W.I.P
Eurogulf Construction Limited	2017/2018	400,738	400,738		200,738	200,000	W.I.P
Abbresh D Company Ltd	2017/2018	1,211,314	1,211,314		1,211,318	-4	

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							Complete
Eaglerock Consortium Limited	2017/2018	1,717,780	1,717,780			1,717,780	W.I.P
Rumaisah Holdings Ltd	2017/2018	525,720	525,720			525,720	W.I.P
Mkuyu Enterprises Ltd	2017/2018	1,542,773	1,542,773		658,929	883,844	W.I.P
Shimoni Trading K Ltd	2017/2018	208,799	208,800			208,800	Complete
Reenah K Ltd	2017/2018	808,500	808,500			808,500	Complete
Hambe Enterprises	2018/2019	1,272,274	1,022,273		1,022,273	-	
Dambale Enterprises	2016/2017	125,074	125,074			125,074	Complete
Dockside Plumbers And General Contractor	2016/2017	116,000	116,000			116,000	Complete
Madnat Trading Limited	2016/2017	441,605	441,605			441,605	Complete
Vanga One	2016/2017	320,153	320,153			320,153	Complete
Moma Heritage	2016/2017	441,462	441,462			441,462	Complete
Vinabaha Traders	2016/2017	219,727	219,727			219,727	Complete
Magic Mirror Enterprises	2016/2017	145,000	145,000			145,000	Complete
Ricco Construction	2016/2017	350,000	350,000			350,000	Complete
Dockside Plumbers And General Contractor	2016/2017	496,054	496,054			496,054	Complete
Transdelta	2016/2017	221,580	221,989		221,989	-	Complete

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Bumbani Contractors	2016/2017	235,000	235,000			235,000	Complete
Kalamsani Co. Ltd	2016/2017	456,762	456,762			456,762	Complete
Daeco Construction Ltd	2016/2017	1,501,391	1,457,390		1,042,529	414,861	Complete
Lukore Estate Co. Ltd	2016/2017	127,255	127,255			127,255	Complete
<b>Sub-Total</b>		<b>833,708,677</b>	<b>379,770,567</b>	<b>433,556,079</b>	<b>488,502,696</b>	<b>324,823,950</b>	
<b>Water</b>							
Prd Rigs Kenya Limited	2019/2020	7,480,000	7,480,000		7,480,000	-	Complete
Kwawasco	2019/2020	29,576,000	20,000,000		20,000,000	-	Complete
Asim Agencies/Librio Africa Limited	2019/2020	3,838,825	3,838,825		2,800,000	1,038,825	Ongoing
Chinga Engineering	2019/2020	730,831	602,672		602,672	-	Complete
End To End/Intercity Link	2019/2020	5,000,000	4,987,200			4,987,200	Ongoing
Chinga Engineering	2019/2020	1,723,690	1,725,335		1,053,605	671,730	Complete
Ready Go/ Transcode	2019/2020	3,500,000	3,488,422		3,488,422	-	Complete
Lestar Limited	2019/2020		3,239,696		3,189,696	50,000	Complete
Dhurud Management	2019/2020	4,234,870	3,941,619		3,941,619	-	Complete
Macsill Contractors Ltd	2019/2020	24,937,868	16,335,000		10,498,000	5,837,000	Ongoing
Emerson Kenya Ltd	2019/2020	5,591,200	5,297,192		5,297,192	-	Complete
Ifata Engineering Services Ltd	2019/2020	9,552,000	6,647,732		6,315,317	332,415	Complete
Macsill Contractors Ltd	2019/2020	289,777	289,777		283,364	6,413	Complete
Njuca Consolidated Company/Chilongola Holdings	2019/2020	1,947,357	3,500,000			3,500,000	Ongoing
Ifata Engeneering Services	2019/2020	1,298,712	1,298,712		1,298,712	-	Complete
Juliero Enterprises	2019/2020	3,774,002	3,674,733		3,674,733	0	Complete
Mayfort Limited	2019/2020	3,830,900	3,650,850		3,650,850	-	Complete
Kiburu Enterprises	2019/2020	2,368,662	1,568,476		1,568,476	-	Complete

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Marsh Construction Limited	2019/2020	8,729,696	2,573,450		2,573,450	-	Complete
Micraaj Supplies & Construction	2019/2020	33,673,228	3,284,502		3,284,502	-	Complete
Arsim Investments	2019/2020	6,000,000	1,608,000		1,608,000	-	Complete
Wemque Limited	2019/2020	3,011,215	3,398,586		2,896,665	501,921	Complete
Macsill	2019/2020	559,329	559,329		559,329	-	Complete
Badan Raro General Enterprises Ltd/Rujil Investments	2019/2020	4,949,093	5,000,000		3,171,845	1,828,155	Ongoing
Reenah Limited	2019/2020	3,802,944	2,138,924		1,202,600	936,324	Ongoing
Supab Company Ltd & Maazu Company Limited	2019/2020	5,000,000	2,500,000		2,500,000	-	Complete
Karesh Enterprises	2019/2020	1,998,680	1,998,680		1,972,340	26,340	Complete
Zeiff Investments	2019/2020	3,285,050	3,285,050		3,169,056	115,994	Complete
East Africa Aquatech Drilling Ltd	2019/2020	10,385,237	10,385,237		10,385,237	-	Complete
Brasca Suppliers	2019/2020	3,333,000	3,308,008		3,308,008	-	Complete
Macsill Contractors	2019/2020	31,255,988	20,172,046		20,172,046	-	Complete
Eastafrika Aquatech Drilling Limited	2019/2020	12,781,999	7,102,941		7,102,941	-	Complete
Joymack Kenya Limited	2019/2020	11,798,671	2,083,779		2,083,779	-	Complete
Macsill Contractors	2019/2020	17,000,000	6,455,798		6,455,798	-	Complete
Kyamu Construction/ Acebay	2019/2020	10,982,996	7,384,155		4,263,000	3,121,155	Ongoing
Sanabil Construction & Supplies Limited	2019/2020	14,194,891	3,020,977		3,020,977	-	Complete
Morazu Company	2019/2020	4,190,908	4,190,908		3,687,500	503,408	Complete
Lenda Construction	2019/2020	13,340,877	5,106,738		5,103,815	2,923	Complete
Ngamia Company Limited/Perfcon	2019/2020	5,000,000	3,500,000			3,500,000	Ongoing
Tayo Construction/Shekem General Supplies	2019/2020	9,999,664	2,020,000			2,020,000	Ongoing
Sasil/Aliox Enterprises	2019/2020	1,904,279	2,500,000			2,500,000	Ongoing
Multeen And Sons Limited	2019/2020	2,720,328	736,090		736,090	-	Complete
End To End/Triple H/Envasses Environmental	2019/2020	113,691,640	6,942,956		6,837,586	105,370	Complete

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Sparva General Supplies	2019/2020	10,112,010	4,764,760		4,713,745	51,015	Complete
Addepa Limited	2019/2020	1,844,458	314,552		289,136	25,416	Complete
Reenah Limited/Greencast Contractors	2019/2020	4,991,074	2,801,457			2,801,457	Ongoing
Macsill/Kata East Africa/Artpen Limited/Joschea Investments/Abbresh Co. Ltd	2019/2020	20,389,326	5,094,603		5,089,171	5,432	Complete
Sparva General Supplies/Cidyrandu Sea Supplies	2019/2020	4,999,990	2,671,265			2,671,265	Ongoing
Mwikamu Agencies/Abestos Limited	2019/2020	5,844,788	3,999,666			3,999,666	Ongoing
Triple H Investments Ltd	2019/2020	10,102,440	1,908,783			1,908,783	Ongoing
Perfon Limited	2019/2020	6,428,140	700,000		271,860	428,140	Complete
Acebay Ltd	2019/2020	5,822,040	884,640		884,640	-	Complete
Powerlead Limited	2019/2020	2,998,315	170,000			170,000	Complete
Reenah (K) Limited	2019/2020	7,379,920	2,654,226		2,654,226	-	Complete
Bakkah Construction	2019/2020	3,944,776	3,809,662		3,809,662	-	Complete
Micraaj Supplies And Construction Company Ltd	2019/2020	13,518,918	342,000		342,000	-	Complete
Macsill Contractors	2019/2020	5,942,444	5,942,444		5,942,444	-	Complete
Petcon Agencies/Warma	2019/2020	3,000,000	3,000,000		2,929,004	70,996	Complete
Macsill Contractors	2019/2020	13,000,000	8,585,089		8,585,089	-	Complete
Macsill Contractors	2019/2020	16,380,882	4,210,117		4,210,117	-	Complete
Sparva General Supplies	2019/2020	7,431,424	7,431,424		6,673,788	757,636	Complete
Aqal Limited	2019/2020	15,722,640	8,278,611		8,278,611	-	Complete
East Africa Aquatech Drilling Ltd	2019/2020	9,840,280	1,838,540		1,826,280	12,260	Complete
Marte Merchants Limited	2019/2020	7,901,253	8,022,473		6,063,233	1,959,240	Ongoing
Sparva General Supplies	2019/2020	9,526,964	4,028,564		3,857,000	171,564	Complete
Vetomode Contractors	2019/2020	11,844,709	12,824,709		10,315,392	2,509,317	Ongoing
Karimu Limited	2019/2020	1,400,000	788,144		788,144	-	Complete
New Cabin	2019/2020	3,268,880	3,268,880		3,268,880	-	Complete

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Killi Enterprises	2019/2020	7,352,428	7,352,428		7,352,428	-	Complete
Powerlead Ltd	2019/2020	6,490,500	2,341,800		2,037,600	304,200	Complete
Lisac Limited/Linspring Supplies	2019/2020	3,599,654	4,077,151		1,098,671	2,978,480	Ongoing
Micraaj Supplies And Construction Company Ltd	2019/2020	33,561,560	11,971,960		11,971,960	-	Complete
Build Ventures Enterprises Ltd/Powerlead Limited	2019/2020	20,157,500	10,292,100		470,000	9,822,100	Ongoing
Wanagsam Enterprises	2019/2020	89,628,560	5,864,080		3,823,546	2,040,534	Ongoing
Kwawasco	2020/2021	400,000,000		400,000,000	282,505,197	117,494,803	Ongoing
Comarco Supply Base/Shimoni Trading (K) Ltd/Powerlead Limited /Aqal Limited /Artpen/Jabie Enterprises Ltd	2020/2021	48,922,963		48,922,963	40,231,015	8,691,948	Ongoing
Shaika Limited	2020/2021	2,000,000		1,995,000	1,840,919	154,081	Complete
Juliero Enterprises and Services	2020/2021	4,998,706		4,998,706	4,321,614	677,092	Complete
East Africa Aquatech Drilling Ltd	2020/2021	7,871,226		7,871,226	4,274,066	3,597,160	Ongoing
Emwam Enterprises	2020/2021	5,000,000		4,990,624	4,881,860	108,764	Complete
Joymac (K) Ltd	2020/2021	5,189,782		5,189,782	932,877	4,256,905	Ongoing
Pania Enterprises Ltd	2020/2021	2,595,218		2,578,145	1,466,240	1,111,905	Ongoing
Mwikamu Agencies Ltd	2020/2021	5,000,000		5,000,000	4,781,640	218,360	Complete
Putech Limited	2020/2021	9,103,720		9,065,008	8,620,925	444,083	Complete
Sparva General Supplies	2020/2021	8,980,314		8,980,314	4,450,000	4,530,314	Ongoing
Arsim Investments	2020/2021	4,896,000		3,583,398		3,583,398	Ongoing
Rusky Enterprises	2020/2021	4,500,000		4,500,000		4,500,000	Ongoing
Geodina Enterprises	2020/2021	2,500,000		2,500,000	1,222,640	1,277,360	Ongoing
Sparva General Supplies	2020/2021	5,648,888		5,648,888	4,401,214	1,247,674	Ongoing
Perfeon Limited	2020/2021	6,962,322		6,962,322	5,962,332	999,990	Ongoing
Double Portion	2020/2021	3,137,109		3,000,000	2,701,727	298,273	Complete
Malindi Comtech Ltd	2020/2021	1,111,500		1,111,500		1,111,500	Ongoing
Lisac Limited	2020/2021	4,000,000		3,998,520	838,622	3,159,898	Ongoing

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Uvuoni Geotech Ltd	2020/2021	5,000,000		5,000,000	3,644,720	1,355,280	Ongoing
East Africa Aquatech Drilling Ltd	2020/2021	664,912		664,912		664,912	Complete
Reenah (K) Ltd	2020/2021	6,791,329		6,791,329	4,494,250	2,297,079	Ongoing
Reenah (K) Ltd	2020/2021	4,997,587		4,997,587	4,678,656	318,931	Complete
Lestar Limited	2020/2021	4,000,000		3,999,581		3,999,581	Ongoing
Nicra Engineering Ltd	2020/2021	3,889,682		3,889,682	2,493,423	1,396,259	Ongoing
Auto Business	2020/2021	5,000,000		4,998,868	4,197,603	801,265	Ongoing
Mwikamu Agencies	2020/2021	4,908,299		4,908,299	4,703,274	205,025	Complete
Macsill Contractors	2020/2021	17,627,793		17,627,793	13,595,664	4,032,129	Ongoing
Aqal Limited	2020/2021	14,000,000		14,000,000	13,353,880	646,120	Ongoing
Aqal Limited	2020/2021	11,461,235		11,461,235		11,461,235	Ongoing
Commitments						-	
Not awarded	2020/2021	8,000,000		8,000,000		8,000,000	
Not awarded	2020/2021	13,000,000		13,000,000		13,000,000	
Not awarded	2020/2021	9,000,000		9,000,000		9,000,000	
Not awarded	2020/2021	7,400,000		7,400,000		7,400,000	
Not awarded	2020/2021	2,000,000		2,000,000		2,000,000	
Not awarded	2020/2021	8,000,000		8,000,000		8,000,000	
Not awarded	2020/2021	4,200,000		4,200,000		4,200,000	
<b>Sub-Total</b>		<b>1,470,048,865</b>	<b>343,056,522</b>	<b>660,835,682</b>	<b>703,378,207</b>	<b>300,513,997</b>	
<b>Infrastructure</b>							
Isuzu East Africa	2019-2020	13,250,000	13,250,000			13,250,000	On going
Masedar (K) Company Limited	2019-2020	1,887,498	1,887,498		1,887,498	-	Complete
Tungesten Ltd	2019-2020	404,174	404,174		404,174	-	Complete
Joymac Ltd	2019-2020	520,000	520,000		520,000	-	Complete
Le Star Limited	2019-2020	4,946,829	4,946,829		4,946,829	-	Complete
Fatumi Enterprises	2019-2020	2,753,000	2,753,000		2,753,000	-	Complete
Micro-Twin	2019-2020	408,900	408,900			408,900	Complete
Power Lead Ltd	2019-2020	6,133,756	6,133,756		6,076,590	57,166	Complete

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Maumba General Contractors Limited	2019-2020	1,856,000	1,856,000		1,843,340	12,660	Complete
Edrose Investment Ltd	2019-2020	4,978,600	4,978,600		4,978,600	-	Complete
Sparva General Supplies	2019-2020	2,861,800	2,861,800		2,861,800	-	Complete
Acebay Ltd	2019-2020	345,720	345,720		-	345,720	Complete
Edrose Invest.	2019-2020	305,004	305,004			305,004	Complete
Zueda Zee Ltd	2019-2020	684,130	684,130		653,100	31,030	Complete
Mwanedu General	2019-2020	2,727,488	2,727,488		2,727,488	-	Complete
Maumba General Contractors Limited	2019-2020	1,564,400	1,564,400		1,564,400	-	Complete
Wemque Ltd	2019-2020	1,796,980	1,796,980		1,786,170	10,810	Complete
Moma Heritage	2019-2020	5,300,000	5,300,000		5,274,800	25,200	Complete
Reenah K Ltd	2019-2020	463,415	463,415			463,415	Complete
Rakimun Company	2019-2020	2,000,000	2,000,000		1,998,943	1,057	Complete
Joboza	2019-2020	49,966	49,966			49,966	Complete
Mwangoni Holdings	2019-2020	3,041,222	3,041,222		2,988,000	53,222	Complete
Amey Construction And Transporters Company Limited	2019-2020	4,000,000	4,000,000		3,643,560	356,440	Complete
Greencast Contractors	2019-2020	5,000,000	5,000,000		4,933,800	66,200	Complete
Lanix Holdings Limited	2019-2020	3,000,000	3,000,000		2,998,600	1,400	Complete
Kyamco Limited	2019-2020	1,284,475	1,284,475		1,284,475	-	Complete
Powerlead	2019-2020	850,000	850,000		60,000	790,000	Complete
Minkot Agencies	2019-2020	1,874,510	1,874,510		1,814,445	60,065	Complete
Le Star Limited	2019-2020	14,447,742	14,447,742		9,823,217	4,624,525	On going
Reenah K Limited	2019-2020	10,706,025	10,706,025		8,055,434	2,650,591	On going
Wise Brothers Contractors And General Supplies Ltd	2019-2020	1,932,000	1,932,000		1,845,514	86,486	Complete
Edrose Investments	2019-2020	2,274,433	2,274,433		2,274,433	0	Complete
Moma Heritage Construction Limited	2019-2020	1,866,500	1,866,500		1,862,125	4,375	Complete
Martz Building And Construction	2019-2020	2,000,000	2,000,000		2,000,000	-	Complete
Maweni Works And Services Limited	2019-2020	3,000,000	3,000,000		2,870,350	129,650	Complete

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Native Construction	2019-2020	315,116	315,116			315,116	Complete
Zeiff Investment Company Limited	2019-2020	2,000,000	2,000,000		1,920,977	79,023	Complete
Asim Agency	2019-2020	3,000,000	3,000,000		2,989,150	10,850	Complete
Native Construction Company Limited	2019-2020	384,626	384,626			384,626	Complete
Good Boy	2019-2020	1,800,000	1,800,000		1,429,224	370,776	Complete
First Choice General Suppliers Limited	2019-2020	2,301,927	2,301,927		2,301,927	-0	Complete
Madinat Trading Limited	2019-2020	3,012,752	3,012,752		2,650,861	361,891	Complete
Amev Construction And Transporters Company Limited	2019-2020	600,000	600,000		600,000	-	Complete
Reenah K Limited	2019-2020	1,158,500	1,158,500		1,158,500	-	Complete
Addepa Ltd	2019-2020	10,676,650	10,676,650		10,374,840	301,810	Complete
Acebay Limited	2019-2020	4,967,085	4,967,085		4,812,885	154,200	Complete
Agilistar Limited	2019-2020	4,983,600	4,983,600		4,964,200	19,400	Complete
Lanix Holdings Limited	2019-2020	2,193,333	2,193,333		2,193,333	-	Complete
Madinat Trading Limited	2019-2020	3,227,671	3,227,671		3,140,613	87,058	Complete
Kuuza Contractors	2019-2020	1,498,720	1,498,720			1,498,720	On going
Morazu	2019-2020	329,900	329,900		329,900	-	Complete
The New Cabin Ltd	2019-2020	552,682	552,682		504,600	48,082	Complete
Women Of Galilee	2019-2020	3,558,450	3,558,450		2,555,925	1,002,525	Complete
Rhalfam Limited	2019-2020	3,166,700	3,166,700		3,166,700	-	Complete
Maumba General Contractors Limited	2019-2020	2,029,770	2,029,770		2,029,770	-	Complete
Power Lead Ltd	2019-2020	2,198,376	2,198,376		2,198,376	-	Complete
Skewline Contractors Limited	2019-2020	2,688,000	2,688,000		1,822,650	865,350	Complete
Lessud Supplies Ltd	2019-2020	2,188,800	2,188,800		2,162,067	26,733	Complete
Mwikamu Agencies	2019-2020	2,231,892	2,231,892			2,231,892	On going
Zueda Zee Enterprises Limited	2019-2020	1,911,600	1,911,600		1,911,600	-	Complete
Madinat Trading Limited	2019-2020	4,604,063	4,604,063		4,242,600	361,463	Complete
Abestos Limited	2019-2020	2,878,000	2,878,000		2,612,880	265,120	Complete
Le Star Limited	2019-2020	4,478,475	4,478,475		4,467,800	10,675	Complete

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Nicra Engineering Limited	2019-2020	1,996,900	1,996,900		1,787,270	209,630	Complete
Skewline Contractors Limited	2019-2020	236,000	236,000		207,000	29,000	Complete
Niflod Construction And Supplies Limited	2019-2020	5,199,000	5,199,000		5,186,920	12,080	Complete
Lanix Holdings Limited	2019-2020	2,984,000	2,984,000		2,847,800	136,200	Complete
Southcoast Consortium Ltd	2019-2020	3,484,500	3,484,500		3,454,500	30,000	Complete
Le Star Limited	2019-2020	5,385,561	5,385,561		5,224,408	161,153	Complete
Kensar General Supplies And Construction Limited	2019-2020	15,300,650	15,300,650		15,300,650	-	Complete
Wilsors Company Ltd	2019-2020	2,976,027	2,976,027		2,782,274	193,753	Complete
Kplc	2019-2020	4,788,000	4,788,000		3,748,660	1,039,340	Complete
Women Of Galilee General Contractors Limited	2019-2020	1,499,780	1,499,780		1,428,146	71,634	Complete
Martz Building Construction Ltd	2019-2020	3,062,514	3,062,514		2,981,150	81,364	Complete
Somoe Construction Ltd	2019-2020	2,000,000	2,000,000		2,000,000	-	Complete
Skewline Contractors Limited	2019-2020	155,333	155,333		139,500	15,833	Complete
Skewline Contractors Limited	2019-2020	107,000	107,000		107,000	-	Complete
Sham Ltd	2019-2020	61,424	61,424		60,000	1,424	Complete
Mane Mane General Contractors	2020-2021	5,524,058	5,524,058		5,497,248	26,810	Complete
Helizon Trading	2020-2021	600,000	600,000			600,000	Complete
Tivap Enterprises Ltd	2020-2021	659,860	659,860			659,860	Complete
Lenda Construction Company Limited	2019-2020	134,346,511	134,346,511		98,510,116	35,836,395	On going
End To End Limited	2019-2020	97,202,232	97,202,232		86,923,115	10,279,117	On going
Equistar Ltd	2019-2020	115,000,000	115,000,000		115,000,000	-	On going
Zueda Zee Enterprises Limited	2020-2021	6,706,158	6,706,158		6,555,909	150,249	Complete
Homes & Houses K Ltd	2020-2021	2,000,000	2,000,000			2,000,000	Complete
Greencast Contractors	2020-2021	5,000,000	5,000,000			5,000,000	On going
Native Construction Ltd	2020-2021	6,999,475	6,999,475		6,899,313	100,162	Complete
Lestar	2020-2021	5,174,112	5,174,112			5,174,112	On going

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Dhurud Management Solutions Ltd	2020-2021	5,509,291	5,509,291		5,168,960	340,331	Complete
Keby Contractors	2020-2021	2,000,000	2,000,000		1,995,026	4,974	Complete
Somoe Construction	2020-2021	1,500,000	1,500,000		1,499,764	236	Complete
Classic Building Works Ltd	2020-2021	1,000,000	1,000,000			1,000,000	On going
Amareen Traders	2020-2021	4,000,000	4,000,000		1,635,052	2,364,948	On going
Le Star Limited	2020-2021	8,240,000	8,240,000			8,240,000	On going
Le Star Limited	2020-2021	4,669,088	4,669,088			4,669,088	On going
Morazu	2020-2021	3,026,938	3,026,938		3,022,938	4,000	Complete
Jabal Construction Ltd	2020-2021	1,000,000	1,000,000			1,000,000	On going
Kyamco Ltd	2020-2021	5,419,520	5,419,520		5,276,260	143,260	Complete
Economic Crescent Traders Ltd	2020-2021	4,000,000	4,000,000		1,906,634	2,093,366	On going
Tripple H Investments Ltd	2020-2021	4,979,520	4,979,520		4,975,131	4,389	Complete
Zueda Zee Enterprises Limited	2020-2021	6,469,044	6,469,044		6,454,936	14,108	Complete
Grandplex Construction	2020-2021	3,500,000	3,500,000			3,500,000	On going
Putech Ltd	2020-2021	5,939,856	5,939,856			5,939,856	On going
Charry Business Ventures	2020-2021	5,028,586	5,028,586		4,993,278	35,308	Complete
Chilongola Holdings Ltd	2020-2021	4,000,000	4,000,000		3,912,216	87,784	Complete
Roxen Ltd	2020-2021	4,793,506	4,793,506			4,793,506	On going
Jabal Construction Ltd	2020-2021	6,320,981	6,320,981		6,114,360	206,621	Complete
Power Lead Ltd	2020-2021	6,169,349	6,169,349		2,372,780	3,796,569	On going
Charry Business Ventures	2020-2021	5,235,080	5,235,080		4,392,920	842,160	On going
Asim Agency	2020-2021	2,073,958	2,073,958		2,088,058	-14,100	Complete
Morazu Co.Ltd	2020-2021	3,908,847	3,908,847		3,156,418	752,429	On going
Edrose Inestments	2020-2021	3,700,454	3,700,454		3,613,342	87,112	Complete
Gathithini Investments	2020-2021	4,000,000	4,000,000			4,000,000	On going
Somoe Construction	2020-2021	2,000,000	2,000,000		1,992,996	7,004	Complete
Sochary Investments Ltd	2020-2021	996,360	996,360		996,360	-	Complete
Mazaruni Logistics Co. Ltd	2020-2021	1,000,000	1,000,000		993,134	6,866	Complete
Pendavy Enterprises	2020-2021	2,153,489	2,153,489			2,153,489	On going

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Kensar General Supplies	2020-2021	4,000,000	4,000,000		3,311,510	688,490	Complete
Jabal Construction Ltd	2020-2021	6,196,677	6,196,677		6,163,196	33,481	Complete
Kyamu Construction Ltd	2020-2021	5,590,510	5,590,510		5,590,510	0	Complete
Tripple H Investments Ltd	2020-2021	2,000,000	2,000,000		1,997,520	2,480	Complete
Jabal Construction Ltd	2020-2021	6,249,469	6,249,469		5,779,804	469,665	Complete
Nahsra Limited	2020-2021	5,028,676	5,028,676			5,028,676	On going
Kejswar Consultants Ltd	2020-2021	1,500,000	1,500,000		726,526	773,474	On going
Gathithini Investments	2020-2021	1,493,673	1,493,673		1,450,168	43,505	On going
Kejswar Consultants Ltd	2020-2021	1,500,000	1,500,000		726,526	773,474	On going
Tirar Investments Ltd	2020-2021	1,266,667	1,266,667		1,266,667	-	Complete
Wecko Co.Ltd	2020-2021	1,500,000	1,500,000		714,546	785,454	On going
Mohsin Aquitech Ltd	2020-2021	1,000,000	1,000,000		573,512	426,488	On going
Lizuma Supplies Ltd	2020-2021	1,944,667	1,944,667		1,888,027	56,640	Complete
Wilsors Company Ltd	2020-2021	1,500,000	1,500,000		1,498,270	1,730	Complete
Gathithini Investments	2020-2021	1,500,000	1,500,000		1,445,263	54,737	Complete
Ahadi Merchants	2020-2021	1,488,172	1,488,172		1,488,172	0	Complete
Agilistar Ltd	2020-2021	2,100,000	2,100,000		2,078,494	21,507	Complete
Mohsin Aquitech Ltd	2020-2021	1,500,000	1,500,000		719,119	780,881	On going
Etso Enterprises Ltd	2020-2021	1,500,000	1,500,000		747,532	752,468	On going
Rakimun Co.Ltd	2020-2021	1,500,000	1,500,000		714,546	785,454	On going
Putech	2020-2021	1,500,000	1,500,000			1,500,000	On going
Mintdeal Company Ltd	2020-2021	1,500,000	1,500,000			1,500,000	On going
Wilsors Company Ltd	2020-2021	1,000,000	1,000,000			1,000,000	On going
Etso Enterprises Ltd	2020-2021	1,500,000	1,500,000		747,532	752,468	On going
Jomoaquaculture	2020-2021	1,500,000	1,500,000		723,547	776,453	On going
Putech Ltd	2020-2021	1,600,000	1,600,000		1,583,696	16,304	Complete
Tungesten Ltd	2020-2021	1,500,000	1,500,000			1,500,000	On going
Stacable Ltd	2020-2021	1,415,105	1,415,105		1,302,339	112,766	Complete
Kejswar Consultants Ltd	2020-2021	1,529,490	1,529,490		1,444,299	85,191	Complete

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Wilsors Company Ltd	2020-2021	1,500,000	1,500,000		1,479,645	20,355	Complete
Mohsin Aqutech Ltd	2020-2021	1,415,105	1,415,105		1,415,105	-	Complete
Tungesten Ltd	2020-2021	1,450,404	1,450,404		1,450,404	-	Complete
Austech Solution Ltd	2020-2021	2,000,000	2,000,000		1,995,608	4,392	Complete
Reenah K Ltd	2020-2021	3,959,879	3,959,879			3,959,879	On going
Homes & Houses K Ltd	2020-2021	3,577,000	3,577,000		2,033,760	1,543,240	On going
Zueda Zee Enterprises Limited	2020-2021	3,552,000	3,552,000		3,534,650	17,350	Complete
Abestos Limited	2020-2021	2,574,600	2,574,600		2,448,000	126,600	Complete
Anzazi Investment Limited	2020-2021	3,505,500	3,505,500		3,495,000	10,500	Complete
Putech Limited	2020-2021	2,623,040	2,623,040		2,623,040	-	Complete
Greencast Contractors	2020-2021	2,706,800	2,706,800		2,696,600	10,200	Complete
Wintech Systems Limited	2020-2021	1,388,520	1,388,520		1,266,720	121,800	Complete
Abestos Limited	2020-2021	300,320	300,320			300,320	Complete
Wintech Systems Limited	2020-2021	5,302,830	5,302,830		5,234,564	68,266	Complete
First Choice General Suppliers Ltd	2020-2021	5,120,000	5,120,000		4,766,660	353,340	Complete
Power Lead Ltd	2020-2021	6,120,000	6,120,000		3,446,428	2,673,572	On going
Power Lead Ltd	2020-2021	6,120,000	6,120,000		4,373,255	1,746,746	Complete
Maazu Company Ltd	2020-2021	3,500,000	3,500,000		3,307,682	192,318	Complete
Zueda Zee Enterprises Limited	2020-2021	5,120,000	5,120,000		1,983,420	3,136,580	On going
Jabal Construction Ltd	2020-2021	5,538,474	5,538,474		4,990,732	547,742	Complete
Nurshan Suppliers Ltd	2020-2021	5,120,000	5,120,000		4,798,050	321,950	Complete
Mgarawa Contractors & Supplies Ltd	2020-2021	4,635,000	4,635,000		4,521,681	113,319	Complete
Le Star Limited	2020-2021	6,120,000	6,120,000			6,120,000	On going
Rahna Enterprises	2020-2021	5,120,000	5,120,000		3,938,518	1,181,482	Complete
Power Lead Ltd	2020-2021	6,120,000	6,120,000		4,734,732	1,385,268	On going
Rhalfam Ltd	2020-2021	5,120,000	5,120,000		4,163,414	956,586	Complete
Veto Mode Ltd	2020-2021	5,620,000	5,620,000		5,220,638	399,362	Complete
Kyamu Construction Ltd	2020-2021	9,254,182	9,254,182			9,254,182	On going
Sochary Investments Ltd	2020-2021	7,120,000	7,120,000		2,533,321	4,586,679	On going

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Mohsin Aquatech	2020-2021	4,635,000	4,635,000		4,322,102	312,898	Complete
Niflod Construction Ltd	2020-2021	5,120,000	5,120,000		4,743,820	376,180	Complete
Zueda Zee Enterprises Limited	2020-2021	6,120,000	6,120,000		4,876,060	1,243,940	On going
Roxen Ltd	2020-2021	6,120,000	6,120,000			6,120,000	On going
Power Lead Ltd	2020-2021	6,120,000	6,120,000		2,649,481	3,470,519	On going
Lanix Holdings Ltd	2020-2021	5,120,000	5,120,000		2,052,905	3,067,095	On going
Putech Ltd	2020-2021	6,120,000	6,120,000		5,634,458	485,542	Complete
Mwangoni Holdings Ltd	2020-2021	5,120,000	5,120,000		2,857,480	2,262,520	On going
Kyamco Ltd	2020-2021	6,120,000	6,120,000		4,417,860	1,702,140	Complete
Skewline Contractors Limited	2020-2021	5,120,000	5,120,000		4,138,880	981,120	Complete
Green Cast Contractors	2020-2021	5,120,000	5,120,000		4,003,624	1,116,376	Complete
Zueda Zee Enterprises Limited	2020-2021	5,197,798	5,197,798		5,177,370	20,428	Complete
Jabal Construction Ltd	2020-2021	5,344,320	5,344,320		5,155,214	189,106	Complete
Mererani Management Services	2020-2021	5,120,000	5,120,000		4,026,534	1,093,466	Complete
Niflod Construction Ltd	2020-2021	5,620,000	5,620,000		3,904,003	1,715,997	Complete
Zueda Zee Enterprises Limited	2020-2021	5,620,000	5,620,000		5,504,200	115,800	Complete
Pania Enterprises	2020-2021	4,397,093	4,397,093		3,331,868	1,065,225	Complete
Kyamco Ltd	2020-2021	6,234,872	6,234,872		6,067,960	166,912	Complete
Halsa Solution Ltd	2020-2021	4,320,000	4,320,000		4,192,240	127,760	Complete
Zueda Zee Enterprises Limited	2020-2021	5,923,750	5,923,750		5,922,933	817	Complete
Zueda Zee Enterprises Limited	2020-2021	6,120,000	6,120,000			6,120,000	On going
Alhuda Holdings Ltd	2020-2021	5,120,000	5,120,000		4,337,240	782,760	Complete
Classic Building Works Ltd	2020-2021	12,353,053	12,353,053		12,032,141	320,912	Complete
<b>Sub-Total</b>		<b>1,043,746,864</b>	<b>1,043,746,864</b>	<b>-</b>	<b>812,954,923</b>	<b>230,791,940</b>	
<b>Ict</b>							
Steadfast Group Ltd	14/04/2020		420,456	-	-	420,456	Ongoing
Liquid Telkom	29/05/2018		820,784	-	-	820,784	
Killi Enterprises			4,696,797	-	4,246,092	450,705	Ongoing
Liquid Telkom	17/10/2018		541,334	-	-	541,334	Ongoing

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Sense Networks Ltd			3,178,400	-	3,178,400	-	Complete
Digital Vision East Africa	5/12/2019		4,000,000	-	-	4,000,000	Ongoing
Steadfast Group Ltd	30/03/2021			22,457,225	2,749,151	19,708,074	Ongoing
South Coast Cosortium	30/03/2021			4,188,129	1,992,781	2,195,348	Ongoing
Saelfa Ltd	31/03/2021			1,995,206		1,995,206	Ongoing
Ndogo Ventures	9/9/2020			4,483,519		4,483,519	Ongoing
Smarton Trading Co Ltd	30/06/2021			4,736,750		4,736,750	Ongoing
Symphony Technology		6,130,059	6,130,059	-	5,551,361	578,698	Complete
<b>Sub-Total</b>		<b>6,130,059</b>	<b>19,787,830</b>	<b>37,860,830</b>	<b>17,717,786</b>	<b>39,930,874</b>	
<b>PSA</b>							
Ndogo ventures			10,330,744		-	10,330,744	
Lestar ltd			13,900,000		11,120,000	2,780,000	
Isuzu East Africa ltd			11,640,000		11,640,000	-	
Isuzu East Africa ltd	6/14/9155		2,650,000		2,642,100	7,900	
Halsa solution ltd			7,922,720		7,171,230	751,490	
Maalii Limited	1/26/8702		2,484,406		-	2,484,406	
Wise brother general contractor and supplies			4,950,000		4,959,950	-9,950	
Ahlimco construction international ltd			23,895,400		23,300,777	594,623	
<b>Sub-Total</b>		<b>-</b>	<b>77,773,270</b>	<b>-</b>	<b>60,834,057</b>	<b>16,939,213</b>	
<b>Construction of civil works</b>							
<b>Agriculture</b>							
Expansion of shades and service bay at AMS Msambweni	2019-2020	1,317,580	504,675		504,675	-	
Rehabilitation and upscaling Micro irrigation(All wards)	2019-2020	5,493,500	5,493,500		5,493,500	-	
Micro irrigation(nyalani)	2019-2020	12,000,000	12,000,000		12,000,000	-	
Purchase of Motor Vehicles -Support to Agricultural mechanization	2019-2020	442,000	442,000		442,000	-	

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service(Support to AMS( Generator set,)							
Installation of electricity and cabro (grain stores mwambalazi )	2019-2020	1,898,613	796,747		698,603	98,144	
Installation of electricity and cabro (grain stores - menza mwenye)	2019-2020	1,100,000	1,100,000		1,100,000	-	
Construction of kinondo cold room- chale jeza	2019-2020	4,284,753	1,972,894		1,972,894	-	
Rehabilitation of operational dips- mwaluvanga	2019-2020	352,705	350,927		350,927	-	
Rehabilitation of operational dips- mgalani	2019-2020	960,983	960,983		960,983	-	
Rehabilitation of operational dips- mwabila	2019-2020	1,696,558	1,696,558		1,696,558	-	
Rehabilitation of operational dips- ndavaya	2019-2020	858,806	858,806		858,806	-	
fencing of ATC farm mkongani	2019-2020	999,746	999,746		999,746	-	
Rehabilitation and upscaling of micro irrigation	2020-2021			3,000,000		3,000,000	
Rehabilitation of the toilets at Agricultural Mechanization Services Centre and Crops Division offices	2020-2021			860,000		860,000	
Rehabilitation of the roof at Agricultural Mechanization Services Centre and Crops Division offices	2020-2021			2,000,000		2,000,000	
Rehabilitation of ice plant (shimoni landing site)	2020-2021			4,000,000		4,000,000	
Development of land scaping at Gazi - Kinondo ward	2020-2021			3,999,522		3,999,522	
Construction of a fisheries	2020-2021			1,488,435		1,488,435	

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demonstration centre at Mkunguni BMU in Ramisi ward							
Rehabilitation of operational Dips-kitchaka tsimba	2020-2021			1,999,960		1,999,960	
Rehabilitation of operational Dips-kidimu cattle dip	2020-2021			1,504,413	784,508	719,905	
Rehabilitation of operational Dips-vywangwani	2020-2021			1,500,000		1,500,000	
ATC borehole and drilling	2020-2021			2,496,000	-	2,496,000	
electricity and water installation	2020-2021			1,000,000	672,365	327,635	
<b>Sub-Total</b>		<b>31,405,244</b>	<b>27,176,835</b>	<b>23,848,329</b>	<b>28,535,565</b>	<b>22,489,599</b>	
<b>Trade</b>							
Lanix Holdings		1,952,989	1,952,989		1,252,179	700,809	On Going
Hannan Construction Ltd	12/6/2017	749,934	749,934		-	749,934	
Kuuza Contractors Ltd		3,364,573	3,364,573		3,000,000	364,573	Complete
<b>Sub-Total</b>		<b>6,067,496</b>	<b>6,067,496</b>	<b>-</b>	<b>4,252,179</b>	<b>1,815,316</b>	
<b>Community</b>							
Daeco construction		4,387,508	360,000	-	347,304	12,696	
Kwangi building		6,017,616	343,476	-	343,476	-	
Maka building		6,013,301	1,202,660	-	1,202,660	0	
Prince of peace		3,484,454	1,042,644	-	-	1,042,644	
Zantho hurlex		6,257,105	72,504	-	-	72,504	
Ryal ltd		1,609,768	648,321	-	648,321	0	
Zueda zee		3,854,458	1,028,582	-	-	1,028,582	
Flexicom ltd		6,450,000	500,000	-	-	500,000	
Joboza		1,500,000	116,000	-	-	116,000	
Kaya kwale traders		1,250,036	1,250,036	-	-	1,250,036	
Trikaka enterprises		8,981,778	8,981,778	-	5,331,812	3,649,966	
Mabunians construction		3,237,200	3,237,200	-	3,237,200	-	

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Feyman ltd		1,697,924	1,680,000	-	-	1,680,000	
Reenah ltd		119,259,841	97,695,594	-	66,472,512	31,223,082	
Kenasia consultancy ltd		1,463,840	1,463,840	-	-	1,463,840	
Dymo ltd		3,989,600	3,989,600	-	3,956,600	33,000	
Stead fas group		5,863,675	5,863,675	-	-	5,863,675	
New ukunda		3,000,000	3,000,000	-	3,000,000	-	
Elicon gen contractors		1,390,494	1,390,494	-	1,046,251	344,243	
Lester ltd		1,396,361	1,396,361	-	821,324	575,037	
Elicon gen contractors		1,656,748	1,656,748	-	605,775	1,050,973	
Elicon gen contractors		2,003,050	2,003,050	-	935,988	1,067,062	
Wintech systems ltd		2,703,248	2,703,248	-	1,532,860	1,170,389	
Wintech systems ltd		2,391,853	2,391,853	-	2,375,182	16,671	
Elicon gen contractors		3,492,920	3,492,920	-	2,228,070	1,264,850	
New cabin		1,428,105	1,428,105	-	-	1,428,105	
Lester ltd		2,818,513	2,818,513	-	-	2,818,513	
Elicon gen contractors		1,511,349	1,511,349	-	-	1,511,349	
Lester ltd		3,138,786	3,138,786	-	1,095,539	2,043,247	
Kensar gen supplies		2,840,327	2,840,327	-	2,705,537	134,790	
Kensar gen supplies		2,840,327	2,840,327	-	2,280,047	560,280	
Kensar gen supplies		4,019,522	4,019,522	-	3,419,796	599,726	
Malindi comptech		1,746,996	1,746,996	-	751,873	995,123	
Elicon gen contractors		2,246,735	2,246,735	-	-	2,246,735	
Elicon gen contractors		2,163,582	2,163,582	-	-	2,163,582	
Malindi comptech		2,133,405	2,133,405	-	-	2,133,405	
Malindi comptech		2,046,910	2,046,910	-	-	2,046,910	
Chrom		1,500,000	1,500,000	-	1,500,000	-	
<b>Sub-Total</b>		<b>233,787,335</b>	<b>177,945,140</b>	<b>-</b>	<b>105,838,126</b>	<b>72,107,014</b>	
<b>Supply of goods</b>							
<b>Finance</b>							

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KDSP		30,000,000	30,000,000		29,999,982	18	
<b>Sub-Total</b>		<b>30,000,000</b>	<b>30,000,000</b>	<b>-</b>	<b>29,999,982</b>	<b>18</b>	
<b>Agriculture</b>							
supply of seedlings	2019-2020	100,045	100,045		100,045	-	
Agricultural materials ,supplies and small equipments	2019-2020	7,593,650	3,518,700		3,518,700	-	
Purchase of Vaccines and Sera-disease control(vaccines)	2019-2020	3,192,000	3,192,000		3,192,000	-	
Purchase of Vaccines and Sera-disease control(vaccines)	2019-2020	1,287,300	1,287,300		1,287,300	-	
construction of construction of kinango slaughter house	2019-2020	15,000,000	15,000,000		12,506,394	2,493,606	
equipping kinango slaughter house	2019-2020	4,900,000	4,900,000		4,900,000		
purchase of Certified Crop Seed-- Support Artificial Insemination services (Liquid nitrogen)	2019-2020	1,385,000	1,385,000		1,385,000	-	
Purchase of beehives	2019-2021	3,000,000	3,000,000		3,000,000	-	
Equipping of modern kitchen	2019-2020	4,317,000	4,317,000		4,317,000	-	
Purch. of Certified Seeds -rehabilitation and purchase of seedlings(coconut,cashew nut and fruit seedlings	2020-2021			2,580,000	1,536,000	1,044,000	
Purchase of Vaccines and Sera-disease control(vaccines)	2020-2021			7,264,500	6,829,500	435,000	
Purchase of motorbikes	2020-2021			4,309,860	4,274,110	35,750	
Purchase of Boats-Purchase of Two rescue fibre boats	2020-2021			3,181,288	-	3,181,288	
<b>Sub-Total</b>		<b>40,774,995</b>	<b>36,700,045</b>	<b>17,335,648</b>	<b>46,846,049</b>	<b>7,189,645</b>	
<b>Health</b>							

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Finescope System Ltd		1,500,000	1,500,000		1,500,000	-	
Trikaka Enterprise ltd	26/6/2021	6,200,000		6,200,000		6,200,000	
Nairobi Enterprises		5,504,056	5,504,056		4,207,848	1,296,208	
Metisec	24/08/2020	59,000,000	59,000,000		52,000,000	7,000,000	
Finescope systems Ltd		8,560,000	8,560,000		8,557,600	2,400	
Ruksco Co.Ltd	29/06/2021	5,710,242		5,710,242	5,600,000	110,242	
Trikaka Enterprise ltd	26/6/2021	5,000,000		5,000,000		5,000,000	
Pramaka Electrical Engineers Ltd		900,000		900,000	870,000	30,000	
Trikaka Enterprise ltd	26/6/2021	7,100,000		7,100,000		7,100,000	
Trikaka Enterprise ltd	26/6/2021	2,500,000		2,500,000		2,500,000	
Finescope System Ltd		14,500,000	14,500,000		14,500,000	-	
Nassah general contractors and supplies		1,500,000		1,500,000	1,140,000	360,000	
<b>Sub-Total</b>		<b>117,974,298</b>	<b>89,064,056</b>	<b>28,910,242</b>	<b>88,375,448</b>	<b>29,598,850</b>	
<b>Trade</b>							
kwale water co		500,000	500,000			500,000	
Steadfast Ltd		10,000,000	8,805,000		3,625,000	5,180,000	On Going
Sub-Total		10,500,000	9,305,000	-	3,625,000	5,680,000	
Commun.							
Zueda zee		1,750,000	1,750,000	-	1,750,000	-	
Trikaka enterprises		7,842,000	7,842,000	-	7,842,000	-	
<b>Sub-Total</b>		<b>9,592,000</b>	<b>9,592,000</b>	<b>-</b>	<b>9,592,000</b>	<b>-</b>	
<b>Supply of services</b>							
<b>Finance</b>							
Apex Valuers		16,218,973	4,336,627			4,336,627	
<b>Sub-Total</b>		<b>16,218,973</b>	<b>4,336,627</b>	<b>-</b>	<b>-</b>	<b>4,336,627</b>	
<b>Agriculture</b>							
Purch. of Certified Seeds -promotion of food crops-launching	2020-2021			380,000	380,000	-	

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
<b>Sub-Total</b>		-	-	<b>380,000</b>	<b>380,000</b>	-	
<b>Health</b>							
Covid Grant		105,569,000		105,569,000	67,050,938	38,518,062	
<b>Sub-Total</b>		<b>105,569,000</b>	-	<b>105,569,000</b>	<b>67,050,938</b>	<b>38,518,062</b>	
<b>Trade</b>							
Wecko Company Limited		1,004,300	1,004,300		-	1,004,300	
Mesa Ventures		281,362	281,362		-	281,362	
Wecko Company Limited		1,846,026	1,846,026		-	1,846,026	
<b>Sub-Total</b>		<b>3,131,689</b>	<b>3,131,689</b>	-	-	<b>3,131,689</b>	
<b>Community</b>							
Chief officer community development		18,500,000	18,500,000		-	18,500,000	
<b>Sub-Total</b>		<b>18,500,000</b>	<b>18,500,000</b>	-	-	<b>18,500,000</b>	
<b>Education</b>							
Zechat Company Limited	31 /5 /2021			4,962,655	-	4,962,655	L.S.O Issued
Ndogo Ventures	31 /5 /2021			3,145,000	-	3,145,000	L.S.O Issued
Advanced Enterprises Limited	31 /5 /2021			3,780,000	-	3,780,000	L.S.O Issued
Assasins Ventures	31 /5 /2021			3,712,000	-	3,712,000	L.S.O Issued
World Groupage (K) Services Ltd	2/6/2021			2,997,000	2,997,000	-	Delivered
Rujil Investments	2/6/2021			5,552,947	5,552,947	-	Delivered
Sparva General Supplies	6/28/2021			3,873,849	3,863,380	10,469	Delivered
Vivid Stationers Ltd	6/28/2021			2,352,000	-	2,352,000	L.S.O Issued
Lela Books And Stationery	6/28/2021			9,841,540	-	9,841,540	L.S.O Issued

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Mwena General Supplies	6/28/2021			2,995,000	-	2,995,000	L.S.O Issued
Vivid Stationers Ltd	6/28/2021			3,000,000	-	3,000,000	L.S.O Issued
Abbresh D Company Limited	6/28/2021			2,600,000	-	2,600,000	L.S.O Issued
Gasawa Investments	2019/2020			2,394,450	2,394,450	-	Delivered
Assasins Ventures	6/28/2021			3,000,000	-	3,000,000	L.S.O Issued
Luqman Total Investments Limited	6/28/2021		-	2,734,000	-	2,734,000	L.S.O Issued
Lela Books And Stationery	2019/2020	20,000,000	19,953,100		19,953,100	-	Delivered
Trikaka Enterprises	2019/2020	6,994,060	6,994,060		6,994,061	-1	Delivered
Lily Consultancy	2019/2020	1,596,120	1,596,120		1,596,120	-	Delivered
Tifman Enterprises	2019/2020	896,000	896,000		896,000	-	Delivered
Yamudzini Investments	2019/2020	1,999,850	1,999,850		1,960,850	39,000	Delivered
Abbresh D Co Ltd	2019/2020	1,111,760	1,111,760		1,111,760	-	Delivered
Catelyn Gen Supplies	2019/2020	484,000	484,000		484,000	-	Delivered
Fatumi Enterprises	2019/2020	1,129,800	1,129,800		1,129,800	-	Delivered
Ahmison Enterprises	2019/2020	397,000	397,000		397,000	-	Delivered
Advanced Enterprises	2019/2020	1,984,000	1,984,000		1,984,000	-	Delivered
Fatumi Enterprises	2019/2020	628,000	628,000		628,000	-	Delivered
Biledons Firms Investment	2019/2020	1,515,000	1,515,000		1,514,995	5	Delivered
Mwesh General Supplier	2019/2020	400,900	400,900		400,000	900	Delivered
Wunder Bar Venture s Ltd	2019/2020	1,014,000	1,014,000		1,014,000	-	Delivered
Lakipot Enterprises	2019/2020	571,200	571,200		571,200	-	Delivered
Mwashyfad Enterprises	2019/2020	1,391,000	1,391,000		1,391,000	-	Delivered
Supremo Trading Limited	2019/2020	446,000	446,000		400,000	46,000	Delivered
Maristo Enterprises	2019/2020	1,590,024	1,590,024		1,590,024	-	Delivered

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Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Hitmarker Investment	2019/2020	1,364,419	1,364,419		1,364,419	-	Delivered
Wise Brothers	2018/2019	5,552,250	5,552,250		5,514,420	37,830	Delivered
Addepa (K) LTD	2018/2019	3,234,250	3,234,250		3,234,250	-	Delivered
<b>Sub-Total</b>		<b>54,299,633</b>	<b>54,252,733</b>	<b>56,940,441</b>	<b>68,936,776</b>	<b>42,256,399</b>	
<b>Ict</b>							
Synergy Global		2,122,000	2,122,000	-	2,067,285	54,715	Complete
<b>Sub-Total</b>		<b>2,122,000</b>	<b>2,122,000</b>	<b>-</b>	<b>2,067,285</b>	<b>54,715</b>	
Grant To Youth Polytechnics Fy 20/21	6/28/2021	56,299,894		56,299,894	54,996,692	1,303,202	not paid
Grant To Youth Polytechnics Fy 19/20	2019/2020	34,908,414	34,908,414		34,908,414	-	paid
<b>Sub-Total</b>		<b>91,208,308</b>	<b>34,908,414</b>	<b>56,299,894</b>	<b>89,905,106</b>	<b>1,303,202</b>	